

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Board Meeting Agenda

Tuesday, January 15, 2019

Time: 6:30 PM. – Closed Session 7:00 PM Open Session;

Location: Shandon High School- Library

All persons desiring to address the Board at anytime tonight should complete a "Request to Address the Board of Trustees" card located at the entrance to the board room and provide it to the Board Recording Secretary prior to the start of the meeting.

Per Government Code 54953.5, this Open Session Meeting of the Board may be recorded with an audio or video recorder, which recording shall be subject to inspection pursuant to the California Public Records Act, at the SJUSD District Office. This recording may be erased or destroyed after 30 days of the recording.

1.0 OPEN SESSION

1.1 Call to Order and Roll Call

Marlene Thomason, President

Kate Twisselman, Clerk

Nataly Ramirez

Jennifer Moe

Robert Van Parlet

1.2 Public Comment Limited to Closed Session Items

The opportunity is provided to allow the public to comment for a period of up to three (3) minutes prior to the Board's consideration of any closed session agenda item. An additional opportunity is provided later in the agenda for comment on open session agenda items or items not on the agenda. [G.C. § 54954.3]

2.0 CLOSED SESSION

2.1 Conference with Labor Negotiators (G.C. 54957.6)- Negotiator: Kristina Benson

Organization: STA/CTA/NEA, CSEA, and Management /Confidential Employees

Unrepresented

2.2 Review and Possible Action on Appointment, Employment, Discipline, Resignation and

Dismissal of District Employee(s) Pursuant to Government Code § 54957, Public Employment

2.3 Superintendent's Evaluation

2.4 Student Discipline

3.0 RECONVENE SESSION / PLEDGE OF ALLEGIANCE TO THE FLAG

4.0 REPORT ON ACTION FROM CLOSED SESSION

5.0 ADOPTION OF AGENDA

6.0 PUBLIC COMMENT

6.1 PUBLIC COMMENT

Comments from the public are limited to items both within the Board's jurisdiction, as well as not on the agenda. The Board may limit public comments to not more than three (3) minutes per person or a total of 20 minutes per topic at the discretion of the Board President. Public comment will also be allowed on each specific agenda item prior to Board action thereon. [G.C. § 54954.2, .EC. § 35145.5, BB 9323]

7.0 REPORTS FROM SCHOOL RELATED GROUPS (oral)

7.1 Student Body Reports

7.2 Staff Reports

7.3 Bargaining Representative Reports

7.4 Board Report

8.0 APPROVAL OF CONSENT AGENDA

(Unless the Board pulls an item for separate action, the items listed below are approved without discussion.)

- 8.1 Approval of the Minutes of December 11, 2018
- 8.2 Approval of Warrants and Payroll
- 8.3 Approval of Budget Report
- 8.4 Approval of Student Body Funds Report
- 8.5 Approval of Personnel Action Report
- 8.6 Approval of the Quarterly Williams Uniform Complaints- January 2019
- 8.7 Approval of Second Reading AR 1321 Solicitation Of Funds From And By Students

9.0 ACTION ITEMS

- 9.1 Approval of the Special Day Class for grades 6-12
- 9.2 Approval of Contract for School Facilities Grant and Consulting Services, School Facilities Consultants
- 9.3 Approval of Change Order 3, Quincon Inc. Shandon Elementary School Kitchen Upgrade \$112,444.00
- 9.4 Approval of School Accountability Report Card for SHS, SES, PES (SARC)
- 9.5 Approval of 2017-18 Bond Funds (Prop 39) Performance Audit
- 9.6 Approval of Professional Services from November 1, 2018 to November 30, 2018 to PMSM Architects 196 for \$724.50

10.0 INFORMATION/DISCUSSION ITEMS

- 10.1 Measure K Bond Update
- 10.2 2019-2020 SJUSD Instructional Calendar
- 10.3 SJUSD Enrollment
- 10.4 SHS Honor Roll
- 10.5 District Calendar of Events
- 10.6 Annual Audit Report
- 10.7 2017-18 Bond Funds (Prop 39) Financial Audit
- 10.8 Moody's Investors Service
- 10.9 Special Education Report
- 10.10 Shandon Elementary School Report
- 10.11 Superintendent's Report

11.0 FUTURE AGENDA ITEM REQUESTS

13.0 ANNOUNCEMENTS

The next regular meeting of the Board of Trustees is scheduled for February 12, 2019 at
Shandon High School Library, Closed Session at 6:30 PM, Open/Regular Session at 7:00 PM.

14.0 ADJOURNMENT

Any materials required by law to be made available to the public prior to a meeting of the Board of Trustees of the Shandon School District may be inspected at the following address during normal business hours, 7:30 – 4:00:

Shandon Joint Unified School District, 101 South 1st Street Box 79, Shandon, CA 93461

These materials are also available on the district's website: www.shandonschools.org

In compliance with the Americans with Disabilities Act, if you need special assistance to access or participate in a meeting of the Board of Trustees, including auxiliary aids or services, please contact the District Office at 805-238-0286. Notification of at least 48 hours prior to the meeting will assist the staff in assuring that reasonable accommodations may be made.

OFFICIAL AGENDA POSTED AT THE DISTRICT OFFICE/SHANDON HIGH SCHOOL

January 2019 ASB report

January ASB Events

- ✚ ASB Meeting January 16, 2019-Academic Achievement fundraiser
- ✚ Class Meetings January 17, 2019- Discuss Memorial Day and Donkey Basketball
- ✚ FNL meetings are moved to Thursdays for Lupita with Kristin's help.
- ✚ Donkey Basketball-Sblock-February 16, 2019
- ✚ Senior Night Basketball game/Fall on the Court/Raffle-February 1, 2019
- ✚ January-June Guest Speaker ideas and survey
- ✚ ASB bought one new punch container but is waiting on the burner purchase and the other containers until we figure out what the Academic Achievement fundraiser will be.

ASB officers

ASB President Lynea Valencia
ASB Vice President Christian Uzeta
ASB Secretary Vicki Solis
ASB Treasurer Alberto Ramirez

Junior class officers

President Maria Uzeta
Vice President Christian Licea
Secretary Kelsey Kennedy
Treasurer Kevin Martinez

Freshmen class officers

President Luke Ramirez
Vice President Raul Granado
Secretary Milagros Martinez
Treasurer Valerio Garcia

Senior class officers

President Aleah Russell & Trinity Lindsey
Vice President Fabian Ramirez
Secretary Vanessa Hernandez
Treasurer Ethan McGrath

Sophomore class officers

President Vicki Solis
Vice President Estenny Flores
Secretary Angela Ramirez
Treasurer Eden Casillas

Commissioners

Estefany Arroyo
Esmeralda Mendoza
Aubree Lopez
Yaneht Uzeta
Raul Piceno
Itzel & Maira Casillas

Athletic Commissioner Alex Zavala

Publicity Commissioner Isaac Pummill

Activity Commissioners are Gabriel Yanez and Angel Contreras

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Regular Meeting of the Board of Trustees

MEETING DATE: January 15, 2019

8.1

AGENDA ITEM TITLE:

Approval of the Minutes of December 11, 2018

PREPARED BY:

Gabriela Gavilanes

AGENDA SECTION:

☐ Reports ☒ Consent ☐ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

Provided for your approval are the minutes from the December 11, 2018 Board Meeting.

RECOMMENDED ACTION:

Approval

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Board Meeting Minutes

Tuesday, December 11, 2018

1.0 OPEN SESSION

Board President called the meeting to order at 6:30 PM

Members present: Marlene Thomason, President; Holly Furness-Osorio; Robert Van Parlet; Kate Twisselman

Members Absent: Jennifer Moe

Staff Present: Kristina Benson, Superintendent

1.1 Public Comment Limited to Closed Session Items

There were no request to address the governing Board on closed session items.

The Board adjourned to closed session at 6:32PM

Board Member Jennifer Moe showed up at 6:45PM

2.0 CLOSED SESSION

2.1 *Conference with Labor Negotiators (G.C. 54957.6)- Negotiator: Kristina Benson, Shannon Kepins, Organization: STA/CTA/NEA, CSEA, and Management /Confidential Employees Unrepresented*

2.2 *Review and Possible Action on Appointment, Employment, Discipline, Resignation and Dismissal of District Employee(s) Pursuant to Government Code§ 54957, Public Employment*

2.3 *Superintendent's Evaluation*

2.4 *Student Discipline*

The Board adjourned closed session at 7:05PM

3.0 RECONVENE SESSION / PLEDGE OF ALLEGIANCE TO THE FLAG

Board President Thomason reconvened the meeting to open session at 7:16PM and Board Member Van Parlet led the pledge of allegiance.

4.0 REPORT ON ACTION FROM CLOSED SESSION

Board President Thomason reported that no action was taken in closed session

5.0 ADOPTION OF AGENDA

A motion passed to approve the agenda (Furness-Osorio/Moe)(5/0) Furness-Osorio, Moe, Parlet, Thomason, and Twisselman voted aye.

6.0 PUBLIC COMMENT

6.1 PUBLIC COMMENT

Ms. Benson thanks Holly Furness-Osorio for her service.

7.0 ANNUAL ORGANIZATIONAL MEETING OF THE GOVERNING BOARD

7.1 *Superintendent Benson Administered the Oaths of Office to New Board Member Robert Van Parlet, Nataly Ramirez, and Jennifer Moe.*

Superintendent stepped in as acting Board President during the Election of Governing Board Officers.

7.2 *Election Governing Board Officers*

a) *A motion passed to re-elect Marlene Thomason as Board President (Twisselman/Parlet)(5/0) Moe, Parlet, Ramirez, Thomason and Twisselman voted aye.*

b) *A motion passed to re-elect Kate Twisselman as Board Clerk (Thomason/Parlet)(5/0) Moe, Parlet, Ramirez, Thomason and Twisselman voted aye.*

Acting President Benson returned the gavel to re-elected Board President Thomason.

- 7.3 A motion passed to Appoint Jennifer Moe as the District Representative to attend the San Luis Obispo County School Boards Association Meetings, SLOCSBA (Twisselman/Parlet) (5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.
- 7.4 A motion passed to Appoint Jennifer Moe as the Liaison to the SLOCSBA (Twisselman/Parlet) (5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.
- 7.5 A motion passed to Appoint Kate Twisselman as the Representative to the SJUSD Interdistrict Transfer Committee (Thomason/Parlet)(5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.
- 7.6 A motion passed to Appoint Marlene Thomason and Nataly Ramirez as the Representatives to the Shandon High School Agriculture Advisory Council (Twisselman/Parlet)(5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.
- 7.7 A motion passed to Appoint Jennifer Moe as the Representative to the District Site Council (Twisselman/Parlet)(5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.
- 7.8 A motion passed to Appoint Van Parlet as the Representative to the District Facilities Planning Committee(Twisselman/Moe)(5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.
- 7.9 A motion passed to Appoint Kate Twisselman and Marlene Thomason as the Representatives to the District Library Committee (Twisselman/Parlet)(5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.
- 7.10 A motion passed to Determine Date, Time, and Place of 2018 Meetings of Governing Board (Board Meeting Calendar) with changes (Twisselman/Parlet)(5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.
- 7.11 A motion passed to approve the 2019 Governance Calendar (Twisselman/Parlet)(5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.

8.0 REPORTS FROM SCHOOL RELATED GROUPS (oral)

- 8.1 Student Body Reports- ASB Report was provided in the Board Packet.
- 8.2 There were no Staff Reports
- 8.3 There were no Bargaining Representative Reports
- 8.4 Board Report- Marlene Thomason reported that she attended Jim Justice's memorial service.

9.0 APPROVAL OF CONSENT AGENDA

A motion passed to approve the consent agenda with the removal of Items 9.5 Approval of Personal Action Report and Item 9.10 Approval of Second Reading BP 1321 Solicitation Of Funds From And By Students (Twisselman/Moe)(4/0/1) Moe, Parlet, Thomason, and Twisselman voted aye. Board Member Ramirez abstained due to not being present at the last Board Meeting.

A motion passed to approve Personnel Action Report (Twisselman/Moe) (4/0/1) Moe, Parlet, Ramirez, and Twisselman voted aye. Board President Thomason abstained due to conflict of interest. Board President Thomason's family member was listed on the Personnel Action Report.

A motion passed to approve the Second Reading BP 1321 Solicitation Of Funds From And By Students (Twisselman/Moe)(5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.

10.0 ACTION ITEMS

- 10.1 A motion passed to approve the 2018-19 SES Single School Plan (Moe/Twisselman) (5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.
- 10.2 A motion passed to approve the Positive Certification of First Interim Report for School Year 2018-19 (Twisselman/Moe)(5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.
- 10.3 A motion passed to approve Resolution 2018-19-6 Confirming SJUSD's Commitment to Fiscal

- Solvency (Twisselman/Parlet)(5/0) Roll call vote Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.*
- 10.4 *A motion passed to approve Change Order 2, Quincon Inc. Shandon Elementary School Kitchen Upgrade \$40,085.00 (Moe/Twisselman)(5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.*
- 10.5 *A motion passed to approve 21st Century Grant (Moe/Twisselman)(5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.*
- 10.6 *A motion passed to table the Special Day Class for grades 6-12 (Parlet/Moe)(5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.*
- 10.7 *A motion passed to approve the Carl D. Perkins Program Waiver (Twisselman/Parlet) (5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.*
- 10.8 *A motion passed to approve \$2,500 to the Funds for the Drone Project (Twisselman/Parlet) (5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.*
- 10.9 *A motion passed to approve the Sale of Surplus Items (Twisselman/Ramirez) (5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.*
- 10.10 *A motion passed to approve the Bid and Additional Work for Shade Structure with the lowest bidder (Moe/Twisselman) (5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.*
- 10.11 *A motion passed to deny the Interdistrict Transfer Student 2018-19-24 and Interdistrict Transfer Student 2018-19-25 (Twisselman/Ramirez)(5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.*
- 10.12 *A motion passed to approve the First Reading AR 1321 Solicitation Of Funds From And By Students-Tabled 11/13/18 with the removal of Optional Items 5-7 (Twisselman/Parlet)(5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.*

Ms. Benson requested at 10:00PM to go for 20 more minutes. A motion passed to approve the extra 20 minutes (Twisselman/Parlet)(5/0) Moe, Parlet, Ramirez, Thomason, and Twisselman voted aye.

11.0 INFORMATION/DISCUSSION ITEMS

- 11.1 *Measure K Bond Update- was provided in the Board Packet*
- 11.2 *Orientation of New Board Member- Board Members informed our New Board Member Nataly Ramirez that there's an Orientation for New Board Members in SLO*
- 11.3 *SJUSD Enrollment Report- was provided in the Board Packet*
- 11.4 *District Calendar of Events- was provided in the Board Packet*
- 11.5 *Special Education Report- was provided in the Board Packet*
- 11.6 *Healthy Kids Survey Results- was provided in the Board Packet*
- 11.7 *Shandon Elementary School Report was provided in the Board Packet*
- *SES Trimester Data- was provided in the Board Packet*
- 11.8 *Superintendent's Report- Ms. Benson Informed that the High School staff started the Trauma Informed training and that the Elementary Staff will start the training next week. Ms. Benson said the Thanksgiving Feast was outstanding.*

12.0 FUTURE AGENDA ITEM REQUESTS

No future agenda items were requested

13.0 ANNOUNCEMENTS

The next regular meeting of the Board of Trustees is scheduled for January 15, 2019 at Shandon High School Library, Closed Session at 6:30 PM, Open/Regular Session at 7:00 PM.

14.0 ADJOURNMENT

Board President Thomason adjourned the meeting at 10:22PM

Marlene Thomason, President of the Board

Or

Kristina Benson, Superintendent and Secretary to the
Board of Trustees

SHANDON JOINT UNIFIED SCHOOL DISTRICT**Regular Meeting of the Board of Trustees****MEETING DATE: January 15, 2019****AGENDA ITEM TITLE:**

Approval of Warrants and Payroll for December 2018.

PREPARED BY:

Sadie Howard

AGENDA SECTION:

☐ Reports
 ☒ Consent
 ☐ Action
 ☐ First Reading
 ☐ Information
 ☐ Resolution

SUMMARY:**Warrant Approvals:**

Below is the warrant approval listing for the Board's approval. The single grand total provided in the report is broken into individual fund subtotals below:

Batch #17-20

General Fund (01)	\$ 114,971.63
Food Service/Cafeteria Fund (13)	\$6,486.51
Bond Fund (21)	\$17,150.56

TOTAL WARRANT APPROVALS

\$138,608.70

Payroll Warrant Approval:

Payroll warrants are issued to district employees on the tenth and last day of each month. The total shown below includes the actual end-of-month and/or mid-month payroll for the current month.

Dec. 10 th	\$11,285.57
Dec. 31 st	\$221,556.73

TOTAL

\$232,842.30

RECOMMENDED ACTION:

Approve Accounts Payable and Payroll warrants

SHANDON UNIFIED

BOARD BILL APPROVAL LISTING

J63701 APYBRPLO L.00.00 01/07/19 F

FROM BATCH: 17 THRU BATCH: 20

VENDOR NAME	FUND : 01 DESCRIPTION	GENERAL FUND EXTENDED DESCRIPTION	AMOUNT	INVOICE DATE
BIG BRAND TIRE AND SERVICE	INV#363170,2011		1,136.44	12/10/2018
CAL COAST IRRIGATIONS INC	INV#1812537418,B		26.23	12/17/2018
CENTURY LINK	ACC#5PKGCRJV1,DE	2018/2019 PHONES	218.38	12/04/2018
CRYSTAL SPRINGS WATER	INV#730265,DDRIN	2018/2019 DRINKING WATER	77.91	12/10/2018
CRYSTAL SPRINGS WATER	INV#730266,DRINK	2018/2019 DRINKING WATER	29.96	12/10/2018
DAVIS, MICHAEL LEE	INV#437,BUS#7,45	2018/2019 BUS REPAIRS	150.00	12/04/2018
NPS MILEAGE	NOV 2018 MILEAGE	2018/2019 MILEAGE	1,177.20	12/11/2018
DELTA LIQUID ENERG # 82112	ACC#HADIS82112,Y	2018/2019 PRKFLD PROPANE	80.00	12/10/2018
J.B.DEWAR INC.	INV#39875	2018/2019 FUEL AND GAS	1,953.66	12/04/2018
J.B.DEWAR INC.	INV#40460	2018/2019 FUEL AND GAS	290.31	12/04/2018
LIEBER, MICHELLE	MILEAGE,WRITING		479.60	12/14/2018
LOWE'S BUSINESS ACCT/GEMB	ACC#6675.MOT SUP		272.27	12/04/2018
LOWE'S BUSINESS ACCT/GEMB	ACC#6675.FFA SHO		490.74	12/04/2018
MARK'S TIRE SERVICE	INV#30106,BUS#1,		355.43	12/17/2018
MOSS LEVY & HARTZHEIM	INV#16736,AUDIT	2018/2019 AUDIT FEES	900.00	12/10/2018
NAPA AUTO PARTS	INV#889498,FUEL		15.61	12/14/2018
OFFICE DEPOT	INV#239246249001	2018/2019 PAPER	343.09	12/14/2018
OFFICE DEPOT	INV#240190194001	2018/2019 H.S SUPPLIES	56.87	12/14/2018
OFFICE DEPOT	INV#242546747001	2018/2019 H.S SUPPLIES	50.93	12/14/2018
OFFICE DEPOT	INV#242304960001	2018/2019 PAPER	171.55	12/14/2018
PACIFIC GAS & ELECTRIC COMPANY	INV#5762161390-0	2018/2019 PGE	128.34	12/14/2018
PACIFIC GAS & ELECTRIC COMPANY	ACC#3644187859-6	2018/2019 PGE	140.27	12/04/2018
PACIFIC GAS & ELECTRIC COMPANY	ACC#9678927856-6	2018/2019 PGE	51.52	12/04/2018
PACIFIC GAS & ELECTRIC COMPANY	ACC#1779527540-7	2018/2019 PGE	196.61	12/04/2018
PACIFIC GAS & ELECTRIC COMPANY	INV#57621613900,	2018/2019 PGE	4,123.26	12/14/2018
PACIFIC GAS & ELECTRIC COMPANY	ACC#6230961798-3	2018/2019 PGE	153.81	12/10/2018
PORTVIEW PREPARATORY INC	INV#4097,NOV.201	2018/2019 PORTVIEW SCHOOL YEAR	6,223.75	12/11/2018
POSTMASTER	BOX 49 YEARLY FE	2018/2019 POSTAGE	208.00	12/14/2018
PROCARE JANITORIAL SUPPLY INC.	INV#122389,CUSTO		204.91	12/04/2018
PROCARE JANITORIAL SUPPLY INC.	INV#122942,CUSTO		2,956.60	12/10/2018
PROCARE JANITORIAL SUPPLY INC.	INV#122980,CUSTO		152.73	12/10/2018
RELIABLE OFFICE MACHINE REPAIR	INV#6322,MONTHLY	2018/2019 MONTHLY MAINT.	50.00	12/04/2018
ROSSI AND CARR ELECTRICAL INC	INV#18372,RENTAL		776.06	12/11/2018
SAN LUIS OBISPO COUNTY OFFICE	INV#190360,TIP,4	2018/2019 TIP FEES	4,000.00	12/04/2018
SAN LUIS OBISPO COUNTY OFFICE	INV#190448,TIP,J	2018/2019 TIP FEES	1,000.00	12/04/2018
SAN LUIS OBISPO COUNTY OFFICE	INV#190404,18/19		285.72	12/04/2018
SAN LUIS OBISPO COUNTY OFFICE	INV#190396,FINGE		189.00	12/04/2018
SAN LUIS OBISPO COUNTY OFFICE	INV#190441,FINGE		206.00	12/10/2018
SAN MIGUEL GARBAGE # 200133	ACC#318244,DEC.2	2018/2019 TRASH	904.11	12/10/2018
SCIOCCHETTI, DAYNA	REIMB.FOR ADOBE		69.99	12/14/2018
SELF INSURED SCHOOLS OF CA.	ID#68833,SHANDON		57,232.10	12/04/2018
SPORTS GRAPHICS	INV#31392,GYM WA	GYM WALL PADS	3,384.00	12/14/2018
SUBSCRIPTION SERVICES/AMERICA	INV#8245042,18/1	LIBRARY MAGAZINES	197.79	12/04/2018
TECH TIME COMMUNICATIONS	INV#SLO1576,RM15	WIRE REPAIR RM#15 AND 16	419.90	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM	BENSON,OFFICE SU		148.22	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM	BENSON,STAFF TON		253.74	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM	KEPINS,ELEM OFFI		155.99	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM	VALENICA,MOT SUP		81.50	12/04/2018

SHANDON UNIFIED

BOARD BILL APPROVAL LISTING

J63701 APYBRPLO L.00.00 01/07/19 F

FROM BATCH: 17 THRU BATCH: 20

VENDOR NAME	FUND : 01 DESCRIPTION	GENERAL FUND EXTENDED DESCRIPTION	AMOUNT	INVOICE DATE
U.S. BANK CORPORATE PMT SYSTEM RENDON,MOT SUPPL			347.21	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM SCIOCCHETTI,ASB			812.83	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM RENDON, ELEM ASB			113.85	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM KEPINS,ELEM ASB			838.24	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM BENSON,ACSA TRAI			1,118.35	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM KEPINS,POSTAGE			34.40	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM BENSON,GIRLS,BBA			944.24	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM BENSON,BOYS BBAL			1,262.72	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM KEPINS,SPE.ED.TO			255.98	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM MORTON,FFA SUPPL			215.05	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM FULLER,STAMPS,FI			141.59	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM MORTON,FFA NATIO			8,448.83	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM FULLER,FFA NATIO			6,001.59	12/04/2018
U.S. BANK EQUIPMENT FINANCE	INV#371827197,DE	2018/2019 COPIERS	1,441.32	12/04/2018
VALLEY CHRISTIAN ACADEMY	12/27-12/29/18,G		350.00	12/17/2018
VALLEY CHRISTIAN ACADEMY	12/27-12/29/18,B		350.00	12/17/2018
VERIZON - 508105832-00001	ACC#508105832000	2018/2019 HOT SPOTS	38.01	12/17/2018
WASTE MANAGEMENT	ACC#86383075002,	2018/2019 PRKFLD TRASH	87.32	12/04/2018

'AL FUND 01

114,971.63

SHANDON UNIFIED

BOARD BILL APPROVAL LISTING

J63701 APYBRPLO L.00.00 01/07/19 F

FROM BATCH: 17 THRU BATCH: 20

VENDOR NAME	FUND : 13 DESCRIPTION	CAFETERIA FUND EXTENDED DESCRIPTION	AMOUNT	INVOICE DATE
CRYSTAL CREAMERY	INV# 621338807,C		380.30	12/10/2018
CRYSTAL CREAMERY	INV#621345806,CA		375.35	12/14/2018
CRYSTAL CREAMERY	INV#621331806,CA		346.24	12/04/2018
CRYSTAL CREAMERY	INV#621324807,CA		234.98	12/04/2018
EDNA'S BAKERY	INV#937201,CAFE		112.80	12/14/2018
EDNA'S BAKERY	INV#935868, CAFE		166.95	12/14/2018
EDNA'S BAKERY	INV#933950,CAFE		334.55	12/10/2018
GOLD STAR FOODS INC.	INV#2563956, CAF		19.24	12/10/2018
GOLD STAR FOODS INC.	INV#2563946,CAFE		711.05	12/10/2018
GOLD STAR FOODS INC.	INV#2557193,CAFE		1,050.24	12/04/2018
GOLD STAR FOODS INC.	INV#2564034,CAFE		976.86	12/14/2018
THE BERRY MAN INC.	INV#10490781,CAF		267.21	12/04/2018
THE BERRY MAN INC.	INV#10494771,CAF		110.90	12/14/2018
THE BERRY MAN INC.	INV#10492257, CA		438.70	12/10/2018
U.S. BANK CORPORATE PMT SYSTEM	WESCH,CAFE SUPPL		733.53	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM	KEPINS,CAFE FOOD		104.86	12/04/2018
U.S. BANK CORPORATE PMT SYSTEM	WESCH,GRANT,CAFE		122.75	12/04/2018

'AL FUND 13

6,486.51

SHANDON UNIFIED

BOARD BILL APPROVAL LISTING

J63701 APYBRPLO L.00.00 01/07/19 F

FROM BATCH: 17 THRU BATCH: 20

VENDOR NAME	FUND : 21 DESCRIPTION	BUILDING FUND - BOND PROCEEDS EXTENDED DESCRIPTION	AMOUNT	INVOICE DATE
EARTH SYSTEMS	INV#807619,SES K		540.00	12/10/2018
SIERRA SCHOOL EQUIPMENT COMP	INV#62974,HS.LIB		3,249.46	12/14/2018
SIERRA SCHOOL EQUIPMENT COMP	INV#62920,ELEM O	ELEM OFFICE FURNITURE	13,361.10	12/14/2018
'AL FUND 21			17,150.56	
'AL DISTRICT			138,608.70	

SHANDON JOINT UNIFIED SCHOOL DISTRICT**Regular Meeting of the Board of Trustees****MEETING DATE: January 15, 2019**

AGENDA ITEM TITLE:

Approval of the Budget Report

PREPARED BY:

Sadie Howard

AGENDA SECTION:

☐ Reports ☒ Consent ☐ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

Attached is the Budget Report through June 30, 2019 for approval.

RECOMMENDED ACTION:

Approve the Budget Report.

UNRESTRICTED/RESTRICTED COMBINED

FUND: 01 GENERAL FUND

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
REVENUE LIMIT SOURCES :							
8011	REV LIMIT STATE AID-CURR YEAR	1,750,144.00	35,433.00-	1,714,711.00	1,020,984.00	693,727.00	59.54
8012	Rev Limit State Aid EPA	118,584.00	5,558.00	124,142.00	115,339.00	8,803.00	92.90
8021	HOME OWNERS EXEMPTION	10,283.00	1,054.00	11,337.00	4,512.06	6,824.94	39.79
8041	SECURED TAX ROLLS	1,723,611.00	32,988.00-	1,690,623.00	796,488.71	894,134.29	47.11
8042	UNSECURED ROLL TAXES	41,587.00	3,288.00	44,875.00	30,745.40	14,129.60	68.51
8043	PRIOR YEARS TAXES	8,910.00	1,411.00-	7,499.00	447.68	7,051.32	5.96
8044	SUPPLEMENTAL TAXES	39,922.00	21,870.00	61,792.00	26,649.90	35,142.10	43.12
8045	EDUC REV AUGMENTATION FUND	160,812.00	545.00	161,357.00	.00	161,357.00	0.00
8097	PROPERTY TAXES TRANSFERS	97,267.00		97,267.00	.00	97,267.00	0.00
TOTAL REVENUE LIMIT SOURCES :		3,951,120.00	37,517.00-	3,913,603.00	1,995,166.75	1,918,436.25	50.98
FEDERAL REVENUES :							
8181	SP ED ENTITLEMENT PER UDC	51,561.00		51,561.00	.00	51,561.00	0.00
8182	SPEC ED-DISCRETIONARY GRANTS	2,868.00		2,868.00	.00	2,868.00	0.00
8290	ALL OTHER FEDERAL REVENUES	113,508.00	4,518.00	118,026.00	23,288.40	94,737.60	19.73
TOTAL FEDERAL REVENUES :		167,937.00	4,518.00	172,455.00	23,288.40	149,166.60	13.50
OTHER STATE REVENUES :							
8550	MANDATED COST REIMBURSEMENT	112,534.00	45,180.00-	67,354.00	11,827.00	55,527.00	17.55
8560	STATE LOTTERY REVENUE	58,401.00	8,024.00	66,425.00	8,024.48	58,400.52	12.08
8590	ALL OTHER STATE REVENUES	146,127.00	29,767.00	175,894.00	43,087.91	132,806.09	24.49
TOTAL OTHER STATE REVENUES :		317,062.00	7,389.00-	309,673.00	62,939.39	246,733.61	20.32
OTHER LOCAL REVENUES :							
8650	LEASES & RENTALS	22,500.00		22,500.00	11,250.00	11,250.00	50.00
8660	INTEREST	5,000.00	8,000.00	13,000.00	4,365.83	8,634.17	33.58
8677	INTERAGENCY SERV BETWN LEA'S	3,220.00	13,078.00	16,298.00	2,998.20	13,299.80	18.39
8698	STALE-DATED WTS/PRIOR YR WTS	.00		.00	241.19	241.19-	NO BDGT
8699	ALL OTHER LOCAL REVENUES	26,226.00	14,707.00	40,933.00	6,362.63	34,570.37	15.54
8792	TF OF APPORT FROM COE	179,097.00		179,097.00	56,819.00	122,278.00	31.72
TOTAL OTHER LOCAL REVENUES :		236,043.00	35,785.00	271,828.00	82,036.85	189,791.15	30.17
* TOTAL YEAR TO DATE REVENUES		* * 4,672,162.00 *	4,603.00-*	4,667,559.00 *	2,163,431.39 *	2,504,127.61 *	46.35

UNRESTRICTED/RESTRICTED COMBINED

FUND: 01 GENERAL FUND

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
EXPENDITURE DETAIL							
CERTIFICATED SALARIES :							
1100	CERTIFICATED TEACHER	1,282,109.00	20,936.00-	1,261,173.00	515,110.11	746,062.89	40.84
1130	CERTIFICATED TEACHER HOURLY	.00	207.00	207.00	320.73	113.73-	154.94
1150	CERTIFICATED TCHER EXTRA DUTY	14,725.00	2,500.00	17,225.00	1,450.00	15,775.00	8.41
1160	CERTIFICATED TEACHER SUBSTITUT	36,000.00	7,125.00	43,125.00	13,255.00	29,870.00	30.73
1190	CERTIFICATED TEACHER OTH ASSIG	37,563.00	8,394.00	45,957.00	26,790.28	19,166.72	58.29
1200	CERT PUPIL SUPPORT SALARY	143,771.00	12,334.00	156,105.00	67,588.51	88,516.49	43.29
1300	CERTIFICATED SUPERV & ADM SAL	37,950.00	1,050.00-	36,900.00	18,450.00	18,450.00	50.00
1340	SCHOOL ADMINISTRATORS	179,742.00	2,500.00	182,242.00	91,146.02	91,095.98	50.01
TOTAL CERTIFICATED SALARIES :		1,731,860.00	11,074.00	1,742,934.00	734,110.65	1,008,823.35	42.11
CLASSIFIED SALARIES :							
2100	INSTRUCTIONAL AIDE SALARIES	191,947.00	13,151.00-	178,796.00	76,600.75	102,195.25	42.84
2130	INSTRUCTIONAL AIDE HOURLY	890.00		890.00	.00	890.00	0.00
2150	INSTRUCTIONAL AIDE EXTRA DUTY	957.00	587.00-	370.00	422.45	52.45-	114.17
2160	INSTRUCTIONAL AIDE SUBSTITUTE	13,000.00		13,000.00	6,766.01	6,233.99	52.04
2190	INSTRUCTIONAL AIDE STUDENTS	28,276.00	2,656.00-	25,620.00	6,709.48	18,910.52	26.18
2200	CLASSIFIED SUPPORT SALARIES	330,690.00	10,110.00-	320,580.00	146,096.53	174,483.47	45.57
2250	CLASSIFIED SUPPORT EXTRA DUTY	5,000.00		5,000.00	1,046.82	3,953.18	20.93
2260	CLASSIFIED SUPPORT SUBSTITUTE	3,000.00		3,000.00	1,336.76	1,663.24	44.55
2270	CLASSIFIED SUPPORT OVERTIME	10,500.00		10,500.00	3,091.06	7,408.94	29.43
2400	CLERICAL/TECHNICAL/OFFICE SAL	184,033.00	3,979.00	188,012.00	86,921.93	101,090.07	46.23
2450	CLERICAL AND OFFICE EXTRA DUTY	4,000.00		4,000.00	208.35	3,791.65	5.20
2460	CLERICAL & OFFICE SUBSTITUTE	3,000.00		3,000.00	.00	3,000.00	0.00
2470	CLERICAL & OFFICE OVERTIME	5,000.00		5,000.00	1,172.43	3,827.57	23.44
2900	OTHER CLASSIFIED SALARIES	8,390.00	12,000.00	20,390.00	6,939.30	13,450.70	34.03
TOTAL CLASSIFIED SALARIES :		788,683.00	10,525.00-	778,158.00	337,311.87	440,846.13	43.34
EMPLOYEE BENEFITS :							
3101	STRS CERTIFICATED	415,236.00	24,472.00-	390,764.00	112,035.52	278,728.48	28.67
3201	PERS CERTIFICATED	8,328.00	8,489.00	16,817.00	6,694.88	10,122.12	39.81
3202	PERS CLASSIFIED	137,330.00	1,146.00-	136,184.00	56,440.40	79,743.60	41.44
3301	SOCIAL SECURITY CERTIFICATED	2,889.00	2,534.00	5,423.00	2,229.65	3,193.35	41.11
3302	SOCIAL SECURITY CLASSIFIED	48,898.00	1,172.00-	47,726.00	19,495.62	28,230.38	40.84
3311	MEDICARE - CERTIFICATED	25,112.00	263.00-	24,849.00	9,978.49	14,870.51	40.15
3312	MEDICARE - CLASSIFIED	11,436.00	272.00-	11,164.00	4,559.31	6,604.69	40.83
3401	HEALTH & WELFARE CERTIFICATED	262,611.00	2,429.00-	260,182.00	104,072.00	156,110.00	39.99
3402	HEALTH & WELFARE CLASSIFIED	164,172.00	17,715.00-	146,457.00	58,023.84	88,433.16	39.61
3501	UNEMPLOYMENT - CERTIFICATED	867.00	428.00	1,295.00	784.17	510.83	60.55
3502	UNEMPLOYMENT - CLASSIFIED	394.00	9.00-	385.00	157.15	227.85	40.81
3601	WORKERS COMP - CERTIFICATED	40,006.00	186.00	40,192.00	15,896.36	24,295.64	39.55
3602	WORKERS COMP - CLASSIFIED	18,218.00	535.00-	17,683.00	7,263.77	10,419.23	41.07
TOTAL EMPLOYEE BENEFITS :		1,135,497.00	36,376.00-	1,099,121.00	397,631.16	701,489.84	36.17

UNRESTRICTED/RESTRICTED COMBINED

FUND: 01 GENERAL FUND

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
EXPENDITURE DETAIL							
BOOKS AND SUPPLIES :							
4100	APPRVD TEXTBKS/CORE CURRICULA	53,936.00	15,684.00	69,620.00	29,105.62	40,514.38	41.80
4200	BOOKS AND REFERENCE MATERIALS	.00		.00	225.22	225.22-	NO BDGT
4300	MATERIALS AND SUPPLIES	110,464.00	30,902.00	141,366.00	69,229.79	72,136.21	48.97
4310	FUEL GAS	27,000.00	8,000.00	35,000.00	11,578.17	23,421.83	33.08
4318	COPIER USAGE	25,340.00		25,340.00	8,647.92	16,692.08	34.12
4319	TIRES AND TUBES	4,000.00		4,000.00	1,491.87	2,508.13	37.29
4320	GREASE & OIL	1,475.00		1,475.00	51.97	1,423.03	3.52
4321	CUSTODIAL SUPPLIES	8,000.00		8,000.00	9,825.84	1,825.84-	122.82
4325	TOOLS	500.00		500.00	.00	500.00	0.00
4328	TESTING MATERIALS	5,700.00	1,715.00-	3,985.00	.00	3,985.00	0.00
4339	REPAIR PARTS	5,300.00	991.00	6,291.00	5,972.42	318.58	94.93
4355	SOFTWARE	.00	3,782.00	3,782.00	3,782.31	.31-	100.00
4380	PAPER	3,300.00	274.00-	3,026.00	1,651.11	1,374.89	54.56
4398	FUEL TAX	265.00		265.00	223.93	41.07	84.50
4400	NON-CAPITALIZED EQUIPMENT	10,000.00	17,947.00	27,947.00	4,679.00	23,268.00	16.74
TOTAL BOOKS AND SUPPLIES :		255,280.00	75,317.00	330,597.00	146,465.17	184,131.83	44.30
SERVICES, OTHER OPER. EXPENSE:							
5110	Subagmt SPED outside agency	85,455.00		85,455.00	6,886.25	78,568.75	8.05
5200	TRAVEL & CONFERENCE	58,120.00	12,035.00	70,155.00	30,297.00	39,858.00	43.18
5230	MILEAGE	1,800.00	2,613.00	4,413.00	2,356.88	2,056.12	53.40
5300	DUES & MEMBERSHIPS	10,201.00	441.00-	9,760.00	8,963.96	796.04	91.84
5400	INSURANCE	38,047.00	4,028.00-	34,019.00	34,019.19	.19-	100.00
5510	WATER	6,273.00	1,273.00-	5,000.00	2,294.78	2,705.22	45.89
5520	GAS	7,553.00	753.00-	6,800.00	1,204.82	5,595.18	17.71
5530	ELECTRICITY	70,298.00	4,702.00	75,000.00	43,391.27	31,608.73	57.85
5550	DISPOSAL/GARBAGE REMOVAL	13,401.00	1,361.00-	12,040.00	5,948.58	6,091.42	49.40
5600	RENTALS, LEASES, REPAIRS, IMPROVM	10,000.00		10,000.00	.00	10,000.00	0.00
5640	REPAIRS/MAINT OF EQUIPMENT	11,800.00	566.00-	11,234.00	4,045.00	7,189.00	36.00
5650	REPAIRS/MAIN - VEHICLES	500.00	425.00-	75.00	.00	75.00	0.00
5800	PROFES'L/CONSULTG SVCS/OP EXP	74,144.00	36,846.00	110,990.00	70,786.88	40,203.12	63.77
5810	SERVICES PROVIDED BY SLOCOE	110,002.00	11,139.00-	98,863.00	9,033.27	89,829.73	9.13
5822	MAINTENANCE AGREEMENTS	6,100.00	900.00	7,000.00	3,710.18	3,289.82	53.00
5830	HAZARDOUS WASTE DISPOSAL	1,000.00		1,000.00	755.00	245.00	75.50
5840	PHYSICAL EXAMS-FINGERPRINTING	700.00	400.00	1,100.00	748.00	352.00	68.00
5845	RANDOM DRUG/ALCOHOL TESTING	500.00		500.00	66.00	434.00	13.20
5855	OUTSIDE PRINTING	1,200.00		1,200.00	227.60	972.40	18.96
5865	IN LIEU OF TRANSPORTATION	21,384.00	198.00	21,582.00	5,984.10	15,597.90	27.72
5872	LEGAL FEES	27,443.00		27,443.00	4,636.00	22,807.00	16.89
5874	AUDIT FEES	6,165.00		6,165.00	1,900.00	4,265.00	30.81
5890	OTHER SERVICES	3,500.00		3,500.00	.00	3,500.00	0.00
5894	LICENSES AND PERMITS	300.00	1,171.00	1,471.00	1,471.00	.00	100.00
5922	COMMUNICATION - TELEPHONE SVCS	14,396.00	4,086.00-	10,310.00	3,293.10	7,016.90	31.94

UNRESTRICTED/RESTRICTED COMBINED

FUND: 01 GENERAL FUND

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
EXPENDITURE DETAIL							
SERVICES, OTHER OPER. EXPENSE:							
5930	COMMUNICATION - POSTAGE/METER	3,000.00	400.00	3,400.00	1,413.85	1,986.15	41.58
TOTAL SERVICES, OTHER OPER. EXPENSE:		583,282.00	35,193.00	618,475.00	243,432.71	375,042.29	39.36
CAPITAL OUTLAY :							
6400	EQUIPMENT	10,000.00		10,000.00	.00	10,000.00	0.00
TOTAL CAPITAL OUTLAY :		10,000.00	.00	10,000.00	.00	10,000.00	0.00
OTHER OUTGOING :							
7141	OTH TUIT,EXC CST PMT TO DIST	81,010.00	10,987.00-	70,023.00	12,588.87-	82,611.87	0.00
7142	OTH TUIT,EXC CST PMT TO COE	113,691.00	1,909.00-	111,782.00	770.00	111,012.00	0.68
TOTAL OTHER OUTGOING :		194,701.00	12,896.00-	181,805.00	11,818.87-	193,623.87	0.00
DIRECT SUPPORT/INDIRECT COSTS:							
TOTAL DIRECT SUPPORT/INDIRECT COSTS:		.00	.00	.00	.00	.00	NO BDGT
* TOTAL YEAR TO DATE EXPENDITURES * *		4,699,303.00 *	61,787.00 *	4,761,090.00 *	1,847,132.69 *	2,913,957.31 *	38.79
OTHER FINANCING SOURCES (USES)							
INTERFUND TRANSFERS - OUT :							
7616	INT-FD TF FR GENERAL TO CAFE	12,183.00-	856.00-	13,039.00-	856.21-	12,182.79-	6.56
7619	OTHER AUTH INTERFUND TF OUT	.00	70,000.00-	70,000.00-	.00	70,000.00-	0.00
TOTAL INTERFUND TRANSFERS - OUT :		12,183.00-	70,856.00-	83,039.00-	856.21-	82,182.79-	1.03
CONTRIB.- RESTRICTED PROGRAMS:							
TOTAL CONTRIB.- RESTRICTED PROGRAMS:		.00	.00	.00	.00	.00	NO BDGT
* TOTAL YEAR TO DATE OTHER FINANCING * *		12,183.00-*	70,856.00-*	83,039.00-*	856.21-*	82,182.79-*	1.03

