

BOARD OF TRUSTEES
ANAHEIM UNION HIGH SCHOOL DISTRICT
501 N. Crescent Way, P.O. Box 3520
Anaheim, California 92803-3520
www.auhsd.us

NOTICE OF REGULAR MEETING

Date: January 11, 2017

To: Anna L. Piercy, P.O. Box 3520, Anaheim, CA 92803-3520
Katherine H. Smith, P.O. Box 3520, Anaheim, CA 92803-3520
Al Jabbar, P.O. Box 3520, Anaheim, CA 92803-3520
Brian O'Neal, P.O. Box 3520, Anaheim, CA 92803-3520
Annemarie Randle-Trejo, P.O. Box 3520, Anaheim, CA 92803-3520

Orange County Register, 1771 S. Lewis, Anaheim, CA 92805
Anaheim Bulletin, 1771 S. Lewis, Anaheim, CA 92805
News Enterprise, P.O. Box 1010, Los Alamitos, CA 90720
Los Angeles Times, 1375 Sunflower, Costa Mesa, CA 92626
Event News, 9559 Valley View Street, Cypress, CA 90630
Unidos, 523 N. Grand Avenue, Santa Ana, CA 92701

You are hereby notified that a regular meeting of the
Board of Trustees of the Anaheim Union High School District
is called for

Tuesday, the 17th day of January 2017

in the District Board Room, 501 N. Crescent Way, Anaheim, California

Closed Session-2:45 p.m.

Regular Meeting-6:00 p.m.



Michael B. Matsuda
Superintendent

ANAHEIM UNION HIGH SCHOOL DISTRICT

501 N. Crescent Way, P.O. Box 3520, Anaheim, California 92803-3520, www.auhsd.us

BOARD OF TRUSTEES

Agenda

Tuesday, January 17, 2017

Closed Session–2:45 p.m.

Regular Meeting–6:00 p.m.

Some items on the agenda of the Board of Trustees' meeting include exhibits of supportive and/or background information. These items may be inspected in the superintendent's office of the Anaheim Union High School District, at 501 N. Crescent Way in Anaheim, California. The office is open from 7:45 a.m. to 4:30 p.m., Monday through Friday, and is closed for most of the federal and local holidays. These materials are also posted with the meeting agenda on the District website, www.auhsd.us, at the same time that they are distributed to the Board of Trustees. *In compliance with the Americans with Disabilities Act, individuals with a disability who require modification or accommodation in order to participate in this meeting should contact the executive assistant to the superintendent at (714) 999-3503 by noon on Friday, January 13, 2017.*

Meetings are recorded for use in the official minutes.

1. **CALL TO ORDER–ROLL CALL** **ACTION ITEM**
2. **ADOPTION OF AGENDA** **ACTION ITEM**
3. **PUBLIC COMMENTS, CLOSED SESSION ITEMS** **INFORMATION ITEM**

This is an opportunity for community members to address the Board of Trustees on closed session agenda items only. Persons wishing to address the Board of Trustees should complete a speaker request form, available on the information table, at the back of the room, and submit it to the executive assistant prior to the meeting. Each speaker is limited to a maximum of five minutes; each topic or item is limited to a total of 20 minutes. Board Members cannot immediately respond to public comments, as stated on the speaker request form.

4. **CLOSED SESSION** **ACTION/INFORMATION ITEM**

The Board of Trustees will meet in closed session for the following purposes:

- 4.1 To consider matters pursuant to Government Code Section 54597: Public employee performance evaluation, superintendent.
- 4.2 To consider matters pursuant to Government Code Section 54956.9 (d)(2): Conference with legal counsel, anticipated litigation regarding one matter.
- 4.3 To consider matters pursuant to Government Code Section 54957.6: Conference with labor negotiators Mr. Matsuda, Dr. Fried, Mrs. Root, and Mr. Jackson regarding negotiations and contracts with the American Federation of State, County and Municipal Employees (AFSCME), Anaheim Personnel and Guidance Association (APGA), Anaheim Secondary Teachers Association (ASTA), and California School Employees Association (CSEA).
- 4.4 To consider matters pursuant to Government Code Section 54597: Public employee performance evaluation.

- 4.5 To consider matters pursuant to Government Code Section 54957: Public employee discipline/dismissal/release, HR-2016-17-08. **[CONFIDENTIAL]**
- 4.6 To consider matters pursuant to Government Code Section 54957: Public employee discipline/dismissal/release, HR-2016-17-09. **[CONFIDENTIAL]**
- 4.7 To consider matters pursuant to Government Code Section 54957: Public employee discipline/dismissal/release, HR-2016-17-10. **[CONFIDENTIAL]**
- 4.8 To consider matters pursuant to Government Code Section 54956.9 (a): Conference with legal counsel, existing litigation (Claim AUHSD 15-05, Tort Claim #354).
- 4.9 To consider matters pursuant to Education Code Section 48918: Expulsion of students 16-07, 16-09, 16-11, and 16-12.