UNRESTRICTED/RESTRICTED COMBINED

FUND: 01 GENERAL FUND

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
FUND RECONCILIATION				
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY	1,136,718.39	46,437.03	1,183,155.42
9130	REVOLVING CASH ACCOUNT	1,500.00	.00	1,500.00
9210	ACCOUNTS RECEIVABLE PRIOR YEAR	149,604.86	100,296.62-	49,308.24
9310	DUE FROM OTHER FUNDS	23,184.26	.00	23,184.26
9508	SALES TAX PAYABLE	854.11-	.00	854.11-
9509	CURRENT LIABILITIES-NEW YEAR		30,635.00	30,635.00
9510	ACCOUNTS PAYABLE (CURRENT LIAB)	306,457.83-	267,252.83	39,205.00-
9515	UNEMPLOYMENT	41.63	31.12	72.75
9516	W/COMP PASS THROUGH		15,273.69-	15,273.69-
9521	MEDICAL	143,394.13-	51,472.91	91,921.22-
9550	PAYROLL HAND WARRANTS	34.00-	.00	34.00-
9650	DEFERRED REVENUE	35,183.91-	35,183.91	.00
* NET YEAR TO DATE FUND BALANCE * *		825,125.16 *	315,442.49 *	1,140,567.65 *
9791	FUND BAL-BEGINNING BALANCE	825,125.16-	.00	825,125.16-
* EXCESS REVENUES (EXPENDITURES) * *		.00 *	315,442.49 *	315,442.49 *

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	REVENUES	4,672,162.00	4,603.00-	4,667,559.00	2,163,431.39	2,504,127.61	46.35
B.	EXPENDITURES	4,699,303.00	61,787.00	4,761,090.00	1,847,132.69	2,913,957.31	38.79
C.	EXCESS REVENUES (EXPENDITURES)	27,141.00-	66,390.00-	93,531.00-	316,298.70	409,829.70-	0.00
D.	OTHER FINANCING SOURCES (USES)	12,183.00-	70,856.00-	83,039.00-	856.21-	82,182.79-	1.03
E.	NET CHANGE IN FUND BALANCE	39,324.00-	137,246.00-	176,570.00-	315,442.49	492,012.49-	0.00
F.	FUND BALANCE :						
	BEGINNING BALANCE (9791)	825,125.16	.00	825,125.16	825,125.16	.00	100.00
	AUDIT ADJUSTMENTS (9793)	.00	.00	.00	.00	.00	NO BDGT
	OTHER RESTATEMENTS (9795)	.00	.00	.00	.00	.00	NO BDGT
	ADJUSTED BEGINNING BALANCE	825,125.16	.00	825,125.16	825,125.16	.00	100.00
G.	ENDING BALANCE	785,801.16	137,246.00-	648,555.16	1,140,567.65	492,012.49-	175.86

UNRESTRICTED/RESTRICTED COMBINED

FUND: 13 CAFETERIA FUND

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
FEDERAL REVENUES :							
8220	CHILD NUTRITION PROGRAMS	210,796.00		210,796.00	59,643.75	151,152.25	28.29
TOTAL FEDERAL REVENUES :		210,796.00	.00	210,796.00	59,643.75	151,152.25	28.29
OTHER STATE REVENUES :							
8520	CHILD NUTRITION	18,257.00		18,257.00	4,939.18	13,317.82	27.05
TOTAL OTHER STATE REVENUES :		18,257.00	.00	18,257.00	4,939.18	13,317.82	27.05
OTHER LOCAL REVENUES :							
8634	FOOD SERVICE SALES	12,500.00		12,500.00	4,365.75	8,134.25	34.92
8660	INTEREST	149.00		149.00	96.58	52.42	64.81
8699	ALL OTHER LOCAL REVENUES	2,000.00		2,000.00	.00	2,000.00	0.00
TOTAL OTHER LOCAL REVENUES :		14,649.00	.00	14,649.00	4,462.33	10,186.67	30.46
* TOTAL YEAR TO DATE REVENUES		243,702.00	.00	243,702.00	69,045.26	174,656.74	28.33

EXPENDITURE DETAIL

CLASSIFIED SALARIES :							
2200	CLASSIFIED SUPPORT SALARIES	60,252.00		60,252.00	24,644.74	35,607.26	40.90
2250	CLASSIFIED SUPPORT EXTRA DUTY	.00		.00	50.80	50.80	NO BDGT
2260	CLASSIFIED SUPPORT SUBSTITUTE	2,304.00		2,304.00	1,922.01	381.99	83.42
2300	CLASSIFIED SUPERV & ADMIN SAL	47,087.00		47,087.00	20,077.46	27,009.54	42.63
TOTAL CLASSIFIED SALARIES :		109,643.00	.00	109,643.00	46,695.01	62,947.99	42.58
EMPLOYEE BENEFITS :							
3202	PERS CLASSIFIED	19,801.00		19,801.00	7,543.94	12,257.06	38.09
3302	SOCIAL SECURITY CLASSIFIED	6,797.00		6,797.00	2,626.90	4,170.10	38.64
3312	MEDICARE - CLASSIFIED	1,590.00		1,590.00	614.32	975.68	38.63
3402	HEALTH & WELFARE CLASSIFIED	32,877.00		32,877.00	12,112.80	20,764.20	36.84
3502	UNEMPLOYMENT - CLASSIFIED	55.00		55.00	21.14	33.86	38.43
3602	WORKERS COMP - CLASSIFIED	2,533.00		2,533.00	978.72	1,554.28	38.63
TOTAL EMPLOYEE BENEFITS :		63,653.00	.00	63,653.00	23,897.82	39,755.18	37.54

UNRESTRICTED/RESTRICTED COMBINED

FUND: 13 CAFETERIA FUND

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
EXPENDITURE DETAIL							
BOOKS AND SUPPLIES :							
4300	MATERIALS AND SUPPLIES	6,000.00		6,000.00	10,514.56	4,514.56-	175.24
4355	SOFTWARE	305.00		305.00	.00	305.00	0.00
4700	FOOD	75,000.00	856.00	75,856.00	31,145.43	44,710.57	41.05
TOTAL BOOKS AND SUPPLIES :		81,305.00	856.00	82,161.00	41,659.99	40,501.01	50.70
SERVICES, OTHER OPER. EXPENSE:							
5200	TRAVEL & CONFERENCE	54.00		54.00	15.00	39.00	27.77
5800	PROFES'L/CONSULTG SVCS/OP EXP	930.00		930.00	200.00	730.00	21.50
5890	OTHER SERVICES	.00		.00	733.46	733.46-	NO BDGT
5894	LICENSES AND PERMITS	300.00	312.00	612.00	612.00	.00	100.00
TOTAL SERVICES, OTHER OPER. EXPENSE:		1,284.00	312.00	1,596.00	1,560.46	35.54	97.77
* TOTAL YEAR TO DATE EXPENDITURES * *		255,885.00 *	1,168.00 *	257,053.00 *	113,813.28 *	143,239.72 *	44.27
OTHER FINANCING SOURCES (USES)							
INTERFUND TRANSFERS - IN :							
8916	INTFD TF TO CAFETERIA FR GEN	12,183.00	856.00	13,039.00	856.21	12,182.79	6.56
TOTAL INTERFUND TRANSFERS - IN :		12,183.00	856.00	13,039.00	856.21	12,182.79	6.56
* TOTAL YEAR TO DATE OTHER FINANCING *		12,183.00 *	856.00 *	13,039.00 *	856.21 *	12,182.79 *	6.56

UNRESTRICTED/RESTRICTED COMBINED

FUND: 13 CAFETERIA FUND

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
FUND RECONCILIATION				
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY		3,303.30-	3,303.30-
9210	ACCOUNTS RECEIVABLE PRIOR YEAR	40,608.51	40,608.51-	.00
9508	SALES TAX PAYABLE	37.42-	.00	37.42-
9610	DUE TO OTHER FUNDS	23,184.26-	.00	23,184.26-
* NET YEAR TO DATE FUND BALANCE	* *	17,386.83 *	43,911.81-*	26,524.98-*
9791	FUND BAL-BEGINNING BALANCE	17,386.83-	.00	17,386.83-
* EXCESS REVENUES (EXPENDITURES)	* *	.00 *	43,911.81-*	43,911.81-*

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	REVENUES	243,702.00	.00	243,702.00	69,045.26	174,656.74	28.33
B.	EXPENDITURES	255,885.00	1,168.00	257,053.00	113,813.28	143,239.72	44.27
C.	EXCESS REVENUES (EXPENDITURES)	12,183.00-	1,168.00-	13,351.00-	44,768.02-	31,417.02	335.31
D.	OTHER FINANCING SOURCES (USES)	12,183.00	856.00	13,039.00	856.21	12,182.79	6.56
E.	NET CHANGE IN FUND BALANCE	.00	312.00-	312.00-	43,911.81-	43,599.81	4074.29
F.	FUND BALANCE :						
	BEGINNING BALANCE (9791)	17,386.83	.00	17,386.83	17,386.83	.00	100.00
	AUDIT ADJUSTMENTS (9793)	.00	.00	.00	.00	.00	NO BDGT
	OTHER RESTATEMENTS (9795)	.00	.00	.00	.00	.00	NO BDGT
	ADJUSTED BEGINNING BALANCE	17,386.83	.00	17,386.83	17,386.83	.00	100.00
G.	ENDING BALANCE	17,386.83	312.00-	17,074.83	26,524.98-	43,599.81	0.00

UNRESTRICTED/RESTRICTED COMBINED

FUND: 21 BUILDING FUND - BOND PROCEEDS

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
OTHER LOCAL REVENUES :							
8660	INTEREST	.00	9,662.00	9,662.00	3,661.56	6,000.44	37.89
TOTAL OTHER LOCAL REVENUES :		.00	9,662.00	9,662.00	3,661.56	6,000.44	37.89
* TOTAL YEAR TO DATE REVENUES		* .00 *	* 9,662.00 *	* 9,662.00 *	* 3,661.56 *	* 6,000.44 *	* 37.89
EXPENDITURE DETAIL							
CLASSIFIED SALARIES :							
2250	CLASSIFIED SUPPORT EXTRA DUTY	30,000.00	18,764.00-	11,236.00	11,235.60	.40	99.99
2270	CLASSIFIED SUPPORT OVERTIME	.00	172.00	172.00	172.13	.13-	100.07
TOTAL CLASSIFIED SALARIES :		30,000.00	18,936.00-	11,408.00	11,407.73	.27	99.99
EMPLOYEE BENEFITS :							
3202	PERS CLASSIFIED	1,170.00	37.00-	1,133.00	1,132.75	.25	99.97
3302	SOCIAL SECURITY CLASSIFIED	1,915.00	1,208.00-	707.00	707.26	.26-	100.03
3312	MEDICARE - CLASSIFIED	448.00	283.00-	165.00	165.39	.39-	100.23
3502	UNEMPLOYMENT - CLASSIFIED	15.00	9.00-	6.00	5.71	.29	95.16
3602	WORKERS COMP - CLASSIFIED	763.00	499.00-	264.00	263.54	.46	99.82
TOTAL EMPLOYEE BENEFITS :		4,311.00	2,036.00-	2,275.00	2,274.65	.35	99.98
SERVICES, OTHER OPER. EXPENSE:							
5630	REPAIRS/MAINT - BUILDING	2,500.00	9,355.00	11,855.00	11,855.00	.00	100.00
5800	PROFES'L/CONSULTG SVCS/OP EXP	10,000.00	8,410.00-	1,590.00	1,589.58	.42	99.97
5874	AUDIT FEES	2,000.00		2,000.00	.00	2,000.00	0.00
TOTAL SERVICES, OTHER OPER. EXPENSE:		14,500.00	945.00	15,445.00	13,444.58	2,000.42	87.04
CAPITAL OUTLAY :							
6170	LAND IMPROVEMENT	.00	46,172.00	46,172.00	34,336.23	11,835.77	74.36
6200	BUILDINGS & IMPROVEMNT OF BLDG	391,418.00	265,668.00-	125,750.00	125,750.20	.20-	100.00
6210	NEW BUILDINGS	.00	224,219.00	224,219.00	6,390.23	217,828.77	2.84
6211	BUILDING ADDITIONS/REMODEL	.00	471,076.00	471,076.00	471,075.55	.45	99.99
6220	ARCHITECT FEES	.00	64,010.00	64,010.00	66,847.00	2,837.00-	104.43
6423	Technology Equipment	.00	4,517.00	4,517.00	4,516.96	.04	99.99
6500	EQUIPMENT REPLACEMENT	.00	142,307.00	142,307.00	116,448.08	25,858.92	81.82
TOTAL CAPITAL OUTLAY :		391,418.00	686,633.00	1,078,051.00	825,364.25	252,686.75	76.56
* TOTAL YEAR TO DATE EXPENDITURES		* 440,229.00 *	* 666,950.00 *	* 1,107,179.00 *	* 852,491.21 *	* 254,687.79 *	* 76.99

UNRESTRICTED/RESTRICTED COMBINED

FUND: 21 BUILDING FUND - BOND PROCEEDS

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
OTHER FINANCING SOURCES { USES }							
INTERFUND TRANSFERS - IN :							
8919	OTHER AUTH INTERFUND TF IN	.00	70,000.00	70,000.00	.00	70,000.00	0.00
TOTAL INTERFUND TRANSFERS - IN :		.00	70,000.00	70,000.00	.00	70,000.00	0.00
* TOTAL YEAR TO DATE OTHER FINANCING *		.00 *	70,000.00 *	70,000.00 *	.00 *	70,000.00 *	0.00

UNRESTRICTED/RESTRICTED COMBINED

FUND: 21 BUILDING FUND - BOND PROCEEDS

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
FUND RECONCILIATION				
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY	1,292,414.63	1,040,030.01-	252,384.62
9510	ACCOUNTS PAYABLE (CURRENT LIAB)	263,487.64-	191,200.36	72,287.28-
* NET YEAR TO DATE FUND BALANCE	* *	1,028,926.99 *	848,829.65-*	180,097.34 *
9791	FUND BAL-BEGINNING BALANCE	1,028,926.99-	.00	1,028,926.99-
* EXCESS REVENUES (EXPENDITURES)	* *	.00 *	848,829.65-*	848,829.65-*

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A. REVENUES		.00	9,662.00	9,662.00	3,661.56	6,000.44	37.89
B. EXPENDITURES		440,229.00	666,950.00	1,107,179.00	852,491.21	254,687.79	76.99
C. EXCESS REVENUES (EXPENDITURES)		440,229.00-	657,288.00-	1,097,517.00-	848,829.65-	248,687.35-	77.34
D. OTHER FINANCING SOURCES (USES)		.00	70,000.00	70,000.00	.00	70,000.00	0.00
E. NET CHANGE IN FUND BALANCE		440,229.00-	587,288.00-	1,027,517.00-	848,829.65-	178,687.35-	82.60
F. FUND BALANCE :							
BEGINNING BALANCE (9791)		1,028,926.99	.00	1,028,926.99	1,028,926.99	.00	100.00
AUDIT ADJUSTMENTS (9793)		.00	.00	.00	.00	.00	NO BDGT
OTHER RESTATEMENTS (9795)		.00	.00	.00	.00	.00	NO BDGT
ADJUSTED BEGINNING BALANCE		1,028,926.99	.00	1,028,926.99	1,028,926.99	.00	100.00
G. ENDING BALANCE		588,697.99	587,288.00-	1,409.99	180,097.34	178,687.35-	2772.95

UNRESTRICTED/RESTRICTED COMBINED

FUND: 25 CAPITAL FACILITIES FUND

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
OTHER LOCAL REVENUES :							
8660	INTEREST	158.00		158.00	117.33	40.67	74.25
8681	MITIGATION/DEVELOPER FEES	.00	25,605.00	25,605.00	25,605.24	.24-	100.00
TOTAL OTHER LOCAL REVENUES :		158.00	25,605.00	25,763.00	25,722.57	40.43	99.84
* TOTAL YEAR TO DATE REVENUES		158.00 *	25,605.00 *	25,763.00 *	25,722.57 *	40.43 *	99.84

UNRESTRICTED/RESTRICTED COMBINED

FUND: 25 CAPITAL FACILITIES FUND

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
FUND RECONCILIATION				
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY	28,328.84	25,722.57	54,051.41
* NET YEAR TO DATE FUND BALANCE	* *	28,328.84 *	25,722.57 *	54,051.41 *
9791	FUND BAL-BEGINNING BALANCE	28,328.84-	.00	28,328.84-
* EXCESS REVENUES (EXPENDITURES)	* *	.00 *	25,722.57 *	25,722.57 *

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	REVENUES	158.00	25,605.00	25,763.00	25,722.57	40.43	99.84
B.	EXPENDITURES	.00	.00	.00	.00	.00	NO BDGT
C.	EXCESS REVENUES (EXPENDITURES)	158.00	25,605.00	25,763.00	25,722.57	40.43	99.84
D.	OTHER FINANCING SOURCES (USES)	.00	.00	.00	.00	.00	NO BDGT
E.	NET CHANGE IN FUND BALANCE	158.00	25,605.00	25,763.00	25,722.57	40.43	99.84
F.	FUND BALANCE :						
	BEGINNING BALANCE (9791)	28,328.84	.00	28,328.84	28,328.84	.00	100.00
	AUDIT ADJUSTMENTS (9793)	.00	.00	.00	.00	.00	NO BDGT
	OTHER RESTATEMENTS (9795)	.00	.00	.00	.00	.00	NO BDGT
	ADJUSTED BEGINNING BALANCE	28,328.84	.00	28,328.84	28,328.84	.00	100.00
G.	ENDING BALANCE	28,486.84	25,605.00	54,091.84	54,051.41	40.43	99.92

SHANDON JOINT UNIFIED SCHOOL DISTRICT**Regular Meeting of the Board of Trustees****MEETING DATE: January 15, 2019**

AGENDA ITEM TITLE:

Approval of the Student Body Funds

PREPARED BY:

Sadie Howard

AGENDA SECTION:

☐ Reports ☒ Consent ☐ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

Attached for your review and approval are the Student Body Funds for Shandon Elementary School and Shandon High School for the month of November 2018.

RECOMMENDED ACTION:

Approve the Student Body Funds.

SHANDON UNIFIED SCHOOL DISTRICT
SHANDON HIGH SCHOOL STATEMENT OF STUDENT BODY FUNDS
November-2018

CLASSES CLUBS	Authorized Advisor	ENDING BAL. 10/31/2018	BALANCE FORWARD	WITHDRAWALS	DEPOSITS	ENDING BAL. 11/30/2018
High General	D. Sciocchetti	\$ 661.28	\$ 661.28	579.89	977.18	1,058.57
Seniors	Fuller/Morton	\$ 2,644.19	\$ 2,644.19		100.00	2,744.19
Junior	Stuart/Voorheis	\$ 2,064.62	\$ 2,064.62	77.20	231.50	2,218.92
Sophomore	Cherry/Barthauer	\$ 538.05	\$ 538.05	50.64		487.41
Freshman	D.Sciocchetti/Dobberpuhl	\$ 481.79	\$ 481.79	77.45		404.34
Comm. Outreach Project	D. Sciocchetti	\$ 380.58	\$ 380.58			380.58
FNL	D. Sciocchetti	\$ 37.99	\$ 37.99			37.99
Gate/Officials	Taylor/BUS.OFFICE	\$ 297.00	\$ 297.00	195.00		102.00
Ag Mechanics Class	Fuller	\$ 1,103.41	\$ 1,103.41		500.00	1,603.41
Art Class	Voorheis	\$ 24.22	\$ 24.22			24.22
Drama Class	Barthauer	\$ 710.09	\$ 710.09			710.09
CTE Class	D. Sciocchetti	\$ 87.48	\$ 87.48			87.48
F.F.A. General	Morton/Fuller	\$ 7,515.68	\$ 7,515.68	665.93	294.50	7,144.25
F.F.A. Revolving	Morton/Fuller	\$ 2,284.15	\$ 2,284.15			2,284.15
YearBook Class	D. Sciocchetti	\$ 59.56	\$ 59.56			59.56
BLOCK-S	D. Sciocchetti	\$ 573.59	\$ 573.59			573.59
*Football	D. Sciocchetti	\$ -	\$ -			0.00
*H.S. Volleyball	D. Sciocchetti	\$ 194.69	\$ 194.69	1,024.83	940.30	110.16
*Basketball	D. Sciocchetti	\$ -	\$ -			0.00
*Softball	D. Sciocchetti	\$ -	\$ -			0.00
*Baseball	D. Sciocchetti	\$ -	\$ -			0.00
TOTAL in Fund Balances/Ties to Bank Balance		\$ 19,658.37	\$ 19,658.37	\$ 2,670.94	\$ 3,043.48	\$ 20,030.91

Forward

Shandon Elementary ASB Heritage Oaks Bank
November 1, 2018

CLASSES/CLUBS	BALANCE FORWARD 10/31/2018	CLUB XFERS	CASH RECEIVED	WITHDRAWALS	ENDING BALANCE 11/30/2018
SES ABS General	\$ 1,421.89		\$ 12,910.68	\$ 7,573.97	\$ 6,758.60
SES ASB Middle School	\$ 650.78				\$ 650.78
8th Grade	\$ 1,041.77		\$ 997.25	\$ 520.17	\$ 1,518.85
Library	\$ 154.85				\$ 154.85
Parkfield	\$ 329.41		\$ 40.00		\$ 369.41
Gate	\$ (180.00)			\$ 135.00	\$ (315.00)
Cross County	\$ (320.59)		\$ 100.00		\$ (220.59)
Kindergarten	\$ 379.06				\$ 379.06
Stabley PGE Funds	\$ 151.31			\$ 105.38	\$ 45.93
TOTAL	\$ 3,628.48	\$ -	\$ 14,047.93	\$ 8,229.14	\$ 9,341.89

Shaward

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Regular Meeting of the Board of Trustees

MEETING DATE: January 15, 2019

8.5

AGENDA ITEM TITLE:

Ratification of the Personnel Action Report

PREPARED BY:

Sadie Howard

AGENDA SECTION:

☐ Reports ☒ Consent ☐ Action ☐ First Reading ☐ Information ☐ Resolution

PERSONNEL ACTION REPORT

NEW HIRES

CLASSIFICATION

EFFECTIVE DATE

SPORT COACHES

Bruce O'Hagan

M.S.Boys Basketball

Jan. 7. 2019

RESIGNATIONS

RECOMMENDED ACTION:

Approval of the Personnel Action Report

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Regular Meeting of the Board of Trustees

MEETING DATE: January 15, 2019

8.6

AGENDA ITEM TITLE:

Approval of the Quarterly Report on William's Uniform Complaint- December 2018

PREPARED BY:

Kristina Benson

AGENDA SECTION:

☐ Reports ☒ Consent ☐ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

Districts must submit a quarterly report to the County Superintendent and the district's Board of Trustees. The report must cover the nature and resolution of complaints addressing lack of instructional materials, teacher vacancies, and urgent facility problems. The summaries must be publicly reported on a quarterly basis at a regularly scheduled meeting of the school district's governing board. No complaints were received.

RECOMMENDED ACTION:

Approval



SHANDON JOINT UNIFIED SCHOOL DISTRICT

101 South First Street Box 79, Shandon, CA 93461

Kristina Benson, Superintendent/Principal TELEPHONE: (805) 238-0286 FAX: (805) 238-0777
Board of Trustees: Jennifer Moe, Van Parlet, Nataly Ramirez, Marlene Thomason, Kate Twisselman

Quarterly Report on Williams Uniform Complaints

[Education Code § 35186]

District: Shandon Joint Unified School District

Person completing this form: Kristina Benson

Title: Superintendent

Quarterly Report Submission Date:
(check one)

☐

January – March 2018

☐

April – June 2018

☐

July – September 2018

☐☒

October – December 2018

Date for information to 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		

Kristina Benson

Type or Print Name of District Superintendent


Signature of District Superintendent

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Regular Meeting of the Board of Trustees

MEETING DATE: January 15, 2019

8.7

AGENDA ITEM TITLE:

Approval of the Second Reading AR 1321 Solicitation Of Funds From And By Students

PREPARED BY:

Gabriela Gavilanes

AGENDA SECTION:

☐ Reports ☒ Consent ☐ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

Provided for your approval is AR 1321 Solicitation Of Funds From And By Students

RECOMMENDED ACTION:

Approval

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Administrative Regulation

Solicitation Of Funds From And By Students

AR 1321

Community Relations

The Superintendent or designee shall approve all fund-raising activities at least 15 days before the activity. If the event involves a contract with a commercial vendor, the Superintendent or designee shall review the contract.

In order to minimize interruptions to the educational program, staff shall limit fund-raising activities to appropriate time periods designated by the principal.

(cf. 6116 - Classroom Interruptions)

No student shall be required to raise a specified amount of money in order to participate in an activity sponsored by a school-related organization.

(cf. 1230 - School-Connected Organizations)

Students engaged in fund-raising activities on behalf of the school or for school-related projects are expected to be courteous and respectful towards all individuals and businesses.

Door-to-Door Sales

Students under 16 years old may engage in door-to-door sales of newspaper or magazine subscriptions, candy, cookies, flowers or other merchandise only under the following conditions:

- 1. The students shall work in pairs, as a team, on the same or opposite side of the street. (8 CCR 11706)**
- 2. The students shall be supervised by an adult, with one adult for every crew of 10 or fewer students. (8 CCR 11706)**
- 3. The students must be within the sight or sound of their adult supervisor at least once every 15 minutes. (8 CCR 11706)**
- 4. The students shall be returned to their respective homes or meeting places after each day's work. (8 CCR 11706)**

(9/87 9/90) 7/03

Policy Adopted by Shandon Board of Education:

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Regular Meeting of the Board of Trustees

MEETING DATE: January 15, 2019

9.1

AGENDA ITEM TITLE:

Special Day Class for grades 6-12

PREPARED BY:

Kristina Benson

AGENDA SECTION:

☐ Reports ☐ Consent ☒ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

Shandon Joint Unified School District currently has two fifth grade students enrolled in the Special Day Class at Shandon Elementary. We do not have a similar class for grades sixth through twelve.

As these student matriculate through our system, we need to plan how to best meet their needs.

Option 1: Hire a Special Day Class Instructor and Paraeducator for grades six through twelve.

Cost: Instructor: \$ 86,229 (salary and statutory benefits)

Paraeducator: \$ 40,000 (salary and statutory benefits)

Room: Space Available at which site?

Option 2: Transport eligible student(s) to Paso Robles School District daily.

Cost: Transportation (Already transporting to Paso at a cost of \$65 per day)

Instructor per Paso Robles Joint Unified: \$7,500 - \$ 8,000 per student for a modified, non regional class. Related services (OT, Speech, etc) would increase the cost. Class size 12-15; switching classes.

Instructor per Paso Robles Joint Unified: \$ 28,185 for regional program (self contained, adaptive learning center for moderate disabilities)

Note: Visit is highly recommended and IEP review would be necessary to determine the most appropriate placement at Paso Robles Joint Unified.

Option 3: Extend the current classroom to include sixth grade and revisit IEP requirements as necessary.

Cost: No cost - Use current staffing

Respectfully submitted.

RECOMMENDED ACTION: Approve Option 3

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Regular Meeting of the Board of Trustees

MEETING DATE: January 15, 2019

9.2

AGENDA ITEM TITLE:

Approval of Contract for School Facilities Grant and Consulting Services, School Facilities Consultants

PREPARED BY:

Kristina Benson

AGENDA SECTION:

☐ Reports ☐ Consent ☒ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

I am recommending School Facilities Consultants, to assist us in obtaining modernization and hardship money to complete facility improvements. This recommendation is based on my belief that their consulting fees were more flexible in how we might use them and the scope of their work was equal to other estimates. I am requesting \$10,000 for this service.

RECOMMENDED ACTION:

Approval

**SCHOOL
FACILITY
CONSULTANTS**



Shandon Joint Unified School District

Professional Consulting Services Proposal

Prepared for:

**Shandon Joint Unified
School District**

Attention:

Kristina Benson

Superintendent

Email: kbmcneely@lvjUSD.k12.ca.us

Phone: (925) 960-2935

Primary Contact:

Matthew A. Pettler

Vice President

Email: matt@sfec.org

Phone: 916.441.5063



Letter of Transmittal

January 11, 2019

Ms. Kristina Benson
Superintendent
Shandon Joint Unified School District
101 South First Street, Box 79
Shandon, CA 93451

Subject: Proposal for Consulting Services

Dear Ms. Benson:

School Facility Consultants (SFC) is pleased to present the Shandon Joint Unified School District with this Proposal for Consulting Services. We look forward to working with you and the Shandon Joint Unified School District on its facility projects.

SFC has extensive experience in assisting small Districts obtain the maximum funding for its projects.

SFC is very experienced in providing creative solutions for districts:

- ✓ We have extensive experience in obtaining multiple funding sources for single projects.
- ✓ We assist clients to determine the optimal project prioritization based on funding availability.
- ✓ We work to maximize project savings allowing quicker access to State funding and more flexibility with State funding to match local needs.
- ✓ We assist small Districts with a review of financial hardship funding and other funding augmentation specifically available to small districts available through the School Facility Program.

We very much appreciate your consideration of our firm and are happy to discuss in detail any of the proposed services. Please do not hesitate to contact us at your earliest convenience with any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Matthew A. Pettler", with a horizontal line extending to the right.

Matthew A. Pettler
Vice President



Experience and Qualifications

FIRM INFORMATION

School Facility Consultants (SFC) has assisted its clients in all aspects of school facility funding and planning since 1986. We have worked with clients to realize over five billion dollars in school facility funding including new construction, modernization, and renovation projects. Our knowledgeable staff understands the intricacies of the planning and funding process in California, including the procedures and requirements of the California Department of Education (CDE), Office of Public School Construction (OPSC), Division of the State Architect (DSA) California Energy Commission (CEC) and Department of Toxic Substances Control (DTSC).

With decades of combined experience in a wide range of school facility issues, we at School Facility Consultants are committed to integrity, professionalism and excellence in all that we do. We are comprised of a diverse group of motivated individuals guided by the shared endeavor of applying analysis and strategy to achieve concrete results for our clients.

At SFC, we offer a full-range of comprehensive services and work closely with clients to become a seamless extension of facility teams. Based in Sacramento, our consulting teams are active in the implementation, analysis, and monitoring of State programs and regulations. We have developed strong working relationships with state agency staff members and bring a deep understanding of facility planning to each of our client's projects.

SFC's team structure provides its clients with reliability, accessibility and a broad knowledge base. The SFC partners maintain direct involvement with clients through regular communications with the consulting teams maintain strong connections between consultants and clients. A Senior Consultant serves as the primary client liaison and manager of each client's project issues. Additional consulting staff is available on the team to provide additional support, research, and production of work product. Team Leaders manage workload and troubleshoot potential issues for the team. The team approach ensures that a consultant is always available to provide immediate assistance to clients. By working collaboratively, our consulting team members contribute their individual expertise toward an extensive and comprehensive knowledge base that addresses the unique needs of individual clients.

SFC was built upon its strong values, culture, and work ethic. These qualities make for a highly effective and successful work environment for its staff, promoting teamwork and providing valuable opportunities for individual employee growth potential. This positive environment encourages productivity, and allows for the highest level of service for its clients.



Experience and Qualifications

STATE FUNDING ELIGIBILITY AND APPLICATION

California school districts and County offices of education have the potential to realize significant State funding contributions through individualized analysis of funding eligibility under the State's School Facility Program (SFP). SFC consulting staff is trained to analyze complex data sets in order to determine eligibility and access funding available through the Office of Public School Construction (OPSC) and other State agencies. SFC assists districts in navigating the multi-step requirements and coordinating with these agencies through the entire funding process.

FUNDING STRATEGY

By synthesizing our various areas of technical expertise, SFC consulting staff is equipped to develop complex and effective long and short term funding strategies that provide proven results in facilities funding. As a full-service consulting firm, SFC has the ability to take school districts facilities projects from start to finish, applying methodology that garners the greatest funding gains while addressing specific and individual project needs which may evolve during the life of the project. SFC assists clients in providing a long term strategy which results in maximizing outside funding sources to expand the life of their local funding availability. These efforts ultimately afford our clients with the ability to provide additional and enhanced learning environments for students.

PROJECT CLOSEOUT AND AUDIT SUPPORT

As part of participation in the SFP, school districts and county offices of education are required by statute and regulation to conform to a number of certifications, as well as to ensure that funds received are expended appropriately. As part of the project closeout process SFC assists clients in compiling the documentation necessary to demonstrate conformance with expenditure requirements and the numerous certifications in order for clients to retain their awarded project funding amounts.

MASTER PLANNING

Clients utilize Master Plans to forecast their facility needs into the future. SFC produces comprehensive Master Plans for clients, which assess potential impacts associated with outside area developments such as new residential development, shifts in demographic trends, and fluctuating district boundaries. Unification studies, territory transfer and school site placement are interpreted as the physical needs of clients' facilities are also assessed and addressed through use of Master Plans.

DEVELOPER FEE STUDIES

School districts are authorized to collect impact fees on new residential and commercial/industrial development pursuant to California law. The preparation of developer fee studies in accordance with statute is required in order for districts to collect these fees. These studies utilize local district data, including new residential development, historical statistical information, and school construction costs to determine the dollar amount that can be justified for collection by the school district. SFC's Planning Division prepares Justification Studies (Level 1) and School Facility Needs Analysis Studies (Level 2 and 3) according to the State Allocation Board's (SAB) provisions.

DEVELOPMENT MITIGATION SERVICES

SFC assists clients with development mitigation services. Services include Student Generation Rate Studies, Mitigation Impact Reports and Fair Share Studies. SFC consulting staff is available to provide comments on the potential impact of planned developments including general plans, specific plans and environmental impact reports. SFC consultants provide Geographic Information System (GIS) mapping services to inform student generation rates on a district-wide basis, by attendance area and for specific development projects. Should a district experience a fee challenge, staff are available to provide expert witness testimony and/or a professional review of developer fee justification reports or mitigation agreements.



Experience and Qualifications



Alexander R. Murdoch

School Facility Consultants, President/Partner

PROFESSIONAL QUALIFICATIONS

Alex Murdoch has worked in the school facility industry for over twenty five years providing consulting services for clients in all areas of school facility planning and funding. As President and Partner of School Facility Consultants, Alex applies sophisticated methodologies to the facility funding and planning process resulting in the successful, timely delivery of innovative and complex projects.

As an industry leader, Alex is credited with a number of significant accomplishments including innovative planning that resulted in funding for a school district's reuse of commercial property for educational and economic revitalization purposes, being first to secure a lease/lease-back funding guarantee from the Office of Public School Construction for a school district and being first to receive special, legislated funding for a school district's multi-story replacement project.

Alex applies a nuanced approach to the political intricacies of the allocation of school facilities funding. He works to increase the Federal commitment to California school facilities. Alex specializes in identifying statewide policy trends, which are beneficial to the firm's clients. As an appointed member of statewide committees, Office of Public School Construction's Ad Hoc Committee in 2007 and the Coalition for Adequate School Housing's Grant Adequacy Committee in 1999, Alex has been instrumental in contributing to changes in regulations and legislation that benefit schools in California today.

Alex has crafted dozens of successful appeals to the State Allocation Board, brought numerous special items before the State Allocation Board and has crafted successful statewide bond provisions. His expert understanding of California Ed code and School Facility Program regulations has resulted in millions of dollars of funding for California school districts.

Education:

Bachelor of Arts - Political
Science and Economics,
University of California, Davis

Years with Firm:

25

Professional Affiliations:

C.A.S.H. - Coalition for
Adequate School Housing

C.A.S.B.O - California
Association of School Business
Officials

School Energy Coalition

Californians for School
Facilities

Small School Districts
Association

County School Facilities
Consortium



Experience and Qualifications



Matthew A. Pettler

School Facility Consultants, Vice President/Partner

PROFESSIONAL QUALIFICATIONS

Matt Pettler has been with School Facility Consultants (SFC) for over 20 years. Matt became a Principal and Partner in the Firm in January of 2007. Matt currently serves as Vice President and has assisted over 100 Districts receive billions of dollars in capital outlay funds for public school facilities in California. Matt specializes in managing client projects in all areas of the State School Facility Program as well as leading developer fee mitigation and District Facility Master Planning efforts.

During his time with SFC, Matt has played a key role in multiple successful school district appeals before the State Allocation Board gaining over \$507 million dollars in Financial Hardship, Overcrowding Relief Grant and Facility Hardship funding. Matt has also assisted many school districts with complex audit/closeout issues to reach successful outcomes and avoid Material Inaccuracy penalties.

Additionally, Matt has prepared developer fee justification documents and successfully worked with the Building Industry Association (BIA) to secure millions of dollars needed to offset the impact of new residential development. He has led master planning teams in a number of school districts, allowing those districts to plan and execute successful bond elections to construct needed facilities for students.

Through these successes Matt has established relationships with State Allocation Board members, their staff and State Agency leadership.

Education:

Bachelor of Arts - Political Science and Public Policy, University of California, Los Angeles

Years with Firm:

20

Professional Affiliations:

C.A.S.H. - Coalition for Adequate School Housing

C.A.S.B.O. - California Association of School Business Officials

School Energy Coalition

Californians for School Facilities

Small School Districts Association

County School Facilities Consortium

Awards:

Matt is a 2011 Coalition of Adequate School Housing Service Award Recipient



**School Facility Consultants
Contract for Services with
Shandon Joint Unified School District**

This document represents an agreement between, **Shandon Joint Unified School District** herein referred to as the Client, and **School Facility Consultants**, herein referred to as the Contractor.

For the remuneration stipulated, the Contractor shall provide the following services.

- Assist the District to review, prepare and submit documentation required to maximize the District's current Modernization eligibility under the State School Facility Program:
 - a) Review site Diagrams for square footage, classroom counts and age of facilities
 - b) Review current CBEDS enrollment data
 - c) Prepare and submit SAB 50-03 *Eligibility Determination* forms
- Assist with the preparation and submittal of California Department of Education plan approval requests.
- Assist the District to prepare and submit State Allocation Board applications for Modernization projects to the Office of Public School Construction as determined by the funding opportunities identified.
- Work with the District, architect and applicable State agency representatives, as needed, to advance the District's applications and ensure all projects are moving through the approval process in an efficient manner.
- Assist District with planning services, as requested by the District, and as accepted by SFC.

For the services delineated above, the Client shall pay the Contractor according to the hourly rate schedule below. The Contractor will bill the Client in increments of 15 minutes, and invoice on a monthly basis. The fees shall cover all normal business expenses incurred in Sacramento by the Contractor on behalf of the Client. Client agrees that if it becomes necessary for a Consultant from School Facility Consultants to visit the Client, the Client will pay for travel time per the rate schedule below. Client also agrees to reimburse Contractor for all necessary and pre-approved travel expenses.

SFC Hourly Rate Schedule

Principal	\$240.00 per hour
Director	\$200.00 per hour
Senior Consultant	\$195.00 per hour
Consultant	\$175.00 per hour
Research Analyst	\$145.00 per hour
Administrative Support	\$ 90.00 per hour



The Client shall be responsible for reviewing and verifying all data included in documents, forms and reports prepared by the Contractor on behalf of the Client. The Client shall be responsible for meeting any certification requirements and shall be responsible for consulting legal counsel as related to the preparation and submittal of documents, forms and reports.

It is understood that the Contractor shall function as an independent contractor without authority to obligate the Client for any indebtedness or other commitments. The Contractor will accurately and fairly represent the Client's position.

During the term of this agreement, the status of those individuals performing the work stipulated in this contract may change. Changes to an individual's status may affect billing rates. The Client agrees to accept these changes. The Contractor agrees that any such changes in status will be reflected on the bill.

The terms of the agreement shall remain in force unless mutually amended. This agreement may be terminated by either party upon 30 days written notice.

SUBMITTED BY:

School Facility Consultants

A handwritten signature in black ink, appearing to be "N. P. [unclear]", written over a horizontal line.

Authorized Signature

Date: January 11, 2019

ACCEPTED BY:

Shandon Joint Unified School District

A horizontal line for a signature.

Authorized Signature

Date: _____



Project References

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT

CONTACT

Tom Pace
Director of Facilities Planning and Development
(909) 388-6100

DISTRICT BACKGROUND

San Bernardino City Unified School is the sixth largest school district in California. The District serves most of the city of San Bernardino and a portion of Highland. Over the last 10 years the District has transformed its community through over \$1 billion in facility improvements including the opening of 15 new campus projects to reduce overcrowding and over 200 projects within the District to modernize schools that were in disrepair. SFC worked with the District to obtain State financial hardship funding from multiple State funding programs and assisted the District with State Allocation Board appeals to maximize funding for the District's facility program.

Over \$400 million in state funding approved for the District's Projects!

PROJECT HIGHLIGHTS – FINANCIAL HARDSHIP STATUS FOR THE DISTRICT'S PROJECTS

Over the past several years School Facility Consultants (SFC) has assisted the San Bernardino City Unified School District with securing financial hardship eligibility and several successful appeals before the State Allocation Board related to financial hardship and Overcrowding Relief Grant funding that has resulted in over \$400 million in State funds. SFC has also assisted the District with reviewing and resolving complex project closeout issues.

- ✓ *Financial Hardship*
- ✓ *SAB Appeals*
- ✓ *Modernization*
- ✓ *Overcrowded Relief Program*
- ✓ *Closeout*





Project References

KERN HIGH SCHOOL DISTRICT

CONTACT

Jenny Hannah
Executive Director of Facilities
(661) 827-3223

DISTRICT BACKGROUND

The Kern High School District (KHSD) is headquartered in Bakersfield, California and serves the county of Kern located at the southern end of the San Joaquin Valley. The Kern High School District is California's largest 9-12 high school district with more than 35,000 students. Since 1998, School Facility Consultants has worked with the District to obtain over \$197,306,929 in state facility funding for its new construction, modernization and career technical education projects.

Over \$197 million in state funding approved for the District's Projects!

PROJECT HIGHLIGHTS – CAREER TECHNICAL EDUCATION FACILITIES PROGRAM FUNDING

Over the past several years School Facility Consultants (SFC) has assisted the Kern High School District with securing funding for 24 Career Technical Education (CTE) projects before the State Allocation Board. SFC has assisted the District with throughout the application process including California Department of Education, initial reservation of funds and funding application approvals. Career Pathways now served in the District include Agriculture and Natural Resources, Business and Finance, Manufacturing and Product Development, Arts, Media and Entertainment, Health Science and Medical Technology, Energy, Environment, and Utilities.

- ✓ *New Construction CTE Funding*
- ✓ *Modernization CTE Funding*
- ✓ *Multiple Career Pathways*
- ✓ *Multiple Funding Sources*
- ✓ *Modernization Funding*
- ✓ *New Construction Funding*





Project References

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

CONTACT

Lisa LeBlanc
Associate Superintendent for Operations
(510) 231-1105

DISTRICT BACKGROUND

Located on the San Francisco Bay, the West Contra Costa Unified School District serves over 30,000 students from the communities of Richmond, El Cerrito, San Pablo, Pinole, and Hercules and the unincorporated areas of Bayview-Montalvin Manor, East Richmond Heights, El Sobrante, Kensington, North Richmond, and Tara Hills. Due to its urban location, the District is faced with many challenges, including working with multiple local jurisdictions.

The funding strategies implemented for the District's various entire-campus replacement projects utilize all available funding in order to bring valuable matching dollars to augment the District's local bond funds. SFC is working with the District to alleviate the issues of small site size and overcrowding at many of its campuses by accessing the Overcrowding Relief Grant program, which provides new construction dollars without the use of the District's new construction grants.

SFC has worked to secure the following funding for the West Contra Costa Unified School District:

- \$58,607,972 in Modernization Funding
- \$14,707,517 in Charter School Facilities Program Funding
- \$7,092,482 in Overcrowding Relief Grant Funding
- \$29,258,645 in Seismic Mitigation Funding

Over \$110,121,288 million in state funding approved for the District's Projects!

PROJECT HIGHLIGHT – PORTOLA MIDDLE SCHOOL

SFC worked with the District to obtain \$20.3 million in state funding for the Portola Middle School relocation, modernization and renovation project. The District decided to move an existing middle school campus to an existing elementary school campus after deeming a portion of the existing middle school site seismically unsafe. The project included creation of an open courtyard, seismic upgrades, gym and locker room renovations. SFC worked with the District to obtain funding for modernization of the existing and new site, seismic/facility hardship funding to replace existing facilities with facilities at the new site, and obtain high performance grant funding for the project.

- ✓ *Seismic Funding*
- ✓ *Modernization Funding*





Project References

STOCKTON UNIFIED SCHOOL DISTRICT

CONTACT

Steve Breakfield
Director, Facilities and Planning
(209) 933-7045 ext. 2341

DISTRICT BACKGROUND

Stockton Unified School District is located in the San Joaquin Valley and serves approximately 33,000 students. The District experienced rapid growth during the mid-2000s due to housing construction necessitating the construction of eight new elementary schools and one new high school. More recently the district has focused on modernizing older campuses and replacing older portables with permanent construction.

The funding strategies implemented for the District's various projects utilize all available funding in order to bring valuable matching dollars to augment the District's local bond funds. SFC is working with the District to further their local bond program by accessing available new construction eligibility.

SFC has worked to secure the following funding for the Stockton Unified School District:

- \$70,464,362 in New Construction Funding
- \$65,107,704 in Modernization Funding
- \$1,501,590 in Career Technical Education Funding
- \$11,517,018 in Charter School Funding

Over \$148 million in state funding approved for the District's Projects!

PROJECT HIGHLIGHT – WALTON SPECIAL EDUCATION CENTER

SFC assisted the District to obtain **\$4.4M** in State funding for the Walton Special Center, a severe special day class facility. This project entailed combining modernization funding and new construction funding from four different High School Attendance Areas. SFC successfully guided the District through the various stages of the Office of Public School Construction eligibility and funding application process to obtain final State Allocation Board approval and maximum funding for the project. This project provided funding for the unique facility requirements for those students with severe disabilities. The project received funding in 2012. *Overall project \$11.2 million.*

- ✓ *Centralized Special Day Class Project*
- ✓ *4 High School Attendance Areas*
- ✓ *Modernization Funding*
- ✓ *High Performance Incentive Grant*
- ✓ *Audit and Closeout*





Project References

OAKLAND UNIFIED SCHOOL DISTRICT

CONTACT

Timothy White
Depute Chief of Facilities Planning and Management
510-535-7083

DISTRICT BACKGROUND

For over ten years School Facility Consultants has assisted the Oakland Unified School District in maximizing the building program by pursuing both State and Federal funds. During this period the State Allocation Board has funded applications prepared and filed by SFC totaling almost \$184 million received by the District.

SFC continues to work toward maximizing funding opportunities and actively pursuing funding applications on behalf of the District utilizing a variety of School Facility Programs, as well as updating and generating additional modernization and new construction eligibility.

Over \$184 million in state funding approved for the District's Projects!

PROJECT HIGHLIGHT – LA ESCUELITA EDUCATIONAL COMPLEX

Over the last several years, SFC worked closely with the District to finalize a comprehensive funding plan for the La Escuelita Educational Complex, including the preparation, submittal, and unfunded approval through the State Allocation Board of four separate funding components totaling over \$34 million. SFC also worked closely with the District in the preparation and approval of three projects under the Seismic Mitigation Program resulting in the receipt of almost \$3 million in State funds.

- ✓ *Multiple funding sources for one project*
- ✓ *Seismic Funding*
- ✓ *Facility Hardship Project*
- ✓ *High Performance Grant Funding*
- ✓ *Overcrowded Relief Grant Funding*
- ✓ *District Owned Site Incentive Funding*



OAKLAND UNIFIED
SCHOOL DISTRICT



Project References

PALO ALTO UNIFIED SCHOOL DISTRICT

CONTACT

Robert Golton
Bond Program Manager
(650) 329-3700

DISTRICT BACKGROUND

The Palo Alto Unified School District, located in the San Francisco Bay Area, has a rich heritage, including old school historic buildings. The District serves over 11,500 students at 18 sites.

SFC assists the Palo Alto Unified School District to maximize local facility funding for modernization and new construction by pursuing State School Facility Program funds. This long term relationship has allowed SFC to understand the District's needs and identify which programs would maximize funding. SFC has assisted the district to reopen a closed school and fund CTE projects.

SFC has worked with the District to successfully secure State Funding:

- \$33,976,882 in Modernization Funding
- \$8,055,762 in Career Technical Education Funding

Over \$42 million in state funding approved for the District's Projects!

PROJECT HIGHLIGHT – GUNN HIGH SCHOOL

SFC worked with the District to become among the first districts to receive Career Technical Education Program funds from Proposition 1D. Over \$2.3 million in CTE funds were secured for three different Gunn High School projects. The District had three separate CTE programs housed in the same building; Transportation, Engineering and Health Science. There were many questions facing districts in the new CTE program; SFC was able to work with the District and OPSC to answer all of the questions and maintain maximum funding for each program in the building. SFC worked closely with District to ensure all requirements and timelines were met to receive funding in the first round of this new program.

- ✓ *Career Technical Education Funding*
- ✓ *Modernization Funding*

Palo Alto
Unified School District





Project References

SWEETWATER UNION HIGH SCHOOL DISTRICT

CONTACT

Paul Woods
Director of Planning and Construction
(619) 691-5553

DISTRICT BACKGROUND

Located in the southwestern part of San Diego County between downtown San Diego and the International Border with Mexico, the Sweetwater Union High School District serves the communities of Chula Vista, Imperial Beach, National City and the San Ysidro portion of San Diego. Over the past decade the District has faced the challenge of rapid enrollment growth due to new housing developments in the southern portion of the District.

SFC dedicated substantial time and resources to addressing the District's uniquely complex projects including the preparation and implementation of a funding strategy for the \$644 million dollar Proposition O and \$187 million dollar Proposition BB bond programs. SFC maximized the new construction funding eligibility for the District's projects through the creation of High School Attendance Areas utilizing new dwelling units and student generation rates augmentations

SFC has assisted the District to access maximize funding for its Projects:

- \$168,096,044 in New Construction Funding
- \$143,292,508 in Modernization Funding
- \$4,935,821 in Career Technical Education Funding
- \$17,366,573 in Overcrowded Relief Grant Funding

Over \$333 million in state funding approved for the District's Projects!

PROJECT HIGHLIGHT – SAN YSIDRO HIGH SCHOOL

SFC worked with the District to successfully meet its facility challenges by obtaining \$38,028,041 in state funding for its San Ysidro High School project. Initially, the District was informed that the project could not be funded due to School Facility Program constraints. SFC worked closely with the District to successfully appeal to the State Allocation Board and obtain maximum funding for the project. SFC work closely with District to navigate the legal and regulatory analyses required for the various approval stages of the project. The San Ysidro Project now serves over 2,300 students in the region.

- ✓ *Financial Hardship/Design Funding*
- ✓ *High School Attendance Areas*
- ✓ *SAB Appeal*
- ✓ *Resulting Regulatory Changes*



Please make note of our new address for all remittances! Thank you!

INVOICE
Julie Avnit
PO Box 721200
Naalehu, HI 96772

TEL: (408) 706-0222

javnit@gmail.com

DATE: September 30, 2018

TO: Shandon Joint Unified School District
101 South First Street, Box 79
Shandon, CA 93461

Attn: Ms. Diana Larsen

INVOICE NO. 688331901

Bond Program Consulting/State Report Closeouts

FEE BASIS

FEE SCHEDULE

Total Bond Consulting Fee: \$10,000

30 Days Net*

*Interest accrued at 1% per month in event of late payment

Fee Breakdown:	Date	Hrs		Completed and Due
PO#:				
PO#	8/6/2018	1.50	meeting with DL and KB on status of projects and applications	\$225.00
	9/26/2018	1.00	call with arch on all projects, review scopes/drawings	\$150.00
			Total Due Bond Consulting Services	\$375.00
			Past Due Invoice #688331803, please disregard if already paid	\$0.00
			Total Due This Invoice	\$375.00

	PO#	
Total Fees	\$10,000.00	\$10,000.00
Less Previous Payments	\$5,850.00	\$5,850.00
Contract Balance	\$4,150.00	\$4,150.00
Total Due This Period	\$375.00	\$375.00
Total Past Due Invoice (please disregard if already paid)	\$0.00	\$0.00
Total Due This Invoice	\$375.00	\$375.00

APPROVAL: _____

DATE: _____

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Regular Meeting of the Board of Trustees

MEETING DATE: January 15, 2019

9.3

AGENDA ITEM TITLE:

Approval of Change Order 3, Quincon Inc. Shandon Elementary School Kitchen Upgrade
\$112,444.00

PREPARED BY:

Kristina Benson

AGENDA SECTION:

☐ Reports ☐ Consent ☒ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

Change Order 3 is being submitted for your review and approval for costs associated with SES Kitchen Remodel Project. This change order has been vetted by District personnel and the architectural firm as to its accuracy.

Respectfully submitted,

RECOMMENDED ACTION:

Approval



C H A N G E O R D E R N O 3

Project:
Shandon Joint Unified School District
Shandon Elementary School Kitchen Upgrades
19six Project No. 17086.01
DSA #03-118453, File #40-49

Contractor:
Quincon Inc.
PO Box 1029
Grover Beach, CA 93483

Date: October 10, 2018, Updated January 4, 2019

The scope of work will be modified only as herein specifically set forth and in all other respects remains unaltered.

Item #1: Additional Painting Provide additional painting in kitchen and cafeteria areas, of CMU walls and door frames.

Reason: Requested by District.

Back-up: Contractor: PCO 1812-03

DSA: None.

Change in Contract Sum for this item:	Increased	\$	13,888.00
	Reduced \$500	\$	13,388.00
Change in Contract Time for this item:	Increased		5 Days

Item #2: Point of Contact for Site Sewer Provide point of contact for site sewer.

Reason: Sheet P-201 states to locate and connect to site sewer.

Back-up: Project team: PCO 1812-07

DSA: None.

Change in Contract Sum for this item:	Increased	\$	13,914.00
Requesting \$3200 credit.	Reduced \$3000		10,914.00
Change in Contract Time for this item:	Increased		5 Days

Item #3: Existing Grease Interceptor Remove existing grease interceptor to the extent required to allow placement of the new unit.

Reason: Requested by District.

Back-up: Project team: PCO 1812-12

DSA: None.

Change in Contract Sum for this item:	Increased	\$	6,264.00
Change in Contract Time for this item:	Increased		5 Days

Item #4: Extended Work Hours - Premium Time Provide Premium Time increase for contractor to begin working 6 days a week, 10 hours per day, effective 7-12-18.

Reason: Proposed work schedule to continue for 1.5 to 2 weeks, or as necessary to reach functional completion of the kitchen and cafeteria before school starts. Proposal to only include the difference in price from regular time to premium time.

Back-up: Project team: PCO 1812-14

DSA: None.

Change in Contract Sum for this item:	Increased	\$	24,287.00
Requesting credit of \$8700.	Reduced	\$8700.00	15,587.00
Change in Contract Time for this item:	Increased		30 Days

Item #5: Additional Tackboards, Anchor Bolts, Bracing Provide new tackboard panels in cafeteria on East and West walls.

Reason: Requested by District.

Back-up: Project team: PCO 1812-16

DSA: None.

Change in Contract Sum for this item:	Increased	\$	12,566.00
Requesting credit of \$2300.	Reduced	\$2000	10,566.00
Change in Contract Time for this item:	Increased		5 Days

Item #6: Path-Of-Travel Demo existing concrete and replace to meet ADA requirements.

Reason: Path of Travel updates required by DSA.

Back-up: Project team: PCO 1812-19 Rev1 10.05.2018, Rev 2 10.09.18

DSA: DSA Required, Sheet A-001, per DSA approval 9/12/2018.

Change in Contract Sum for this item:	Increased	\$	20,675.00
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Change in Contract Time for this item:	Increased		49 Days
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Item #7: Mop Sink Provide gypsum board ceiling, level 2 finish above freezer area. Provide new louvered access panels to area above freezer from exterior. Install mop sink, faucet and hangers per plumbing drawing revisions. Provide permanent copper condensate drain from freezer area down to exterior drywell.

Reason: Requested by District.

Back-up: Project team: PCO 1812-20

DSA: None.

Change in Contract Sum for this item:	Increased	\$	26,151.00
Change in Contract Time for this item:	Increased		15 Days

Item #8: Repair Footing Install metal transition strip from epoxy to floor to vinyl walls, relocate Thermostat, Aluminum Corner Guards, Electrical changes, Wall Furring at electrical panel, Furring at kitchen ceiling, Install new registers.

Reason: Requested by District.

Back-up: Project team: PCO 1812-21R

DSA: None.

Change in Contract Sum for this item:	Increased	\$	6,445.00
Change in Contract Time for this item:	Increased		17 Days

Item #9: Manual Pull Station Relocate Manual Pull Station per Engineer's Field Report dated 9/13/18. Rotate water heater to place controls out of path of travel per approved DSA drawings 36" clearance at door.

Reason: District Request and per Engineer's Field Report.

Back-up: Project team: PCO 1812-22 Requesting credit of \$800.

DSA: None.

Change in Contract Sum for this item:	Increased	\$	2,754.00
Reduced \$800.00	Reduced \$800.00		1954.00
Change in Contract Time for this item:	Increased		8 Days

Summary of Change Order Items

Item #1	PCO 1812-03	\$ 13,388.00	5	Days
Item #2	PCO 1812-07	\$ 10,914.00	5	Days
Item #3	PCO 1812-12	\$ 6,264.00	5	Days
Item #4	PCO 1812-14	\$ 15,587.00	30	Days
Item #5	PCO 1812-16	\$ 11,066.00	5	Days
Item #6	PCO 1812-19R	\$ 20,675.00	49	Days
Item #7	PCO 1812-20	\$ 26,151.00	15	Days
Item #8	PCO 1812-21R	\$ 6445.00	17	Days
Item #9	PCO 1812-22	\$ 1954.00	8	Days

Net Change of All CO Items:	\$ 112,444.00	139	Days
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Original Contract Sum:	\$ 495,869.00
Contract Sum prior to this Change Order:	\$ 564,214.00
Contract Sum is Increased by this Change Order by:	\$ 112,444.00
Contract Sum will be Increased to:	\$ 676,658.00
Contract Days will be Increased by:	144 Days
Original Substantial Completion date:	August 18, 2018
Completion date prior to this Change Order:	August 28, 2018
New Completion date after this Change Order:	February 13, 2019

Contractor and Owner acknowledge that the change in Contract Sum and Contract Time set forth above constitute the complete compensation and time extension for this change in the work including, but not limited to, Contractor's field and office overhead, profit and supervision and Owner's project expenses, inspection and administration costs.

Accepted by:
QUINCON, INC.

Authorized by:
SHANDON JOINT UNIFIED SCHOOL DISTRICT



Recommend Approval by:
19six ARCHITECTS

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Regular Meeting of the Board of Trustees

MEETING DATE: January 15, 2019

9.4

AGENDA ITEM TITLE:

Approval of School Accountability Report Card for SHS, SES, PES (SARC)

PREPARED BY:

Kristina Benson

AGENDA SECTION:

☐ Reports ☐ Consent ☒ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

California public & nonpublic, nonsectarian schools annually provide information to the community to allow public comparison of schools for student achievement, environment, resources & demographics.

RECOMMENDED ACTION:

Approval

Shandon High

School Accountability Report Card Reported Using Data from the 2017—18 School Year California Department of Education

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fq/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

Kristina Benson, Principal

Principal, Shandon High

About Our School

Principal's Comment

Kristina L. Benson

Contact

Shandon High
101 South First St.
Shandon, CA 93461-0079

Phone: 805-238-0286
E-mail: kbenson@shandonschools.org

About This School

Contact Information (School Year 2018—19)

District Contact Information (School Year 2018—19)	
District Name	Shandon Joint Unified
Phone Number	(805) 238-0286
Superintendent	Kristina Benson
E-mail Address	kbenson@shandonschools.org
Web Site	www.shandonschools.org

School Contact Information (School Year 2018—19)	
School Name	Shandon High
Street	101 South First St,
City, State, Zip	Shandon, Ca, 93461-0079
Phone Number	805-238-0286
Principal	Kristina Benson, Principal
E-mail Address	kbenson@shandonschools.org
Web Site	www.shandonschools.org
County-District-School (CDS) Code	40688334037008

Last updated: 1/10/2019

School Description and Mission Statement (School Year 2018—19)

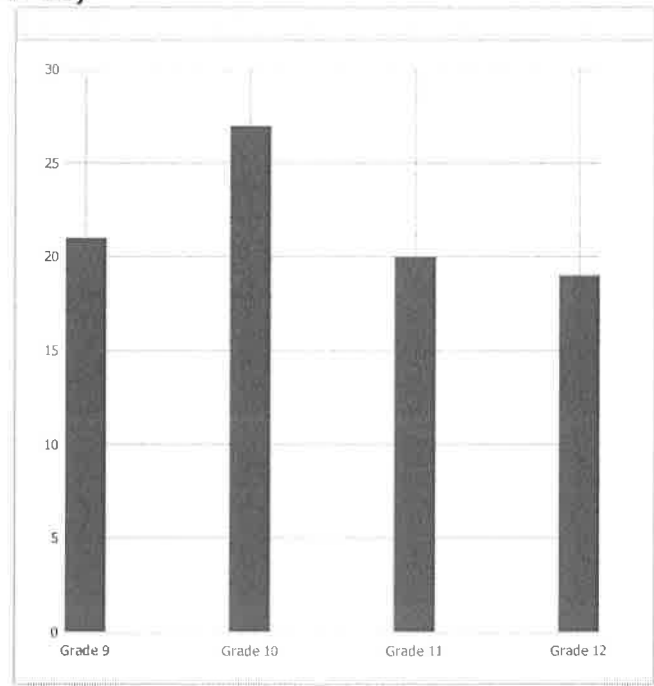
Shandon High School serves a large rural portion of northern San Luis Obispo County and southern Monterey County. This school is a comprehensive 9th - 12th high school. Shandon is a district composed of four schools: Shandon Elementary (K-8), Parkfield Elementary School (one-room K-6 school), and Shandon High School (9-12). The demographics of Shandon High School reflect the socioeconomic levels in the community. Many of the families in the Shandon area are engaged in agricultural production as farm and ranch operators, farm laborers, and migrant farm workers. The High School's unique feature is its relatively small size.

District Mission Statement: Shandon Joint Unified School District is committed to providing a quality education in a safe environment which empowers students with the skills, knowledge, and attitudes necessary for success.

Last updated: 1/10/2019

Student Enrollment by Grade Level (School Year 2017—18)

Grade Level	Number of Students
Grade 9	21
Grade 10	27
Grade 11	20
Grade 12	19
Total Enrollment	87



Last updated: 1/10/2019

Student Enrollment by Student Group (School Year 2017—18)

Student Group	Percent of Total Enrollment
Black or African American	%
American Indian or Alaska Native	%
Asian	%
Filipino	%
Hispanic or Latino	75.9 %
Native Hawaiian or Pacific Islander	%
White	24.1 %
Two or More Races	%
Other	0.0 %

Student Group (Other)	Percent of Total Enrollment
Socioeconomically Disadvantaged	79.3 %
English Learners	36.8 %
Students with Disabilities	20.7 %
Foster Youth	%

A. Conditions of Learning

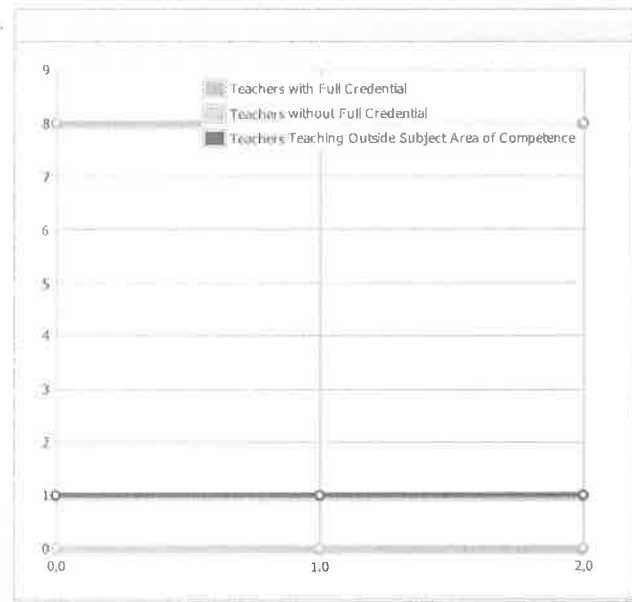
State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Credentials

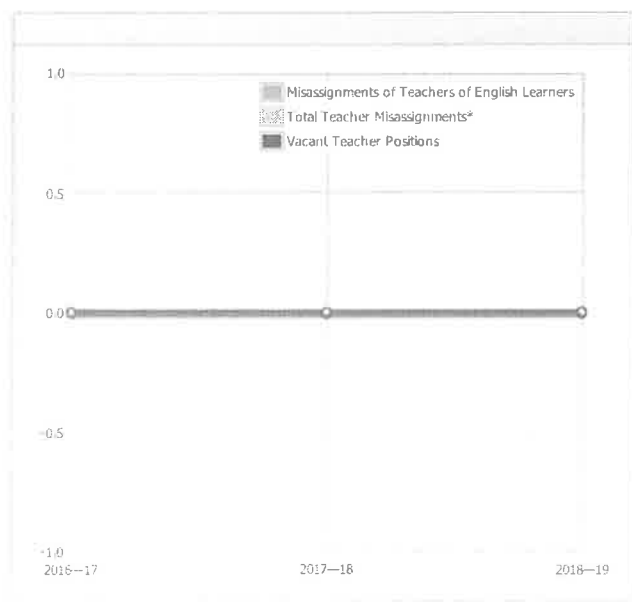
Teachers	School 2016 —17	School 2017 —18	School 2018 —19	District 2018— 19
With Full Credential	8	8	8	21
Without Full Credential	0	0	0	0
Teachers Teaching Outside Subject Area of Competence (with full credential)	1	1	1	1



Last updated: 1/10/2019

Teacher Misassignments and Vacant Teacher Positions

Indicator	2016— 17	2017— 18	2018— 19
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments*	0	0	0
Vacant Teacher Positions	0	0	0



Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Last updated: 1/10/2019

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2018—19)

Year and month in which the data were collected: October 2018

Subject	Textbooks and Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts			0.0 %
Mathematics			0.0 %
Science			0.0 %
History-Social Science			0.0 %
Foreign Language			0.0 %
Health			0.0 %
Visual and Performing Arts			0.0 %
Science Lab Eqpmt (Grades 9-12)	N/A	N/A	0.0 %

Note: Cells with N/A values do not require data.

Last updated: 1/10/2019

School Facility Good Repair Status

Year and month of the most recent FIT report: December 2018

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Fair	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Fair	
External: Playground/School Grounds, Windows/Doors/Gates/Fences	Good	

Overall Facility Rate

Year and month of the most recent FIT report: December 2018

Overall Rating	Good
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Last updated: 1/10/2019

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in ELA and Mathematics for All Students Grades Three through Eight and Grade Eleven Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2016—17	School 2017—18	District 2016—17	District 2017—18	State 2016—17	State 2017—18
English Language Arts / Literacy (grades 3-8 and 11)	68.0%	29.0%	41.0%	36.0%	48.0%	50.0%
Mathematics (grades 3-8 and 11)	21.0%	22.0%	23.0%	21.0%	37.0%	38.0%

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Last updated: 1/10/2019

CAASPP Test Results in ELA by Student Group Grades Three through Eight and Grade Eleven (School Year 2017—18)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	19	17	89.47%	29.41%
Male	11	11	100.00%	18.18%
Female	--	--	--	--
Black or African American	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	--	--	--	--
Filipino	--	--	--	--
Hispanic or Latino	15	13	86.67%	15.38%
Native Hawaiian or Pacific Islander	--	--	--	--
White	--	--	--	--
Two or More Races	--	--	--	--
Socioeconomically Disadvantaged	16	14	87.50%	14.29%
English Learners	12	11	91.67%	--
Students with Disabilities	--	--	--	--
Students Receiving Migrant Education Services	--	--	--	--
Foster Youth	--	--	--	--

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3—Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/10/2019

CAASPP Test Results in Mathematics by Student Group Grades Three through Eight and Grade Eleven (School Year 2017—18)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	19	18	94.74%	22.22%
Male	11	11	100.00%	27.27%
Female	--	--	--	--
Black or African American	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	--	--	--	--
Filipino	--	--	--	--
Hispanic or Latino	15	14	93.33%	21.43%
Native Hawaiian or Pacific Islander	--	--	--	--
White	--	--	--	--
Two or More Races	--	--	--	--
Socioeconomically Disadvantaged	16	15	93.75%	13.33%
English Learners	12	12	100.00%	16.67%
Students with Disabilities	--	--	--	--
Students Receiving Migrant Education Services	--	--	--	--
Foster Youth	--	--	--	--

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3--Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/10/2019

CAASPP Test Results in Science for All Students Grades Five, Eight and High School Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2016–17	School 2017–18	District 2016–17	District 2017–18	State 2016–17	State 2017–18
Science (grades 5, 8, and high school)	N/A	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2016–17 and 2017–18 data are not available. The CDE is developing a new science assessment based on the Next Generation Science Standards for California Public Schools (CA NGSS). The new California Science Test (CAST) was pilot-tested in spring 2017 and field-tested in spring 2018. The CAST will be administered operationally during the 2018–19 school year. The CAA for Science was pilot-tested for two years (i.e., 2016–17 and 2017–18) and the CAA for Science will be field-tested in 2018–19.

Note: Science test results include the CAST and the CAA for Science. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated on both assessments.

Last updated: 1/10/2019

Career Technical Education (CTE) Programs (School Year 2017–18)

Shandon High School offers Career Technical Education (CTE) primarily through the Agriculture education program to students in grades nine through twelve, and in the two basic pathways of agriculture science and agriculture mechanics. The courses in these pathways are aligned with the state instructional standards. Through participation in the new CTE grants for the 2017-2018 school year, three more CTE pathways will be offered; Technology, Ornamental Horticulture and Culinary Arts.

The CTE pathway of agriculture science consists of courses that can be used to fulfill the graduation requirement in science. All grade ninth grade students are enrolled in the course of Agriculture Science I, which introduces them to plant and animal science and the Future Farmers of America (FFA) program in a hands-on laboratory format, and can be used to fulfill the laboratory science graduation requirement. Students in grade ten take Agricultural Biology which fulfills the "d" admission requirement in laboratory science for the University of California and the California State University. Students in grade ten, eleven, and twelve may take the pathway's three CTE completion courses of ROP Nursery Greenhouse, ROP Landscape Maintenance or the advanced plant and animal science course of Agriculture Science III-IV.

Courses in the CTE pathway of agriculture mechanics can be used to fulfill the graduation requirement for electives. Students in grade nine may enroll in the course of Beginning Agriculture Mechanics, the completion of which is recommended before taking Beginning Agriculture Welding that is available in grade ten. The completion of Beginning Agriculture Welding is a required prerequisite before students in grades eleven or twelve may be enrolled in the pathway's CTE course of Agriculture Construction, which teaches advanced skills in welding and wood construction.

In addition to the courses stated above, the Agriculture department offers one other course in Career Technical Education. The Agriculture Leadership course is an elective that teaches leadership skills to student officers in FFA and other qualified students in grades ten through twelve, as well as providing organizational guidance for FFA and other school agriculture activities.

Students at Shandon High School are provided equitable access to our Career Technical Education programs. The school counselor annually provides information to students about CTE courses during the spring course registration process in the form of counseling presentations, the student registration booklet and individual walk-in counseling sessions. At the beginning of grade nine, the school counselor guides all students in the creation of a four-year plan that is maintained by the counselor and annually updated with students. Students are encouraged to complete appropriate courses to meet requirements for graduation as well as postsecondary career goals that include college admission and vocational preparation. As part of their English course curriculum, students in grade ten complete a career research paper on an occupation selected by the student, with guidance from their instructors, the librarian, and the school counselor. By the spring of grade twelve, all students must complete the job shadow graduation requirement, which requires a report of a job-site interview of a person working in a career of interest.

Beginning with the 2018-2019 school year, 100% of Freshmen students enrolled in Success 100, a dual enrollment career/college planning course offered through Cuesta College.

Last updated: 1/10/2019

Career Technical Education (CTE) Participation (School Year 2017–18)

Measure	CTE Program Participation
Number of Pupils Participating in CTE	

Percent of Pupils Completing a CTE Program and Earning a High School Diploma

--

Percent of CTE Courses Sequenced or Articulated Between the School and Institutions of Postsecondary Education

--

Last updated: 1/10/2019

Courses for University of California (UC) and/or California State University (CSU) Admission

UC/CSU Course Measure	Percent
2017—18 Pupils Enrolled in Courses Required for UC/CSU Admission	100.0%
2016—17 Graduates Who Completed All Courses Required for UC/CSU Admission	7.7%

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

California Physical Fitness Test Results (School Year 2017—18)

Grade Level	Percentage of Students Meeting Four of Six Fitness Standards	Percentage of Students Meeting Five of Six Fitness Standards	Percentage of Students Meeting Six of Six Fitness Standards
9	18.8%	12.5%	6.2%

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Last updated: 1/10/2019

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site

Opportunities for Parental Involvement (School Year 2018—19)

Parents are an integral part of Shandon High School. Parents are encouraged to participate in parent organizations and activities throughout the school year.

Parent organizations include:

School Site Council

District English Language Advisory Committee (DELAC)

The school website, <http://www.shandonschools.org>, is a resource for parents as it includes the most current calendar information on events or programs.

Shandon High School has a high percentage of students with Spanish-speaking parents, and a bilingual clerk who is fluent in Spanish and is available to interpret and translate for school needs including parent conferences.

State Priority: Pupil Engagement

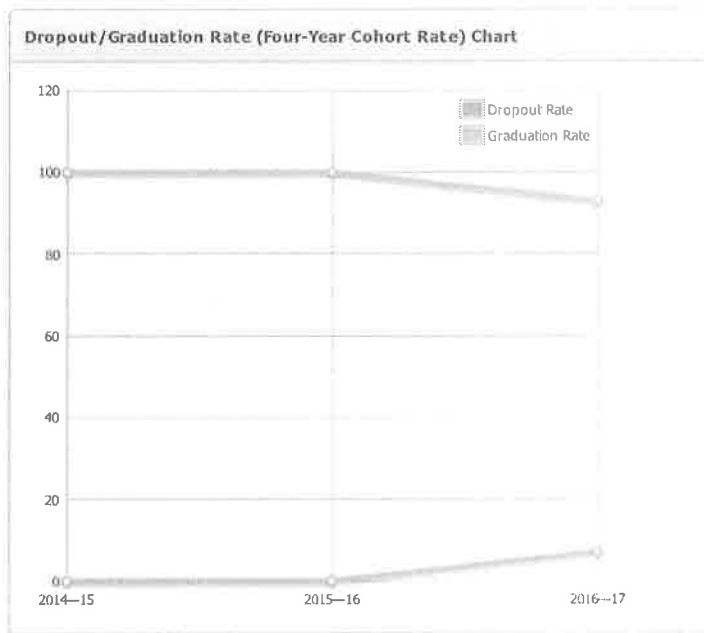
The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates; and
- High school graduation rates

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2014—15	School 2015—16	District 2014—15	District 2015—16	State 2014—15	State 2015—16
Dropout Rate	0.0%	0.0%	0.0%	0.0%	10.7%	9.7%
Graduation Rate	100.0%	100.0%	100.0%	100.0%	82.3%	83.8%

Indicator	School 2016—17	District 2016—17	State 2016—17
Dropout Rate	7.1%	7.1%	9.1%
Graduation Rate	92.9%	92.9%	82.7%



For the formula to calculate the 2016—17 adjusted cohort graduation rate, see the 2017—18 Data Element Definitions document located on the SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.

Completion of High School Graduation Requirements - Graduating Class of 2017 (One-Year Rate)

Student Group	School	District	State
All Students	100.0%	100.0%	88.7%
Black or African American	0.0%	0.0%	82.2%
American Indian or Alaska Native	0.0%	0.0%	82.8%
Asian	0.0%	0.0%	94.9%
Filipino	0.0%	0.0%	93.5%
Hispanic or Latino	100.0%	100.0%	86.5%
Native Hawaiian or Pacific Islander	0.0%	0.0%	88.6%
White	75.0%	75.0%	92.1%
Two or More Races	0.0%	0.0%	91.2%
Socioeconomically Disadvantaged	100.0%	100.0%	88.6%
English Learners	100.0%	100.0%	56.7%
Students with Disabilities	0.0%	0.0%	67.1%
Foster Youth	0.0%	0.0%	74.1%

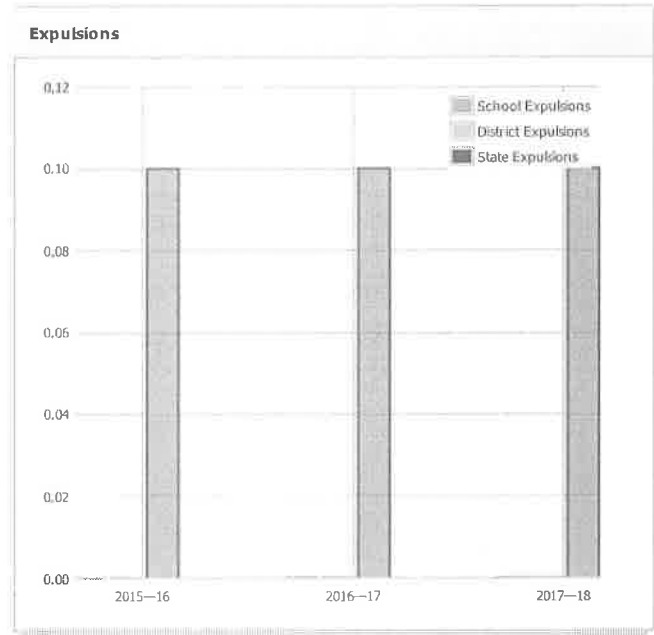
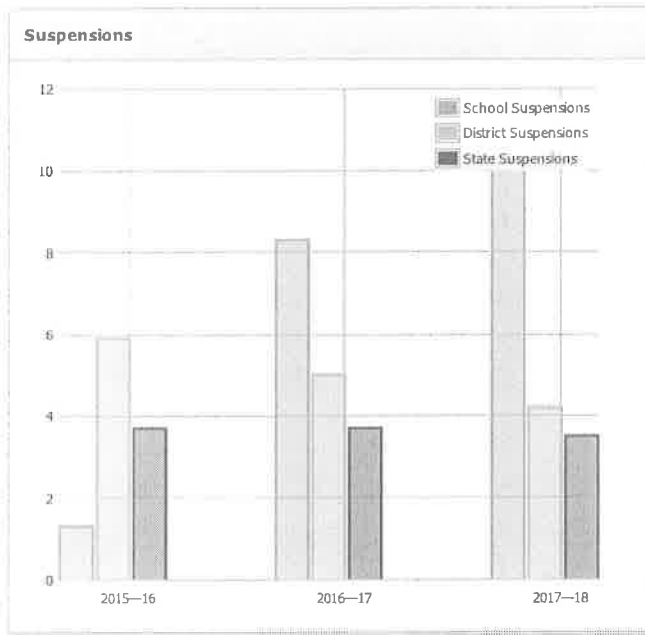
State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

	School	School	School	District	District	District	State	State	State
Rate	2015—16	2016—17	2017—18	2015—16	2016—17	2017—18	2015—16	2016—17	2017—18
Suspensions	1.3%	8.3%	10.2%	5.9%	5.0%	4.2%	3.7%	3.7%	3.5%
Expulsions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%



Last updated: 1/10/2019

School Safety Plan (School Year 2018—19)

There is a district-wide Safe School Plan that is evaluated and updated annually in accordance with Senate Bill 187 (SB 187). Safety procedures are reviewed with school and district staff at the beginning of every school year. The plan was last updated and reviewed with school staff in the 2018.

Key elements of the safety plan include bell signals, emergency phone numbers and radio stations, psychological survival, emergency action plans for cases of severe weather, fallen aircraft, bomb threats, chemical incident, explosion or threat of explosion, fire, earthquake, or hostile actions. School emergency teams are in place, as is a disaster response plan. The district safety committee meets the first Tuesday of each month. Fire drills are held each semester and regular emergency/disaster drills are scheduled.

The district has provided a safe environment that is conducive to student learning. The District has been active in ensuring safety for students and staff by establishing a "Conduct Policy" regarding weapons and drugs.

Shandon High School is a closed campus. Parents and visitors are welcomed and required to check in at the school office upon arrival and obtain a visitor's badge; visitors are required to return to the school office upon departure. Staff and students are watchful of persons without the proper identification and are quick to report them to the office. Employees supervise students and school grounds to ensure a safe and orderly environment during lunch as well as before and after school. The campus is contained within a fence, and there are alarms in the classrooms. An intercom system throughout the campus provides for communication both indoors and outdoors in case of an emergency. A Sheriff's Resource Officer is on campus daily providing a quick response time when needed.

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary) School Year (2015—16)

Grade Level	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
K				
1				
2				
3				
4				
5				
6				
Other**				

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) School Year (2016—17)

Grade Level	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
K				
1				
2				
3				
4				
5				
6				
Other**				

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) School Year (2017—18)

Grade Level	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
K				
1				
2				
3				
4				
5				
6				
Other**				

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Secondary) (School Year 2015—16)

Subject	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
English	5.0	16		
Mathematics	5.0	5		
Science	9.0	1		
Social Science	12.0	4		

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2016—17)

Subject	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
English	7.0	15		
Mathematics	8.0	6		
Science	11.0	1		
Social Science	12.0	4	1	

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2017—18)

Subject	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
English	10.0	8		
Mathematics	13.0	5	1	
Science	11.0	1		
Social Science	11.0	5	1	

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Last updated: 1/10/2019

Academic Counselors and Other Support Staff (School Year 2017–18)

Title	Number of FTE* Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor	0.8	80.0
Counselor (Social/Behavioral or Career Development)		N/A
Library Media Teacher (Librarian)	1.0	N/A
Library Media Services Staff (Paraprofessional)		N/A
Psychologist	1.0	N/A
Social Worker		N/A
Nurse	0.2	N/A
Speech/Language/Hearing Specialist	0.5	N/A
Resource Specialist (non-teaching)	1.0	N/A
Other		N/A

Note: Cells with N/A values do not require data.

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Last updated: 1/10/2019

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2016–17)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	---	---	---	---
District	N/A	N/A	---	\$60481.0
Percent Difference – School Site and District	N/A	N/A	---	---
State	N/A	N/A	\$6574.0	\$63590.0
Percent Difference – School Site and State	N/A	N/A	---	---

Note: Cells with N/A values do not require data.