5. **RECONVENE MEETING, PLEDGE OF ALLEGIANCE, AND CLOSED SESSION REPORT OUT** **INFORMATION ITEM**

5.1 **Reconvene Meeting**

The Board of Trustees will reconvene into open session.

5.2 **Pledge of Allegiance and Moment of Silence**

Student Representative to the Board of Trustees Ruthie Mendez will lead the Pledge of Allegiance to the Flag of the United States of America and provide a moment of silence.

5.3 **Closed Session Report**

The clerk of the Board of Trustees will report actions taken during closed session.

6. **INTRODUCTION OF GUESTS** **INFORMATION ITEM**

The Board of Trustees would like to recognize our community stakeholders for their interest in the Anaheim Union High School District and for attending our Board meeting. Thank you for your participation and contribution as we create an educational environment that graduates socially aware, civic-minded students who are college and career ready for the 21st century.

In addition, Board of Trustees President Piercy will introduce dignitaries in attendance.

7. **BOARD OF TRUSTEES' RECOGNITION** **INFORMATION ITEM**

7.1 **Honor Outgoing Board President**

The Board of Trustees will honor Trustee Annemarie Randle-Trejo for her service as Board president from December 2014 through December 2016.

7.2 **Donations**

The Board of Trustees will recognize the following individuals for their generous donations to the District.

Anaheim Beautiful	\$5,000 for Landscaping	Katella High School
Loyal Order Moose Club #1945	\$2,700	Hope School
North Orange County ROP	Miscellaneous cubicles, floor mats, and file cabinets	District Office

8. **REPORTS**

INFORMATION ITEM

8.1 **Principals' Report**

Jei Garlitos, Gilbert and Polaris high schools alternative education coordinator, will present a report on their school site branding plan.

8.2 **Student Representative's Report**

Ruthie Mendez, student representative to the Board of Trustees, will report on student activities throughout the District.

8.3 **Reports of Associations**

Officers present from the District's employee associations will be invited to address the Board of Trustees.

8.4 **Parent Teacher Student Association (PTSA) Reports**

PTSA representatives present will be invited to address the Board of Trustees.

9. **PUBLIC COMMENTS, OPEN SESSION ITEMS**

INFORMATION ITEM

Opportunities for public comments occur at the beginning of each agenda item and at this time for items not on the agenda. Persons wishing to address the Board of Trustees should complete a speaker request form, available on the information table, at the back of the room, and submit it to the executive assistant prior to the meeting. Each speaker is limited to a maximum of five minutes; each topic or item is limited to a total of 20 minutes. Board Members cannot immediately respond to public comments, as stated on the speaker request form.

10. **PRESENTATIONS**

10.1 **Proposition 39, California Clean Energy Jobs Act Update and Solar Project Implementation**

ACTION/INFORMATION ITEM

Background Information:

In 2015, after an extensive consultant selection process, the District entered into an agreement with Cumming Construction Management, Inc. to conduct energy audits and planning services that would serve as the basis for the District's Proposition 39, California Clean Energy Jobs Act (Prop 39) expenditure plan. Prop 39 funds will be utilized to leverage

Measure H funded projects in accordance with the adopted Facilities Master Plan. The state approved the District's multi-year energy expenditure plan on August 15, 2016.

Cumming Construction Management's energy division was also tasked with assisting the District with the implementation of solar energy projects.

Current Consideration:

The Board will receive an informational presentation from Cumming Construction Management, Inc. to provide an update on the District's Prop 39 program and the future implementation of solar projects at various school sites.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees: 1) receive the information; and 2) discuss, consider, and direct staff to proceed with the implementation of solar projects by initiating the process of soliciting proposals from solar companies.

10.2 **University of California Irvine (UCI), School of Law at Anaheim High School**

INFORMATION ITEM

Background Information:

Since 2009, UCI School of Law has offered over 500 freshmen students in Santa Ana Unified School District an opportunity to participate in a Saturday Academy of Law (SAL) experience. Recently, UCI School of Law partnered with Anaheim High School to collaborate and offer 50 9th grade students the same opportunity. The goal of SAL is for students to learn about the field of law, while improving their reading, writing, and critical thinking skills. Ultimately, attempting to create a pipeline from local high schools to UCI enrollment, and then to the UCI School of Law. SAL is held at the UCI School of Law for six consecutive Saturdays.

Current Consideration:

Students and staff from Anaheim High School, who participated in the SAL program with the UCI School of Law, will provide a brief presentation on their experience.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

Although this is an information item only, requiring no formal action by the Board of Trustees, it is recommended that the Board officially receive the information.