Last updated: 1/10/2019

Types of Services Funded (Fiscal Year 2017—18)

All school sites benefit from district-wide resources such as instructional materials, lottery, routine restricted maintenance, safety and other funding. Some of the special funding sources supporting students programs include:

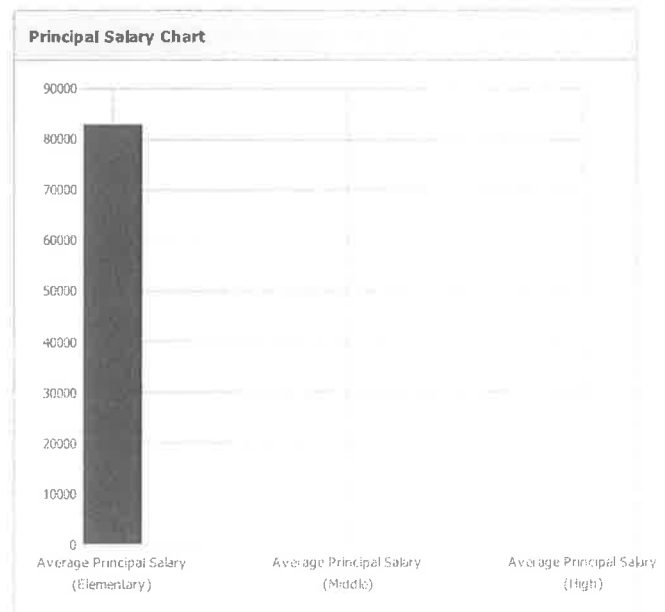
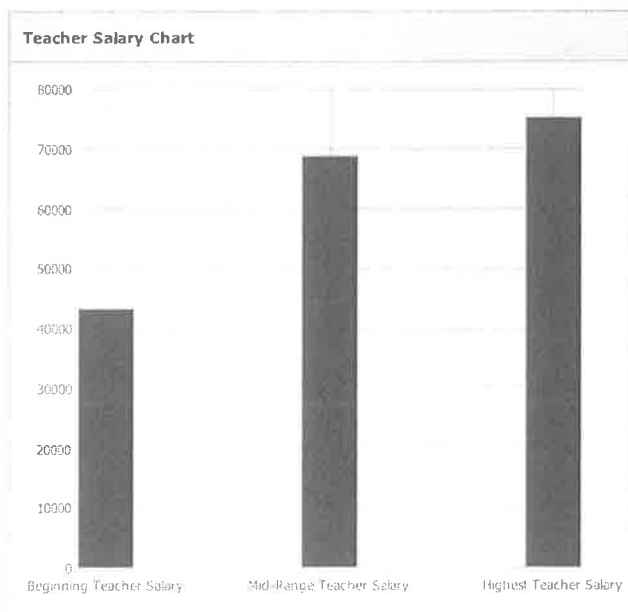
- Ø Title I (NCLB)
- Ø Title II-Teacher Quality
- Ø Title III Consortium
- Ø Carl Perkins Grant (Voc Ag), 9-12
- Ø Vocational Agricultural Incentive Grant, 9-12
- Ø ROP, 9-12 School Safety and Violence Prevention
- Ø Special Education
- Ø Economic Impact Aide

Last updated: 1/10/2019

Teacher and Administrative Salaries (Fiscal Year 2016—17)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$43,310	\$42,990
Mid-Range Teacher Salary	\$68,833	\$61,614
Highest Teacher Salary	\$75,288	\$85,083
Average Principal Salary (Elementary)	\$82,950	\$100,802
Average Principal Salary (Middle)	\$	\$105,404
Average Principal Salary (High)	\$	\$106,243
Superintendent Salary	\$116,000	\$132,653
Percent of Budget for Teacher Salaries	28.0%	30.0%
Percent of Budget for Administrative Salaries	5.0%	6.0%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/csl/>.



Last updated: 1/10/2019

Advanced Placement (AP) Courses (School Year 2017–18)

Subject	Number of AP Courses Offered*	Percent of Students In AP Courses
Computer Science	0	N/A
English	2	N/A
Fine and Performing Arts	0	N/A
Foreign Language	0	N/A
Mathematics	0	N/A
Science	0	N/A
Social Science	2	N/A
All Courses	4	5.8%

Note: Cells with N/A values do not require data.

*Where there are student course enrollments of at least one student.

Last updated: 1/10/2019

Professional Development

Professional development opportunities are available for all staff. To determine the needs for staff development, the district looks to a variety of sources, such as administrative recommendations, staff input, County Office of Education offerings, etc. The professional development plan addresses the needs of the students.

In 2012-13, Wednesdays were designated as an early release day for students allowing staff additional time for staff development and collaboration. Since 2006, the areas of focus of staff development have included various workshops on teaching strategies and methodology including differentiated instruction, CPR and first aid, common assessments, Expected School wide Learning Results (ESLRS), Shandon High School WASC requirements, English language development workshop, Career Technical Education Training (CTE) and standardized testing scores. The San Luis Obispo County Office of Education (SLOCOE) has provided inservices for Special Education teachers at a nominal cost which has allowed our teachers to attend. Forty-two (42) minimum days were dedicated to professional development in with two full days prior to school set aside for professional development.

Last updated: 1/10/2019

Shandon Elementary

School Accountability Report Card Reported Using Data from the 2017–18 School Year California Department of Education

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fq/aa/k/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

Mrs. Shannon Kepins, Principal

Principal, Shandon Elementary

About Our School

Contact

Shandon Elementary
301 South First St.
Shandon, CA 93461-0049

Phone: 805-238-1782
E-mail: skepins@shandonschools.org

About This School

Contact Information (School Year 2018—19)

District Contact Information (School Year 2018—19)	
District Name	Shandon Joint Unified
Phone Number	(805) 238-0286
Superintendent	Kristina Benson
E-mail Address	kbenson@shandonschools.org
Web Site	www.shandonschools.org

School Contact Information (School Year 2018—19)	
School Name	Shandon Elementary
Street	301 South First St.
City, State, Zip	Shandon, Ca, 93461-0049
Phone Number	805-238-1782
Principal	Mrs. Shannon Kepins, Principal
E-mail Address	skepins@shandonschools.org
Web Site	www.shandonschools.org
County-District-School (CDS) Code	40688336043343

Last updated: 1/10/2019

School Description and Mission Statement (School Year 2018—19)

Shandon Joint Unified School District is committed to providing a quality education in a safe environment, which empowers students with the skills, knowledge, and attitudes necessary for success.

Shandon Elementary School is part of the Shandon Joint Unified School District which encompasses approximately 600 square miles and is located in the town of Shandon, a small, rural, agricultural community. The town of Shandon is an unincorporated area of San Luis Obispo County with a population of approximately 2,000.

At Shandon Elementary School we strive to provide our students with an environment conducive to learning and a quality curriculum, which keeps them actively involved throughout the instructional day. We want our students to be able to apply academic principles and critical thinking skills to solve real world problems relevant to their lives. This includes the ability to work together, to communicate well, and to share knowledge with others.

Parents and community members are an integral part of the school. The School Site Council, and District English Language Advisory Committee (DELAC) are an active part of the school community. The school is fortunate to be embraced by a dedicated staff and a caring community.

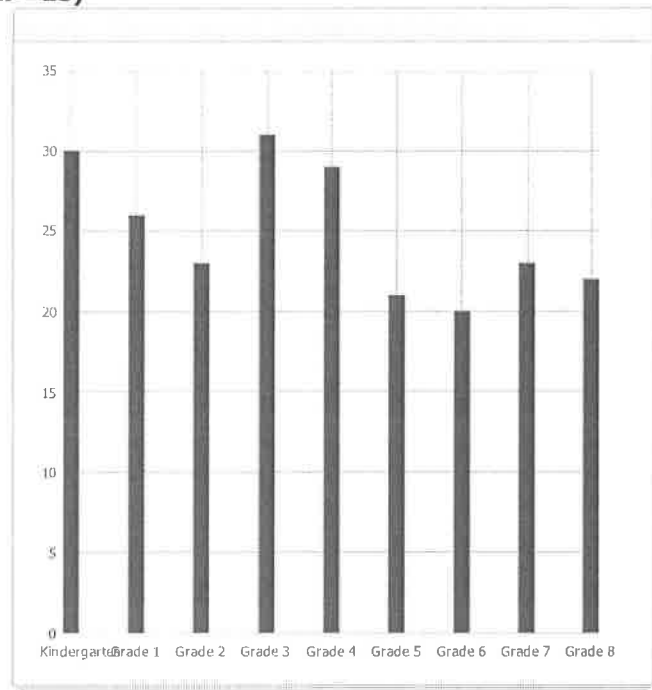
DISTRICT MISSION STATEMENT

Shandon Unified School District is committed to providing a quality education in a safe environment which empowers students with the skills, knowledge, and attitudes necessary for success.

Last updated: 1/10/2019

Student Enrollment by Grade Level (School Year 2017—18)

Grade Level	Number of Students
Kindergarten	30
Grade 1	26
Grade 2	23
Grade 3	31
Grade 4	29
Grade 5	21
Grade 6	20
Grade 7	23
Grade 8	22
Total Enrollment	225



Last updated: 1/10/2019

Student Enrollment by Student Group (School Year 2017—18)

Student Group	Percent of Total Enrollment
Black or African American	0.9 %
American Indian or Alaska Native	0.4 %
Asian	0.4 %
Filipino	0.4 %
Hispanic or Latino	75.1 %
Native Hawaiian or Pacific Islander	0.9 %
White	19.1 %
Two or More Races	1.3 %
Other	1.5 %
Student Group (Other)	Percent of Total Enrollment
Socioeconomically Disadvantaged	81.8 %
English Learners	49.8 %
Students with Disabilities	12.4 %
Foster Youth	0.4 %

A. Conditions of Learning

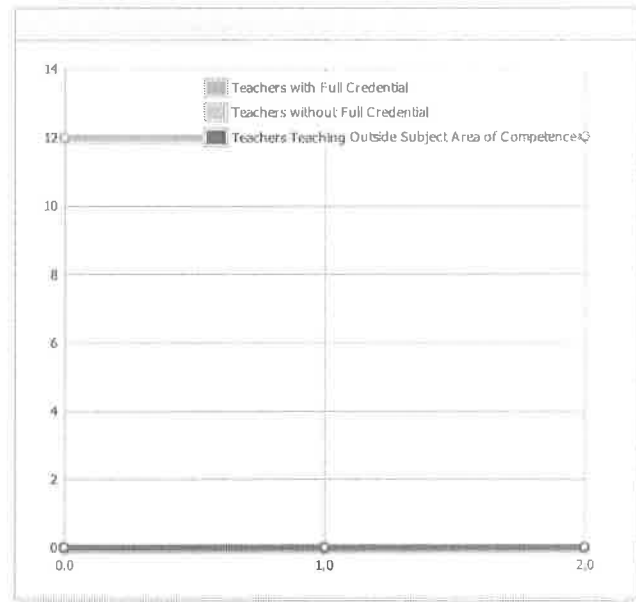
State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Credentials

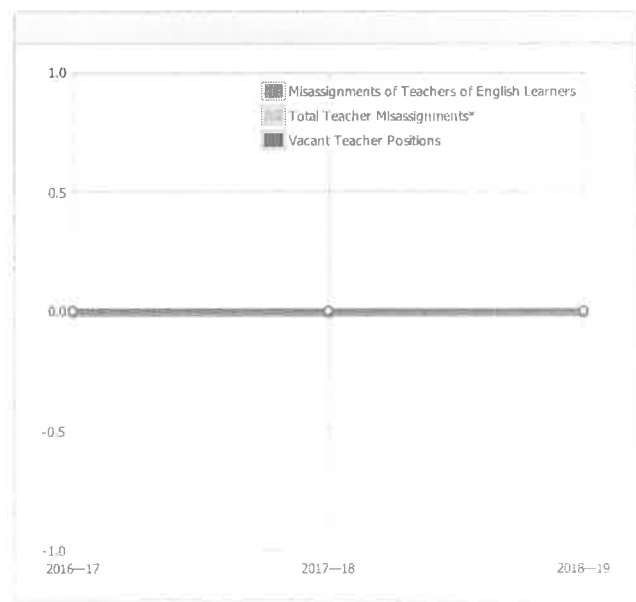
Teachers	School 2016 —17	School 2017 —18	School 2018 —19	District 2018— 19
With Full Credential	12	12	12	21
Without Full Credential	0	0	0	0
Teachers Teaching Outside Subject Area of Competence (with full credential)	0	0	0	1



Last updated: 1/10/2019

Teacher Misassignments and Vacant Teacher Positions

Indicator	2016— 17	2017— 18	2018— 19
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments*	0	0	0
Vacant Teacher Positions	0	0	0



Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Last updated: 1/10/2019

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2018—19)

Year and month in which the data were collected: October 2018

Subject	Textbooks and Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts			0.0 %
Mathematics			0.0 %
Science			0.0 %
History-Social Science			0.0 %
Foreign Language			0.0 %
Health			0.0 %
Visual and Performing Arts			0.0 %
Science Lab Eqpmt (Grades 9-12)	N/A	N/A	0.0 %

Note: Cells with N/A values do not require data.

Last updated: 1/10/2019

School Facility Conditions and Planned Improvements

Shandon Elementary School is an upgraded school maintained by a crew of custodians and maintenance staff. The school has a library and a cafeteria that are used by the school and community groups. The school is cleaned daily, is well maintained and adequate in space. The facility has no emergency facilities needs as specified in Education Code Section 17592.72(c)(1). The school grounds are attractively landscaped and clean. The restrooms are cleaned on a daily basis, and fixtures maintained and repaired as needed (all toilets working). Physical education and sports activities take place in a field on the school property. In addition, there is a large blacktopped area that includes basketball courts, volleyball courts, a ball wall, and an open area for other activities.

Last updated: 1/10/2019

School Facility Good Repair Status

Year and month of the most recent FIT report: December 2018

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	
Electrical: Electrical	Fair	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Fair	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/Doors/Gates/Fences	Good	

Overall Facility Rate

Year and month of the most recent FIT report: December 2018

Overall Rating	Good
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Last updated: 1/10/2019

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in ELA and Mathematics for All Students Grades Three through Eight and Grade Eleven Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2016—17	School 2017—18	District 2016—17	District 2017—18	State 2016—17	State 2017—18
English Language Arts / Literacy (grades 3-8 and 11)	37.0%	36.0%	41.0%	36.0%	48.0%	50.0%
Mathematics (grades 3-8 and 11)	21.0%	22.0%	23.0%	21.0%	37.0%	38.0%

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Last updated: 1/10/2019

CAASPP Test Results in ELA by Student Group Grades Three through Eight and Grade Eleven (School Year 2017—18)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	132	130	98.48%	36.15%
Male	70	69	98.57%	34.78%
Female	62	61	98.39%	37.70%
Black or African American	--	--	--	
American Indian or Alaska Native				
Asian				
Filipino				
Hispanic or Latino	105	103	98.10%	32.04%
Native Hawaiian or Pacific Islander	--	--	--	
White	21	21	100.00%	47.62%
Two or More Races	--	--	--	
Socioeconomically Disadvantaged	101	100	99.01%	36.00%
English Learners	74	74	100.00%	32.43%
Students with Disabilities	20	20	100.00%	5.00%
Students Receiving Migrant Education Services	--	--	--	
Foster Youth				

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/10/2019

CAASPP Test Results in Mathematics by Student Group Grades Three through Eight and Grade Eleven (School Year 2017—18)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	132	129	97.73%	21.71%
Male	70	68	97.14%	22.06%
Female	62	61	98.39%	21.31%
Black or African American	--	--	--	
American Indian or Alaska Native				
Asian				
Filipino				
Hispanic or Latino	105	102	97.14%	20.59%
Native Hawaiian or Pacific Islander	--	--	--	
White	21	21	100.00%	19.05%
Two or More Races	--	--	--	
Socioeconomically Disadvantaged	101	99	98.02%	21.21%
English Learners	74	74	100.00%	24.32%
Students with Disabilities	20	20	100.00%	
Students Receiving Migrant Education Services	--	--	--	
Foster Youth				

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3--Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/10/2019

CAASPP Test Results in Science for All Students
Grades Five, Eight and High School
Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2016–17	School 2017–18	District 2016–17	District 2017–18	State 2016–17	State 2017–18
Science (grades 5, 8, and high school)	N/A	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2016–17 and 2017–18 data are not available. The CDE is developing a new science assessment based on the Next Generation Science Standards for California Public Schools (CA NGSS). The new California Science Test (CAST) was pilot-tested in spring 2017 and field-tested in spring 2018. The CAST will be administered operationally during the 2018–19 school year. The CAA for Science was pilot-tested for two years (i.e., 2016–17 and 2017–18) and the CAA for Science will be field-tested in 2018–19.

Note: Science test results include the CAST and the CAA for Science. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated on both assessments.

Last updated: 1/10/2019

Career Technical Education (CTE) Participation (School Year 2017–18)

Measure	CTE Program Participation
Number of Pupils Participating in CTE	
Percent of Pupils Completing a CTE Program and Earning a High School Diploma	--
Percent of CTE Courses Sequenced or Articulated Between the School and Institutions of Postsecondary Education	--

Last updated: 1/10/2019

Courses for University of California (UC) and/or California State University (CSU) Admission

UC/CSU Course Measure	Percent
2017–18 Pupils Enrolled in Courses Required for UC/CSU Admission	5.3%
2016–17 Graduates Who Completed All Courses Required for UC/CSU Admission	--

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

California Physical Fitness Test Results (School Year 2017—18)

Grade Level	Percentage of Students Meeting Four of Six Fitness Standards	Percentage of Students Meeting Five of Six Fitness Standards	Percentage of Students Meeting Six of Six Fitness Standards
5	25.0%	12.5%	12.5%
7	42.9%	9.5%	4.8%

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Last updated: 1/10/2019

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site

Opportunities for Parental Involvement (School Year 2018—19)

Parents are an integral part of Shandon Elementary School. Parents are encouraged to participate in a number of parent organizations and activities throughout the school year. Back-to-School Night and Open House afford an opportunity for parents to interact with the school community. Parent organizations include:
School Site Council
District English Language Advisory Committee (DELAC)

Volunteers are always welcome for the Halloween Carnival, Winter Program, fundraisers, Colt Stampede, and various field trips, social events, and classroom activities. Parent teacher conferences occur after the first trimester for all students and after the second trimester for students that need extra support. The local community college offers English classes for Spanish-speaking parents and community members. Through the YMCA after school program, parent education is provided on different issues/topics. Classroom volunteers are always welcome.

State Priority: Pupil Engagement

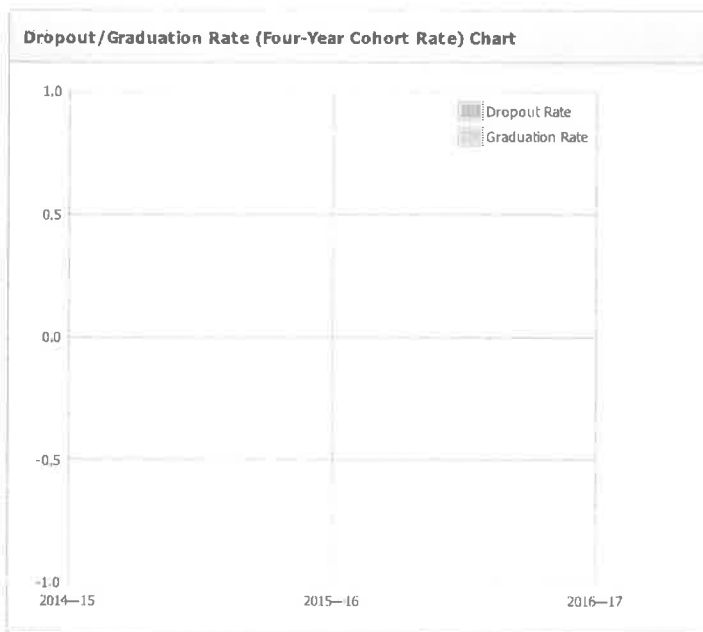
The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates; and
- High school graduation rates

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2014—15	School 2015—16	District 2014—15	District 2015—16	State 2014—15	State 2015—16
Dropout Rate	--	--	0.0%	0.0%	10.7%	9.7%
Graduation Rate	--	--	100.0%	100.0%	82.3%	83.8%

Indicator	School 2016—17	District 2016—17	State 2016—17
Dropout Rate	--	7.1%	9.1%
Graduation Rate	--	92.9%	82.7%



For the formula to calculate the 2016-17 adjusted cohort graduation rate, see the 2017-18 Data Element Definitions document located on the SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.

Last updated: 1/10/2019

Completion of High School Graduation Requirements - Graduating Class of 2017 (One-Year Rate)

Student Group	School	District	State
All Students	99%	99%	99%
Black or African American	99%	99%	99%
American Indian or Alaska Native	99%	99%	99%
Asian	99%	99%	99%
Filipino	99%	99%	99%
Hispanic or Latino	99%	99%	99%
Native Hawaiian or Pacific Islander	99%	99%	99%
White	99%	99%	99%
Two or More Races	99%	99%	99%
Socioeconomically Disadvantaged	99%	99%	99%
English Learners	99%	99%	99%
Students with Disabilities	99%	99%	99%
Foster Youth	99%	99%	99%

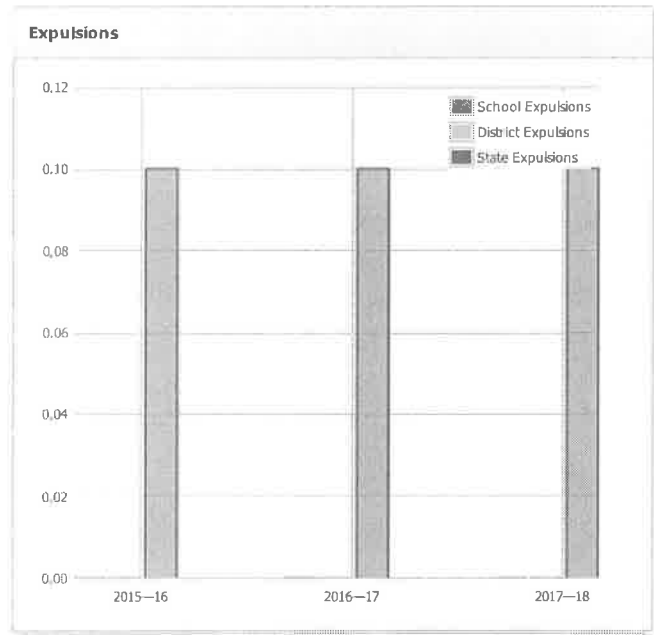
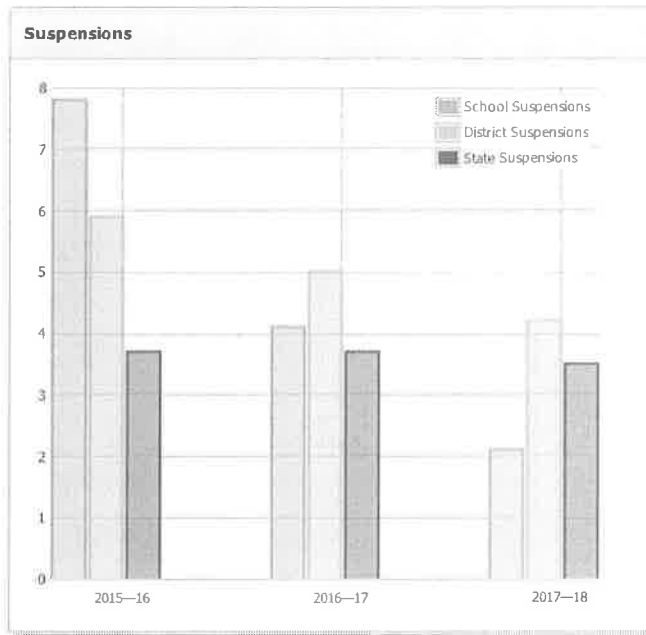
State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

	School	School	School	District	District	District	State	State	State
Rate	2015—16	2016—17	2017—18	2015—16	2016—17	2017—18	2015—16	2016—17	2017—18
Suspensions	7.8%	4.1%	2.1%	5.9%	5.0%	4.2%	3.7%	3.7%	3.5%
Expulsions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%



Last updated: 1/10/2019

School Safety Plan (School Year 2018—19)

Shandon Elementary School is focused on providing a positive, safe, and secure learning environment for students, staff, parents, and the community. The goals and objectives of this plan support a learning environment that allows staff to effectively teach and students to actively learn. The plan promotes campus safety and focuses on character building and the analysis of the school's physical, social, and cultural environments. The site Safe School Plan is updated annually. School emergency teams are in place, as is a disaster response plan. The district safety committee meets the first Tuesday of each month, and regular emergency drills are scheduled. Safety issues are discussed, as they arise and positive solutions are found and implemented.

Our School Safety Plan was revised and reviewed in September of 2015. Faculty from both Parkfield Elementary and Shandon Elementary sat down to discuss procedures, responsibilities and actual emergency scenarios. Our plan includes an organizational chart that assigns each faculty to a duty in case of disaster or emergency. We heavily reviewed lockdown procedures. We also reviewed several disaster scenarios and what action to be taken by whom.

Last updated: 1/10/2019

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary) School Year (2015—16)

Grade Level	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
K	27.0		1	
1	29.0		1	
2	28.0		1	
3	14.0	1	1	
4	18.0	1		
5	20.0	1		
6	24.0		7	
Other**				

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) School Year (2016—17)

Grade Level	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
K	25.0		1	
1	23.0		1	
2	28.0		1	
3	28.0		1	
4	23.0		1	
5	21.0		1	
6	18.0	2	5	
Other**	5.0	1		

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) School Year (2017—18)

Grade Level	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
K	15.0	1	1	
1	25.0		1	
2	23.0		1	
3	30.0		1	
4	27.0		1	
5	21.0		1	
6	19.0	7		
Other**	5.0	1		

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Secondary) (School Year 2015—16)

Subject	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
English	19.0	2		
Mathematics	5.0	1		
Science	19.0	2		
Social Science	19.0	2		

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2016—17)

Subject	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
English	17.0	5		
Mathematics	1.0	1		
Science	14.0	3		
Social Science	14.0	3		

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2017—18)

Subject	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
English	23.0	2	2	
Mathematics	11.0	4		
Science	23.0	1	1	
Social Science				

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Last updated: 1/10/2019

Academic Counselors and Other Support Staff (School Year 2017—18)

Title	Number of FTE* Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor		
Counselor (Social/Behavioral or Career Development)	0.3	N/A
Library Media Teacher (Librarian)		N/A
Library Media Services Staff (Paraprofessional)		N/A
Psychologist	0.5	N/A
Social Worker		N/A
Nurse	0.2	N/A
Speech/Language/Hearing Specialist	0.5	N/A
Resource Specialist (non-teaching)	2.0	N/A
Other		N/A

Note: Cells with N/A values do not require data.

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Last updated: 1/10/2019

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2016—17)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	--	--	--	--
District	N/A	N/A	--	\$60481.0
Percent Difference – School Site and District	N/A	N/A	--	--
State	N/A	N/A	\$6574.0	\$63590.0
Percent Difference – School Site and State	N/A	N/A	--	--

Note: Cells with N/A values do not require data.

Last updated: 1/10/2019

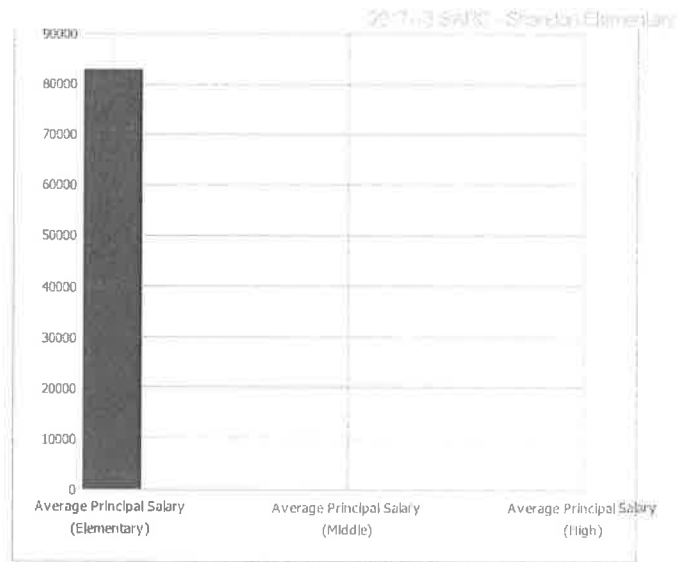
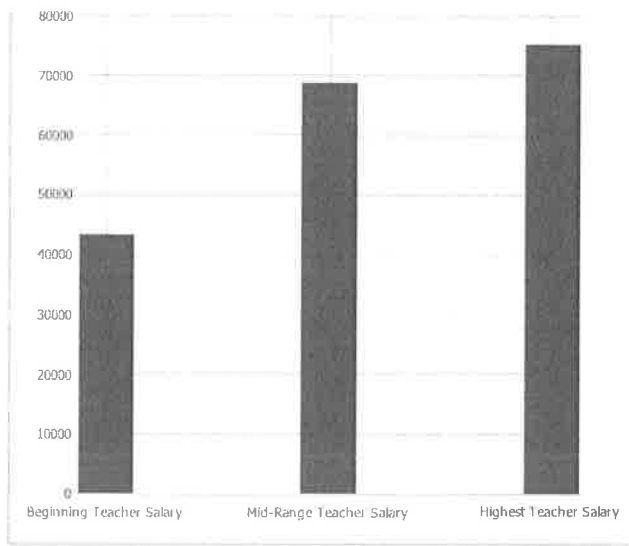
Teacher and Administrative Salaries (Fiscal Year 2016—17)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$43,310	\$42,990
Mid-Range Teacher Salary	\$68,833	\$61,614
Highest Teacher Salary	\$75,288	\$85,083
Average Principal Salary (Elementary)	\$82,950	\$100,802
Average Principal Salary (Middle)	\$	\$105,404
Average Principal Salary (High)	\$	\$106,243
Superintendent Salary	\$116,000	\$132,653
Percent of Budget for Teacher Salaries	28.0%	30.0%
Percent of Budget for Administrative Salaries	5.0%	6.0%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/csf/>.

Teacher Salary Chart

Principal Salary Chart



Last updated: 1/10/2019

Advanced Placement (AP) Courses (School Year 2017—18)

Subject	Number of AP Courses Offered*	Percent of Students In AP Courses
Computer Science	0	N/A
English	0	N/A
Fine and Performing Arts	0	N/A
Foreign Language	0	N/A
Mathematics	0	N/A
Science	0	N/A
Social Science	0	N/A
All Courses	0	0.0%

Note: Cells with N/A values do not require data.

*Where there are student course enrollments of at least one student.

Last updated: 1/10/2019

Professional Development

Professional development opportunities are available for all staff. To determine the needs for staff development, the district looks to a variety of sources, such as administrative recommendations, staff input, County Office of Education offerings, etc. The professional development plan addresses the needs of the students. In 2012-13, Wednesday were designated as an early release day for students allowing staff additional time for staff development and collaboration.

Since 2006, the areas of focus of staff development have included various workshops on teaching strategies and methodology including differentiated instruction, CPR and first aid, common assessments, Expected School wide Learning Results (ESLRS), English language development workshop, concept mapping (Thinking Maps) and standardized testing scores. The San Luis Obispo County Office of Education (SLOCOE) has provided inservices for Special Education teachers at a nominal cost which has allowed our teachers to attend. Forty-two (42) minimum days were dedicated to professional development in with two full days prior to school set aside for professional development.

Last updated: 1/10/2019

Parkfield Elementary

School Accountability Report Card Reported Using Data from the 2017—18 School Year California Department of Education

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fq/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

Mrs. Shannon Kepins, Principal

Principal, Parkfield Elementary

About Our School

Contact

Parkfield Elementary
70585 Parkfield Coalinga Rd.
San Miguel, CA 93451-9727

Phone: 805-238-0286
E-mail: skpins@shandonschools.org

About This School

Contact Information (School Year 2018—19)

District Contact Information (School Year 2018—19)	
District Name	Shandon Joint Unified
Phone Number	(805) 238-0286
Superintendent	Kristina Benson
E-mail Address	kbenson@shandonschools.org
Web Site	www.shandonschools.org

School Contact Information (School Year 2018—19)	
School Name	Parkfield Elementary
Street	70585 Parkfield Coalinga Rd.
City, State, Zip	San Miguel, Ca, 93451-9727
Phone Number	805-238-0286
Principal	Mrs. Shannon Kepins, Principal
E-mail Address	skpins@shandonschools.org
Web Site	www.shandonschools.org
County-District-School (CDS) Code	40688336043335

Last updated: 1/10/2019

School Description and Mission Statement (School Year 2018—19)

Parkfield Elementary School is located in the town of Parkfield, a small, rural, agricultural community. Parkfield Elementary School is part of the Shandon Joint Unified School District. The district encompasses approximately 600 square miles and is located in San Luis Obispo and Monterey Counties. Parkfield Elementary School is one of California's last remaining one-room schoolhouses with grades kindergarten through sixth grade and one full-time teacher with a part-time paraeducator. The instructional program is a standards-based rigorous program; the core curriculum is taught in small groups or individually. The teacher is able to provide individualized instruction, assisted by the paraeducator and with the help of parents who volunteer on a daily basis. Peer tutors are used in the classroom throughout the day. Large projects are done as a whole group. Parkfield Elementary participates in the district's collaboration time on Wednesdays, it enables the teacher to meet with Shandon teachers for professional development.

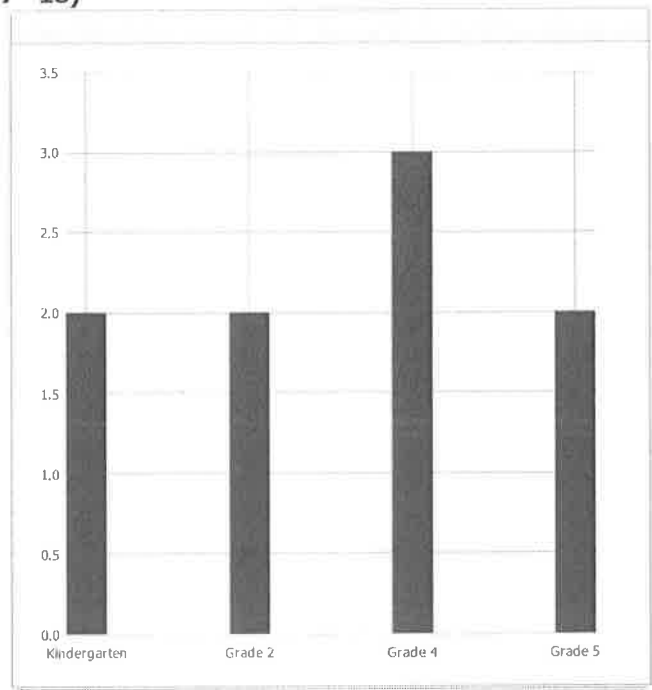
DISTRICT MISSION STATEMENT

Shandon Unified School District is committed to providing a quality education in a safe environment which empowers students with the skills, knowledge, and attitudes necessary for success.

Last updated: 1/10/2019

Student Enrollment by Grade Level (School Year 2017—18)

Grade Level	Number of Students
Kindergarten	2
Grade 2	2
Grade 4	3
Grade 5	2
Total Enrollment	9



Last updated: 1/10/2019

Student Enrollment by Student Group (School Year 2017—18)

Student Group	Percent of Total Enrollment
Black or African American	%
American Indian or Alaska Native	%
Asian	%
Filipino	%
Hispanic or Latino	77.8 %
Native Hawaiian or Pacific Islander	%
White	11.1 %
Two or More Races	%
Other	11.1 %
Student Group (Other)	Percent of Total Enrollment
Socioeconomically Disadvantaged	66.7 %
English Learners	66.7 %
Students with Disabilities	22.2 %
Foster Youth	%

A. Conditions of Learning

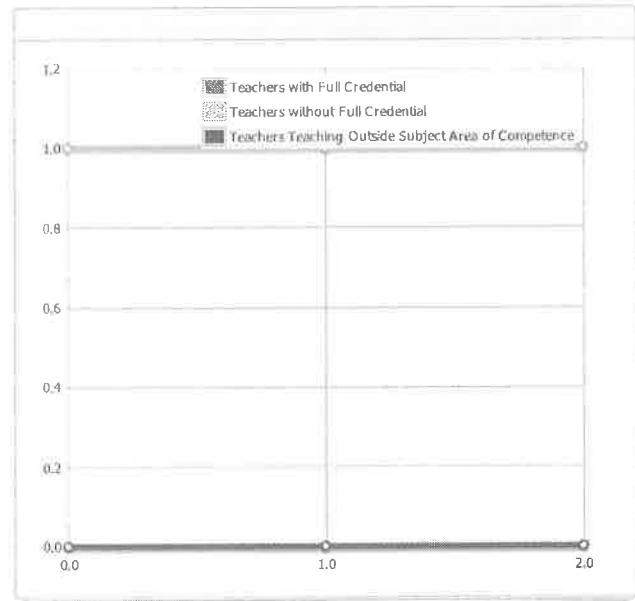
State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Credentials

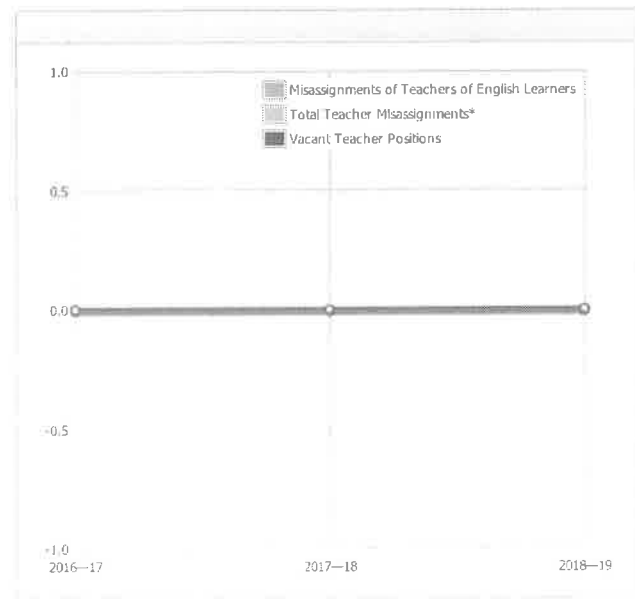
Teachers	School 2016 —17	School 2017 —18	School 2018 —19	District 2018— 19
With Full Credential	1	1	1	21
Without Full Credential	0	0	0	0
Teachers Teaching Outside Subject Area of Competence (with full credential)	0	0	0	1



Last updated: 1/10/2019

Teacher Misassignments and Vacant Teacher Positions

Indicator	2016— 17	2017— 18	2018— 19
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments*	0	0	0
Vacant Teacher Positions	0	0	0



Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Last updated: 1/10/2019

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2018—19)

Year and month in which the data were collected: October 2018

Subject	Textbooks and Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts			0.0 %
Mathematics			0.0 %
Science			0.0 %
History-Social Science			0.0 %
Foreign Language			0.0 %
Health			0.0 %
Visual and Performing Arts			0.0 %
Science Lab Eqpmnt (Grades 9-12)	N/A	N/A	0.0 %

Note: Cells with N/A values do not require data.

Last updated: 1/10/2019

School Facility Conditions and Planned Improvements

School staff cleans Parkfield Elementary School daily. District maintenance staff assists with larger maintenance jobs such as painting, repairs, tree trimming, etc. The classroom and restrooms are cleaned daily (all toilets working), are well maintained, and are adequate in space. There are no emergency facilities needs as specified in Education Code Section 17592.72(c)(1). The school grounds are clean, attractively landscaped, and repairs are made as needed. There is a large playing field for organized games and recess.

Last updated: 1/10/2019

School Facility Good Repair Status

Year and month of the most recent FIT report: December 2018

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Fair	
Interior: Interior Surfaces	Fair	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Fair	
Electrical: Electrical	Fair	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Fair	
External: Playground/School Grounds, Windows/Doors/Gates/Fences	Good	

Overall Facility Rate

Year and month of the most recent FIT report: December 2018

Overall Rating	Fair
----------------	------

Last updated: 1/10/2019

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in ELA and Mathematics for All Students Grades Three through Eight and Grade Eleven Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2016—17	School 2017—18	District 2016—17	District 2017—18	State 2016—17	State 2017—18
English Language Arts / Literacy (grades 3-8 and 11)			41.0%	36.0%	48.0%	50.0%
Mathematics (grades 3-8 and 11)			23.0%	21.0%	37.0%	38.0%

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Last updated: 1/10/2019

CAASPP Test Results in ELA by Student Group Grades Three through Eight and Grade Eleven (School Year 2017—18)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	--	--	--	--
Male	--	--	--	--
Female	--	--	--	--
Black or African American	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	--	--	--	--
Filipino	--	--	--	--
Hispanic or Latino	--	--	--	--
Native Hawaiian or Pacific Islander	--	--	--	--
White	--	--	--	--
Two or More Races	--	--	--	--
Socioeconomically Disadvantaged	--	--	--	--
English Learners	--	--	--	--
Students with Disabilities	--	--	--	--
Students Receiving Migrant Education Services	--	--	--	--
Foster Youth	--	--	--	--

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/10/2019

CAASPP Test Results in Mathematics by Student Group Grades Three through Eight and Grade Eleven (School Year 2017—18)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	--	--	--	
Male	--	--	--	
Female	--	--	--	
Black or African American				
American Indian or Alaska Native				
Asian				
Filipino				
Hispanic or Latino	--	--	--	
Native Hawaiian or Pacific Islander				
White	--	--	--	
Two or More Races				
Socioeconomically Disadvantaged	--	--	--	
English Learners	--	--	--	
Students with Disabilities	--	--	--	
Students Receiving Migrant Education Services				
Foster Youth				

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/10/2019

**CAASPP Test Results in Science for All Students
Grades Five, Eight and High School
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2016-17	School 2017-18	District 2016-17	District 2017-18	State 2016-17	State 2017-18
Science (grades 5, 8, and high school)	N/A	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2016-17 and 2017-18 data are not available. The CDE is developing a new science assessment based on the Next Generation Science Standards for California Public Schools (CA NGSS). The new California Science Test (CAST) was pilot-tested in spring 2017 and field-tested in spring 2018. The CAST will be administered operationally during the 2018-19 school year. The CAA for Science was pilot-tested for two years (i.e., 2016-17 and 2017-18) and the CAA for Science will be field-tested in 2018-19.

Note: Science test results include the CAST and the CAA for Science. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAA for Science divided by the total number of students who participated on both assessments.

Last updated: 1/10/2019

Career Technical Education (CTE) Participation (School Year 2017-18)

Measure	CTE Program Participation
Number of Pupils Participating in CTE	
Percent of Pupils Completing a CTE Program and Earning a High School Diploma	--
Percent of CTE Courses Sequenced or Articulated Between the School and Institutions of Postsecondary Education	--

Last updated: 1/10/2019

Courses for University of California (UC) and/or California State University (CSU) Admission

UC/CSU Course Measure	Percent
2017-18 Pupils Enrolled in Courses Required for UC/CSU Admission	0.0%
2016-17 Graduates Who Completed All Courses Required for UC/CSU Admission	--

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

California Physical Fitness Test Results (School Year 2017—18)

Grade Level	Percentage of Students Meeting Four of Six Fitness Standards	Percentage of Students Meeting Five of Six Fitness Standards	Percentage of Students Meeting Six of Six Fitness Standards
5			

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Last updated: 1/10/2019

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site

Opportunities for Parental Involvement (School Year 2018—19)

A one-room school has unique and plentiful opportunities for parental involvement within a multi-grade classroom, and daily assistance is an important asset. The entire community is involved in community/school events such as Back-to-School Night, the winter program, and Open House

State Priority: Pupil Engagement

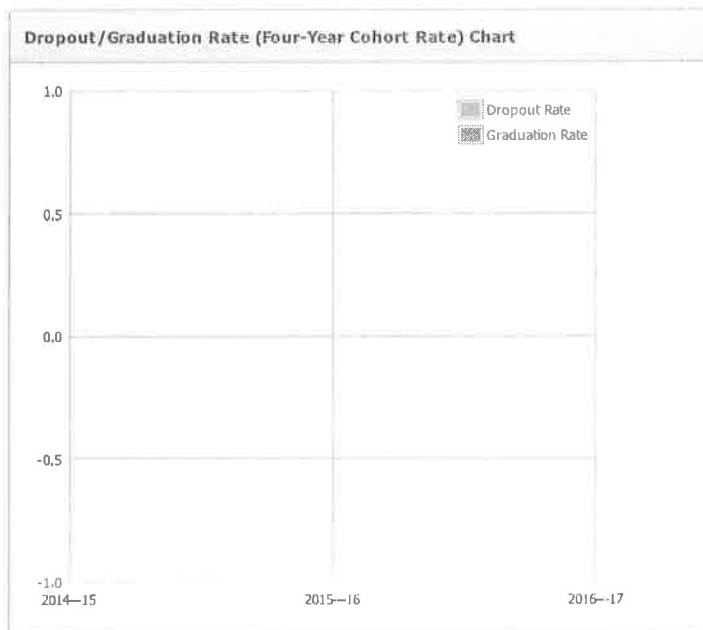
The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates; and
- High school graduation rates

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2014—15	School 2015—16	District 2014—15	District 2015—16	State 2014—15	State 2015—16
Dropout Rate	--	--	0.0%	0.0%	10.7%	9.7%
Graduation Rate	--	--	100.0%	100.0%	82.3%	83.8%

Indicator	School 2016—17	District 2016—17	State 2016—17
Dropout Rate	--	7.1%	9.1%
Graduation Rate	--	92.9%	82.7%



For the formula to calculate the 2016-17 adjusted cohort graduation rate, see the 2017-18 Data Element Definitions document located on the SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.

Completion of High School Graduation Requirements - Graduating Class of 2017 (One-Year Rate)

Student Group	School	District	State
All Students	--	--	--
Black or African American	--	--	--
American Indian or Alaska Native	--	--	--
Asian	--	--	--
Filipino	--	--	--
Hispanic or Latino	--	--	--
Native Hawaiian or Pacific Islander	--	--	--
White	--	--	--
Two or More Races	--	--	--
Socioeconomically Disadvantaged	--	--	--
English Learners	--	--	--
Students with Disabilities	--	--	--
Foster Youth	--	--	--

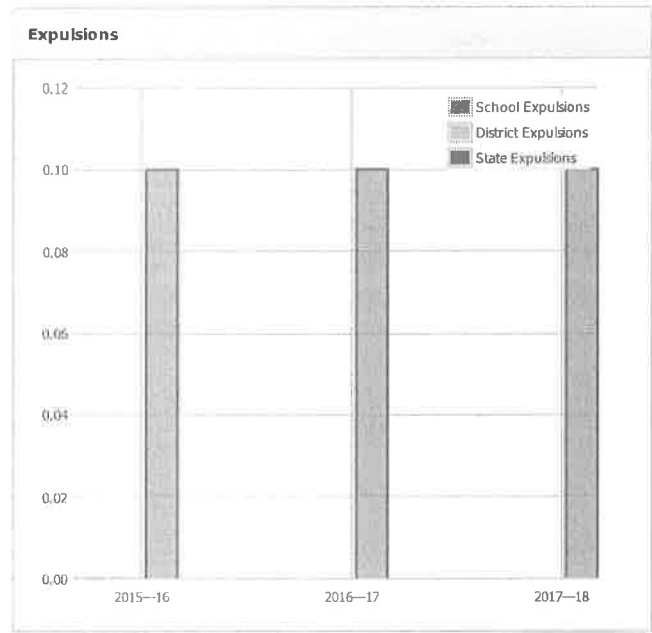
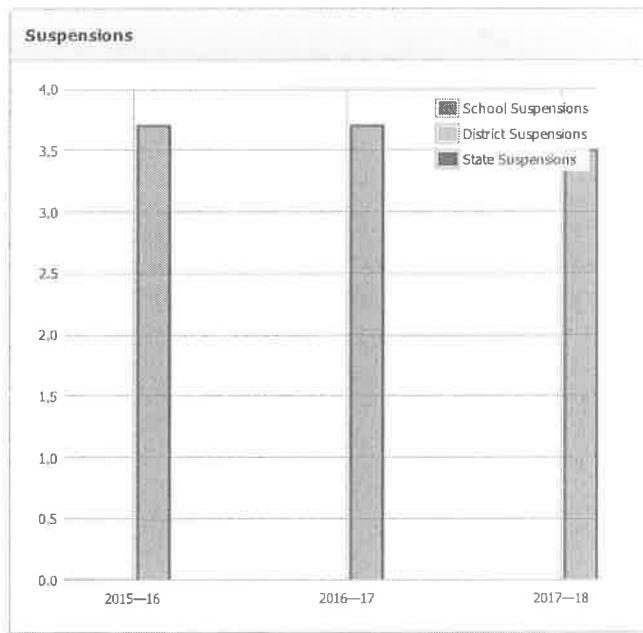
State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

	School			District			State		
Rate	2015—16	2016—17	2017—18	2015—16	2016—17	2017—18	2015—16	2016—17	2017—18
Suspensions	3.7%	3.7%	3.5%				3.7%	3.7%	3.5%
Expulsions	0.1%	0.1%	0.1%				0.1%	0.1%	0.1%



Last updated: 1/10/2019

School Safety Plan (School Year 2018—19)

Our School Safety Plan was revised and reviewed in September of 2015. Faculty from both Parkfield Elementary and Shandon Elementary sat down to discuss procedures, responsibilities and actual emergency scenarios. Our plan includes an organizational chart that assigns each faculty to a duty in case of disaster or emergency. We heavily reviewed lock down procedures. We also reviewed several disaster scenarios and what action to be taken by whom.

Last updated: 1/10/2019

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary) School Year (2015—16)

Grade Level	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
K	14.0	1		
1				
2				
3				
4				
5				
6				
Other**				

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) School Year (2016—17)

Grade Level	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
K				
1				
2				
3				
4				
5				
6	14.0	1		
Other**				

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) School Year (2017—18)

Grade Level	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
K				
1				
2				
3				
4				
5				
6				
Other**	9.0	1		

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Secondary) (School Year 2015—16)

Subject	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
English				
Mathematics				
Science				
Social Science				

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2016—17)

Subject	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
English				
Mathematics				
Science				
Social Science				

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2017—18)

Subject	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
English				
Mathematics				
Science				
Social Science				

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Last updated: 1/10/2019

Academic Counselors and Other Support Staff (School Year 2017—18)

Title	Number of FTE* Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor		
Counselor (Social/Behavioral or Career Development)		N/A
Library Media Teacher (Librarian)		N/A
Library Media Services Staff (Paraprofessional)		N/A
Psychologist		N/A
Social Worker		N/A
Nurse		N/A
Speech/Language/Hearing Specialist		N/A
Resource Specialist (non-teaching)	1.0	N/A
Other		N/A

Note: Cells with N/A values do not require data.

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Last updated: 1/10/2019

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2016—17)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	--	--	--	--
District	N/A	N/A	--	\$60481.0
Percent Difference – School Site and District	N/A	N/A	--	--
State	N/A	N/A	\$6574.0	\$63590.0
Percent Difference – School Site and State	N/A	N/A	--	--

Note: Cells with N/A values do not require data.

Last updated: 1/10/2019

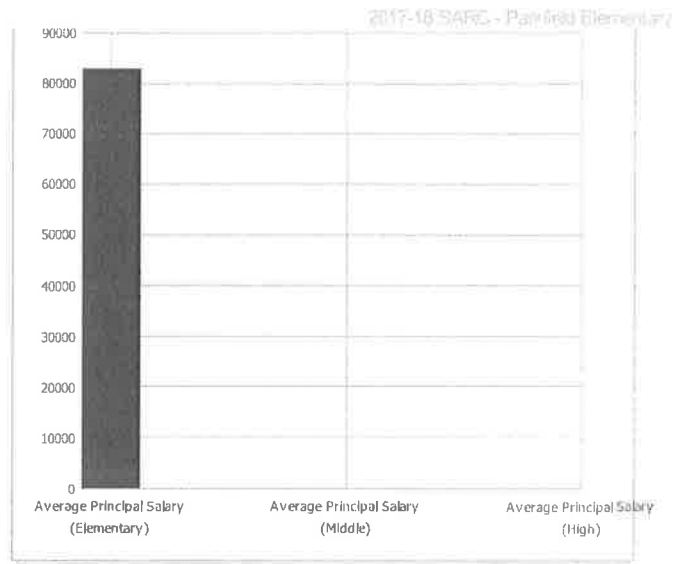
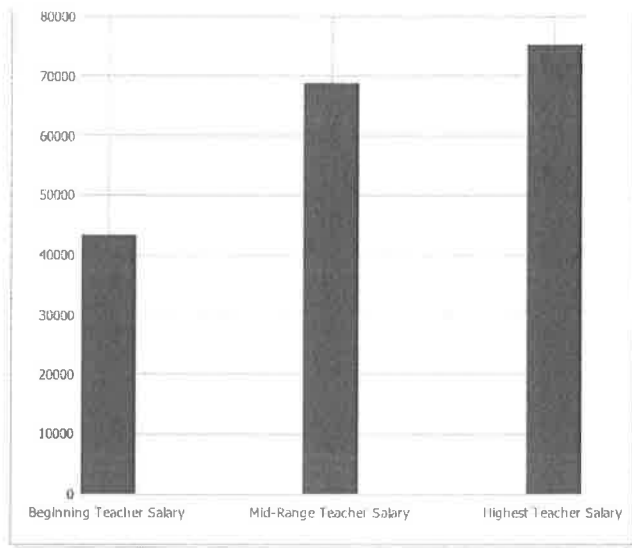
Teacher and Administrative Salaries (Fiscal Year 2016—17)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$43,310	\$42,990
Mid-Range Teacher Salary	\$68,833	\$61,614
Highest Teacher Salary	\$75,288	\$85,083
Average Principal Salary (Elementary)	\$82,950	\$100,802
Average Principal Salary (Middle)	\$	\$105,404
Average Principal Salary (High)	\$	\$106,243
Superintendent Salary	\$116,000	\$132,653
Percent of Budget for Teacher Salaries	28.0%	30.0%
Percent of Budget for Administrative Salaries	5.0%	6.0%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/csf/>.

Teacher Salary Chart

Principal Salary Chart



Last updated: 1/10/2019

Advanced Placement (AP) Courses (School Year 2017–18)

Subject	Number of AP Courses Offered*	Percent of Students In AP Courses
Computer Science	0	N/A
English	0	N/A
Fine and Performing Arts	0	N/A
Foreign Language	0	N/A
Mathematics	0	N/A
Science	0	N/A
Social Science	0	N/A
All Courses	0	0.0%

Note: Cells with N/A values do not require data.

*Where there are student course enrollments of at least one student.

Last updated: 1/10/2019

Professional Development

Professional development opportunities are available for all staff. To determine the needs for staff development, the district looks to a variety of sources, such as administrative recommendations, staff input, County Office of Education offerings, etc. The professional development plan addresses the needs of the students.

In 2012-13, Wednesday were designated as an early release day for students allowing staff additional time for staff development and collaboration. Since 2006, the areas of focus of staff development have included various workshops on teaching strategies and methodology including differentiated instruction, CPR and first aid, common assessments, Expected School wide Learning Results (ESLRS), English language development workshop, and standardized testing scores. The San Luis Obispo County Office of Education (SLOCOE) has provided inservices for Special Education teachers at a nominal cost which has allowed our teachers to attend. Forty-two (42) minimum days were dedicated to professional development in with two full days prior to school set aside for professional development.

Last updated: 1/10/2019

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Regular Meeting of the Board of Trustees

MEETING DATE: January 15, 2019

9.5

AGENDA ITEM TITLE:

Approval of 2017-18 Bond Funds (Prop 39) Audit

PREPARED BY:

Kristina Benson

AGENDA SECTION:

☐ Reports ☐ Consent ☒ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

The District is required by law to have an annual independent audit of the bond funds. The firm of Moss, Levy, Hartzeim conducted their audit of the 2017-18 activity in the Bond Fund and have issued their Independent Audit Report on those funds.

RECOMMENDED ACTION:

Approval

SHANDON JOINT UNIFIED SCHOOL DISTRICT

**PROPOSITION 39 FUNDING
PERFORMANCE AUDIT**

**For the Fiscal Year Ended
June 30, 2018**

SHANDON JOINT UNIFIED SCHOOL DISTRICT
PROPOSITION 39 FUNDING
PERFORMANCE AUDIT
TABLE OF CONTENTS
June 30, 2018

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Objectives	2
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Background Information	2
Procedures Performed.....	2
Results of Procedures	3
Conclusion	4



Moss, Levy & Hartzheim LLP

Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON
PROPOSITION 39 COMPLIANCE REQUIREMENTS**

The Board of Trustees
The Citizens' Oversight Committee
Shandon Joint Unified School District
101 South First Street, Box 79
Shandon, CA 93461

We have conducted a performance audit of the Measure K General Obligation Bond Program of the Shandon Joint Unified School District's (the District) compliance with the California Proposition 39, as incorporated in Article 13A of the California Constitution and Education Code Section 15264 et seq., for the fiscal year that ended on June 30, 2018. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our performance audit.

We conducted this performance audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to performance 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 sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The attached performance audit report as referenced in the table of contents presents the objectives, scope, and methodology of the audit. The performance audit report also includes the results of our performance audit and conclusion.

We have audited the financial statements of the Measure K General Obligation Program for the fiscal year ended June 30, 2018 and have issued our report thereon dated December 14, 2018. 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.

In our opinion, the Measure K General Obligation Bond Program complied, in all material respects, with the aforementioned requirements for the fiscal year that ended on June 30, 2018. This report is intended solely for the information and use of the District's Governing Board, the Measure K Citizens' Oversight Committee, management, others within the entity, and the taxpayers of Shandon Joint Unified School District and is not intended to be and should not be used by anyone other than these specified parties.

Moss, Levy & Hartzheim LLP

Santa Maria, California
December 14, 2018

OBJECTIVES

The objectives of our Performance Audit were to:

Document the expenditures charged to the voter approved 2016 Series A General Obligation Bonds. Determine whether all expenditures for the fiscal year ended June 30, 2018, charged to the Building Fund have been made in accordance with project budgets and guidelines. Note any incongruities or system weaknesses and provide recommendations for improvements.

SCOPE OF THE AUDIT

The scope of our Performance Audit covered the period from July 1, 2017 through June 30, 2018. The expenditures tested included all object and project codes associated with the Bond Projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources were not included with the scope of our audit. Expenditures incurred subsequent to June 30, 2018, were not reviewed or included within the scope of our audit.

BACKGROUND INFORMATION

On November 8, 2017, \$3,150,000 in general obligation bonds were authorized by an election held within the Shandon Joint Unified School District. A Citizens' Oversight Committee was appointed in February 2017, to comply with the California Constitution and Education Code. The purpose of the Committee is to inform the public at least annually regarding the appropriate use of the bond proceeds. On May 1, 2017, bonds in the amount of \$3,150,000 were issued. The total proceeds from the bond issuance and bond premium were received by the District (less the original bond issuance costs) and are to be used to repair leaky pipes, deteriorating septic systems, aging roofs and inefficient heating/air-conditioning, upgrade portable classrooms, install emergency communication systems and remove asbestos.

PROCEDURES PERFORMED

We obtained the general ledger and the project expenditure summary reports and detail prepared by the District for the fiscal year ended June 30, 2018, for the Building Fund. We performed the following procedures:

- We reviewed the Modernization Bond Project publicized list of intended projects.
- We selected expenditures in the fiscal year ending June 30, 2018, and reviewed supporting documentation to ensure that funds were properly expended on the specific projects outlined on the publicized list and met the requirements for bidding, if applicable.
- We compared total project expenditures to budgets, to determine if there were any expenditures in excess of appropriation.
- We verified that funds were used for the construction of school facilities and were not used for salaries of school administrators or other operating expenses of the District.

SHANDON JOINT UNIFIED SCHOOL DISTRICT
PROPOSITION 39 FUNDING
PERFORMANCE AUDIT
June 30, 2018

RESULTS OF PROCEDURES

The District put forward two projects with the use of bond funding. The District incurred total costs of \$1,994,359 during the fiscal year ended June 30, 2018:

<u>Project</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Modernization and Improvements	\$ 885,795	\$ 814,298	\$ 71,497
Septic Tank Project	15,990	15,990	-
Technology	914,673	914,674	(1)
Cafeteria Remodel	27,327	27,327	-
Architect Fees	124,681	124,681	-
Other general expenses (Non-capital)	61,966	97,389	(35,423)
	<u>\$ 2,030,432</u>	<u>\$ 1,994,359</u>	<u>\$ 36,073</u>

The following outlines the results of testing related to material expenditures incurred as of June 30, 2018.

Modernization and Improvements

This portion was for the painting, asbestos removal, roofing, flooring, ceiling tiles, and window replacements for the various school sites.

Expenditures appear appropriate to the project.

Septic Tank Project

This project was for the repair and replacement of the septic systems.

Expenditures appear appropriate to the project.

Technology

This project was for upgrading the technology, which includes computers, smart boards, cameras, intercom, and network infrastructure for District wide.

Expenditures appear appropriate to the project.

Cafeteria Remodel

This portion is for the equipment and remodel of the District's cafeteria. Current fiscal year expenditures were for equipment.

Expenditures appear appropriate to the project.

Architect Fees

This was architect fees for the District wide projects.

Expenditures appear appropriate to the project.

RESULTS OF PROCEDURES (CONTINUED)

Other General Expenses

Current fiscal year expenditures were incurred for consultants and extra work done by the classified staff for the projects. Expenditures appear appropriate.

CONCLUSION

Based on the procedures performed, the Shandon Joint Unified School District had properly accounted for the expenditures of the Proposition 39/Measure K General Obligation Bonds. The budget had a major variance due to the timing of the work done and the recognition of the expenditure for the fiscal year. Further, it was noted that the funds were not used for the salaries of school administrators or other operating expenditures.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Regular Meeting of the Board of Trustees

MEETING DATE: January 15, 2019

9.6

AGENDA ITEM TITLE:

Approval of Professional Services from November 1, 2018 to November 30, 2018 to PMSM
Architects 196 for \$724.50

PREPARED BY:

Kristina Benson

AGENDA SECTION:

☐ Reports ☐ Consent ☒ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

This bill reflects the time for negotiations and finish work on the SES Kitchen Upgrade Project. Negotiations with the District and the contractor has saved the District over \$19,000.

RECOMMENDED ACTION:

Approval

Invoice

SHANDON UNIFIED SCHOOL DISTRICT
P.O. Box 79
Shandon, CA 93461

December 10, 2018

Project No: 017086.01

Invoice No: 17

Project 017086.01 Shandon USD - Modernization
Shandon USD - Modernization
Proposal dated 5/8/2017, for \$83,713.

Professional Services from November 1, 2018 to November 30, 2018

Fee

Billing Phase	Fee	Percent Complete	Earned	Previous Fee Billing	Current Fee Billing
SHS SHADE STRUCTURE	0.00	0.00	0.00	0.00	0.00
- Schematic Design	834.00	100.00	834.00	834.00	0.00
- Design Development	1,251.00	100.00	1,251.00	1,251.00	0.00
- Con Docs	3,335.00	100.00	3,335.00	3,335.00	0.00
- DSA Approval	834.00	100.00	834.00	834.00	0.00
- Bidding	417.00	100.00	417.00	417.00	0.00
- Construction Admin.	1,667.00	95.00	1,583.65	1,583.65	0.00
- Direct Expenses	250.00	100.00	250.00	237.50	12.50
SES KITCHEN UPGRADE	0.00	0.00	0.00	0.00	0.00
- Schematic Design	5,788.00	100.00	5,788.00	5,788.00	0.00
- Design Development	8,682.00	100.00	8,682.00	8,682.00	0.00
- Con Docs	23,150.00	100.00	23,150.00	23,150.00	0.00
- DSA Approval	5,788.00	100.00	5,788.00	5,788.00	0.00
- Bidding	2,894.00	100.00	2,894.00	2,894.00	0.00
- Construction Admin.	11,575.00	100.00	11,575.00	11,575.00	0.00
- Direct Expenses	1,736.00	100.00	1,736.00	1,736.00	0.00
SES/SHS PAINTING	0.00	0.00	0.00	0.00	0.00
- Schematic Design	1,447.00	100.00	1,447.00	1,447.00	0.00
- Design Development	2,171.00	100.00	2,171.00	2,171.00	0.00
- Con Docs	5,789.00	100.00	5,789.00	5,789.00	0.00
- DSA Approval	1,447.00	100.00	1,447.00	1,447.00	0.00
- Bidding	724.00	100.00	724.00	724.00	0.00
- Construction Admin.	2,895.00	100.00	2,895.00	2,895.00	0.00
- Direct Expenses	434.00	100.00	434.00	434.00	0.00
SHS SEPTIC SYSTEM	0.00	0.00	0.00	0.00	0.00
- Schematic Design	1,401.00	100.00	1,401.00	1,401.00	0.00
- Design Development	2,101.00	100.00	2,101.00	2,101.00	0.00

Project	017086.01	Shandon USD - Modernization				Invoice	17
- Con Docs	5,602.00	100.00	5,602.00	5,602.00	5,602.00	0.00	
- County Approval	1,401.00	100.00	1,401.00	1,401.00	1,401.00	0.00	
- Bidding	700.00	10.00	70.00	70.00	70.00	0.00	
- Construction Admin.	2,801.00	0.00	0.00	0.00	0.00	0.00	
- Direct Expenses	420.00	65.00	273.00	273.00	273.00	0.00	
SES/SHS/PES WINDOWS	0.00	0.00	0.00	0.00	0.00	0.00	
- Schematic Design	3,560.00	100.00	3,560.00	3,560.00	3,560.00	0.00	
- Design Development	5,340.00	100.00	5,340.00	5,340.00	5,340.00	0.00	
- Con Docs	14,240.00	100.00	14,240.00	14,240.00	14,240.00	0.00	
- DSA Approval	3,560.00	100.00	3,560.00	3,560.00	3,560.00	0.00	
- Bidding	1,780.00	50.00	890.00	178.00	712.00	712.00	
- Construction Admin.	7,120.00	0.00	0.00	0.00	0.00	0.00	
- Direct Expenses	1,068.00	75.00	801.00	801.00	801.00	0.00	
Total Fee	134,202.00		122,263.65	121,539.15	724.50		
Total Fee						724.50	
Total this Invoice						\$724.50	

Outstanding Invoices

Number	Date	Balance
16	11/7/2018	1,504.70
Total		1,504.70

Billings to Date

	Current	Prior	Total
Fee	724.50	121,539.15	122,263.65
Consultant	0.00	621.00	621.00
Expense	0.00	2,603.60	2,603.60
Totals	724.50	124,763.75	125,488.25

Account classifications selected							Field ranges selected	
FN RESC Y OBJT GOAL FUNC SCH DISC DIS2							FI	RANGE
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2.	-	-	-	-	-	-	-	-
3.	-	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-	-
5.	-	-	-	-	-	-	-	-
6.	-	-	-	-	-	-	-	-
7.	-	-	-	-	-	-	-	-
8.	-	-	-	-	-	-	-	-
9.	-	-	-	-	-	-	-	-
10.	-	-	-	-	-	-	-	-

10.1

Primary sort/rollup levels: FN
Income summary level: 4
Expense summary level: 4
Data source: GLSTEX Standard Extract
Report template: /var/opt/qss/data/CTFAR300: 03/14/2016 08:14:07
Budget type: A Approved
Include budget transfers: A
GL Transactions: A Approved Only
Exclude Pre-encumbrances: N
Use Reference Values: N
Restricted Fld Nbr: 02 RESC
Separation Option: No Separation of Restricted and UnRestricted
Extraction Type: Restricted and UnRestricted
Report prepared: 01/07/2019 10:59:50

FUND :21

BUILDING FUND - BOND PROCEEDS

OBJT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	1,292,414.63	1,040,030.01-	1,040,030.01-	0.00	252,384.62	
9510 ACCOUNTS PAYABLE(CURRENT LIAB)	263,487.64-	191,200.36	191,200.36	0.00	72,287.28-	
9512 PERS PASS THROUGH	0.00	0.00	0.00	0.00	0.00	
9513 OASDHI PASS THROUGH	0.00	0.00	0.00	0.00	0.00	
9515 UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	
9516 W/COMP PASS THROUGH	0.00	0.00	0.00	0.00	0.00	
9517 MEDICARE	0.00	0.00	0.00	0.00	0.00	
TOTAL Beginning balance	1,028,926.99	848,829.65-	848,829.65-	0.00	180,097.34	
Current year revenue						
8660 INTEREST	9,662.00	3,661.56	3,661.56	0.00	6,000.44	37.9
8919 OTHER AUTH INTERFUND TF IN	70,000.00	0.00	0.00	0.00	70,000.00	0.0
TOTAL Current year revenue	79,662.00	3,661.56	3,661.56	0.00	76,000.44	
*TOTAL Beginning balance + Revenue	1,108,588.99	1,032,588.55	1,032,588.55			*
Expense						
2250 CLASSIFIED SUPPORT EXTRA DUTY	11,236.00	11,235.60	11,235.60	0.00	0.40	100.0
2270 CLASSIFIED SUPPORT OVERTIME	172.00	172.13	172.13	0.00	0.13-	100.1
3202 PERS CLASSIFIED	1,133.00	1,132.75	1,132.75	0.00	0.25	100.0
3302 SOCIAL SECURITY CLASSIFIED	707.00	707.26	707.26	0.00	0.26-	100.0
3312 MEDICARE - CLASSIFIED	165.00	165.39	165.39	0.00	0.39-	100.2
3502 UNEMPLOYMENT - CLASSIFIED	6.00	5.71	5.71	0.00	0.29	95.2
3602 WORKERS COMP - CLASSIFIED	264.00	263.54	263.54	0.00	0.46	99.8
5630 REPAIRS/MAINT - BUILDING	11,855.00	11,855.00	11,855.00	0.00	0.00	100.0
5800 PROFES'L/CONSULTG SVCS/OP EXP	1,590.00	1,589.58	1,589.58	0.00	0.42	100.0
5874 AUDIT FEES	2,000.00	0.00	0.00	2,000.00	0.00	100.0
6170 LAND IMPROVEMENT	46,172.00	34,336.23	34,336.23	11,836.00	0.23-	100.0
6200 BUILDINGS & IMPROVEMNT OF BLDG	125,750.00	125,750.20	125,750.20	0.00	0.20-	100.0
6210 NEW BUILDINGS	224,219.00	6,390.23	6,390.23	217,828.39	0.38	100.0
6211 BUILDING ADDITIONS/REMODEL	471,076.00	471,075.55	471,075.55	0.00	0.45	100.0
6220 ARCHITECT FEES	64,010.00	66,847.00	66,847.00	0.00	2,837.00-	104.4
6423 Technology Equipment	4,517.00	4,516.96	4,516.96	0.00	0.04	100.0
6500 EQUIPMENT REPLACEMENT	142,307.00	116,448.08	116,448.08	25,688.00	170.92	99.9
TOTAL Expense	1,107,179.00	852,491.21	852,491.21	257,352.39	2,664.60-	
Ending balance						
9790 FUND BAL-UNDESIG/UNAPPROP	440,229.00	0.00	0.00	0.00	440,229.00	
9791 FUND BAL-BEGINNING BALANCE	1,028,926.99-	0.00	0.00	0.00	1,028,926.99-	
TOTAL Ending balance	588,697.99-	0.00	0.00	0.00	588,697.99-	
**Fund balance	1,409.99	180,097.34	180,097.34			**

Account classifications selected								Field ranges selected			
	FN	RESC	Y	OBJT	GOAL	FUNC	SCH	DISC	DIS2	FI	RANGE
1.	21	-	-	-	-	-	-	-	-	-	-
2.	-	-	-	-	-	-	-	-	-	-	-
3.	-	-	-	-	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-	-	-	-	-
5.	-	-	-	-	-	-	-	-	-	-	-
6.	-	-	-	-	-	-	-	-	-	-	-
7.	-	-	-	-	-	-	-	-	-	-	-
8.	-	-	-	-	-	-	-	-	-	-	-
9.	-	-	-	-	-	-	-	-	-	-	-
10.	-	-	-	-	-	-	-	-	-	-	-

Sort / Rollup on : Fund
Restricted Fld Nbr : 02 RESC
Separation Option : No Separation of Restricted and UnRestricted
Extraction Type : Restricted and UnRestricted
GL Transactions : Approved Only
Account Description: Not Shown
Detail line format : 2 Line(s) per detail

Report prepared : 01/07/2019 10:56:29

FUND :21 BUILDING FUND - BOND PROCEEDS

DATE	REFERENCE VENDOR WARRANT TRANSACTION DESCRIPTION	FN RESC Y OBJT GOAL FUNC SCH DISC DIS2	DEBIT	CREDIT
9110	CASH IN COUNTY TREASURY			
	BALANCE FORWARD 07/01/2018		0.00	0.00
07/01/2018	BB-000000	21-0000-0-9110-0000-0000-000-0000-0000	1,292,414.63	0.00
	BEGINNING BALANCE			
07/09/2018	AP-070918	21-0000-0-9110-0000-0000-000-0000-0000	0.00	52,520.49
	ACCOUNTS PAYABLE 07/09/2018			
07/10/2018	PX-071018	21-0000-0-9110-0000-0000-000-0000-0000	0.00	122.19
	BX-LIAB 07/10/2018 (LB)			
07/10/2018	PY-071018	21-0000-0-9110-0000-0000-000-0000-0000	0.00	1,201.50
	PY-LIAB 07/10/18 (LB)			
07/16/2018	AP-071618	21-0000-0-9110-0000-0000-000-0000-0000	0.00	105,177.65
	ACCOUNTS PAYABLE 07/16/2018			
08/01/2018	AP-080118	21-0000-0-9110-0000-0000-000-0000-0000	0.00	63,015.89
	ACCOUNTS PAYABLE 08/01/2018			
08/08/2018	AP-080818	21-0000-0-9110-0000-0000-000-0000-0000	0.00	8,341.05
	ACCOUNTS PAYABLE 08/08/2018			
08/10/2018	PX-081018	21-0000-0-9110-0000-0000-000-0000-0000	0.00	1,451.54
	BX-MID 08/10/2018			
08/10/2018	PY-081018	21-0000-0-9110-0000-0000-000-0000-0000	0.00	7,624.37
	PY-MID 08/10/18			
08/20/2018	AP-082018	21-0000-0-9110-0000-0000-000-0000-0000	0.00	119,445.59
	ACCOUNTS PAYABLE 08/20/2018			
08/29/2018	AP-082918	21-0000-0-9110-0000-0000-000-0000-0000	0.00	410,040.15
	ACCOUNTS PAYABLE 08/29/2018			
09/05/2018	AP-090518	21-0000-0-9110-0000-0000-000-0000-0000	0.00	7,945.88
	ACCOUNTS PAYABLE 09/05/2018			
09/10/2018	PX-091018	21-0000-0-9110-0000-0000-000-0000-0000	0.00	823.11
	BX-MID 09/10/2018			
09/10/2018	PY-091018	21-0000-0-9110-0000-0000-000-0000-0000	0.00	3,783.36
	PY-MID 09/10/18			
09/12/2018	AP-091218	21-0000-0-9110-0000-0000-000-0000-0000	0.00	7,394.58
	ACCOUNTS PAYABLE 09/12/2018			
09/19/2018	AP-091918	21-0000-0-9110-0000-0000-000-0000-0000	0.00	75,666.00
	ACCOUNTS PAYABLE 09/19/2018			
09/26/2018	AP-092618	21-0000-0-9110-0000-0000-000-0000-0000	0.00	56,733.50
	ACCOUNTS PAYABLE 09/26/2018			
10/08/2018	AP-100818	21-0000-0-9110-0000-0000-000-0000-0000	0.00	7,280.00
	ACCOUNTS PAYABLE 10/08/2018			
10/17/2018	AP-101718	21-0000-0-9110-0000-0000-000-0000-0000	0.00	94,926.66
	ACCOUNTS PAYABLE 10/17/2018			
10/19/2018	TF-200223	21-0000-0-8660-0000-0000-000-0000-0000	3,661.56	0.00
	18/19 1ST QTR INT 1.6667%			
11/09/2018	<PV-190074> 3659 4245923	21-0000-0-6220-0000-8500-050-0000-0000	240.00	0.00
	EARTH SYSTEMS			
11/09/2018	<PV-190074> 3659 4245923	21-0000-0-6220-0000-8500-050-0000-0000	7,436.00	0.00
	EARTH SYSTEMS			

FUND :21 BUILDING FUND - BOND PROCEEDS

DATE	REFERENCE VENDOR WARRANT TRANSACTION DESCRIPTION	FN RESC Y OBJT GOAL FUNC SCH DISC DIS2	DEBIT	CREDIT
9110	CASH IN COUNTY TREASURY			
11/14/2018	AP-111418	21-0000-0-9110-0000-0000-000-0000-0000	0.00	8,426.00
	ACCOUNTS PAYABLE 11/14/2018			
11/28/2018	AP-112818	21-0000-0-9110-0000-0000-000-0000-0000	0.00	2,297.50
	ACCOUNTS PAYABLE 11/28/2018			
12/12/2018	AP-121218	21-0000-0-9110-0000-0000-000-0000-0000	0.00	540.00
	ACCOUNTS PAYABLE 12/12/2018			
12/17/2018	AP-121718	21-0000-0-9110-0000-0000-000-0000-0000	0.00	16,610.56
	ACCOUNTS PAYABLE 12/17/2018			
	TOTAL ACTIVITY		1,303,752.19	1,051,367.57
	ENDING BALANCE 06/30/2019		252,384.62	
9510	ACCOUNTS PAYABLE(CURRENT LIAB)			
	BALANCE FORWARD 07/01/2018		0.00	0.00
07/01/2018	BB-000000	21-0000-0-9510-0000-0000-000-0000-0000	0.00	263,487.64
	BEGINNING BALANCE			
07/09/2018	CL-180024 293 4241728	21-0000-0-4300-0000-8500-050-0000-0000	26.39	0.00
	BLAKE'S INC	PO- INV#1224792,MOVING S		
07/09/2018	CL-180012 3557 4241731	21-0000-0-6220-0000-8500-050-0000-0000	2,019.50	0.00
	DWK ATTORNEYS AT LAW	PO- CLINT#7515,CAFE CONS		
07/09/2018	CL-180011 3437 4241733	21-0000-0-6200-0000-8500-050-0000-5600	1,471.50	0.00
	FLOOR CONNECTION	PO- INV#2018459,ELEM NUR		
07/09/2018	CL-180009 3437 4241733	21-0000-0-6200-0000-8500-050-0000-5600	887.40	0.00
	FLOOR CONNECTION	PO- INV#2018457,ELEM RM#		
07/09/2018	CL-180006 3437 4241733	21-0000-0-6200-0000-8500-050-0000-5600	4,379.40	0.00
	FLOOR CONNECTION	PO- INV#2018545,ELEM RM#		
07/09/2018	CL-180005 3437 4241733	21-0000-0-6200-0000-8500-050-0000-5600	4,379.40	0.00
	FLOOR CONNECTION	PO- INV#2018453,ELEM RM#		
07/09/2018	CL-180007 3437 4241733	21-0000-0-6200-0000-8500-050-0000-5600	4,379.40	0.00
	FLOOR CONNECTION	PO- INV#2018455,ELEM RM#		
07/09/2018	CL-180008 3437 4241733	21-0000-0-6200-0000-8500-050-0000-5600	1,175.40	0.00
	FLOOR CONNECTION	PO- INV#2018456,ELEM POD		
07/09/2018	CL-180010 3437 4241733	21-0000-0-6200-0000-8500-050-0000-5600	887.40	0.00
	FLOOR CONNECTION	PO- INV#2018458,ELEM RM#		
07/09/2018	CL-180019 3437 4241733	21-0000-0-6200-0000-8500-050-0000-5600	8,096.60	0.00
	FLOOR CONNECTION	PO- INV#2018469,ELEM LIB		
07/09/2018	CL-180020 3437 4241733	21-0000-0-6200-0000-8500-050-0000-5600	4,848.30	0.00
	FLOOR CONNECTION	PO- INV#2018470,ELEM STA		
07/09/2018	CL-180021 3437 4241733	21-0000-0-6200-0000-8500-050-0000-5600	7,182.00	0.00
	FLOOR CONNECTION	PO- INV#2018471,ELEM OFF		
07/09/2018	CL-180028 3268 4241735	21-0000-0-4300-0000-8500-050-0000-0000	271.20	0.00
	LOWE'S BUSINESS ACCT/GEMB	PO- ACC#6675,BOND SUPPLI		
07/09/2018	CL-180014 3342 4241739	21-0000-0-6220-0000-8500-050-0000-0000	1,747.40	0.00
	PMSM ARCHITECTS	PO- INV#6,NOV.2018 BOND		
07/09/2018	CL-180018 3006 4241740	21-0000-0-6200-0000-8500-050-0000-5600	6,650.00	0.00
	PORTNEY ENVIRONMENTAL &	PO- INV#18-119,PRKFELD AS		

FUND :21 BUILDING FUND - BOND PROCEEDS

DATE	REFERENCE VENDOR WARRANT TRANSACTION DESCRIPTION	FN RESC Y OBJT GOAL FUNC SCH DISC DIS2	DEBIT	CREDIT
9510	ACCOUNTS PAYABLE(CURRENT LIAB)			
07/10/2018	PX-071018	21-0000-0-9510-0000-0000-000-0000-0000	122.19	0.00
	BX-LIAB 07/10/2018 (LB)			
07/10/2018	PY-071018	21-0000-0-9510-0000-0000-000-0000-0000	1,201.50	0.00
	PY-LIAB 07/10/2018 (LB)			
07/16/2018	CL-180016 3624 4242276	21-0000-0-6170-0000-8500-050-0000-5600	38,793.00	0.00
	ATEAM FENCING PO- INV#347,MOT FENCE			
07/16/2018	CL-180034 3659 4242281	21-0000-0-6220-0000-8500-050-0000-0000	400.00	0.00
	EARTH SYSTEMS PO- INV#803120,DIR COMPL			
07/16/2018	CL-180001 1043 4242285	21-0000-0-6500-0000-8500-050-0000-5600	46,550.00	0.00
	PASO ROBLES HEATING & AIR PO-180175 INV#352517,HS#9&10 H			
07/16/2018	CL-180036 3651 4242295	21-0000-0-6220-0000-8500-050-0000-0000	1,757.50	0.00
	WALTERS VENTURES INC PO- INV#1022309,MS SHADE			
07/16/2018	CL-180035 3651 4242295	21-0000-0-6220-0000-8500-050-0000-0000	332.50	0.00
	WALTERS VENTURES INC PO- INV#1022306,MS. SHAD			
08/01/2018	CL-180045 3342 4243372	21-0000-0-6220-0000-8500-050-0000-0000	38,359.85	0.00
	PMSM ARCHITECTS PO- INV#13,CAFE ARCH.FEE			
08/08/2018	CL-180046 1445 4243940	21-0000-0-6200-0000-8500-050-0000-5600	788.55	0.00
	ROSSI AND CARR ELECTRICAL INC PO- INV#18172,ELEM OFFIC			
09/26/2018	CL-180004 3640 4247992	21-0000-0-6500-0000-8500-050-0000-1110	11,244.52	0.00
	SIERRA SCHOOL EQUIPMENT COMP PO-180180 INV#62544,RM#12 & LI			
12/17/2018	CL-180004 3640 4254865	21-0000-0-6500-0000-8500-050-0000-1110	3,249.46	0.00
	SIERRA SCHOOL EQUIPMENT COMP PO-180180 INV#62974,HS.LIBRARY			
	TOTAL ACTIVITY		191,200.36	263,487.64
	ENDING BALANCE 06/30/2019			72,287.28
9512	PERS PASS THROUGH			
	BALANCE FORWARD 07/01/2018		0.00	0.00
08/10/2018	PY-081018	21-0000-0-9512-0000-0000-000-0000-0000	0.00	688.35
	BN-MID 08/10/2018			
08/10/2018	PX-081018	21-0000-0-9512-0000-0000-000-0000-0000	688.35	0.00
	BX-MID 08/10/2018			
09/10/2018	PY-091018	21-0000-0-9512-0000-0000-000-0000-0000	0.00	444.40
	BN-MID 09/10/2018			
09/10/2018	PX-091018	21-0000-0-9512-0000-0000-000-0000-0000	444.40	0.00
	BX-MID 09/10/2018			
	TOTAL ACTIVITY		1,132.75	1,132.75
	ENDING BALANCE 06/30/2019		0.00	
9513	OASDHI PASS THROUGH			
	BALANCE FORWARD 07/01/2018		0.00	0.00
08/10/2018	PY-081018	21-0000-0-9513-0000-0000-000-0000-0000	0.00	472.69
	BN-MID 08/10/2018			
08/10/2018	PX-081018	21-0000-0-9513-0000-0000-000-0000-0000	472.69	0.00
	BX-MID 08/10/2018			