11. **ITEMS OF BUSINESS**

RESOLUTIONS

- 11.1 **Resolution No. 2016/17-B-17, Zero-Emission School Bus Grant Funding Program Application Through South Coast Air Quality Management District (SCAQMD)** **ACTION ITEM**
(Roll Call Vote)

Background Information:

The District is requesting to apply for SCAQMD funding under Grant PA 2017-01 for the purchase of new electric school buses. The grant is for approximately \$400,000 for each school bus awarded, including sales tax. Additionally, SCAQMD will provide \$20,000 per school bus for infrastructure for every electric school bus awarded. If approved by SCAQMD, the District would utilize the grant funding for up to 20 electric school buses.

Current Consideration:

SCAQMD has posted an opportunity for school districts to apply for grants for 100 percent funding for new fully electric school buses with a 41 passenger capacity, plus wheel chair lift. SCAQMD will pay 100 percent of the purchase price, including sales tax, plus up to \$20,000 per bus for electric recharging stations. The applying school district must pay for any optional equipment above the "base model" bus price such as wheel chair lift and/or air conditioning.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended the Board of Trustees approve Resolution 2016/17-B-17, by a roll call vote. **[EXHIBIT A]**

- 11.2 **Resolution No. 2016/17-E-08, Authorization to Sign Applications and Associated Documents** **ACTION ITEM**
(Roll Call Vote)

Background Information:

The Schools and Libraries Program of the Universal Service Fund, commonly known as E-Rate, is administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC). E-Rate provides discounts to assist most schools and libraries in the United States to obtain affordable data transmission services, equipment, and software.

Current Consideration:

The Board of Trustees is requested to adopt Resolution No. 2016/17-E-08 in support of applications and forms for the E-Rate Program to USAC. The resolution designates the authority to execute all required documents associated with the applications to the following persons.

Michael B. Matsuda, Superintendent
Jennifer Root, Assistant Superintendent, Business Services
Erik Greenwood, Chief Technology Officer

All previous authorizations are rescinded upon adoption of this resolution.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees adopt Resolution No. 2016/17-E-08, by a roll call vote. **[EXHIBIT B]**

11.3 **Resolution No. 2016/17-HR-04, Certificated Reduction in Force** **ACTION ITEM**
(Roll Call Vote)

Background Information:

The Board of Trustees is requested to adopt Resolution No. 2016/17-HR-04 to reduce or discontinue particular kinds of certificated personnel services, pursuant to Education Code Sections 44949 and 44955. The reductions or discontinuance in services are necessitated by an actual and existing inability to pay the salaries and benefits of certificated staff due to reduced student enrollment. Certificated layoffs are governed primarily by Education Code Section 44949.

Current Consideration:

The Board of Trustees is requested to adopt the resolution.

Budget Implication:

The reduction in force will reduce costs by approximately \$56,500.

Staff Recommendation:

It is recommended that the Board of Trustees adopt Resolution No. 2016/17-HR-04, by a roll call vote. **[EXHIBIT C]**

BUSINESS SERVICES

11.4 **Financial Audit for Fiscal Year 2015-16** **INFORMATION ITEM**

Background Information:

California Education Code Section 41020 requires that school districts provide for an annual audit of all funds under the District's jurisdiction using an independent auditor and reported using the format established by the California State Controller's Office. California Education Code section 41020.3 requires that the Governing Board review the annual audit at one of its regularly scheduled meetings.

Current Consideration:

The Board of Trustees has previously retained the firm of Vavrinek, Trine, Day & Co., LLP, certified public accountants to conduct the District's annual audit. Representatives of the firm have completed their examination and have presented the results to District staff. The final report has been provided to the Board of Trustees and will be presented in open session.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

Although this is an information item only, requiring no formal action by the Board of Trustees, it is recommended that the Board review and accept the Annual Audit Report. **[EXHIBIT D]**

11.5 **Bond Audit Report for Fiscal Year 2015-16**

INFORMATION ITEM

Background Information:

Vavrinek, Trine, Day and Co., LLP recently issued the audit report for the General Obligation Bonds, Building Fund (Measure H). The report will be presented to the Citizens' Oversight Committee on February 6, 2017. California Education Code Section 15286 requires the audit report be submitted to the Board of Trustees no later than March 31 of each year.

Current Consideration:

The Board of Trustees retained the firm of Vavrinek, Trine, Day & Co., LLP, certified public accountants to conduct the District's 2015-16 audit of the General Obligation Bonds, Building Fund (Measure H). Representatives of the firm have completed their examination and have presented the results to District staff. The final report has been provided to the Board of Trustees.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

Although this is an information item only, requiring no formal action by the Board of Trustees, it is recommended that the Board officially review and accept the General Obligation Bonds, Building Fund (Measure H) Audit Report for the year ended June 30, 2016. **[EXHIBIT E]**

11.6 **Agreement, guided decisions - inform**

ACTION ITEM

Background Information:

Guided decisions - inform is the firm of a highly regarded school financial consultant, Eva Lueck. Ms. Lueck, a retired CBO with vast experience, provides consulting services to school districts regarding school financial and business operations by providing clients with practical, hands on services.

Current Consideration:

The District needs assistance regarding issues of budgeting and general fiscal issues as we engage in the budget reduction process. Services will be provided January 18, 2017, through June 30, 2017.

Budget Implication:

The total cost is not to exceed \$10,000, plus expenses. This will provide approximately 80 hours of services to the District. (General Funds)

Staff Recommendation:

It is recommended that the Board of Trustees approve the agreement. **[EXHIBIT F]**

EDUCATIONAL SERVICES

11.7 **Grant Award, Orange County Community Foundation**

ACTION ITEM

Background Information:

The Orange County Arts Education Collaborative Fund grant was designed to support programs which further the efforts of Orange County school districts to expand and/or improve arts education programs in accordance with actions detailed for each school

district's strategic arts plan. Learning in the arts is widely held to be an important factor in developing 21st century work skills and creative thinking.

Current Consideration:

The grant award, in the amount of \$16,400, is designated to support professional learning opportunities for visual and performing arts teachers, and also help pilot new arts curriculum at South Junior High School. The grant period is from November 1, 2016, through September 30, 2017.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees accept the grant award. [EXHIBIT G]

11.8 **Memorandum of Understanding (MOU), Orange County Health Care Agency (HCA) and AUHSD** **ACTION ITEM**

Background Information:

Orange County Health Care Agency (HCA), through funds that come from the Mental Health Services Act, provides prevention and early intervention services such as counseling, life skills education, facilitation of referrals, linkages to community and school resources for children and parents in the school setting, as well as sharing certain programmatic and demographic data.

Current Consideration:

The purpose of this MOU is to establish a new partnership with the Orange County HCA where the District will identify two junior high schools where services will be provided. Orange County HCA agrees to assign a licensed mental health clinician to each identified school site four days per week. The licensed mental health clinician will provide prevention and early intervention services and will focus on addressing mental health symptoms early, reduce risk factors, build resiliency, as well as strengthen culturally appropriate coping skills. Services will be provided January 18, 2017, and will remain in effect unless terminated by either party.

Budget Implication:

There is no impact to the budget. Orange County HCA funds the program through the Mental Health Services Act.

Staff Recommendation:

It is recommended that the Board of Trustees approve the MOU. [EXHIBIT H]

11.9 **Educational Consulting Agreement, LBGT Center OC** **ACTION ITEM**

Background Information:

The LGBT Center OC is a non-profit community-based organization that was established in 1971, and incorporated in 1975 as a 501(c)(3). The LGBT Center OC provides life-affirming services and advocacy efforts to ensure that Lesbian, Gay, Bisexual, Transgender, Queer or Questioning, and Intersex (LGBTQI) people achieve full equality under the law. The LGBT Center OC provides services to more than 10,000 individuals annually across a broad spectrum of culture, ethnicity, age, and economic backgrounds.

Current Consideration:

The LGBT Center OC will provide professional learning and training to Katella High School staff on January 27, 2017, which is designated as a non-student, professional-learning day. The training includes educating staff on the recent changes in the law that pertain to the legal rights of LGBTQI students.

Budget Implication:

The total cost is not to exceed \$500. (LCFF Funds)

Staff Recommendation:

It is recommended that the Board of Trustees approve the educational consulting agreement. **[EXHIBIT I]**

11.10 **Educational Consulting Agreement, Shelly Spiegel-Coleman Californians Together** **ACTION ITEM**

Background Information:

Californians Together, an advocacy coalition of organizations from all segments of the education community in California, has provided guidance to districts in designing, funding, and implementing programs for English Learner (EL) students. Along with the California Association for Bilingual Education (CABE), Californian Rural Legal Assistance (CRLA), and the Center for Equity for English Learners (CEEL), Californians Together has developed a set of rubrics for administrators, teachers, parents, school board and community members to utilize to analyze the strengths and limitations of their proposed program and services for ELs included in their Local Control Accountability Plan (LCAP).

Current Consideration:

Shelly Spiegel-Coleman, executive director of Californians Together, in collaboration with the District EL Task Force, will provide guidance in the development of the 2017-18 strategies targeting the EL sub-group, and will assist stakeholders in prioritizing what needs to be improved in the annual revision of the LCAP. She will also provide professional learning on utilizing the evaluation rubrics with a focus on how to improve and increase services for long-term EL students using research-based principles and practices. Services will be provided January 18, 2017, through September 30, 2017.