FUND :21 BUILDING FUND - BOND PROCEEDS

	DATE	REFERENCE	VENDOR WARRANT	FN	RESC	Y	OBJT	GOAL	FUNC	SCH	DISC	DIS2	DEBIT	CREDIT
		TRANSACTION DESCRIPTION												
9513	OASDHI	PASS THROUGH												
	09/10/2018	PY-091018		21-0000-0-9513-0000-0000-000-0000-0000									0.00	234.57
		BN-MID	09/10/2018											
	09/10/2018	PX-091018		21-0000-0-9513-0000-0000-000-0000-0000									234.57	0.00
		BX-MID	09/10/2018											
	TOTAL ACTIVITY												707.26	707.26
	ENDING BALANCE 06/30/2019												0.00	
9515	UNEMPLOYMENT												0.00	0.00
	BALANCE FORWARD 07/01/2018												0.00	3.82
	08/10/2018	PY-081018		21-0000-0-9515-0000-0000-000-0000-0000										
		BN-MID	08/10/2018											
	08/10/2018	PX-081018		21-0000-0-9515-0000-0000-000-0000-0000									3.82	0.00
		BX-MID	08/10/2018											
	09/10/2018	PY-091018		21-0000-0-9515-0000-0000-000-0000-0000									0.00	1.89
		BN-MID	09/10/2018											
	09/10/2018	PX-091018		21-0000-0-9515-0000-0000-000-0000-0000									1.89	0.00
		BX-MID	09/10/2018											
	TOTAL ACTIVITY												5.71	5.71
	ENDING BALANCE 06/30/2019												0.00	
9516	W/COMP	PASS THROUGH											0.00	0.00
	BALANCE FORWARD 07/01/2018												0.00	176.14
	08/10/2018	PY-081018		21-0000-0-9516-0000-0000-000-0000-0000										
		BN-MID	08/10/2018											
	08/10/2018	PX-081018		21-0000-0-9516-0000-0000-000-0000-0000									176.14	0.00
		BX-MID	08/10/2018											
	09/10/2018	PY-091018		21-0000-0-9516-0000-0000-000-0000-0000									0.00	87.40
		BN-MID	09/10/2018											
	09/10/2018	PX-091018		21-0000-0-9516-0000-0000-000-0000-0000									87.40	0.00
		BX-MID	09/10/2018											
	TOTAL ACTIVITY												263.54	263.54
	ENDING BALANCE 06/30/2019												0.00	
9517	MEDICARE												0.00	0.00
	BALANCE FORWARD 07/01/2018												0.00	110.54
	08/10/2018	PY-081018		21-0000-0-9517-0000-0000-000-0000-0000										
		BN-MID	08/10/2018											
	08/10/2018	PX-081018		21-0000-0-9517-0000-0000-000-0000-0000									110.54	0.00
		BX-MID	08/10/2018											
	09/10/2018	PY-091018		21-0000-0-9517-0000-0000-000-0000-0000									0.00	54.85
		BN-MID	09/10/2018											
	09/10/2018	PX-091018		21-0000-0-9517-0000-0000-000-0000-0000									54.85	0.00
		BX-MID	09/10/2018											
	TOTAL ACTIVITY												165.39	165.39
	ENDING BALANCE 06/30/2019												0.00	

FUND :21 BUILDING FUND - BOND PROCEEDS

	DATE	REFERENCE VENDOR WARRANT TRANSACTION DESCRIPTION	FN RESC Y OBJT GOAL FUNC SCH DISC DIS2	DEBIT	CREDIT
9790	FUND BAL-UNDESIG/UNAPPROP				
	BALANCE FORWARD 07/01/2018			0.00	0.00
	07/01/2018 AB-070118	21-0000-0-9790-0000-0000-000-0000-0000		440,229.00	0.00
	APPROVED BUDGET 07/01/2018				
	TOTAL ACTIVITY			440,229.00	0.00
	ENDING BALANCE 06/30/2019			440,229.00	
9791	FUND BAL-BEGINNING BALANCE				
	BALANCE FORWARD 07/01/2018			0.00	0.00
	07/01/2018 BB-000000	21-0000-0-9791-0000-0000-000-0000-0000		0.00	1,028,926.99
	BEGINNING BALANCE				
	TOTAL ACTIVITY			0.00	1,028,926.99
	ENDING BALANCE 06/30/2019				1,028,926.99
9820	APPROPRIATIONS				
	BALANCE FORWARD 07/01/2018			0.00	0.00
	07/01/2018 AB-070118	21-0000-0-9820-0000-0000-000-0000-0000		0.00	440,229.00
	APPROVED BUDGET 07/01/2018				
	TOTAL ACTIVITY			0.00	440,229.00
	ENDING BALANCE 06/30/2019				440,229.00
9840	REVENUES				
	BALANCE FORWARD 07/01/2018			0.00	0.00
	10/19/2018 TF-200223	21-0000-0-8660-0000-0000-000-0000-0000		0.00	3,661.56
	18/19 1ST QTR INT 1.6667%				
	TOTAL ACTIVITY			0.00	3,661.56
	ENDING BALANCE 06/30/2019				3,661.56
9850	EXPENDITURES				
	BALANCE FORWARD 07/01/2018			0.00	0.00
	07/09/2018 AP-070918	21-0000-0-9850-0000-0000-000-0000-0000		4,119.20	0.00
	ACCOUNTS PAYABLE 07/09/2018				
	07/16/2018 AP-071618	21-0000-0-9850-0000-0000-000-0000-0000		17,344.65	0.00
	ACCOUNTS PAYABLE 07/16/2018				
	08/01/2018 AP-080118	21-0000-0-9850-0000-0000-000-0000-0000		24,656.04	0.00
	ACCOUNTS PAYABLE 08/01/2018				
	08/08/2018 AP-080818	21-0000-0-9850-0000-0000-000-0000-0000		7,552.50	0.00
	ACCOUNTS PAYABLE 08/08/2018				
	08/10/2018 PB-081018	21-0000-0-9850-0000-0000-000-0000-0000		1,451.54	0.00
	BN-MID 08/10/2018				
	08/10/2018 PY-081018	21-0000-0-9850-0000-0000-000-0000-0000		7,624.37	0.00
	PY-MID 08/10/18				
	08/20/2018 AP-082018	21-0000-0-9850-0000-0000-000-0000-0000		119,445.59	0.00
	ACCOUNTS PAYABLE 08/20/2018				
	08/29/2018 AP-082918	21-0000-0-9850-0000-0000-000-0000-0000		410,040.15	0.00
	ACCOUNTS PAYABLE 08/29/2018				

FUND :21 BUILDING FUND - BOND PROCEEDS

DATE	REFERENCE VENDOR WARRANT TRANSACTION DESCRIPTION	FN RESC Y OBJT GOAL FUNC SCH DISC DIS2	DEBIT	CREDIT
9850	EXPENDITURES			
09/05/2018	AP-090518	21-0000-0-9850-0000-0000-000-0000-0000	7,945.88	0.00
	ACCOUNTS PAYABLE 09/05/2018			
09/10/2018	PB-091018	21-0000-0-9850-0000-0000-000-0000-0000	823.11	0.00
	BN-MID 09/10/2018			
09/10/2018	PY-091018	21-0000-0-9850-0000-0000-000-0000-0000	3,783.36	0.00
	PY-MID 09/10/18			
09/12/2018	AP-091218	21-0000-0-9850-0000-0000-000-0000-0000	7,394.58	0.00
	ACCOUNTS PAYABLE 09/12/2018			
09/19/2018	AP-091918	21-0000-0-9850-0000-0000-000-0000-0000	75,666.00	0.00
	ACCOUNTS PAYABLE 09/19/2018			
09/26/2018	AP-092618	21-0000-0-9850-0000-0000-000-0000-0000	45,488.98	0.00
	ACCOUNTS PAYABLE 09/26/2018			
10/08/2018	AP-100818	21-0000-0-9850-0000-0000-000-0000-0000	7,280.00	0.00
	ACCOUNTS PAYABLE 10/08/2018			
10/17/2018	AP-101718	21-0000-0-9850-0000-0000-000-0000-0000	94,926.66	0.00
	ACCOUNTS PAYABLE 10/17/2018			
11/09/2018	<PV-190074> 3659 4245923	21-0000-0-6220-0000-8500-050-0000-0000	0.00	7,436.00
	EARTH SYSTEMS			
11/09/2018	<PV-190074> 3659 4245923	21-0000-0-6220-0000-8500-050-0000-0000	0.00	240.00
	EARTH SYSTEMS			
11/14/2018	AP-111418	21-0000-0-9850-0000-0000-000-0000-0000	8,426.00	0.00
	ACCOUNTS PAYABLE 11/14/2018			
11/28/2018	AP-112818	21-0000-0-9850-0000-0000-000-0000-0000	2,297.50	0.00
	ACCOUNTS PAYABLE 11/28/2018			
12/12/2018	AP-121218	21-0000-0-9850-0000-0000-000-0000-0000	540.00	0.00
	ACCOUNTS PAYABLE 12/12/2018			
12/17/2018	AP-121718	21-0000-0-9850-0000-0000-000-0000-0000	13,361.10	0.00
	ACCOUNTS PAYABLE 12/17/2018			
	TOTAL ACTIVITY		860,167.21	7,676.00
	ENDING BALANCE 06/30/2019		852,491.21	

Fund	: 21	TOTALS (ASSETS)	1,303,752.19	1,051,367.57
		TOTALS (ASSETS BALANCE)	252,384.62	
		TOTALS (LIABILITIES)	193,475.01	265,762.29
		TOTALS (LIABILITIES BALANCE)		72,287.28
		TOTALS (FUND BALANCE)	440,229.00	1,028,926.99
		TOTALS (FUND BAL BALANCE)		588,697.99
		TOTALS (ESTIMATED EXPENSE)	0.00	440,229.00
		TOTALS (ESTIMATED EXPENSE BALANCE)		440,229.00

FUND :21 BUILDING FUND - BOND PROCEEDS

DATE	REFERENCE VENDOR WARRANT TRANSACTION DESCRIPTION	FN RESC Y OBJT GOAL FUNC SCH DISC DIS2	DEBIT	CREDIT
8660	INTEREST			
	BALANCE FORWARD 07/01/2018		0.00	0.00
10/19/2018	TF-200223	21-0000-0-8660-0000-0000-000-0000-0000	0.00	3,661.56
	18/19 1ST QTR INT 1.6667%			
	TOTAL ACTIVITY		0.00	3,661.56
	ENDING BALANCE 06/30/2019			3,661.56

FUND :21 BUILDING FUND - BOND PROCEEDS

	DATE	REFERENCE	VENDOR WARRANT	FN RESC Y OBJT GOAL FUNC SCH DISC DIS2	DEBIT	CREDIT
TRANSACTION DESCRIPTION						
2250	CLASSIFIED SUPPORT EXTRA DUTY					
	BALANCE FORWARD 07/01/2018					0.00
	08/10/2018	PY-081018		21-0000-0-2250-0000-8500-050-0000-0000	7,452.24	0.00
		PY-MID	08/10/2018			
	09/10/2018	PY-091018		21-0000-0-2250-0000-8500-050-0000-0000	3,783.36	0.00
		PY-MID	09/10/2018			
	TOTAL ACTIVITY					11,235.60
	ENDING BALANCE 06/30/2019					11,235.60
2270	CLASSIFIED SUPPORT OVERTIME					
	BALANCE FORWARD 07/01/2018					0.00
	08/10/2018	PY-081018		21-0000-0-2270-0000-8500-050-0000-0000	172.13	0.00
		PY-MID	08/10/2018			
	TOTAL ACTIVITY					172.13
	ENDING BALANCE 06/30/2019					172.13
3202	PERS CLASSIFIED					
	BALANCE FORWARD 07/01/2018					0.00
	08/10/2018	PY-081018		21-0000-0-3202-0000-8500-050-0000-0000	688.35	0.00
		BN-MID	08/10/2018			
	09/10/2018	PY-091018		21-0000-0-3202-0000-8500-050-0000-0000	444.40	0.00
		BN-MID	09/10/2018			
	TOTAL ACTIVITY					1,132.75
	ENDING BALANCE 06/30/2019					1,132.75
3302	SOCIAL SECURITY CLASSIFIED					
	BALANCE FORWARD 07/01/2018					0.00
	08/10/2018	PY-081018		21-0000-0-3302-0000-8500-050-0000-0000	472.69	0.00
		BN-MID	08/10/2018			
	09/10/2018	PY-091018		21-0000-0-3302-0000-8500-050-0000-0000	234.57	0.00
		BN-MID	09/10/2018			
	TOTAL ACTIVITY					707.26
	ENDING BALANCE 06/30/2019					707.26
3312	MEDICARE - CLASSIFIED					
	BALANCE FORWARD 07/01/2018					0.00
	08/10/2018	PY-081018		21-0000-0-3312-0000-8500-050-0000-0000	110.54	0.00
		BN-MID	08/10/2018			
	09/10/2018	PY-091018		21-0000-0-3312-0000-8500-050-0000-0000	54.85	0.00
		BN-MID	09/10/2018			
	TOTAL ACTIVITY					165.39
	ENDING BALANCE 06/30/2019					165.39
3502	UNEMPLOYMENT - CLASSIFIED					
	BALANCE FORWARD 07/01/2018					0.00

FUND :21 BUILDING FUND - BOND PROCEEDS

DATE	REFERENCE	VENDOR	WARRANT	FN	RESC	Y	OBJT	GOAL	FUNC	SCH	DISC	DIS2	DEBIT	CREDIT	
TRANSACTION DESCRIPTION															
3502	UNEMPLOYMENT - CLASSIFIED														
08/10/2018	PY-081018			21-0000-0-3502-0000-8500-050-0000-0000									3.82	0.00	
	BN-MID	08/10/2018													
09/10/2018	PY-091018			21-0000-0-3502-0000-8500-050-0000-0000									1.89	0.00	
	BN-MID	09/10/2018													
TOTAL ACTIVITY													5.71	0.00	
ENDING BALANCE 06/30/2019													5.71		
3602	WORKERS COMP - CLASSIFIED														
BALANCE FORWARD 07/01/2018														0.00	0.00
08/10/2018	PY-081018			21-0000-0-3602-0000-8500-050-0000-0000									176.14	0.00	
	BN-MID	08/10/2018													
09/10/2018	PY-091018			21-0000-0-3602-0000-8500-050-0000-0000									87.40	0.00	
	BN-MID	09/10/2018													
TOTAL ACTIVITY													263.54	0.00	
ENDING BALANCE 06/30/2019													263.54		
5630	REPAIRS/MAINT - BUILDING														
BALANCE FORWARD 07/01/2018														0.00	0.00
09/12/2018	PV-190093	3651	4246574	21-0000-0-5630-0000-8500-050-0000-5600									6,555.00	0.00	
	WALTERS VENTURES INC INV#1022330,KITCHEN DSA INSPEC														
10/08/2018	PV-190136	3382	4248867	21-0000-0-5630-0000-8500-050-0000-5600									5,300.00	0.00	
	RSH CONSTRUCTION INC. INV#662,WASHER/DRYER RELOCATIO														
TOTAL ACTIVITY													11,855.00	0.00	
ENDING BALANCE 06/30/2019													11,855.00		
5800	PROFES'L/CONSULTG SVCS/OP EXP														
BALANCE FORWARD 07/01/2018														0.00	0.00
09/12/2018	PV-190104	989	4246561	21-0000-0-5800-0000-8500-050-0000-0000									839.58	0.00	
	PASO ROBLES SAFE & LOCK INV#41215,REPAIRS,LOCKS,HRDWRE														
11/14/2018	PV-190206	3589	4252172	21-0000-0-5800-0000-8500-050-0000-0000									750.00	0.00	
	AVNIT, JULIE INV#688331902,OCT.2018 HOURS														
TOTAL ACTIVITY													1,589.58	0.00	
ENDING BALANCE 06/30/2019													1,589.58		
6170	LAND IMPROVEMENT														
BALANCE FORWARD 07/01/2018														0.00	0.00
08/20/2018	PO-180198	3654	4244609	21-0000-0-6170-0000-8500-050-0000-5600									2,000.00	0.00	
	NORTH COAST ENGINEERING INV#37487,GYM PARKING LOT														
08/29/2018	PV-190061	3321	4245477	21-0000-0-6170-0000-8500-050-0000-5602									30,897.23	0.00	
	MARK SWITZWER EXCAVATING INV#10653,ELEM SEPTIC TANK														
09/26/2018	PO-180198	3654	4247984	21-0000-0-6170-0000-8500-050-0000-5600									1,439.00	0.00	
	NORTH COAST ENGINEERING INV#37598,HS PARKING LOT														
TOTAL ACTIVITY													34,336.23	0.00	
ENDING BALANCE 06/30/2019													34,336.23		

FUND :21 BUILDING FUND - BOND PROCEEDS

DATE	REFERENCE	VENDOR	WARRANT	FN	RESC	Y	OBJT	GOAL	FUNC	SCH	DISC	DIS2	DEBIT	CREDIT
TRANSACTION DESCRIPTION														
6200	BUILDINGS & IMPROVEMNT OF BLDG													
	BALANCE FORWARD 07/01/2018												0.00	0.00
07/09/2018	PO-180197	3437	4241733	21-0000-0-6200-0000-8500-050-0000-5600									538.70	0.00
	FLOOR CONNECTION INV#2018470,ELEM STAFF LOUNGE													
07/09/2018	PO-180183	3437	4241733	21-0000-0-6200-0000-8500-050-0000-5600									163.50	0.00
	FLOOR CONNECTION INV#2018459,ELEM NURSES OFFICE													
07/09/2018	PO-180185	3437	4241733	21-0000-0-6200-0000-8500-050-0000-5600									486.60	0.00
	FLOOR CONNECTION INV#2018453,ELEM RM#6 FLOOR													
07/09/2018	PO-180187	3437	4241733	21-0000-0-6200-0000-8500-050-0000-5600									98.60	0.00
	FLOOR CONNECTION INV#2018457,ELEM RM#7 FLOORS													
07/09/2018	PO-180188	3437	4241733	21-0000-0-6200-0000-8500-050-0000-5600									98.60	0.00
	FLOOR CONNECTION INV#2018458,ELEM RM#8 FLOORS													
07/09/2018	PO-180189	3437	4241733	21-0000-0-6200-0000-8500-050-0000-5600									486.60	0.00
	FLOOR CONNECTION INV#2018454,ELEM RM#9 FLOORS													
07/09/2018	PO-180186	3437	4241733	21-0000-0-6200-0000-8500-050-0000-5600									130.60	0.00
	FLOOR CONNECTION INV#2018456,ELEM POD RM FLOOR													
07/09/2018	PO-180194	3437	4241733	21-0000-0-6200-0000-8500-050-0000-5600									798.00	0.00
	FLOOR CONNECTION INV#2018471,ELEM OFFICE FLOORS													
07/09/2018	PO-180193	3437	4241733	21-0000-0-6200-0000-8500-050-0000-5600									831.40	0.00
	FLOOR CONNECTION INV#2018469,ELEM LIBRARY FLOOR													
07/09/2018	PO-180190	3437	4241733	21-0000-0-6200-0000-8500-050-0000-5600									486.60	0.00
	FLOOR CONNECTION INV#2018455,ELEM RM#10 FLOORS													
07/16/2018	PO-190058	3382	4242287	21-0000-0-6200-0000-8500-050-0000-5600									3,220.00	0.00
	RSH CONSTRUCTION INC. INV#643,ELEM DRYWALL PATCH													
08/01/2018	PO-180182	3437	4243360	21-0000-0-6200-0000-8500-050-0000-5600									7,814.00	0.00
	FLOOR CONNECTION INV#2018480,PRKFLD FLOORS													
08/01/2018	PV-190027	2174	4243381	21-0000-0-6200-0000-8500-050-0000-5600									500.00	0.00
	SIPE INV#246,ASBESTOS,PRKFLD													
08/20/2018	PO-180184	3437	4244604	21-0000-0-6200-0000-8500-050-0000-5600									1,667.00	0.00
	FLOOR CONNECTION INV#2018562,CHANGE,TILE													
08/20/2018	PO-180184	3437	4244604	21-0000-0-6200-0000-8500-050-0000-5600									3,895.00	0.00
	FLOOR CONNECTION INV#2018562,RM#13 FLOORING													
08/20/2018	PV-190055	3670	4244612	21-0000-0-6200-0000-8500-050-0000-5600									97,650.00	0.00
	PIANA CONSTRUCTION & PAINTING INV#1,ELEM & H.S.PAINTING													
08/20/2018	PO-180202	3006	4244614	21-0000-0-6200-0000-8500-050-0000-5600									3,410.00	0.00
	PORTNEY ENVIRONMENTAL & INV#18112,ASBESTOS,RM 4&3 HS													
08/20/2018	PV-190052	2174	4244620	21-0000-0-6200-0000-8500-050-0000-5600									500.00	0.00
	SIPE INV#247,ASBESTO TESTING													
08/29/2018	PV-190062	2174	4245485	21-0000-0-6200-0000-8500-050-0000-5600									875.00	0.00
	SIPE INV#236,ASBESTOS,ELEM KITCHEN													
09/05/2018	PV-190075	3602	4245934	21-0000-0-6200-0000-8500-050-0000-5600									120.00	0.00
	SANTA MARIA ACOUSTICAL CO INC INV#3748,ELEM CEILING TILES													
10/08/2018	PO-190084	3437	4248854	21-0000-0-6200-0000-8500-050-0000-5600									1,980.00	0.00
	FLOOR CONNECTION INV#2018628,ELEM DENTAL FLOOR													
TOTAL ACTIVITY													125,750.20	0.00
ENDING BALANCE 06/30/2019													125,750.20	

FUND :21 BUILDING FUND - BOND PROCEEDS

DATE	REFERENCE	VENDOR	WARRANT	FN	RESC	Y	OBJT	GOAL	FUNC	SCH	DISC	DIS2	DEBIT	CREDIT
TRANSACTION DESCRIPTION														
6210	NEW BUILDINGS													
	BALANCE FORWARD 07/01/2018													
09/26/2018	PO-190062	3664	4247980	21-0000-0-6210-0000-8500-050-0000-5601									0.00	0.00
	ENVIROPLEX INV#5224, DRAWINGS, STRUCTURAL												6,390.23	0.00
TOTAL ACTIVITY													6,390.23	0.00
ENDING BALANCE 06/30/2019													6,390.23	
6211	BUILDING ADDITIONS/REMODEL													
	BALANCE FORWARD 07/01/2018													
08/29/2018	PV-190070	3675	4245481	21-0000-0-6211-0000-8500-050-0000-1300									0.00	0.00
	QUINCON INC ELEM KITCHEN REMODEL												377,431.39	0.00
10/17/2018	PV-190157	3675	4249895	21-0000-0-6211-0000-8500-050-0000-1300									93,644.16	0.00
	QUINCON INC ELEM KITCHEN UPGRADE													
TOTAL ACTIVITY													471,075.55	0.00
ENDING BALANCE 06/30/2019													471,075.55	
6220	ARCHITECT FEES													
	BALANCE FORWARD 07/01/2018													
08/08/2018	PV-190032	3651	4243947	21-0000-0-6220-0000-8500-050-0000-0000									0.00	0.00
	WALTERS VENTURES INC INV#1022325, KITCHEN UPGRADE												7,552.50	0.00
08/20/2018	PV-190045	3342	4244613	21-0000-0-6220-0000-8500-050-0000-0000									9,838.75	0.00
	PMSM ARCHITECTS INV#14, BOND MODERNIZATION													
09/05/2018	PV-190074	3659	4245923	21-0000-0-6220-0000-8500-050-0000-0000									7,436.00	0.00
	EARTH SYSTEMS INV#805148, KITCHEN REMODEL													
09/05/2018	PV-190074	3659	4245923	21-0000-0-6220-0000-8500-050-0000-0000									240.00	0.00
	EARTH SYSTEMS INV#805164, KITCHEN REMODEL													
09/26/2018	PV-190121	3342	4247988	21-0000-0-6220-0000-8500-050-0000-0000									30,304.00	0.00
	PMSM ARCHITECTS INV#1, TWO RELOCATABLES													
09/26/2018	PV-190121	3342	4247988	21-0000-0-6220-0000-8500-050-0000-0000									7,355.75	0.00
	PMSM ARCHITECTS INV#15, BOND MODERNIZATION													
10/17/2018	PV-190161	3651	4249907	21-0000-0-6220-0000-8500-050-0000-0000									1,282.50	0.00
	WALTERS VENTURES INC INV#1022335, DSA INSPECT. KITCHEN													
11/09/2018	<PV-190074>	3659	4245923	21-0000-0-6220-0000-8500-050-0000-0000									0.00	240.00
	EARTH SYSTEMS													
11/09/2018	<PV-190074>	3659	4245923	21-0000-0-6220-0000-8500-050-0000-0000									0.00	7,436.00
	EARTH SYSTEMS													
11/14/2018	PV-190210	3659	4252177	21-0000-0-6220-0000-8500-050-0000-0000									240.00	0.00
	EARTH SYSTEMS INV#805164, KITCHEN REMODEL													
11/14/2018	PV-190210	3659	4252177	21-0000-0-6220-0000-8500-050-0000-0000									7,436.00	0.00
	EARTH SYSTEMS INV#805148, KITCHEN REMODEL													
11/28/2018	PV-190215	3659	4253252	21-0000-0-6220-0000-8500-050-0000-0000									540.00	0.00
	EARTH SYSTEMS INV#807619, SES KITCHEN REMODEL													
11/28/2018	PV-190221	3651	4253260	21-0000-0-6220-0000-8500-050-0000-0000									1,757.50	0.00
	WALTERS VENTURES INC INV#1022342, DSA KITCHEN													
12/12/2018	PV-190237	3659	4254280	21-0000-0-6220-0000-8500-050-0000-0000									540.00	0.00
	EARTH SYSTEMS INV#807619, SES KITCHEN													

FUND :21 BUILDING FUND - BOND PROCEEDS

DATE	REFERENCE VENDOR WARRANT TRANSACTION DESCRIPTION	FN	RESC	Y	OBJT	GOAL	FUNC	SCH	DISC	DIS2	DEBIT	CREDIT
6220	ARCHITECT FEES TOTAL ACTIVITY ENDING BALANCE 06/30/2019										74,523.00 66,847.00	7,676.00
6423	Technology Equipment BALANCE FORWARD 07/01/2018 08/01/2018 PO-190013 3597 4243383 21-0000-0-6423-0000-8500-050-0000-1214 STS EDUCATION INV#36025,APPLE MACBOOKS TOTAL ACTIVITY ENDING BALANCE 06/30/2019										0.00 4,516.96 4,516.96	0.00 0.00 0.00
6500	EQUIPMENT REPLACEMENT BALANCE FORWARD 07/01/2018 07/16/2018 PO-190056 3608 4242278 21-0000-0-6500-0000-8500-050-0000-5600 CHOP RESTAURANT SUPPLY ORDER#190056,1/2 CAFE SUPPLIES 08/01/2018 PO-190057 3642 4243367 21-0000-0-6500-0000-8500-050-0000-7200 NATIONAL BUSINESS FURNITURE INV#MK506438TDQ,FURNITURE 08/20/2018 PV-190058 2992 4244623 21-0000-0-6500-0000-8500-050-0000-7200 U.S. BANK CORPORATE PMT SYSTEM FULLER,BOND,DIST.SHELFs 08/29/2018 PV-190059 2254 4245478 21-0000-0-6500-0000-8500-050-0000-7200 OFFICE DEPOT INV#189329755001,CAFE OFF.FURN 08/29/2018 PV-190059 2254 4245478 21-0000-0-6500-0000-8500-050-0000-7200 OFFICE DEPOT INV#189341014001,CAFE OFF.FURN 08/29/2018 PV-190059 2254 4245478 21-0000-0-6500-0000-8500-050-0000-7200 OFFICE DEPOT INV#189341016001,CAFE OFF.FURN 09/05/2018 PV-190077 3268 4245929 21-0000-0-6500-0000-8500-050-0000-7200 LOWE'S BUSINESS ACCT/GEMB ACC#6675,ELEM OFFICE BLINDS 09/05/2018 PV-190083 2254 4245930 21-0000-0-6500-0000-8500-050-0000-7200 OFFICE DEPOT INV#189341015001,CAFE OFFICE 09/05/2018 PO-180192 1700 4245937 21-0000-0-6500-0000-8500-050-0000-5600 TECH TIME COMMUNICATIONS INV#10269,CELL DIALER 09/19/2018 PO-190056 3608 4247215 21-0000-0-6500-0000-8500-050-0000-5600 CHOP RESTAURANT SUPPLY CAFE KITCHEN EQUIPMENT,SUPPLIES 09/19/2018 PO-190053 3640 4247229 21-0000-0-6500-0000-8500-050-0000-1110 SIERRA SCHOOL EQUIPMENT COMP INV#180905GD,CLSRM CABINETS 12/17/2018 PO-190065 3640 4254865 21-0000-0-6500-0000-8500-050-0000-7200 SIERRA SCHOOL EQUIPMENT COMP INV#62920,ELEM OFFICE FURNIT. TOTAL ACTIVITY ENDING BALANCE 06/30/2019										0.00 14,124.65 11,825.08 484.84 170.43 33.34 632.76 112.84 17.04 20.00 14,619.35 61,046.65 13,361.10 116,448.08 116,448.08	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Fund : 21	TOTALS (INCOME) TOTALS (INCOME BALANCE) TOTALS (EXPENDITURE) TOTALS (EXPENDITURE BALANCE)										0.00 860,167.21 852,491.21	3,661.56 3,661.56 7,676.00

FUND :21 BUILDING FUND - BOND PROCEEDS

DATE	REFERENCE VENDOR WARRANT TRANSACTION DESCRIPTION	FN RESC Y OBJT GOAL FUNC SCH DISC DIS2	DEBIT	CREDIT
TOTAL ASSETS	(9000 - 9499)		252,384.62	0.00
TOTAL LIABILITIES	(9500 - 9699)		0.00	72,287.28
TOTAL FUND BALANCE	(9700 - 9759) (9760 - 9799)		0.00	588,697.99
ESTIMATED INCOME	(9810)		0.00	0.00
ESTIMATED EXPENSE	(9820)		0.00	440,229.00
TOTAL INCOME	(8000 - 8999) (9840)		0.00	3,661.56
TOTAL EXPENSES	(1000 - 7999) (9850)		852,491.21	0.00

Shandon Joint Unified School District

2019/2020 INSTRUCTIONAL CALENDAR

10.2

S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
July 2019							August 2019							September 2019							October 2019						
1	2	3	4	5	6									1	2	3	4	5	6	7	8	9	10	11	12	13	14
7	8	9	10	11	12	13								15	16	17	18	19	20	21	22	23	24	25	26	27	28
14	15	16	17	18	19	20								22	23	24	25	26	27	28	29	30	31				
21	22	23	24	25	26	27								29	30												
28	29	30	31																								
November 2019							December 2019							January 2020							February 2020						
3	4	5	6	7	8	9								5	6	7	8	9	10	11	12	13	14	15	16	17	18
10	11	12	13	14	15	16								12	13	14	15	16	17	18	19	20	21	22	23	24	25
17	18	19	20	21	22	23								19	20	21	22	23	24	25	26	27	28	29	30	31	
24	25	26	27	28	29	30								26	27	28	29	30	31								
March 2020							April 2020							May 2020							June 2020						
1	2	3	4	5	6	7								3	4	5	6	7	8	9	10	11	12	13	14	15	16
8	9	10	11	12	13	14								10	11	12	13	14	15	16	17	18	19	20	21	22	23
15	16	17	18	19	20	21								17	18	19	20	21	22	23	24	25	26	27	28	29	30
22	23	24	25	26	27	28								24	25	26	27	28	29	30	31						
29	30	31																									

[] = Start/End School 11 ▲ = Legal Holidays 21 ■ = Local Recess 4 ■ = Staff Work Day
 40 ○ = Minimum Day 4 ● = Local Holiday
 4 → = Minimum Day, Elementary Only

IMPORTANT DATES

JULY

4 Independence Day Observed

AUGUST

12-14 All Teachers Report - Staff Development
15 First Day of School

SEPTEMBER

2 Labor Day

OCTOBER

1-3 Elementary (Only) Min Day - Elem Conferences
18 End of 1st Quarter for High School

NOVEMBER

8 End of 1st Trimester for Elementary
11 Veterans Day Holiday
26 Minimum Day
27 Local Holiday - In lieu of Admission Day
28-29 Thanksgiving Holidays

DECEMBER

19 End of 1st Semester
18-19 Minimum Days
12/20-1/3 Winter Break
24 Local Holiday
25 Christmas Day Observed
31 Local Holiday

JANUARY

1 New Year's Day Observed
6 School Resumes - Students Report
20 Martin Luther King, Jr. Day Observed
21-23 Elem (Only) Min. Day - Elem. Conferences

FEBRUARY

10 Lincoln's Day Observed
17 Washington's Day Observed

MARCH

2 End of 2nd Trimester for Elementary
13 End of 3rd Quarter for High School

APRIL

4/5-4/19 Spring Break
10 Local Holiday

MAY

25 Memorial Day Observed

JUNE

2 Minimum Day
3 End of 3rd Trimester & 2 Semester
3 Last Day of School (Minimum Day)
4 Teacher Work Day

TOTAL STUDENT DAYS: 180

TOTAL TEACHER WORKDAYS: 184

Revised Dec. 17, 2018

Board Approved

Shandon Joint Unified School District

2019/2020 INSTRUCTIONAL CALENDAR

Thanksgiving Off

S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
July 2019							August 2019							September 2019							October 2019						
1	2	3	4	5	6		1	2	3	4	5	6	7	1	2	3	4	5	6	7	1	2	3	4	5	6	7
7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12
14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19
21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26
28	29	30	31				25	26	27	28	29	30	31	29	30						27	28	29	30	31		
November 2019							December 2019							January 2020							February 2020						
1	2	3	4	5	6	7	1	2	3	4	5	6	7	5	6	7	8	9	10	11	2	3	4	5	6	7	8
10	11	12	13	14	15	16	8	9	10	11	12	13	14	12	13	14	15	16	17	18	9	10	11	12	13	14	15
17	18	19	20	21	22	23	15	16	17	18	19	20	21	19	20	21	22	23	24	25	16	17	18	19	20	21	22
24	25	26	27	28	29	30	22	23	24	25	26	27	28	26	27	28	29	30	31		23	24	25	26	27	28	29
March 2020							April 2020							May 2020							June 2020						
1	2	3	4	5	6	7	1	2	3	4	5	6	7	3	4	5	6	7	8	9	1	2	3	4	5	6	7
8	9	10	11	12	13	14	5	6	7	8	9	10	11	10	11	12	13	14	15	16	7	8	9	10	11	12	13
15	16	17	18	19	20	21	12	13	14	15	16	17	18	17	18	19	20	21	22	23	14	15	16	17	18	19	20
22	23	24	25	26	27	28	19	20	21	22	23	24	25	24	25	26	27	28	29	30	21	22	23	24	25	26	27
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30	28	29	30				

 = Start/End School 11 ▲ = Legal Holidays 21 = Local Recess 4 = Staff Work Day
 40 = Minimum Day 4 = Local Holiday
 4 = Minimum Day, Elementary Only

IMPORTANT DATES

JULY

4 Independence Day Observed

AUGUST

12-14 All Teachers Report - Staff Development
 15 First Day of School

SEPTEMBER

2 Labor Day

OCTOBER

1-3 Elementary (Only) Min Day - Elem Conferences
 18 End of 1st Quarter for High School

NOVEMBER

22 Minimum Day
 27 Local Holiday - In lieu of Admission Day
 28-29 Thanksgiving Holidays
 25-29 Thanksgiving Break

DECEMBER

19 End of 1st Semester
 18-19 Minimum Days
 12/20-1/3 Winter Break
 24 Local Holiday
 25 Christmas Day Observed
 31 Local Holiday

JANUARY

1 New Year's Day Observed
 6 School Resumes - Students Report
 20 Martin Luther King, Jr. Day Observed
 21-23 Elem (Only) Min. Day - Elem. Conferences

FEBRUARY

10 Lincoln's Day Observed
 17 Washington's Day Observed

MARCH

2 End of 2nd Trimester for Elementary
 13 End of 3rd Quarter for High School

APRIL

4/5-4/19 Spring Break
 10 Local Holiday

MAY

25 Memorial Day Observed

JUNE

4 Minimum Day
 5 End of 3rd Trimester & 2 Semester
 5 Last Day of School (Minimum Day)
 8 Teacher Work Day

TOTAL STUDENT DAYS: 180

TOTAL TEACHER WORKDAYS: 184

Revised Dec. 17, 2018
 Board Approved

Shandon Joint Unified School District Monthly Enrollment

2018-19 SCHOOL YEAR

School	Grade of Class	Female	Male	December Enrollment 2017	Nov Enroll 2017
Parkfield	Kdgn	1	1	2	2
	1st	0	0	0	0
	2nd	0	0	0	0
	3rd	1	1	2	2
	4h	0	0	0	0
	5th	2	0	2	2
	6th	1	1	2	2
Parkfield Totals	8	5	3	8	8
Shandon Elem.	Transitional K	6	3	9	9
	Kdgn	12	8	20	20
	1st	7	14	21	21
	2nd	13	14	27	27
	3rd	9	9	18	18
	4th	15	17	32	32
	5th	12	16	28	28
	6th	5	10	15	15
	7th	9	7	16	16
	8th	14	8	22	22
SES Total	208	102	106	208	208
Shandon High School	9th	12	9	21	21
	10th	6	12	18	18
	11th	7	14	21	21
	12th	7	10	17	18
SHS Total	77	32	45	77	78
Ind. Study		3	0	3	3
Home Hospital		0	0	0	0
NPS Students	1	0	1	1	1
Total Miscellaneous		3	1	4	4
TOTAL ENROLLMENT		142	155	297	298

Shandon High School
1st Semester 2018-2019

HONOR ROLL GPA 3.00-3.49	PRINCIPAL'S HONOR ROLL GPA 3.50-3.99	SUPERINTENDENT'S HONOR ROLL GPA 4.00+
9th Grade	9th Grade	9th Grade
Rodriguez, Jorge	Garcia-Ruiz, Valerio	Kennedy, Hailey
Casillas, Maria	Solis, Cristal	Soto, Angel
Ramirez, Luke	Uzeta, Yaneht	
Martinez, Milagros	Casillas, Itzel	
Silva, Jesus	Mendoza, Esmeralda	
	Rivera, Elvia	
10th Grade	10th Grade	10th Grade
Ramirez, Agela	Hurl, Katelyn	
Mroczkowski, Hailey	Zavala, Alex	
Rubio, Victoria	Hernandez, Rosemary	
Mroczkowski, Riley		
11th Grade	11th Grade	11th Grade
Navarro, Jeremiah	Hurl, Kayla	Lopez, Isaac
Jimenez, Vanessa	Rodriguez, Yasmin	
Contreras, Lisbeth	Kennedey, Kelsey	
Pummill, Isaac	Rodriguez, Briceida	
Uzeta, Maria		
12th Grade	12th Grade	12th Grade
Lindsey, Trinity	Ramirez, Alberto	
McGrath, Ethan	Valencia, Lynea	
	Ramirez, Fabian	

14 JAN, MON

+ Create

● All day

Blue Day (5-8)

● All day

State FFA Degree Apps & Job Interview & Manuscripts Due

● 9 – 9:30am

SHS Office Staff Meeting

● 3:30 – 5:30pm

SHS Girl Basketball Practice SHS Gym

● 5:30 – 8pm

SHS Boys Basketball Practice

● 7 – 8pm

Bond Oversight Committee Meeting

15 JAN, TUE

● All day

White Day (1-4)

● 9am – 12pm

Bus Driver Training at SES Conference Room

● 3:30 – 5:30pm

SHS Girl Basketball Practice SHS Gym

● 5:30 – 8pm

SHS Boys Basketball Practice

● 7 – 8pm

Board Meeting

16 JAN, WED

● All day

Blue Day (5-8) Minimum Day

● 1:30 – 2:30pm

SHS Girl Basketball Practice

● 1:30 – 2:30pm

SHS Staff Meeting

● 3 – 4pm

School Site/ DELAC Meeting

● 3:30 – 5:30pm

SHS Boys Practice

● 6 – 7:30pm

FFA Monthly Chapter Meeting Shandon Agriculture Depart...

17 JAN, THU

● All day

White Day (1-4)

● 9am – 12pm

Bus Driver Training at SES Conference Room

● 3:30 – 5:30pm

SHS Girl Basketball Practice SHS Gym

● 5:30 – 8pm

SHS Boys Basketball Practice

18 JAN, FRI

● All day

Blue Day (5-8)

● 7 – 8:15am

*Donuts with Dad

● 8:30 – 9:30am

*SHS Winter Award Assembly

● 11:30am – 12pm

*SHS FNL Lunch Mtgs.

● 3:30 – 5:30pm

SHS Girl Basketball Practice SHS Gym

● 5:30 – 8pm

SHS Boys Basketball Practice

● All day

Martin Luther King, Jr. Day Observed (Holiday)

21 JAN, MON



All day

Martin Luther King, Jr. Day Observed (Holiday)



9 – 9:30am

SHS Office Staff Meeting



3:30 – 5:30pm

SHS Girl Basketball Practice SHS Gym



5:30 – 8pm

SHS Boys Basketball Practice



Create

22 JAN, TUE



All day

SES Parent Teacher Conferences (SES Minimum Day)



All day

SLO Section Job Interview Resumes and Public Speaking Ma



All day

White Day (1-4)



9am – 12pm

Bus Driver Training at SES Conference Room



2:45 – 7:15pm

State FFA Degree Scoring & SLO Section CATA Meeting At...



3:30 – 5:30pm

SHS Girl Basketball Practice SHS Gym



5:30 – 8pm

SHS Boys Basketball Practice

23 JAN, WED



All day

SES Parent Teacher Conferences (SES Minimum Day)



All day

Blue Day (5-8) Minimum Day



9am – 12pm

Bus Driver Training at SES Conference Room



1:30 – 3:30pm

CCGI Leadership Team Meeting SHS room 6



1:30 – 2:30pm

SHS Girl Basketball Practice



3:30 – 5:30pm

SHS Boys Practice

24 JAN, THU



All day

SES Parent Teacher Conferences (SES Minimum Day)



All day

White Day (1-4)



9am – 12pm

Bus Driver Training at SES Conference Room



3:30 – 5:30pm

SHS Girl Basketball Practice SHS Gym



5:30 – 8pm

SHS Boys Basketball Practice

25 JAN, FRI



All day

FFA Made for Excellence & Advanced Leadership Academy 1



All day

Blue Day (5-8)



11:30am – 12pm

*SHS FNL Lunch Mtgs.



3:30 – 5:30pm

SHS Girl Basketball Practice SHS Gym



5:30 – 8pm

SHS Boys Basketball Practice



All day

FFA Made for Excellence & Advanced Leadership Academy 1



26	JAN, SAT	● All day	FFA Made for Excellence & Advanced Leadership Academy ↑
28	JAN, MON	● All day	White Day (1-4)
+	Create	● 9 – 9:30am	SHS Office Staff Meeting
		● 3:30 – 5:30pm	SHS Girl Basketball Practice SHS Gym
		● 5:30 – 8pm	SHS Boys Basketball Practice
29	JAN, TUE	● All day	Blue Day (5-8)
		● 3:30 – 5:30pm	SHS Girl Basketball Practice SHS Gym
		● 5:30 – 8pm	SHS Boys Basketball Practice
30	JAN, WED	● All day	White Day (1-4) Minimum Day
		● 1:30 – 3:30pm	SHS Tech Training
		● 1:30 – 2:30pm	SHS Girl Basketball Practice
		● 3:30 – 5:30pm	SHS Boys Practice
31	JAN, THU	● All day	Blue Day (5-8)
		● 3:30 – 5:30pm	SHS Girl Basketball Practice SHS Gym
		● 5:30 – 8pm	SHS Boys Basketball Practice
1	FEB, FRI	● All day	White Day (1-4)
		● 11:30am – 12pm	*SHS FNL Lunch Mtgs.
4	FEB, MON	● All day	Blue Day (5-8)
		● 9 – 9:30am	SHS Office Staff Meeting
5	FEB, TUE	● All day	Regional Proficiency Award Scoring Shandon Agriculture ...
		● All day	White Day (1-4)
		● 11:30am – 12pm	*SHS ASB Meetings
6	FEB, WED	● All day	Blue Day (5-8) Minimum Day
		● 1:30 – 2:30pm	SHS Girl Basketball Practice
		● 3:30 – 7:30pm	SLO Section FFA Job Interview & Prepared Public Speaking C
		● 6 – 7pm	*Shandon 4-H SES Cafeteria

		<ul style="list-style-type: none"> 6 – 7pm 7 – 8pm 	*Shandon 4-H SES Cafeteria Shandon Community Advisory Meeting
	<div> <div>+</div> <div>Create</div> </div>	<ul style="list-style-type: none"> All day 4:30 – 6pm 	White Day (1-4) Neighborhood Food Distribution SHS Parking Lot
8	FEB, FRI	<ul style="list-style-type: none"> All day 7 – 8:15am 11:30am – 12pm 	Blue Day (5-8) *Muffins with Mom *SHS FNL Lunch Mtgs.
11	FEB, MON	<ul style="list-style-type: none"> All day 9 – 9:30am 	Lincoln's Day Observed (Holiday) SHS Office Staff Meeting
12	FEB, TUE	<ul style="list-style-type: none"> All day All day 3 – 4pm 7 – 8pm 	World Ag. Expo Tulare White Day (1-4) *MOT Safety Meeting SMS Room #15 Board Meeting
13	FEB, WED	<ul style="list-style-type: none"> All day All day 1:30 – 2:30pm 1:30 – 2:30pm 3 – 4pm 	World Ag. Expo Tulare Blue Day (5-8) Minimum Day SHS Girl Basketball Practice SHS Staff Meeting School Site/ DELAC Meeting
14	FEB, THU	<ul style="list-style-type: none"> All day All day 	World Ag. Expo Tulare White Day (1-4)
15	FEB, FRI	<ul style="list-style-type: none"> All day 11:30am – 12pm 	Blue Day (5-8) *SHS FNL Lunch Mtgs.
16	FEB, SAT	<ul style="list-style-type: none"> 6 – 8pm 	Donkey Basketball Alumni Game
18	FEB, MON	<ul style="list-style-type: none"> All day All day 9 – 9:30am 	National FFA Awareness Week Shandon Washington's Day Observed (Holiday) SHS Office Staff Meeting

**SHANDON JOINT UNIFIED SCHOOL DISTRICT
COUNTY OF SAN LUIS OBISPO
SHANDON, CALIFORNIA**

**AUDIT REPORT
June 30, 2018**

SHANDON JOINT UNIFIED SCHOOL DISTRICT

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JUNE 30, 2018

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FINANCIAL SECTION



Moss, Levy & Hartzheim LLP

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Shandon Joint Unified School District
Shandon, 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 Shandon Joint Unified School District (District) as of and for the fiscal 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

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.

Auditors' 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 *Governmental-Auditing Standards*, issued by the Comptroller General of the United States and the *2017-2018 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting* prescribed by Title 5, *California Code of Regulations*, Section 19810. 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Shandon Joint Unified School District, as of June 30, 2018, and the respective changes in financial position where applicable thereof, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the budgetary information on page 35 and page 36, the schedule of proportionate share of net pension liability on pages 37 and 38 and the schedule of pension contributions on pages 39 and 40, 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.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Shandon Joint Unified School District's basic financial statements. The supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information listed in the table of content are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report December 14, 2018, on our consideration of the Shandon Joint Unified School 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.

Moss, Remy & Hargrave LLP

Santa Maria, California
December 14, 2018

SHANDON JOINT UNIFIED SCHOOL DISTRICT**STATEMENT OF NET POSITION**

JUNE 30, 2018

Assets	Governmental Activities
Cash in county treasury	\$ 2,658,402
Revolving cash fund	1,500
Accounts receivable	190,214
Land	15,422
Construction in progress	70,997
Buildings and improvements	4,052,923
Equipment	972,636
Less accumulated depreciation	<u>(2,903,389)</u>
Total assets	<u>5,058,705</u>
Deferred Outflows of Resources	
Pensions	1,426,698
Total deferred outflows of resources	<u>1,426,698</u>
Liabilities	
Accounts payable	641,936
Unearned revenue	35,184
Interest payable	63,911
Long-term liabilities:	
Due within one year:	
Bond premium	9,780
General obligation bonds payable	<u>85,000</u>
Total due within one year	<u>835,811</u>
Due after one year:	
Compensated absences payable	2,800
General obligation bonds payable	3,065,000
Bond premium	264,871
Net pension liability	<u>3,729,765</u>
Total due after one year	<u>7,062,436</u>
Total liabilities	<u>7,898,247</u>
Deferred Inflows of Resources	
Pensions	626,293
Total deferred inflows of resources	<u>626,293</u>
Net Position	
Net investment in capital assets	159,804
Restricted for:	
Educational programs	39,564
Nutrition	17,387
Capital projects	28,329
Debt service	137,028
Unrestricted	<u>(2,421,249)</u>
Total net position	<u>\$ (2,039,137)</u>

The accompanying notes are an integral part of this statement.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Instruction	\$ 2,560,427	\$ 10,858	\$ 547,704	\$ -
Instruction-related services:				
Instructional supervision and administration	7,622		6,137	
Instructional library, media, and technology	80,192			
School site administration	448,671		8,793	
Pupil services:				
Home to school transportation	350,519	33,809	80,893	
Food services	244,968	17,654	221,276	
All other pupil services	108,459	4,501	30,926	
General administration:				
Centralized data processing	48,129			
All other general administration	279,885	1,253	15,441	
Plant services	1,758,321	531	41,903	
Ancillary services	44,099		24	
Interest on long-term debt	138,479			
Other outgo	339,598	23,685	143,276	
Depreciation (unallocated)	164,865			
Total governmental activities	<u>\$ 6,574,234</u>	<u>\$ 92,291</u>	<u>\$ 1,096,373</u>	<u>\$ -</u>

General revenues:

Taxes and subventions:

 Taxes levied for general purposes

 Taxes levied for debt service

 Federal and state aid not restricted to specific purposes

 Interest and investment earnings

 Interagency revenues

 Miscellaneous

Total general revenues

Change in net position

Net position, beginning of fiscal year

Net position, end of fiscal year

The accompanying notes are an integral part of this statement.

Net (Expense)
Revenue and
Changes in
Net Position

\$ (2,001,865)

(1,485)

(80,192)

(439,878)

(235,817)

(6,038)

(73,032)

(48,129)

(263,191)

(1,715,887)

(44,075)

(138,479)

(172,637)

(164,865)

(5,385,570)

2,060,393

239,446

1,744,789

36,544

210

109,860

4,191,242

(1,194,328)

(844,809)

\$ (2,039,137)

SHANDON UNIFIED SCHOOL DISTRICT**BALANCE SHEET - GOVERNMENTAL FUNDS**

JUNE 30, 2018

	General Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
Cash in County Treasury	\$ 1,136,719	\$ 1,292,415	\$ 229,268	\$ 2,658,402
Cash in Revolving Fund	1,500	-	-	1,500
Accounts Receivable	149,605	-	40,609	190,214
Due from Other Funds	23,184	-	-	23,184
Total Assets	<u>\$ 1,311,008</u>	<u>\$ 1,292,415</u>	<u>\$ 269,877</u>	<u>\$ 2,873,300</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 450,698	\$ 191,200	\$ 38	\$ 641,936
Due to Other Funds	-	-	23,184	23,184
Unearned Revenue	35,184	-	-	35,184
Total Liabilities	<u>485,882</u>	<u>191,200</u>	<u>23,222</u>	<u>700,304</u>
Fund Balances:				
Nonspendable	1,500	-	-	1,500
Restricted	39,564	1,101,215	246,655	1,387,434
Assigned	107,063	-	-	107,063
Unassigned	676,999	-	-	676,999
Total Fund Balances	<u>825,126</u>	<u>1,101,215</u>	<u>246,655</u>	<u>2,172,996</u>
Total Liabilities and Fund Balances	<u>\$ 1,311,008</u>	<u>\$ 1,292,415</u>	<u>\$ 269,877</u>	<u>\$ 2,873,300</u>

The accompanying notes are an integral part of this statement.

SHANDON JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2018

Total fund balances - governmental funds	\$ 2,172,996
--	--------------

In governmental funds, only current assets are reported. In the statement of net position all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$ 5,111,978	
Accumulated depreciation	<u>2,903,389</u>	
Net		2,208,589

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

Compensated absences payable	\$ 2,800	
General obligation bonds payable	3,150,000	
Unamortized bond premium	274,651	
Net pension liability	<u>3,729,765</u>	(7,157,216)

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

Deferred inflows of resources relating to pensions	\$ (626,293)	
Deferred outflows of resources relating to pensions	<u>1,426,698</u>	800,405

In governmental funds, interest on long-term debt is recognized until the period in which it matures and is paid. In the government-wide statement of net position, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:

(63,911)

Total net position - governmental activities	<u><u>\$ (2,039,137)</u></u>
--	------------------------------

The accompanying notes are an integral part of this statement.

SHANDON UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	General Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 1,501,643	\$ -	\$ -	\$ 1,501,643
Education Protection Account Funds	137,982	-	-	137,982
Local Sources	2,060,394	-	-	2,060,394
Federal Revenue	172,291	-	209,238	381,529
Other State Revenue	431,649	-	18,399	450,048
Other Local Revenue	562,869	22,879	262,562	848,310
Total Revenues	<u>4,866,828</u>	<u>22,879</u>	<u>490,199</u>	<u>5,379,906</u>
Expenditures:				
Current:				
Instruction	2,503,870	-	-	2,503,870
Instruction - Related Services	540,147	-	-	540,147
Pupil Services	294,757	-	246,073	540,830
Ancillary Services	44,101	-	-	44,101
General Administration	320,945	-	-	320,945
Plant Services	381,410	93,495	9,611	484,516
Other Outgo	339,598	-	-	339,598
Capital Outlay	295,567	1,900,864	-	2,196,431
Debt Service:				
Interest	-	-	115,594	115,594
Total Expenditures	<u>4,720,395</u>	<u>1,994,359</u>	<u>371,278</u>	<u>7,086,032</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>146,433</u>	<u>(1,971,480)</u>	<u>118,921</u>	<u>(1,706,126)</u>
Other Financing Sources (Uses):				
Transfers In	1,280	-	-	1,280
Transfers Out	-	-	(1,280)	(1,280)
Total Other Financing Sources (Uses)	<u>1,280</u>	<u>-</u>	<u>(1,280)</u>	<u>-</u>
Net Change in Fund Balances	147,713	(1,971,480)	117,641	(1,706,126)
Fund Balances, July 1	677,413	3,072,695	129,014	3,879,122
Fund Balances, June 30	<u>\$ 825,126</u>	<u>\$ 1,101,215</u>	<u>\$ 246,655</u>	<u>\$ 2,172,996</u>

The accompanying notes are an integral part of this statement.

SHANDON JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Total net change in fund balances - governmental funds	\$ (1,706,126)
Capital assets 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 depreciation expense \$(164,865) is less than additions to capital assets of \$673,252 in the period.	508,387
In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was:	(32,665)
In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, vacation used was more than the amounts earned by \$2,656.	2,656
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	23,640
In governmental funds, if debt is issued at a premium, the premium is recognized as an Other Financing Source in the period it is incurred. In the government-wide statements, the premium is amortized as interest over the life of the debt. Amortization of premium for the period is:	<u>9,780</u>
Change in net position - governmental activities	<u>\$ (1,194,328)</u>

The accompanying notes are an integral part of this statement.

SHANDON UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
JUNE 30, 2018

Agency
Funds

Student
Body
Funds

ASSETS:

Cash on Hand and in Banks
Total Assets

\$ 25,776
\$ 25,776

LIABILITIES:

Due to Student Groups
Total Liabilities

\$ 25,776
\$ 25,776

The accompanying notes are an integral part of this statement.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Policies

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

B. Reporting Entity

The reporting entity is the Shandon Joint Unified School District. There are no component units included in this report which meet the reporting entity definition criteria of GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, GASB Statement No. 61, and GASB Statement No. 80.

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 nonfiduciary activities of the District.

The government-wide financial statements are prepared using the economic resources measurement focus. Government-wide financial statements differ 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 financial statements and the statements for the governmental funds.

The government-wide financial statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column. Fiduciary funds are reported by fund type.

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 also use the accrual basis of accounting.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

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 the 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 one year after fiscal 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 fiscal 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.

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 unearned revenue.

Pensions:

For purposes of measuring net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. 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.

Expenses/expenditures:

On 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 expenditure 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, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. The District's resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major, 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.

The Building Fund is used for the acquisition of major governmental capital facilities and buildings from the sale of bond proceeds.

SHANDON JOINT UNIFIED SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Fund Accounting (Continued)

Nonmajor Governmental Funds:

Special Revenue Funds are established to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of activities and that compose a substantial portion of the inflows of the fund. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund. The District maintains one nonmajor special revenue fund:

The Cafeteria Fund is used to account for revenues and expenditures to operate the District's cafeteria.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The District maintains one nonmajor debt service fund.

The Bond Interest and Redemption Fund is used to account for the accumulation of resources for, and the repayment of, District Bonds, interest, and related costs.

Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental capital assets. The District maintains two nonmajor capital projects funds:

1. The Capital Facilities Fund is used to account for resources received from developer impact fees assessed under the provisions of the California Environmental Quality Act (CEQA).
2. The Special Reserve Fund is used to account for various capital improvements of the District.

Fiduciary Funds:

Agency Funds are used to account for assets of others for which the District acts as an agent. The District maintains two agency funds for the student body accounts. The 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.

F. Budgets and Budgetary Accounting

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

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

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

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 at June 30.

H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the American Institute of Certified Public Accountants, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity

1. Deposits and Investments

Cash balances held in banks and in revolving funds are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the San Luis Obispo 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 fair value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

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.

Information regarding the amount of dollars invested in derivatives with the San Luis Obispo County Treasury was not available.

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund receivables/payables.

3. Prepaid Items

The District has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure during the period benefitted.

4. Amortization of Bond Premium

The bond premium is being amortized on the straight line method over the life of the bonds on the government-wide statements.

5. Capital Assets

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

Asset Class	Examples	Estimated Useful Life in Years
Land		N/A
Site improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
School buildings		50
Portable classrooms		25
HVAC systems	Heating, ventilation, and air conditioning systems	20
Roofing		20
Interior construction		25
Carpet replacement		7
Electrical/plumbing		30
Sprinkler/fire system	Fire suppression system	25
Outdoor equipment	Playground, radio towers, fuel tanks, pumps	20

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

5. Capital Assets (Continued)

Asset Class	Examples	Estimated Useful Life in Years
Machinery and tools	Shop and maintenance equipment, tools	15
Kitchen equipment	Appliances	15
Custodial equipment	Floor scrubbers, vacuums, other	15
Science and engineering	Lab equipment, scientific apparatus	10
Furniture and accessories	Classroom and other furniture	20
Business machines	Fax, duplicating and printing equipment	10
Copiers		5
Communication equipment	Mobile, portable radios, non-computerized	10
Computer hardware	PCs, printers, network hardware	5
Computer software	Instructional, other short-term	5 to 10
Computer software	Administrative long-term	10 to 20
Audio visual equipment	Projectors, cameras (still and digital)	10
Athletic equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical instruments	Pianos, strings, brass, percussion	10
Library books	Collections	5 to 7
Licensed vehicles	Buses, other on-road vehicles	8
Contractors equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressor	10
Grounds equipment	Mowers, tractors, attachments	15

6. Unearned Revenue

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

7. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," and GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities," the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category; refer to Note 8 for a detailed listing of the deferred outflows of resources the District has recognized.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category; refer to Note 8 for a detailed list of the deferred inflows of revenues the District has recognized.

8. Compensated Absences

All vacation pay plus related payroll taxes is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

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

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

9. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

10. Fund Balances

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

11. Property Taxes

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 of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 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 (January 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 on October 1 of each year.

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

SHANDON JOINT UNIFIED SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 83	"Certain Asset Retirement Obligations"	The provisions of this statement are effective for fiscal years beginning after June 15, 2018.
Statement No. 84	"Fiduciary Activities"	The provisions of this statement are effective for fiscal years beginning after December 15, 2018.
Statement No. 87	"Leases"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 88	"Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2018.
Statement No. 89	"Accounting for Interest Cost Incurred before the End of a Construction Period"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 90	"Majority Equity Interest-an Amendment of GASB Statements No. 14 and No. 61"	The provisions of this statement are effective for fiscal years beginning after December 15, 2018.

NOTE 2 - CASH AND INVESTMENTS

The District's cash and investments at June 30, 2018, consisted of the following:

Cash on hand and in banks	\$ 27,276
Cash and investments with the County Treasurer	<u>2,658,402</u>
Total cash and investments	<u>\$ 2,685,678</u>

Cash and investments are presented on the accompanying basic financial statements, as follows:

Cash in County Treasury, statement of net position	\$ 2,658,402
Cash in revolving fund, statement of net position	1,500
Cash on hand and in banks, statement of fiduciary assets and liabilities	<u>25,776</u>
Total cash and investments	<u>\$ 2,685,678</u>

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 2 - CASH AND INVESTMENTS (Continued)

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These principles recognize a three-tiered fair value hierarchy. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District had investments in the San Luis Obispo County Investment Pool, however, this external pool is not measured under Level 1, 2 or 3.

Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the San Luis Obispo County Treasury as part of the common investment pool (\$2,658,402 as of June 30, 2018). The fair value of this pool as of that date, as provided by the plan sponsor, was \$2,658,402. The District is considered to be an involuntary participant in the external pool. Interest is deposited in the participating funds. The County is restricted by Government Code Section 53635, pursuant to Section 53601, to invest in time deposits, U.S. government securities, State registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

Cash on Hand, in Banks, and in Revolving Fund

Cash balance on hand and in banks (\$25,776 as of June 30, 2018) and in the revolving fund (\$1,500) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

Investments Authorized by the District's Investment Policy

The District's investment policy only authorizes investment in the local government investment pool administered by the County of San Luis Obispo. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk.

Disclosures Relating to 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 changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months Or Less</u>	<u>13-24 Months</u>	<u>25-60 Months</u>	<u>More than 60 Months</u>
San Luis Obispo County Investment Pool	\$ 2,658,402	\$ 2,658,402	\$ -	\$ -	\$ -
Total	\$ 2,658,402	\$ 2,658,402	\$ -	\$ -	\$ -

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of rating by a nationally recognized statistical rating organization. Presented below, is the minimum rating required by the California Government Code and the District's investment policy, and the actual rating as of fiscal year end for each investment type.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 2 - CASH AND INVESTMENTS (Continued)

Disclosures Relating to Credit Risk (Continued)

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Fiscal Year End</u>		
				<u>AAA</u>	<u>Aa</u>	<u>Not Rated</u>
San Luis Obispo County Investment Pool	<u>\$2,658,402</u>	N/A	\$ -	\$ -	\$ -	<u>\$2,658,402</u>
Total	<u>\$2,658,402</u>		\$ -	\$ -	\$ -	<u>\$2,658,402</u>

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 that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of total District investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: 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 fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

None of the District's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as San Luis Obispo County Investment Pool).

NOTE 3 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Excess of expenditures over appropriations in individual funds, are as follows:

<u>Fund</u>	<u>Excess Expenditures</u>
Nonmajor Fund:	
Bond Interest and Redemption Fund	
Debt Service	\$ 115,594

SHANDON JOINT UNIFIED SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 4 - RECEIVABLES

Receivables at June 30, 2018, consist of the following:

	General Fund	Building Fund	Other Governmental Fund
Federal Government:			
Federal programs	\$ 51,783	\$ -	\$ 37,172
State Government:			
Categorical aid programs	2,042		3,055
Lottery	7,589		
LCFF	2,081		
Local Sources:			
Cuesta grant	22,771		
Miscellaneous	63,339		382
Totals	<u>\$ 149,605</u>	<u>\$ -</u>	<u>\$ 40,609</u>

NOTE 5 – CAPITAL ASSETS AND DEPRECIATION

Capital assets activity for the fiscal year ended June 30, 2018, is shown below:

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
Capital assets, not being depreciated:				
Land	\$ 15,422	\$ -	\$ -	\$ 15,422
Construction in progress	35,620	35,377		70,997
Total capital assets, not being depreciated	<u>\$ 51,042</u>	<u>\$ 35,377</u>	<u>\$ -</u>	<u>\$ 86,419</u>
Capital assets, being depreciated:				
Buildings and improvements	\$ 3,840,023	\$ 212,900	\$ -	\$ 4,052,923
Equipment	564,861	424,975	17,200	972,636
Total capital assets, being depreciated	<u>4,404,884</u>	<u>637,875</u>	<u>17,200</u>	<u>5,025,559</u>
Less accumulated depreciation for:				
Buildings and improvements	2,351,484	115,984		2,467,468
Equipment	404,240	48,881	17,200	435,921
Total accumulated depreciation	<u>2,755,724</u>	<u>164,865</u>	<u>17,200</u>	<u>2,903,389</u>
Total capital assets, being depreciated, net	<u>\$ 1,649,160</u>	<u>\$ 473,010</u>	<u>\$ -</u>	<u>\$ 2,122,170</u>
Governmental activities, capital assets, net	<u>\$ 1,700,202</u>	<u>\$ 508,387</u>	<u>\$ -</u>	<u>\$ 2,208,589</u>

Depreciation expense was charged to governmental activities, as follows:

Governmental Activities:

Unallocated	<u>\$ 164,865</u>
Total depreciation expense	<u>\$ 164,865</u>

NOTE 6 – INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

SHANDON JOINT UNIFIED SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6 – INTERFUND TRANSACTIONS (Continued)

Due From/Due to Other Funds

Individual fund interfund receivable and payable balances at June 30, 2018, are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Fund:		
General Fund	\$ 23,814	\$ -
Nonmajor Fund:		
Cafeteria Fund		23,184
Totals	<u>\$ 23,814</u>	<u>\$ 23,184</u>

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Interfund transfers 2017 – 2018 fiscal year, are as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfer Out</u>
Major Fund:		
General Fund	\$ 1,280	\$ -
Nonmajor Fund:		
Special Reserve Fund		1,280
Totals	<u>\$ 1,280</u>	<u>\$ 1,280</u>

NOTE 7 – BONDED DEBT

The outstanding general obligation bonded debt of the Shandon Joint Unified School District at June 30, 2018, is:

<u>Date Of Issue</u>	<u>Interest Rate %</u>	<u>Maturity Date</u>	<u>Amount Of Original Issue</u>	<u>Outstanding July 1, 2017</u>	<u>Issued Current Year</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2018</u>
2017	4.0% - 8.0%	2046	<u>\$ 3,150,000</u>	<u>\$ 3,150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,150,000</u>

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 7 – BONDED DEBT (Continued)

The annual requirements to amortize the general obligation bonds payable outstanding as of June 30, 2018, are as follows:

Fiscal Year Ending June 30, 2018	Principal	Interest	Total
2019	\$ 85,000	\$ 151,875	\$ 236,875
2020	80,000	145,275	225,275
2021	95,000	138,275	233,275
2022	115,000	129,875	244,875
2023	10,000	124,875	134,875
2024-2028	130,000	601,175	731,175
2029-2033	305,000	521,694	826,694
2034-2038	530,000	419,637	949,637
2039-2043	840,000	281,400	1,121,400
2044-2047	960,000	80,400	1,040,400
	<u>\$ 3,150,000</u>	<u>\$ 2,594,481</u>	<u>\$ 5,744,481</u>

NOTE 8 – PENSION PLANS

State Teachers' Retirement System (CalSTRS)

A. General Information about the Pension Plan

Plan Descriptions – All qualified California full-time and part-time public school teachers from pre-kindergarten through community college and certain other employees of the public school system are eligible to participate in the CalSTRS Pension Plans, multiple-employer, cost-sharing defined benefit plans administered by the California State Teacher's Retirement System (CalSTRS). Benefit provisions under the Plans are established by the Teachers' Retirement Law (California Education Code Section 22000 et seq), as enacted and amended by the California Legislature. The benefit terms of the plans may be amended through legislation. CalSTRS 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 CalSTRS website.

Benefits Provided – The CALSTRS Defined Benefit Program has two benefit formulas:

CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform services that could be creditable to CalSTRS

CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform services that could be creditable to CalSTRS

The Defined Benefit Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon death of eligible members.

After earning five years of credited service, members become 100 percent vested in retirement benefits.

After five years of credited service, a member (prior to age 60 if under Coverage A, no age limit if under Coverage B, as defined in Education Code Sections 24001 and 24101, respectively) is eligible for disability benefits of up to 50.0 percent of final compensation plus 10.0 percent of final compensation for each eligible child, up to a maximum addition of 40.0 percent. The member must have a disability that will exceed a period of 12 or more months to qualify for benefit.

Any compensation for service in excess of one year in a school year due to overtime or working additional assignments is credited to the Defined Benefit Supplement Program so long as it is under the creditable compensation limit. Other compensation, such as allowances, bonuses, cash in-lieu of fringe benefits, limited-period compensation or compensation determined to have been paid to enhance a benefit, are not creditable to any CalSTRS benefit program.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

enhance a benefit, are not creditable to any CalSTRS benefit program.

NOTE 8 – PENSION PLANS (Continued)

State Teachers' Retirement System (CalSTRS) (Continued)

A. General Information about the Pension Plan (Continued)

The Plans' provisions and benefits in effect at June 30, 2018, are summarized as follows:

Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	55-65
Monthly benefits, as a % of eligible compensation	2.0% to 2.4%	2.00%
Required employee contributions rates	10.25%	9.205%
Required employer contribution rates	14.43%	14.43%

Specific details for the retirement, disability or death benefit calculations for each of the pension plans are available in the CalSTRS Comprehensive Annual Financial Report (CAFR). The CalSTRS' CAFR is available online at <http://www.calstrs.com/comprehensive-annual-financial-report>.

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

For the fiscal year ended June 30, 2018, the contributions recognized as part of pension expense was as follows:

Contribution – employer	\$ 183,553
Contribution – state	\$ 116,026

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

As of June 30, 2018, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 2,411,737
State's proportionate share of the net pension liability associated with the District	<u>1,806,212</u>
Total	<u>\$ 4,217,949</u>

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2017, and the total pension liability 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 plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2017, the District's proportion was .0026%, which decreased by .0003% from its proportion measured as of June 30, 2016.

SHANDON JOINT UNIFIED SCHOOL DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2018

NOTE 8 – PENSION PLANS (Continued)**State Teachers' Retirement System (CalSTRS) (Continued)****B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

For the year ended June 30, 2018, the District recognized pension expense of \$144,573. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 8,919	\$ 42,072
Changes of assumptions	446,790	
Net difference between projected and actual earning on pension plan investments		64,212
Changes in proportion and differences between District contributions and proportionate share of contributions	313,174	399,694
District contributions subsequent to the measurement date	222,444	
Total	\$ 991,327	\$ 505,978

\$222,444 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 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 Ended June 30	Amount
2019	\$ 4,178
2020	\$ 97,993
2021	\$ 63,406
2022	\$ 514
2023	\$ 31,570
2024	\$ 65,244

SHANDON JOINT UNIFIED SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 8 – PENSION PLANS (Continued)

State Teachers' Retirement System (CalSTRS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions – The total pension liabilities in the June 30, 2017 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
Discount Rate	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB
	Not applicable for DBS/CBB

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. In February 2017, the CalSTRS' retirement board changed the mortality assumptions based on the July 1, 2010 through June 30, 2015 Experience Analysis. The projection scale was set to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries. For further details, see CalSTRS July 1, 2010 through June 30, 2015 Experience Analysis on the CalSTRS 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. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance - PCA) as an input to the process. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are normally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term* Expected Real Rate of Return
Global Equity	47 %	6.30 %
Private Equity	13 %	9.30 %
Real Estate	13 %	5.20 %
Inflation Sensitive	4 %	3.80 %
Fixed Income	12 %	.30 %
Cash/Liquidity	2 %	-1.00 %
Absolute Return	9 %	2.90 %
Total	100 %	

*10 year geometric average

Change of Assumptions

In February 2017, the CalSTRS' Retirement Board voted to change the actuarial assumptions and various economic factors based on the CalSTRS Experience Analysis spanning July 1, 2010 through June 30, 2015. The discount rate was lowered from 7.60% to 7.10%, consumer price inflation rate was lowered from 3.00% to 2.75% and the wage growth assumption decreased from 3.75% to 3.50%. These changes were made for the June 30, 2017 actuarial.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 8 – PENSION PLANS (Continued)

State Teachers' Retirement System (CalSTRS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

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 CalSTRS 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.

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, calculated using the discount rate, 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:

1% Decrease		6.10%
Net Pension Liability	\$	3,541,195
Current Discount Rate		7.10%
Net Pension Liability	\$	2,411,737
1% Increase		8.10%
Net Pension Liability	\$	1,495,105

Pension Plan Fiduciary Net Position — Detailed information about pension plan's fiduciary net position is available in the separately issued CalSTRS financial reports.

C. Payable to the Pension Plan

At June 30, 2018, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2018.

California Public Employees' Retirement System (CalPERS)

A. General Information About the Pension Plan

Plan Description - The Shandon Joint Unified School District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Plan membership consists of non-teaching and non-certificated employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Benefits Provided—The CalPERS Defined Benefit Program has two benefit formulas:

CalPERS 2% at 55: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalPERS

CalPERS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalPERS

The Defined Benefit Program provides retirement benefits based on members' final compensation, age, and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

death of eligible members.

NOTE 8 – PENSION PLANS (Continued)

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

A. General Information About the Pension Plan (Continued)

After earning five years of credited service, members become 100 percent vested in retirement benefits.

A family benefit is available if an active member dies and has at least one year of credited service.

Members' accumulated contributions are refundable with interest upon separation from CalPERS. The board determines the credited interest rate each fiscal year. For the year ended June 30, 2017, the rate of interest credited to members' accounts was 1 percent.

The member's benefit is reduced dollar for dollar, regardless of age, for the first 180 days after retirement if the member performs activities in the public schools that could be creditable to CalPERS, unless the governing body of the school district takes specified actions with respect to a member who is above normal retirement age.

The Plans' provisions and benefits in effect at June 30, 2018, are summarized as follows:

Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	52-67
Monthly benefits, as a % of eligible compensation	1.17% to 2.5%	1.00% to 2.5%
Required employee contributions rates	7%	6.5%
Required employer contribution rates	15.531%	15.531%

Specific details for retirement, disability or death benefit calculations for each of the pension plans are available in the CalPERS' Comprehensive Annual Financial Report (CAFR). The CalPERS' CAFR is available online at <https://www.calpers.ca.gov/page/forms-publications>.

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

For the year ended June 30, 2018, the contributions recognized as part of pension expense was as follow:

Contribution – employer	\$ 97,437
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B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2018, the District reported net pension liability for its proportionate shares of the net pension liability of \$1,318,028.

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2017, and the total pension liability 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 plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2017, the District's proportion was .0055%, which decreased by .0009% from its proportion measured as of June 30, 2016.

SHANDON JOINT UNIFIED SCHOOL DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2018

NOTE 8 – PENSION PLANS (Continued)**California Public Employees' Retirement System (CalPERS) (Continued)****B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

For the year ended June 30, 2018, the District recognized pension expense of \$219,109. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 47,219	\$ -
Changes of assumptions	192,519	15,518
Net difference between projected and actual earning on pension plan investments	45,595	
Changes in proportion and differences between District contributions and proportionate share of contributions	26,165	104,797
District contributions subsequent to the measurement date	123,873	
	<u>\$ 435,371</u>	<u>\$ 120,315</u>

\$123,873 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 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 Ended June 30	Amount
2019	\$ 54,231
2020	\$ 106,146
2021	\$ 55,772
2022	\$ (24,966)

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 8 – PENSION PLANS (Continued)

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

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions – The total pension liabilities in the June 30, 2017 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
Discount Rate	7.15%
Consumer Price Inflation	2.75%
Wage Growth	Varies
Post-retirement Benefit Increases	Up to 2.00% until purchasing power protection Allowance flows purchasing power applies, 2.75% thereafter

Change of Assumptions

In December 2016, as part of the Asset Liability Management (ALM) review cycle, the CalPERS Board approved to lower the financial reporting discount rate for PERF B from 7.65% to 7.15%.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF B), 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 the plans, the tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate and the use of municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15 percent is applied to all plans in the Public Employees Retirement Fund, including PERF B. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB No. 68 section.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed February 2022. Any changes to the discount rate will require Board action and proper stockholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB No. 67 and No. 68 calculations through at least the 2021-22 fiscal years. CalPERS will continue to check the materiality of the difference in calculation until we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimated 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 expectation's as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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

SHANDON JOINT UNIFIED SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 8 – PENSION PLANS (Continued)

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

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Discount Rate (Continued)

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Expected Real Rate of Return Years 1 - 10 (a)</u>	<u>Expected Real Rate of Return Years 11+(b)</u>
Global Equity	47.0%	4.90%	5.38%
Global Fixed Income	19.0%	0.80%	2.27%
Inflation Sensitive	6.0%	0.60%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	5.30%
Liquidity	2.0%	-0.40%	-0.90%
Total	100%		

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

(b) An expected inflation of 3.0% was 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, calculated using the discount rate, 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:

1% Decrease	6.15%
Net Pension Liability	\$ 1,939,241
Current Discount Rate	7.15%
Net Pension Liability	\$ 1,318,028
1% Increase	8.15%
Net Pension Liability	\$ 802,679

Pension Plan Fiduciary Net Position — Detailed information about pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

C. Payable to the Pension Plan

At June 30, 2018, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2018.

SHANDON JOINT UNIFIED SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 9 – LONG-TERM DEBT –SCHEDULE OF CHANGES

A schedule of changes in long-term debt for the fiscal year ended June 30, 2018, is shown below:

	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018	Due within one year
Bonds payable	\$ 3,150,000	\$ -	\$ -	\$ 3,150,000	\$ 85,000
Bond premium	284,431		9,780	274,651	9,780
Net pension liability	3,594,212	1,931,324	1,795,771	3,729,765	
Compensated absences payable	5,456	21,502	24,158	2,800	
	<u>\$ 7,034,099</u>	<u>\$ 1,952,826</u>	<u>\$ 1,829,709</u>	<u>\$ 7,157,216</u>	<u>\$ 94,780</u>

NOTE 10 – NET POSITION

The government-wide and fiduciary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents the net position of the District, not restricted for any project or other purpose.

NOTE 11 – FUND BALANCES

Fund balances are composed of the following elements:

	General Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable				
Revolving cash	\$ 1,500		\$ -	\$ 1,500
Restricted				
College Readiness Block Grant	2,975			2,975
Other state	9,916			9,916
Other local	26,673			26,673
Child nutrition			17,387	17,387
Debt service			200,939	200,939
Capital projects		1,101,215	28,329	1,129,544
Assigned				
Special education	107,063			107,063
Unassigned	676,999			676,999
Total	<u>\$ 825,126</u>	<u>\$ 1,101,215</u>	<u>\$ 246,655</u>	<u>\$ 2,172,996</u>

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 12 - JOINT VENTURES (Joint Powers Agreements)

The Shandon Joint Unified School District participates in two joint ventures under joint powers agreements (JPAs); the Self-Insurance Program for Employees, the Self-Insured Schools of California II and the Santa Lucia Regional Occupational Program. The relationship between the Shandon Joint Unified School District and the JPAs are such that none of the JPAs is a component unit of the Shandon Joint Unified School District for financial reporting purposes.

Self-Insurance Program for Employees (S.I.P.E.) - The S.I.P.E. was established to provide the services and other items necessary and appropriate for the development, operation, and maintenance of self-insurance system for workers' compensation claims against the public educational agencies who are members thereof. The participants consist of the Office of the County Superintendent of Schools, school districts, and a community college. Each participant may appoint one representative to the governing board. The governing board is responsible for establishing premium rates and making budgeting decisions.

Self – Insured Schools of California II (S.I.S.C.II) – S.I.S.C. II arranges for and provides property and liability insurance for its member school districts. The Shandon Joint Unified School District pays a premium commensurate with the level of coverage requested.

NOTE 13 – COMMITMENTS AND CONTINGENCIES

State and Federal Allowances, Awards and Grants

The District has received state and federal 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 reimbursements will not be material.

REQUIRED SUPPLEMENTARY INFORMATION

SHANDON UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 1,469,878	\$ 1,501,643	\$ 1,501,643	\$ -
Education Protection Account Funds	237,069	137,982	137,982	-
Local Sources	1,957,424	2,060,394	2,060,394	-
Federal Revenue	160,781	172,291	172,291	-
Other State Revenue	263,503	464,791	431,649	(33,142)
Other Local Revenue	273,936	553,382	562,869	9,487
Total Revenues	<u>4,362,591</u>	<u>4,890,483</u>	<u>4,866,828</u>	<u>(23,655)</u>
Expenditures:				
Current:				
Certificated Salaries	1,676,348	1,639,884	1,639,886	(2)
Classified Salaries	658,424	710,640	710,571	69
Employee Benefits	977,225	966,613	963,136	3,477
Books And Supplies	310,164	338,268	304,323	33,945
Services And Other Operating Expenditures	512,796	468,466	467,314	1,152
Other Outgo	347,413	339,596	339,598	(2)
Capital Outlay	-	295,567	295,567	-
Total Expenditures	<u>4,482,370</u>	<u>4,759,034</u>	<u>4,720,395</u>	<u>38,639</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(119,779)</u>	<u>131,449</u>	<u>146,433</u>	<u>14,984</u>
Other Financing Sources (Uses):				
Transfers In	-	1,280	1,280	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,280</u>	<u>1,280</u>	<u>-</u>
Net Change in Fund Balance	<u>(119,779)</u>	<u>132,729</u>	<u>147,713</u>	<u>14,984</u>
Fund Balance, July 1	<u>677,413</u>	<u>677,413</u>	<u>677,413</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 557,634</u>	<u>\$ 810,142</u>	<u>\$ 825,126</u>	<u>\$ 14,984</u>

SHANDON JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
Last 10 Years*
As of June 30, 2018

The following table provides required supplementary information regarding the District's CALPERS Pension Plan.

	2018	2017	2016	2015
Proportion of the net pension liability	.0055 %	.0064 %	.0060 %	.0060 %
Proportionate share of the net pension liability	\$ 1,318,028	\$ 1,257,133	\$ 889,149	\$ 676,261
Covered payroll	\$ 701,591	\$ 774,339	\$ 667,819	\$ 629,864
Proportionate share of the net pension liability as percentage of covered payroll	187.86 %	162.35 %	133.14 %	107.37 %
Plan's total pension liability	\$ 84,871,025,628	\$ 75,663,026,434	\$ 71,651,164,353	\$ 68,292,799,349
Plan's fiduciary net position	\$ 60,998,386,333	\$ 55,912,964,588	\$ 56,911,065,643	\$ 56,940,364,500
Plan fiduciary net position as a percentage of the total pension liability	71.87 %	73.90 %	79.43 %	83.38 %

*- Fiscal year 2015 was the 1st year of implementation, therefore only four years are shown.

Note to Schedule:

Change in Assumptions
In 2018, the discount rate was lowered to 7.15%.

SHANDON JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
Last 10 Years*
As of June 30, 2018

The following table provides required supplementary information regarding the District's CALSTRS Pension Plan.

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability	.0026 %	.0029 %	.0033 %	.0030 %
Proportionate share of the net pension liability	\$ 2,411,737	\$ 2,337,079	\$ 2,219,638	\$ 1,708,378
Covered payroll	\$ 1,459,086	\$ 1,431,445	\$ 1,530,270	\$ 1,368,388
Proportionate share of the net pension liability as percentage of covered payroll	165.29 %	163.27 %	145.05 %	124.85 %
Plan's total pension liability	\$ 302,770,146,000	\$ 269,994,690,000	\$ 259,146,248,000	\$ 248,910,844,000
Plan's fiduciary net position	\$ 210,289,899,995	\$ 189,113,486,995	\$ 191,822,335,995	\$ 190,474,016,000
Plan fiduciary net position as a percentage of the total pension liability	69.46 %	70.04 %	74.02 %	76.52 %

*- Fiscal year 2015 was the 1st year of implementation, therefore only four years are shown.

Change in Assumptions

In 2018, the discount rate was lowered to 7.10%, the wage growth rate was decreased to 3.50% and inflation was lowered to 2.75%.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

SCHEDULE OF PENSION CONTRIBUTIONS

Last 10 Years*

As of June 30, 2018

The following table provides required supplementary information regarding the District's CALPERS Pension Plan.