Budget Implication:

The total cost is not to exceed \$10,000. (Educator Effectiveness Funds)

Staff Recommendation:

It is recommended that the Board of Trustees approve the educational consulting agreement. **[EXHIBIT J]**

11.11 **School-Sponsored Student Organizations** **ACTION ITEM**

Background Information:

The Board of Trustees shall give approval for the establishment of all student organizations. The proposed organizations shall not engage in any activities, other than those that are organizational in nature, until the Board of Trustees has approved its application.

Current Consideration:

The following schools have submitted school-sponsored student organization applications:

- 11.11.1 CrossFit, Anaheim High School
- 11.11.2 K-Pop Club, Magnolia High School
- 11.11.3 Mad Scientist Club, Lexington Junior High School
- 11.11.4 Gay Straight Alliance (GSA), Sycamore Junior High School

Budget Implication:

Each school-sponsored student organization offsets operational costs through donations and fundraising efforts.

Staff Recommendation:

It is recommended that the Board of Trustees approve the applications.

[EXHIBITS K, L, M, and N]

HUMAN RESOURCES

11.12 **Revision to 2015-16 Classified Employee Salary Schedules** **ACTION ITEM**

Background Information:

The California Public Employees' Retirement System (CalPERS) requires the Board of Trustees to formally adopt classified salary schedules. The Board of Trustees approved the 2015-16 classified employee salary schedules at their meetings on September 8, 2016, and November 10, 2016. However, an additional position was newly created and added to the schedule for the Classified School Employees Association (CSEA).

Current Consideration:

The Board of Trustees is requested to adopt the revised 2015-16 salary schedules for classified employees.

Budget Implication:

There is no impact to the budget. The salaries reflected on the schedules are a budgeted expense.

Staff Recommendation:

It is recommended that the Board of Trustees adopt the 2015-16 salary schedules.

[EXHIBIT O]

12. **CONSENT CALENDAR** **ACTION ITEM**

The Board will list consent calendar items that they wish to pull for discussion.

The Board of Trustees is requested to approve/ratify items listed under the consent calendar. These items are considered routine and are acted on by the Board of Trustees in one motion. It is understood that the administration recommends approval of all consent calendar items. Each item on the consent calendar, approved by the Board, shall be deemed to have been considered in full and approved/ratified as recommended. There is no discussion of these items prior to the Board vote unless a member of the Board, staff, or the public requests specific items be discussed or removed from the consent calendar.

BUSINESS SERVICES

12.1 **Agreement, Third Party Claims Administration**

Background Information:

The District has been associated with Claim Retention Services, Inc. (CRS) since 2007, when claim administration services were transferred from another third party administrator.

Current Consideration:

Approval of the agreement would allow CRS to continue to administer the District's property and liability claims program from February 1, 2017, through January 31, 2019. Claims administration services would include those claims within the self-insured retention of \$25,000 for property claims and \$50,000 for liability.

Budget Implication:

The fixed rate fee for property and liability claims that occur within the self-insured retention of the District would be \$24,000 per year for claims administration services. In addition to the annual claims administration fee, investigative and mileage expenses would be billed on a time and expense basis as needed. Additional investigative expenses may include, but not limited to, expert and professional assistance, such as professional photography, laboratory services, property damage appraisals, on-site investigation and witness statements, copying material and other records, as well as trial preparation and professional engineering services. (General Funds)

Staff Recommendation:

It is recommended that the Board of Trustees approve the agreement. **[EXHIBIT P]**

12.2 **Declaring Certain Furniture and Equipment as Unusable, Obsolete, and/or Out-of-Date, and Ready for Sale or Destruction**

Staff Recommendation:

It is recommended that the Board of Trustees approve the list of District furniture and equipment as unusable, obsolete, and/or out-of-date, and ready for sale or destruction, as well as authorize proper disposal in accordance with Education Code Section 60510 et al. **[EXHIBIT Q]**

12.3 **Declaring Certain Textbooks and Instructional Materials as Unusable, Obsolete, and/or Out-of-Date, Damaged, and Ready for Sale or Destruction**

Staff Recommendation:

It is recommended that the Board of Trustees approve the list of District textbooks and instructional materials as unusable, obsolete, and/or out-of-date, damaged, and ready for sale or destruction as surplus, as well as authorize staff to dispose of the textbooks and instructional materials in accordance with Education Code Section 60510 et al. **[EXHIBIT R]**

12.4 **Donations**

Staff Recommendation:

It is recommended that the Board of Trustees accept the donations as submitted. **[EXHIBIT S]**

12.5 **Purchase Order Detail Report**

Staff Recommendation:

It is recommended that the Board of Trustees ratify the report dated November 29, 2016, through January 6, 2017. **[EXHIBIT T]**

12.6 **Check Register/Warrants Report**

Staff Recommendation:

It is recommended that the Board of Trustees ratify the report dated November 29, 2016, through January 6, 2017. **[EXHIBIT U]**

12.7 **SUPPLEMENTAL INFORMATION**

12.7.1 ASB Fund, November 2016 **[EXHIBIT V]**

12.7.2 Cafeteria Fund, October 2016 **[EXHIBIT W]**

12.7.3 Enrollment, Month 4 **[EXHIBIT X]**

EDUCATIONAL SERVICES

12.8 **Memorandum of Understanding (MOU), Inter-Special Education Local Plan Area (SELPA) with San Gabriel Unified School District (SGUSD)**

Background Information:

The District operates several unique special education programs that are not available in some local school districts. School districts may enter agreements to provide services to special education students that are living in other districts. At times, the District admits special education students from other school districts into some of the District's unique special education programs.

Current Consideration:

SGUSD has requested to enter into an MOU with the District permitting students from SGUSD to be enrolled in specialized programs operated by the District. Services are being provided from August 1, 2016, through June 30, 2017.

Budget Implication:

SGUSD will fund these services per billing agreement between SGUSD and AUHSD/Greater Anaheim SELPA.

Staff Recommendation:

It is recommended that the Board of Trustees ratify the MOU. **[EXHIBIT Y]**

12.9 **Institutional Membership, College Board**

Staff Recommendation:

It is recommended that the Board of Trustees ratify the membership with College Board for 2016-17 year, at an amount not to exceed \$325. (General Funds)

12.10 **Instructional Materials Submitted for Adoption**

The Instructional Materials Review Committee has recommended the selected books for English courses. The books have been made available for public view.

Staff Recommendation:

It is recommended that the Board of Trustees adopt the selected materials. **[EXHIBIT Z]**

12.11 **Individual Service Contracts**

Staff Recommendation:

It is recommended that the Board of Trustees approve/ratify the contracts as submitted. (Special Education Funds) **[EXHIBIT AA]**

12.12 **Field Trip Report**

Staff Recommendation:

It is recommended that the Board of Trustees approve/ratify the report as submitted. **[EXHIBIT BB]**

HUMAN RESOURCES

12.13 **Agreement, Concordia University**

Background Information:

The District has traditionally entered into agreements with university programs to provide opportunities for university students to meet their field work requirements and to gain valuable experience in a professional setting within our District school sites. The District has had various agreements in place with Concordia University since 2003.

Current Consideration:

This agreement provides the opportunity for university students attending Concordia University to serve as counselor interns in our District schools to promote a college going culture through peer-to-peer conferences on the challenges of college, sharing personal experiences as college students, as well as conducting classroom presentations on college experience and college life. Counselor interns do not replace counseling services provided by District counselors. Counselor interns will meet with an on-site supervisor for the purpose of completing the University's field instruction and participation requirements. Additionally, professional attire and conduct will be reviewed. The agreement is effective January 19, 2017, through December 31, 2019. Due to the university's policy for executing agreements, this agreement will be signed following approval by the AUHSD Board of Trustees.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees approve the agreement. **[EXHIBIT CC]**

12.14 **Agreement, California State Polytechnic University, Pomona**

Background Information:

The District has traditionally entered into agreements with university programs to provide opportunities for university students to meet their field work requirements and to gain

valuable experience in a professional setting within our District school sites. The District has had a student intern agreement in place with California State Polytechnic University, Pomona since 2007.

Current Consideration:

This agreement is an updated version of an existing agreement with California State Polytechnic University, Pomona, previously approved by the Board of Trustees in 2007. Interns will meet with master teachers to observe, participate and assist. Additionally, master teachers will model professional attire, development, and conduct. This agreement will be in effect January 9, 2017, through January 8, 2020. Due to the university's policy for executing agreements, this agreement will be signed following approval by the AUHSD Board of Trustees.

Budget Implication:

There is no cost to the District.

Staff Recommendation:

It is recommended that the Board of Trustees ratify the agreement. **[EXHIBIT DD]**

12.15 **2016-17 Second Quarterly Report, Williams Uniform Complaints**

Background Information:

The Williams Uniform Complaints report summarizes all complaints relative to adequate textbooks and instructional materials, teacher vacancies or misassignments, facilities conditions, as well as intensive instruction and services for students who have not passed the California High School Exit Examination (CAHSEE) by the end of the 12th grade. This is a quarterly report required by Education Code Section 35186, which is submitted to the Orange County Department of Education.

Current Consideration:

The Williams Uniform Complaints Second Quarterly Report, August 1, 2016, through December 31, 2016, states there were no complaints during this quarter.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees accept the report. **[EXHIBIT EE]**

12.16 **Certificated Personnel Report**

Staff Recommendation:

It is recommended that the Board of Trustees approve/ratify the report as submitted. **[EXHIBIT FF]**

12.17 **Classified Personnel Report**

Staff Recommendation:

It is recommended that the Board of Trustees approve/ratify the report as submitted. **[EXHIBIT GG]**

13. **SUPERINTENDENT AND STAFF REPORT** **INFORMATION ITEM**

14. **BOARD OF TRUSTEES' REPORT** **INFORMATION ITEM**

Announcements regarding school visits, conference attendance, and meeting participation.