	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 123,873	\$ 97,437	\$ 91,736	\$ 77,670
Contribution in relation to the actuarially determined contributions	123,873	97,437	91,736	77,670
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 797,585	\$ 701,591	\$ 774,339	\$ 659,842
Contributions as a percentage of covered payroll	15.531 %	13.888 %	11.847 %	11.771

Notes to Schedule

Valuation Date:	6/30/2014
Methods and assumptions used to determine contribution rates:	
Actuarial cost method	Entry Age
Asset valuation method	5-year smoothed market
Amortization method	The unfunded actuarial accrued liability is amortized over an open 17 year period as a level percentage of payroll
Discount rate	7.75%
Amortization growth rate	3.75%
Price Inflation	3.25%
Salary increases	3.75% plus merit component based on employee classification and years of service
Mortality	Sex distinct RP-2000 Combined Mortality projected to 2010 using Scale AA with a 2 year setback for males and a 4 year setback for females
Valuation Date:	6/30/2015
Discount rate	7.65%
Valuation Date:	6/30/2017
Discount rate	7.375%
Valuation Date:	6/30/2018
Discount rate	7.15%

*- Fiscal year 2015 was the 1st year of implementation, therefore only four years are shown.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

SCHEDULE OF PENSION CONTRIBUTIONS

Last 10 Years*

As of June 30, 2018

The following table provides required supplementary information regarding the District's CALSTRS Pension Plan.

	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 222,444	\$ 183,553	\$ 153,594	\$ 135,089
Contribution in relation to the actuarially determined contributions	222,444	183,553	153,594	135,089
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 1,541,538	\$ 1,459,086	\$ 1,431,445	\$ 1,521,273
Contributions as a percentage of covered payroll	14.43 %	12.58 %	10.73 %	8.88 %

Notes to Schedule

Valuation Date:

6/30/2014

Methods and assumptions used to determine contribution rates:

Actuarial cost method

Entry Age

Asset valuation method

Excepted value with 33% adjustment to market value

Amortization method

The unfunded actuarial accrued liability is amortized over an open 30 year period as a level percentage of payroll

Discount rate

7.60%

Amortization growth rate

3.75%

Price inflation

3.00%

Salary increases

3.75%

Mortality

Sex distinct RP-2000 Combined Mortality projected to 2010 using Scale AA with a 2 year setback for males and a 4 year setback for females

Valuation Date:

6/30/2017

Discount rate

7.35%

Amortization growth rate

3.50%

Price inflation

2.75%

Valuation Date:

6/30/2018

Discount rate

7.10%

*- Fiscal year 2015 was the 1st year of implementation, therefore only four years are shown.

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SUPPLEMENTARY INFORMATION SECTION

SHANDON UNIFIED SCHOOL DISTRICT

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2018

	Special Revenue Fund	Debt Service Fund		Total Nonmajor Governmental Funds
	Cafeteria Fund	Bond Interest & Redemption Fund	Capital Projects Funds	
ASSETS:				
Cash in County Treasury	\$ -	\$ 200,939	\$ 28,329	\$ 229,268
Accounts Receivable	40,609	-	-	40,609
Total Assets	<u>\$ 40,609</u>	<u>\$ 200,939</u>	<u>\$ 28,329</u>	<u>\$ 269,877</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 38	\$ -	\$ -	\$ 38
Due to Other Funds	23,184	-	-	23,184
Total Liabilities	<u>23,222</u>	<u>-</u>	<u>-</u>	<u>23,222</u>
Fund Balances:				
Restricted	17,387	200,939	28,329	246,655
Total Fund Balances	<u>17,387</u>	<u>200,939</u>	<u>28,329</u>	<u>246,655</u>
Total Liabilities and Fund Balances	<u>\$ 40,609</u>	<u>\$ 200,939</u>	<u>\$ 28,329</u>	<u>\$ 269,877</u>

SHANDON UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Special Revenue Fund	Debt Service Fund		Total Nonmajor Governmental Funds
	Cafeteria Fund	Bond Interest & Redemption Fund	Capital Projects Funds	
Revenues:				
Federal Revenue	\$ 209,238	\$ -	\$ -	\$ 209,238
Other State Revenue	17,531	868	-	18,399
Other Local Revenue	19,344	240,221	2,997	262,562
Total Revenues	<u>246,113</u>	<u>241,089</u>	<u>2,997</u>	<u>490,199</u>
Expenditures:				
Current:				
Pupil Services	246,073	-	-	246,073
Plant Services	7,398	-	2,213	9,611
Debt Service:				
Interest	-	115,594	-	115,594
Total Expenditures	<u>253,471</u>	<u>115,594</u>	<u>2,213</u>	<u>371,278</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(7,358)</u>	<u>125,495</u>	<u>784</u>	<u>118,921</u>
Other Financing Sources (Uses):				
Transfers Out	-	-	(1,280)	(1,280)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(1,280)</u>	<u>(1,280)</u>
Net Change in Fund Balances	(7,358)	125,495	(496)	117,641
Fund Balances, July 1	24,745	75,444	28,825	129,014
Fund Balances, June 30	<u>\$ 17,387</u>	<u>\$ 200,939</u>	<u>\$ 28,329</u>	<u>\$ 246,655</u>

SHANDON UNIFIED SCHOOL DISTRICT

COMBINING BALANCE SHEET

NONMAJOR CAPITAL PROJECTS FUNDS

JUNE 30, 2018

	Capital Facilities Fund	Special Reserve Fund	Total Nonmajor Capital Projects Funds
ASSETS:			
Cash in County Treasury	\$ 28,329	\$ -	\$ 28,329
Total Assets	<u>\$ 28,329</u>	<u>\$ -</u>	<u>\$ 28,329</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balances:			
Restricted	28,329	-	28,329
Total Fund Balances	<u>28,329</u>	<u>-</u>	<u>28,329</u>
Total Liabilities and Fund Balances	<u>\$ 28,329</u>	<u>\$ -</u>	<u>\$ 28,329</u>

SHANDON UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Capital Facilities Fund	Special Reserve Fund	Total Nonmajor Capital Projects Funds
Revenues:			
Other Local Revenue	\$ 2,986	\$ 11	\$ 2,997
Total Revenues	<u>2,986</u>	<u>11</u>	<u>2,997</u>
Expenditures:			
Current:			
Plant Services	<u>2,213</u>	<u>-</u>	<u>2,213</u>
Total Expenditures	<u>2,213</u>	<u>-</u>	<u>2,213</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>773</u>	<u>11</u>	<u>784</u>
Other Financing Sources (Uses):			
Transfers Out	<u>-</u>	<u>(1,280)</u>	<u>(1,280)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(1,280)</u>	<u>(1,280)</u>
Net Change in Fund Balances	773	(1,269)	(496)
Fund Balances, July 1	27,556	1,269	28,825
Fund Balances, June 30	<u>\$ 28,329</u>	<u>\$ -</u>	<u>\$ 28,329</u>

SHANDON UNIFIED SCHOOL DISTRICT

CAFETERIA FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Federal Revenue	\$ 209,238	\$ 209,238	\$ -
Other State Revenue	17,531	17,531	-
Other Local Revenue	22,750	19,344	(3,406)
Total Revenues	<u>249,519</u>	<u>246,113</u>	<u>(3,406)</u>
Expenditures:			
Current:			
Classified Salaries	112,679	112,678	1
Employee Benefits	60,745	60,746	(1)
Books And Supplies	82,419	82,419	-
Services And Other Operating Expenditures	960	(2,372)	3,332
Total Expenditures	<u>256,803</u>	<u>253,471</u>	<u>3,332</u>
Net Change in Fund Balance	(7,284)	(7,358)	(74)
Fund Balance, July 1	24,745	24,745	-
Fund Balance, June 30	<u>\$ 17,461</u>	<u>\$ 17,387</u>	<u>\$ (74)</u>

SHANDON UNIFIED SCHOOL DISTRICT**BOND INTEREST AND REDEMPTION FUND****DEBT SERVICE FUND****BUDGETARY COMPARISON SCHEDULE****FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Other State Revenue	\$ -	\$ 868	\$ 868
Other Local Revenue	-	240,221	240,221
Total Revenues	<u>-</u>	<u>241,089</u>	<u>241,089</u>
Expenditures:			
Debt Service:			
Interest	-	115,594	(115,594)
Total Expenditures	<u>-</u>	<u>115,594</u>	<u>(115,594)</u>
Net Change in Fund Balance	-	125,495	125,495
Fund Balance, July 1	75,444	75,444	-
Fund Balance, June 30	<u>\$ 75,444</u>	<u>\$ 200,939</u>	<u>\$ 125,495</u>

SHANDON UNIFIED SCHOOL DISTRICT

CAPITAL FACILITIES FUND

CAPITAL PROJECTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Local Revenue	\$ 2,985	\$ 2,986	\$ 1
Total Revenues	<u>2,985</u>	<u>2,986</u>	<u>1</u>
Expenditures:			
Current:			
Services And Other Operating Expenditures	<u>2,213</u>	<u>2,213</u>	<u>-</u>
Total Expenditures	<u>2,213</u>	<u>2,213</u>	<u>-</u>
Net Change in Fund Balance	772	773	1
Fund Balance, July 1	27,556	27,556	-
Fund Balance, June 30	<u>\$ 28,328</u>	<u>\$ 28,329</u>	<u>\$ 1</u>

SHANDON UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Local Revenue	\$ 14	\$ 11	\$ (3)
Total Revenues	<u>14</u>	<u>11</u>	<u>(3)</u>
Expenditures:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>14</u>	<u>11</u>	<u>(3)</u>
Other Financing Sources (Uses):			
Transfers Out	(1,280)	(1,280)	-
Total Other Financing Sources (Uses)	<u>(1,280)</u>	<u>(1,280)</u>	<u>-</u>
Net Change in Fund Balance	(1,266)	(1,269)	(3)
Fund Balance, July 1	1,269	1,269	-
Fund Balance, June 30	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ (3)</u>

SHANDON JOINT UNIFIED SCHOOL DISTRICT

ORGANIZATION

JUNE 30, 2018

The Shandon Joint Unified School District was established in 1950, and is located in the northeastern section of San Luis Obispo County. There were no changes in the boundaries of the District during the current fiscal year. The District operates two elementary schools and one high school, serving students in grades kindergarten through twelve.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Marlene Thomason	President	2020
Kate Twisselman	Clerk	2020
Robert Van Parelet	Member	2018
Shannon Plaisted	Member	2018
Jennifer Moe	Member	2018

ADMINISTRATION

Teresa Taylor
Superintendent

SHANDON JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Second Period Report</u>		<u>Annual Report</u>
	<u>Original</u>	<u>Revised</u>	<u>Original</u>
Elementary			
Kindergarten through three	102.57	102.57	102.99
Grades four through six	71.19	71.19	69.45
Grades seven and eight	43.33	43.33	42.52
Elementary totals	<u>217.09</u>	<u>217.09</u>	<u>214.96</u>
Secondary			
Regular classes	83.85	84.77	84.14
Special education	0.77	0.77	0.73
Secondary totals	<u>84.62</u>	<u>85.54</u>	<u>84.87</u>
ADA totals	<u><u>301.71</u></u>	<u><u>302.63</u></u>	<u><u>299.83</u></u>

Average daily attendance is a measurement of the number of pupils attending classes in the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

There were audit findings which resulted in necessary revisions to attendance.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>Grade Level</u>	<u>Ed. Code 46207 Minutes Requirements</u>	<u>2017-2018 Actual Minutes</u>	<u>Number of days Traditional Calendar</u>	<u>Status</u>
Kindergarten	36,000	58,840	180	In compliance
Grade 1	50,400	56,140	180	In compliance
Grade 2	50,400	56,140	180	In compliance
Grade 3	50,400	56,140	180	In compliance
Grade 4	54,000	56,140	180	In compliance
Grade 5	54,000	56,140	180	In compliance
Grade 6	54,000	56,140	180	In compliance
Grade 7	54,000	63,560	180	In compliance
Grade 8	54,000	63,560	180	In compliance
Grade 9	64,800	65,100	180	In compliance
Grade 10	64,800	65,100	180	In compliance
Grade 11	64,800	65,100	180	In compliance
Grade 12	64,800	65,100	180	In compliance

Districts must maintain their instructional minutes as defined in Education Code Section 46207.

The District has received incentive funding for increasing instructional time as provided by the Incentive 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 met or exceed its targeted funding.

SHANDON JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>General Fund</u>	(Budget) (see note 2) <u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Revenues and other financial sources	\$ <u>4,672,162</u>	\$ <u>4,868,108</u>	\$ <u>4,748,451</u>	\$ <u>4,705,549</u>
Expenditures	4,699,303	4,720,395	4,619,680	4,263,041
Other uses and transfers out	<u>12,183</u>		<u>11,024</u>	
Total outgo	<u>4,711,486</u>	<u>4,720,395</u>	<u>4,630,704</u>	<u>4,263,041</u>
Change in fund balance	<u>(39,324)</u>	<u>147,713</u>	<u>117,747</u>	<u>442,508</u>
Ending fund balance	\$ <u>788,802</u>	\$ <u>825,126</u>	\$ <u>677,413</u>	\$ <u>559,666</u>
Available reserves (see note 1)	\$ <u>637,716</u>	\$ <u>676,999</u>	\$ <u>642,097</u>	\$ <u>325,002</u>
Reserve for economic uncertainties	\$ <u>637,716</u>	\$ <u>676,999</u>	\$ <u>-</u>	\$ <u>325,002</u>
Unassigned fund balance	\$ <u>-</u>	\$ <u>-</u>	\$ <u>642,097</u>	\$ <u>-</u>
Available reserves as a percentage of total outgo	13.54%	14.34%	13.87%	7.62%
Total long-term debt	\$ 7,062,436	\$ 7,157,216	\$ 7,034,099	\$ 3,261,883
Average daily attendance at P-2	293	302	301	293

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

The General Fund balance has increased by \$265,460 over the past two fiscal years. The fiscal year 2018-19 budget projects a decrease of \$39,324. 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).

The District has incurred an operating surplus in each of the past three fiscal years and anticipates an operating deficit in the 2018-19 fiscal year. Total long-term debt has increased by \$3,895,333 over the past two fiscal years.

Average daily attendance has increased by 9 over the past two fiscal years. A decrease of 9 ADA is anticipated during the fiscal year 2018-19.

NOTES:

- 1) Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.
- 2) Budget 2019 is included for analytical purposes only and has not been subjected to audit.

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SHANDON JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
JUNE 30, 2018

	<u>General Fund</u>	<u>Special Reserve Fund</u>
June 30, 2018, annual financial and budget report fund balances	\$ 825,126	\$ -
Overstatement of accounts payable		
June 30, 2018, audited financial statements fund balances	<u>\$ 825,126</u>	<u>\$ -</u>
	<u>Long-Term Debt</u>	
June 30, 2018, annual financial and budget report total liabilities	\$ 7,037,587	
Overstatement of compensated absences	(6,144)	
Understatement of net pension liability	135,553	
Overstatement of bond premium	<u>(9,780)</u>	
June 30, 2018, audited financial statements long-term debt total liabilities	<u>\$ 7,157,216</u>	

This schedule provides the information necessary to reconcile the fund balances of all funds and the total liabilities balance of the long-term debt as reported on the annual financial and budget report to the audited financial statements.

Capital Facilities Fund	Cafeteria Fund	Building Fund	Bond Interest and Redemption Fund
\$ 28,329	\$ 17,387	\$ 1,028,927	\$ 200,939
		72,288	
<u>\$ 28,329</u>	<u>\$ 17,387</u>	<u>\$ 1,101,215</u>	<u>\$ 200,939</u>



Moss, Levy & Hartzheim LLP

Certified Public Accountants

**INDEPENDENT AUDITORS' 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
Shandon Joint Unified School District
Shandon, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major funds, and the aggregate remaining fund information of the Shandon Joint Unified 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 December 14, 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as finding 2018-1 that we consider to be significant deficiencies.

Compliance and Other Matters

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

Shandon Joint Unified School District's Response to Findings

Shandon Joint Unified School District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Shandon Joint Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Mosa, Rinz & Haugheim LLP

Santa Maria, California
December 14, 2018



Moss, Levy & Hartzheim LLP
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Trustees
Shandon Joint Unified School District
Shandon, California

Report on State Compliance

We have audited the Shandon Joint Unified School District's compliance with the types of compliance requirements described in the *2017-2018 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810 that could have a direct and material effect on each of Shandon Joint Unified School District's state programs identified below for the fiscal year ended June 30, 2018.

Management's Responsibility for State Compliance

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Shandon Joint Unified School District's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *2017-2018 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810. Those standards and 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 direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about Shandon Joint Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Shandon Joint Unified School District's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine Shandon Joint Unified School District's compliance with the state laws and regulations applicable to the following items:

<u>Compliance Requirements</u>	<u>Procedures in Audit Guide Performed</u>
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:	
Attendance accounting:	
Attendance reporting	Yes
Teacher certification and misassignments	Yes
Kindergarten continuance	Yes
Independent study	Not applicable
Continuation education	Not applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not applicable

Compliance Requirements

Procedures in Audit Guide Performed

GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not applicable
Middle or Early College High Schools	Not applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship, Related and Supplemental Instruction	Not applicable

SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:

Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program:	
After School	Not applicable
Before School	Not applicable
General Requirements	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable

CHARTER SCHOOLS:

Attendance	Not applicable
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instruction Minutes – Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

Opinion on State Compliance

In our opinion, the Shandon Joint Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the fiscal year ended June 30, 2018.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance with the statutory requirements for programs noted above, which are required to be reported in accordance with 2017-2018 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting, prescribed by Title 5, California Code of Regulations, Section 19810 which is described in the accompanying Schedule of Findings and Questioned Costs as item 2018-2. Our opinion is not modified with respect to this matter.

Shandon Joint Unified School District's Response to Findings

Shandon Joint Unified School District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Shandon Joint Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion of all the effectiveness of the entity's internal control or on compliance outside of the items tested as noted above. This report is an integral part of an audit performed in accordance with 2017-2018 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting, prescribed by Title 5, California Code of Regulations, Section 19810 in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

Moss, Remy & Hutzgheir LLP

Santa Maria, California
December 14, 2018

The term "not applicable" is used above to mean either Shandon Joint Unified School District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

FINDINGS AND RECOMMENDATIONS SECTION

SHANDON JOINT UNIFIED UNION SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2018

Section 1 – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

_____ Yes X No

Significant deficiencies identified not considered
to be material weaknesses?

 X Yes _____ None reported

Noncompliance material to financial statements noted?

_____ Yes X No

State Awards

Any audit findings disclosed that are required to be
reported in accordance with Standards and Procedures
for Audits of California K-12 Local Education Agencies?

 X Yes _____ No

Type of auditors' report issued on compliance
for state programs:

Unmodified

SHANDON JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2018

Section II – Financial Statements Findings

FINDING 2018-1
EMPLOYEE REIMBURSEMENTS
(30000)

CRITERIA:

All employee reimbursements should follow the District's Board approved policy.

CONDITION:

During our examination of employee reimbursements, it was noted that two reimbursements were overpaid \$12.

CAUSE:

District oversight.

EFFECT:

Two employees were over reimbursed by \$12.

RECOMMENDATION:

The District should enforce internal control procedures to ensure that the correct amounts are reimbursed to employees.

DISTRICT'S CORRECTIVE ACTION PLAN:

The employee was counseled to review all requests for reimbursements in connection with Board of Trustees' approved policies. Supervisor will re-check request before approving.

SHANDON JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2018

Section III- State Award Findings and Questioned Costs

FINDING 2018-2
ATTENDANCE
(10000)

CRITERIA:

In accordance with Education Code Section 46000, attendance shall be recorded and kept according to regulations prescribed by the State Board of Education. The P-2 report of attendance submitted to the California Department of Education must reconcile to the supporting documents.

CONDITION:

In reviewing the calculation for P-2, it was noted the District's P-2 submitted to the California Department of Education did not reconcile to the supporting documents.

CAUSE:

The District had attendance changes done that were not reflected in the P-2.

EFFECT:

The District under-reported average daily attendance by 0.92 causing the rounded total to drop 1.00 ADA.

	<u>P-2</u>	<u>P-2</u>	
	<u>Submitted</u>	<u>Revised</u>	<u>Difference</u>
Grades K-3	102.57	102.57	0.00
Grades 4-6	71.19	71.19	0.00
Grades 7-8	43.33	43.33	0.00
Grades 9-12	83.85	84.77	0.92
Special Education	.77	.77	
Total	<u>301.71</u>	<u>302.63</u>	<u>0.92</u>
Rounded whole number*	<u>302.00</u>	<u>303.00</u>	<u>1.00</u>

*According to the provisions of Education Code Section 46303

QUESTIONED COSTS:

(\$9,792.89)

RECOMMENDATION:

The District should amend the P-2 to reflect the corrections.

DISTRICT'S CORRECTIVE ACTION PLAN:

District's P2 has already been amended and sent to the San Luis Obispo County Office of Education and the State of California. Error was found internally and re-submitted prior to auditor finding.

SHANDON JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2018

Section II – Financial Statements Findings

FINDING 2017-1
ASSOCIATED STUDENT BODY
(30000)

CRITERIA:

Accurate supporting documentation should be kept when the Associated Student Body (ASB) collects monies from fund-raisers, sporting events, field trips, or other ASB related events in order to substantiate the amount of monies collected.

CONDITION:

During testing of ASB receipts, it was noted that one deposit's backup did not recalculate to the deposit amount.

CAUSE:

District oversight.

EFFECT:

Potential for misappropriation of funds due to lack of proper accounting procedures.

RECOMMENDATION:

The District should enforce internal control procedures to ensure that the collection of ASB funds contain sufficient and appropriate supporting documentation to be able to substantiate the amount of monies collected. The documentation should be able to be recalculated to match the deposit.

DISTRICT'S CORRECTIVE ACTION PLAN:

The students' tally sheets showed less cash than was actually received in the District Office. The cash was double-counted and deposited correctly, but the box showing there was a discrepancy was not marked to show the error. Staff was cautioned and reminded that this is a required step whenever there is a discrepancy in cash.

CURRENT STATUS:

Implemented.

SHANDON JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2018

Section III- State Award Findings and Questioned Costs

FINDING 2017-2
ATTENDANCE
(10000)

CRITERIA:

In accordance with Education Code Section 41601, average daily attendance shall be reported for all full school months during the period between July 1 and April 15, inclusive, for the second period report (P-2).

CONDITION:

In reviewing the calculation for P-2, it was noted the District calculated the P-2 with the full school month after April 15th.

CAUSE:

District oversight.

EFFECT:

The District over-reported average daily attendance by 0.35 causing the rounded total to drop 1.00 ADA.

	<u>P-2</u>	<u>P-2</u>	
	<u>Submitted</u>	<u>Revised</u>	<u>Difference</u>
Grades K-3	115.31	115.34	0.03
Grades 4-6	65.77	65.72	-0.05
Grades 7-8	39.88	39.88	0.00
Grades 9-12	80.58	80.25	-0.33
Total	<u>301.54</u>	<u>301.19</u>	<u>-0.35</u>
Rounded whole number*	<u>302.00</u>	<u>301.00</u>	<u>1.00</u>

*According to the provisions of Education Code Section 46303

QUESTIONED COSTS:

\$9,769.65

RECOMMENDATION:

The District should amend the P-2 to reflect the corrections.

DISTRICT'S CORRECTIVE ACTION PLAN:

The P-2 Attendance report was corrected as of the correct date and re-filed with the SLOCOE and the State of California. The District has retrained the clerk responsible for preparation of the aggregated attendance reports, and in the future the Superintendent will verify the cutoff dates before each is signed and submitted.

CURRENT STATUS:

Implemented.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

**PROPOSITION 39 FUNDING
FINANCIAL AUDIT**

June 30, 2018

SHANDON JOINT UNIFIED SCHOOL DISTRICT
PROPOSITION 39 FUNDING
FINANCIAL AUDIT
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June 30, 2018

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Moss, Levy & Hartzheim LLP

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

The Board of Trustees
The Citizens' Oversight Committee
Shandon Joint Unified School District
101 South First Street, Box 79
Shandon, CA 93461

Report on the Financial Statements

We have audited the accompanying financial statements of the Bond Building Fund of the Shandon Joint Unified School District (the District), as of and for the fiscal year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Bond Building Fund's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit of the Bond Building Fund 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 for the Bond Building Fund are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations for the Bond Building Fund of Shandon Joint Unified School District, as of and for the fiscal year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Bond Building Fund and do not purport to, and do not, present fairly the financial position of the Shandon Joint Unified School District, as of June 30, 2018, the changes in its financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November XX, 2018, on our consideration of the Shandon Joint Unified School District's internal control over the Bond Building Fund's 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.

Report on Other Legal and Regulator Requirements

In accordance with the requirements of Proposition 39, as incorporated in the California Constitution Article 13A, we have also issued our performance audit report dated December 14, 2018 on our consideration of the Bond Building Fund's compliance with the requirements of Proposition 39. That report is an integral part of our audit of the Proposition 39 Bond Building Fund for the fiscal year ended June 30, 2018 and should be considered in assessing the results of our financial audit.

Moss, Levy & Hargheim LLP

Santa Maria, California
December 14, 2018

SHANDON JOINT UNIFIED SCHOOL DISTRICT
BALANCE SHEET
BOND BUILDING FUND
June 30, 2018

ASSETS

Cash in County Treasury	\$ 1,292,415
Total current assets	<u>\$ 1,292,415</u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$ 191,200
Total liabilities	<u>191,200</u>

Fund Balance:

Restricted for building projects	<u>1,101,215</u>
Total fund balance	<u>1,101,215</u>
Total liabilities and fund balance	<u>\$ 1,292,415</u>

SHANDON JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BOND BUILDING FUND
For the Fiscal Year Ended June 30, 2018

Revenues

Interest	\$ 22,879
Total revenues	<u>22,879</u>

Expenditures

Salaries and benefits	40,396
Services and other operating expenditures	53,099
Capital outlay	<u>1,900,864</u>

Total expenditures	<u>1,994,359</u>
--------------------	------------------

Excess (deficiency) of revenues over expenditures	<u>(1,971,480)</u>
---	--------------------

Net change in fund balance	(1,971,480)
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Fund balance, beginning of fiscal year	<u>3,072,695</u>
--	------------------

Fund balance, end of fiscal year	<u><u>\$ 1,101,215</u></u>
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SHANDON JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
BOND BUILDING FUND
For the Fiscal Year Ended June 30, 2018

	Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 22,877	\$ 22,879	\$ 2
Total revenues	22,877	22,879	2
Expenditures			
Salaries and benefits	4,973	40,396	(35,423)
Services and other operating expenditures	53,099	53,099	
Capital outlay	1,972,360	1,900,864	71,496
Total expenditures	2,030,432	1,994,359	36,073
Excess (deficiency) of revenues over expenditures	(2,007,555)	(1,971,480)	36,075
Net change in fund balance	(2,007,555)	(1,971,480)	36,075
Fund balance, beginning of fiscal year	3,072,695	3,072,695	
Fund balance, end of fiscal year	\$ 1,065,140	\$ 1,101,215	\$ 36,075

See notes to financial statements

SHANDON JOINT UNIFIED SCHOOL DISTRICT
BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting Policies

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Auditing Standards Board (GASB) and *Audits of State and Local Governmental Units* issued by the American Institute of Certified Public Accountants (AICPA).

Fund Structure

The Statement of Revenues, Expenditures, and Changes in Fund Balance is a statement of financial activities of the Bond Building Fund related to the current reporting period. Expenditures of the various funds frequently include amounts for land, buildings, equipment, retirement of indebtedness, transfers to other funds, etc. Consequently, these statements do not purport to present the result of operations of the net income or loss for the period as would a statement of income for a profit-type organization.

Basis of Accounting

The Bond Building Fund of Shandon Joint Unified School District is maintained on the modified accrual basis of accounting. As such, revenues are recognized when they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered).

Cash in the County Treasury is recorded at cost, which approximates fair value, in accordance with the requirements of GASB Statement No. 31.

Budget

The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual includes a column entitled "Budget". The amounts in this column represent the budget adopted by the Board and all amendments throughout the fiscal year.

Capital Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the capital assets and long-term liabilities associated with the Bond Building Fund are determined by its measurement focus. The Bond Building Fund is accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered a measure of "available spendable resources". Thus, the capital assets and long-term liabilities associated with the Bond Building Fund are accounted for in the basic financial statements of Shandon Joint Unified School District.

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The Bond Building fund's expenditures did not exceed appropriations.

SHANDON JOINT UNIFIED SCHOOL DISTRICT
BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
June 30, 2018

NOTE 3 – BONDED DEBT

On November 8, 2016, \$3,150,000 in general obligation bonds were authorized by an election held within the Shandon Joint Unified School District. On May 1, 2017, \$3,150,000 of the general obligation bonds were sold under the Proposition 39/Measure K, which provides that proceeds of the bonds will be used to repair leaky pipes, deteriorating septic systems, aging roofs and inefficient heating/air-conditioning, upgrade portable classrooms, install emergency communication systems and remove asbestos.

The outstanding general obligation bonded debt of the Shandon Joint Unified School District at June 30, 2018, is:

<u>Date Of Issue</u>	<u>Interest Rate %</u>	<u>Maturity Date</u>	<u>Amount Of Original Issue</u>	<u>Outstanding July 1, 2017</u>	<u>Issued Current Year</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2018</u>
2017	4.0% - 8.0%	2046	<u>\$ 3,150,000</u>	<u>\$ 3,150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,150,000</u>

The annual requirements to amortize general obligation bonds payable outstanding as of June 30, 2018, are as follows:

<u>Fiscal Year Ending June 30, 2018</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 85,000	\$ 151,875	\$ 236,875
2020	80,000	145,275	225,275
2021	95,000	138,275	233,275
2022	115,000	129,875	244,875
2023	10,000	124,875	134,875
2024-2028	130,000	601,175	731,175
2029-2033	305,000	521,694	826,694
2034-2038	530,000	419,637	949,637
2039-2043	840,000	281,400	1,121,400
2044-2047	<u>960,000</u>	<u>80,400</u>	<u>1,040,400</u>
	<u>\$ 3,150,000</u>	<u>\$ 2,594,481</u>	<u>\$ 5,744,481</u>



Moss, Levy & Hartzheim LLP

Certified Public Accountants

**INDEPENDENT AUDITORS' 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**

The Board of Trustees
The Citizens' Oversight Committee
Shandon Joint Unified School District
101 South First Street, Box 79
Shandon, CA 93461

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Bond Building Fund of Shandon Joint Unified School District (the District), as of and for the fiscal 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 October 30, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

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

Moss, Kelly & Hargheim LLP

Santa Maria, California
December 14, 2018

SHANDON JOINT UNIFIED SCHOOL DISTRICT
BOND BUILDING FUND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2018

There were no findings and questioned costs related to the financial audit of the Bond Building Fund for the fiscal year ended June 30, 2018.

ISSUER COMMENT

30 November 2018

RATING

General Obligation (or GO Related) ¹

A3 No Outlook

Contacts

Nathan Carley +1.312.706.9958
 Associate Lead Analyst
 nathan.carley@moody's.com

Eric Hoffmann +1.415.274.1702
 Senior Vice President/Manager
 eric.hoffmann@moody's.com

CLIENT SERVICES

Americas 1-212-553-1653
 Asia Pacific 852-3551-3077
 Japan 81-3-5408-4100
 EMEA 44-20-7772-5454

Shandon Joint Unified School District, CA

Annual Comment on Shandon JUSD

Issuer Profile

Shandon Joint Unified School District is located in San Luis Obispo County in central California, approximately 70 miles southwest of Fresno. The county has a population of 278,680 and a low population density of 84 people per square mile. The county's median family income is \$79,355 (1st quartile) and the September 2018 unemployment rate was 2.7% (1st quartile) ². The largest industry sectors that drive the local economy are retail trade, accommodation/food services, and health services.

Credit Overview

Shandon JUSD'S credit position is fair but its A3 rating is significantly below the US school districts median of Aa3. The notable credit factors include a narrow financial position, a limited tax base with a solid wealth and income profile, a manageable debt burden and a somewhat inflated pension liability.

Finances: The district has a narrow financial position, which is consistent with the A3 rating assigned. Shandon JUSD'S cash balance as a percent of operating revenues (15.7%) is beneath the US median, and contracted between 2013 and 2017. Moreover, the fund balance as a percent of operating revenues (13.7%) is weaker than the US median.

Economy and Tax Base: The economy and tax base of the district are limited and are aligned with its A3 rating. Shandon JUSD'S total full value (\$297 million) is well below other Moody's-rated school districts nationwide. That said, the full value per capita (\$189,853) is materially above the US median, and saw an impressive increase from 2013 to 2017. The median family income equates to a solid 87.5% of the US level.

Debt and Pensions: Overall, the debt and pension liabilities of the district are mid-ranged and are a credit strength when compared to the assigned rating of A3. The net direct debt to full value (1.1%) is slightly under the US median. That said, it rose from 2013 to 2017. Moreover, the Moody's-adjusted net pension liability to operating revenues (2.0x) is unfavorably higher than the US median.

Management and Governance: California school districts have an Institutional Framework score ³ of A, which is moderate compared to the nation. Institutional Framework scores measure a sector's legal ability to increase revenues and decrease expenditures. California school districts' major revenue sources are determined by the state government or, for the most part, can only be raised with voter approval. Ad valorem property tax rates cannot be increased above 1% except to meet GO bond payments, and assessed valuation growth is also generally limited to 2% annually unless a property changes ownership. Unpredictable revenue fluctuations tend to be moderate, or between 5-10% annually. Across the sector,

fixed and mandated costs are generally less than 25% of expenditures. However, California has strong public sector unions and additional expenditure constraints, which limit the ability to make cuts. Unpredictable expenditure fluctuations tend to be minor, under 5% annually.

Sector Trends - California School Districts

California school districts will continue to benefit from improving local economies, growing assessed valuations, and healthy state funding, which has increased more than \$12 billion since the implementation of LCFF in fiscal 2014. Districts will face budgetary pressures from rising pension contributions, academic program expansion and increased employee compensation. Many in areas with high housing costs will also see ongoing enrollment declines. Improved state revenue should help address these challenges, however future growth in base funding will slow as full funding of LCFF is reached in fiscal 2019. Charter schools are not a credit pressure for the majority of California districts. Only in some major urban areas does the prevalence of charter schools pressure districts by reducing enrollment and therefore allocated state funding.

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moody's.com for the most updated credit rating action information and rating history.

EXHIBIT 1

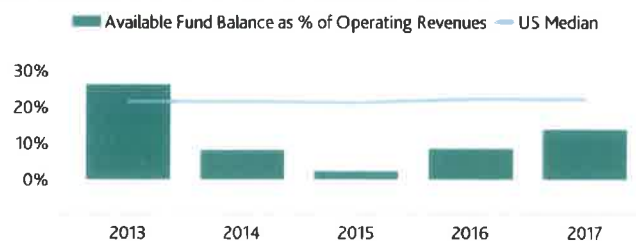
Key Indicators 4.5 Shandon JUSD

	2013	2014	2015	2016	2017	US Median	Credit Trend
Economy / Tax Base							
Total Full Value	\$239M	\$246M	\$262M	\$277M	\$297M	\$1,906M	Improved
Full Value Per Capita	\$133,545	\$130,202	\$145,134	\$177,400	\$189,853	\$84,623	Improved
Median Family Income (% of US Median)	89%	91%	88%	88%	88%	102%	Stable
Finances							
Available Fund Balance as % of Operating Revenues	25.9%	7.9%	2.2%	8.4%	13.7%	22.0%	Weakened
Net Cash Balance as % of Operating Revenues	23.2%	11.0%	3.4%	12.5%	15.7%	26.8%	Weakened
Debt / Pensions							
Net Direct Debt / Full Value	0.2%	0.1%	0.0%	0.0%	1.1%	1.5%	Weakened
Net Direct Debt / Operating Revenues	0.16x	0.05x	0.03x	0.00x	0.66x	0.71x	Stable
Moody's-adjusted Net Pension Liability (3-yr average) to Full Value	N/A	2.9%	3.0%	3.0%	3.2%	2.9%	Stable
Moody's-adjusted Net Pension Liability (3-yr average) to Operating Revenues	N/A	2.00x	2.10x	1.80x	2.02x	1.42x	Stable
	2013	2014	2015	2016	2017	US Median	
Debt and Financial Data							
Population	1,797	1,896	1,811	1,566	1,566	N/A	
Available Fund Balance (\$000s)	\$890	\$287	\$84	\$393	\$651	\$8,985	
Net Cash Balance (\$000s)	\$794	\$401	\$130	\$590	\$747	\$10,862	
Operating Revenues (\$000s)	\$3,429	\$3,631	\$3,811	\$4,706	\$4,758	\$41,251	
Net Direct Debt (\$000s)	\$561	\$166	\$101	\$0.00	\$3,150	\$28,020	
Moody's Adjusted Net Pension Liability (3-yr average) (\$000s)	N/A	\$7,256	\$8,007	\$8,470	\$9,616	\$55,897	

Source: Moody's Investors Service

EXHIBIT 2

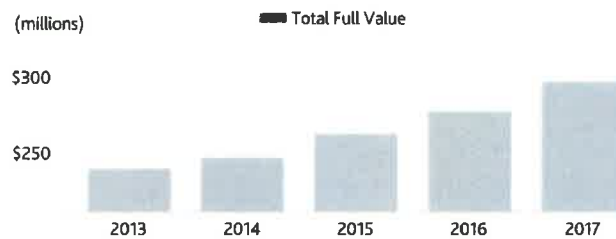
Available fund balance as a percent of operating revenues decreased from 2013 to 2017



Source: Issuer financial statements; Moody's Investors Service

EXHIBIT 3

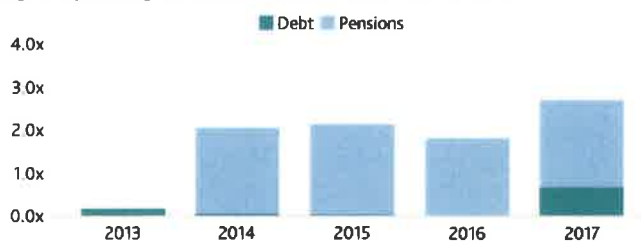
Full value of the property tax base increased from 2013 to 2017



Source: Issuer financial statements; Government data sources; Offering statements; Moody's Investors Service

EXHIBIT 4

Moody's-adjusted net pension liability to operating revenues increased from 2014 to 2017



Source: Issuer financial statements; Government data sources; Offering statements; Moody's Investors Service

Endnotes

- The rating referenced in this report is the issuer's General Obligation (GO) rating or its highest public rating that is GO-related. A GO bond is generally backed by the full faith and credit pledge and total taxing power of the issuer. GO-related securities include general obligation limited tax, annual appropriation, lease revenue, non-ad valorem, and moral obligation debt. The referenced ratings reflect the government's underlying credit quality without regard to state guarantees, enhancement programs or bond insurance.
- The demographic data presented, including population, population density, per capita personal income and unemployment rate are derived from the most recently available US government databases. Population, population density and per capita personal income come from the American Community Survey while the unemployment rate comes from the Bureau of Labor Statistics.

The largest industry sectors are derived from the Bureau of Economic Analysis. Moody's allocated the per capita personal income data and unemployment data for all counties in the US census into quartiles. The quartiles are ordered from strongest-to-weakest from a credit perspective: the highest per capita personal income quartile is first quartile, and the lowest unemployment rate is first quartile.
- The institutional framework score assesses a municipality's legal ability to match revenues with expenditures based on its constitutionally and legislatively conferred powers and responsibilities. See [US Local Government General Obligation Debt \(December 2016\)](#) methodology report for more details.
- For definitions of the metrics in the Key Indicators Table, [US Local Government General Obligation Methodology and Scorecard User Guide \(July 2014\)](#). Metrics represented as N/A indicate the data were not available at the time of publication.
- The medians come from our most recently published local government medians report, [Medians - Property values key to stability, but pension burdens remain a challenge \(March 2018\)](#) which is available on Moodys.com. The medians presented here are based on the key metrics outlined in Moody's GO methodology and the associated scorecard.

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Report to School Board of Shandon Joint Unified School District Special Education Department January, 2019

Current students receiving special education services: 48 +2 served in
Regional/private programs

- PK - 8th grade: 35 IEPs (3 initials pending) + 2 504 Plans
- 9th - 12th grade: 13 IEPs + 9 504 Plans

Students receiving only speech therapy service: 10 + 1 pending

Students of residence being served outside of Shandon School
District: 2

Staff Credentialed special education teachers: 3

- 6-12th grade - Jeannie Thornton
- SDC Classroom - Monica Carr
- TK-5th grade - Danya Pratt

Classified Paraeducators supporting special education: 7

- 6-12th grades: Cassandra Uzeta, Enrique Ramirez, Maria Sendejas (a.m.),
Carolina Gutierrez (p.m.) (put in for retirement beginning on December 22nd)
- TK -5th grades: Jenni Valdez, Martha Soto, Sunshine Wright, Maria
Sendejas (p.m.)
- Substitutes: Sheryl Easterbrook, Michelle Fielder, Alyssa Moe, Cassidy
Brimer

Service Specialists providing special education services: 5

- Adaptive PE: Jolene Martin (2 hours/month) - serves 1 student
- Occupational Therapist: Jeanette Daily (1 day/week) - serves 6 students
- Speech Pathologist: Tracy White (3 days/week) - serves 30 students
- School Psychologist: Andy Needles (4 days/week) - serves District through
student assessment, individual counseling and facilitating most IEP meetings.
- Casemis Operator: Jean DeClue, Templeton USD

Prepared and Submitted by:

Danya Pratt, Special Education Coordinator

Board Report for January 2019
Shandon Elementary

Staff Development

In December, Shandon and Parkfield Elementary began their Trauma Informed Care training. All k-8 teachers completed the first chapter of study. These trainings will continue throughout the remainder of the school year.

In January, Shandon and Parkfield Elementary will participate in ELPAC training. This is a required annual training that staff must participate in before administering the ELPAC assessment in the spring. In addition, Mrs. Lieber will continue training 3-8 teachers in Thinking Maps Write from the Beginning strategies. Finally, all staff will be educated in using the RAVE Panic app. The app clearly communicates emergencies to 911, on-site personnel, and first responders to shorten response times and improve safety for those in the immediate area.

Behavior Incentives

In December, K-5 teachers recognized students who had good behavior and made positive choices during the first trimester with a reward party. All but 4 students were invited to participate in party activities which included hot chocolate and holiday crafts.

Fundraising

The 8th grade students made a profit of \$1,153.12 from their TV drawing. The proceeds will be used toward their end of year trip.

Progress Reports

Parent Teacher Conferences will be held January 22nd, 23rd and 24th. Teachers will be conferencing with students who are at risk academically and or if there are behavior concerns. Progress reports for all k-5 students (k-6 Parkfield) will be sent home with the students on January 25, 2019.

Prepared and submitted by Shannon Kepins