15. **ADVANCE PLANNING** **INFORMATION ITEM**

15.1 **Future Meeting Dates**

The next regular meeting of the Board of Trustees will be held on Thursday, February 16, 2017, at 6:00 p.m.

Tuesday, March 7
Thursday, April 13
Tuesday, May 9
Thursday, June 8
Thursday, June 15
Thursday, July 13

Thursday, August 10
Thursday, September 7
Thursday, October 5
Thursday, November 2
Thursday, December 7

15.2 **Suggested Agenda Items**

16. **ADJOURNMENT** **ACTION ITEM**

In compliance with the Americans with Disabilities Act, individuals with a disability who require modification or accommodation in order to participate in this meeting should contact the executive assistant to the superintendent at (714) 999-3503 by noon on Friday, January 13, 2016.

RESOLUTION OF THE BOARD OF TRUSTEES OF THE ANAHEIM UNION HIGH SCHOOL DISTRICT

FOR AUTHORIZATION TO APPLY FOR AND SECURE GRANT FUNDING FROM THE SOUTH COAST AIR QUALITY MANAGEMENT DISTRICT PA #2017-01 ELECTRIC SCHOOL BUS FUNDING

RESOLUTION NO. 2016/17-B-17

January 17, 2017

On the motion of Trustee _____, and duly seconded, the following resolution was adopted:

WHEREAS, the Board of Trustees of the Anaheim Union High School District of Orange County, State of California, has determined the District's transportation needs; and

WHEREAS, the District is in need of 20 additional school buses under PA #2017-01 released by the South Coast Air Quality Management District (SCAQMD) at the December 2, 2016, SCAQMD Board Meeting, and said program to be administered by the SCAQMD when awards are announced at the SCAQMD Board meeting on May 5, 2017; and

WHEREAS, this grant is for the purchase of fully electric school buses with no school district matching funds. The grant application process for these SCAQMD electric school buses requires that the school board consent in advance through this resolution to committing to pay for any additional options above the grant amount, such as required special needs equipment, and air conditioning that might be included on the bus granted and ordered from the bus vendor. The Board of Trustees by this resolution is also showing that they are fully committed to obtaining these grants and following through with all of the requirements of this grant program; and

WHEREAS, the addition of any options are to be paid by Anaheim Union High School District. Options such as side storage compartments, driver air ride seat, and air brakes will be discussed with staff and vendor prior to bus purchase if grant is awarded.

NOW, THEREFORE BE IT RESOLVED, that the Board of Trustees of the Anaheim Union High School District does hereby authorize district representative Matthew Thomas to apply for and secure all possible funding for the purchase of up to 20 electric school buses with a commitment by the Board of Trustees through this resolution to pay for all optional equipment added to the 'base bus' costs, on any buses granted through the SCAQMD Electric School Bus Funding Program, PA #2017-01.

The foregoing resolution was passed and adopted at a regular meeting of the Board of Trustees on January 17, 2017, by the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

STATE OF CALIFORNIA)
)
) SS
)
COUNTY OF ORANGE.)

I, Michael B. Matsuda, superintendent of the Anaheim Union High School District of Orange County, California, and secretary to the Board of Trustees therefore, hereby certify that the above and foregoing resolution was duly and regularly adopted by the said Board of Trustees at the regular meeting thereof held on the 17th day of January 2017, and passed by a roll call vote of all members of said Board.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 17th day of January 2017.

Michael B. Matsuda
Superintendent and
Secretary to the Board of Trustees

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
ANAHEIM UNION HIGH SCHOOL DISTRICT**

**SUPPORT OF APPLICATIONS FOR REQUEST FOR E-RATE FUNDING TO SIGN
APPLICATIONS AND ASSOCIATED DOCUMENTS**

RESOLUTION NO. 2016/17-E-08

January 17, 2017

On the motion of Trustee _____ and duly seconded, the following resolution was adopted:

WHEREAS, the Anaheim Union High School District utilizes the Federal Trade Commission's E-Rate program to fund data transmission services and network infrastructure expenses; and

WHEREAS, the Anaheim Union High School District intends to file applications for funding under the E-Rate Program as provided in Section 254 of the Telecommunications Act of 1996 and FCC Order 97-157; and

WHEREAS, a condition of processing the various applications under the E-Rate Program is a resolution in support of those applications from the Anaheim Union High School District Board of Trustees and signatures of the Anaheim Union High School District Board of Trustees and signatures of the Anaheim Union High School District administration; and

WHEREAS, the Anaheim Union High School District wishes to submit telecommunications/infrastructure applications for funding.

THEREFORE, BE IT RESOLVED that the Anaheim Union High School District Board of Trustees is in support of the necessary application under the E-Rate Program and that the individuals below are authorized to sign all documents and papers associated with the E-Rate process:

1. Michael B. Matsuda, Superintendent

Resolution No. 2016/17-E-08

2. Jennifer Root, Assistant Superintendent, Business Services
3. Erik Greenwood, Chief Technology Officer

The foregoing resolution was passed and adopted at a regular meeting of the Board of Trustees on January 17, 2017, by the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

STATE OF CALIFORNIA)
)
) SS
)
 COUNTY OF ORANGE)

I, Michael B. Matsuda, superintendent of the Anaheim Union High School District of Orange County, California, and secretary to the Board of Trustees thereof, hereby certify that the above and foregoing resolution was duly and regularly adopted by the said Board of Trustees at the regular meeting thereof, held on the 17th day of January 2017, and passed, by a roll call vote of all members present of said Board.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 17th day of January 2017.

Michael B. Matsuda
 Superintendent and Secretary to the
 Board of Trustees

**RESOLUTION OF THE BOARD OF TRUSTEES
OF THE ANAHEIM UNION HIGH SCHOOL DISTRICT**

Reduction in Force – Certificated Personnel

RESOLUTION NO. 2016/17-HR-04

January 17, 2017

On the motion of Trustee _____ and duly seconded, the following resolution was adopted:

WHEREAS, the Board of Trustees of the District has an affirmative responsibility to protect the fiscal solvency of the District while continuing to provide an education and important services to the students and community of the District; and

WHEREAS, the District employs certificated teachers based on the needs of the District in relation to student enrollment; and

WHEREAS, the Anaheim Union High School District is required to maintain a minimum balance of two percent in general and undistributed reserve funds; and

WHEREAS, an actual and existing inability to pay the salaries and benefits of certificated staff exists within the Anaheim Union High School District; and

WHEREAS, the Governing Board of the Anaheim Union High School District has determined that it shall be necessary to reduce or discontinue the following particular kinds of instructional staff effective January 17, 2017; and

<u>Services</u>	<u>Number of full-time Equivalent Positions</u>
Temporary Classroom Teachers	2

WHEREAS, it is the opinion of the Governing Board of the Anaheim Union High School District that it is necessary by reason of the above conditions to decrease a corresponding number of certificated employees in the District as of the effective date above in accordance with Education Code Section 44955; and

WHEREAS, the Governing Board of the District further has determined that, as between employees who first rendered paid service on the same date, the order of

Resolution No. 2016/17-HR-04

termination shall be based solely on the basis of need of the District and the students thereof; and

WHEREAS, the Governing Board has considered all positively assured attrition which has occurred to date, that is all deaths, resignations, retirements, and other permanent vacancies and additional attrition which may occur before the effective date, in reducing these services and, but for the attrition already assured and the attrition anticipated, has found it necessary to reduce additional particular kinds of service; and

WHEREAS, the Governing Board of the District further has determined that, it is necessary to provide notice to certificated temporary contract employees who may be affected by the reductions as stated in this resolution, that their services may not be needed as of the effective date, and re-employment shall be based solely on the basis of need of the District and the students thereof.

NOW, THEREFORE, BE IT RESOLVED that it shall be necessary to terminate the employment of two full-time equivalent temporary certificated positions of the Anaheim Union High School District as a result of the above reduction in services.

BE IT FURTHER RESOLVED that the superintendent, or duly designated representative, is directed to send appropriate notices to all employees whose positions shall be affected by virtue of this action. Nothing herein shall be deemed to confer any status or rights upon any employee in addition to those specifically granted to such persons by statute.

The foregoing resolution was passed and adopted at a regular meeting of the Board of Trustees, on January 17, 2017, by the following roll call vote:

AYES:

NOES:

ABSTAIN:

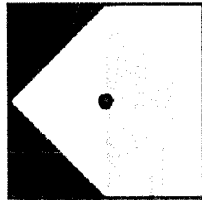
ABSENT:

STATE OF CALIFORNIA)
)
) SS
)
COUNTY OF ORANGE)

I, Michael B. Matsuda, superintendent of the Anaheim Union High School District, Orange County, California, and secretary to the Board of Trustees thereof, hereby certify that the above and foregoing resolution was duly and regularly adopted by the said board at the regular meeting thereof held on the 17th day of January 2017, and passed by a roll call vote of all members of said Board.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 17th day of January 2017.

Michael B. Matsuda
Superintendent and Secretary to the
Board of Trustees



**ANAHEIM UNION HIGH
SCHOOL DISTRICT**

ANNUAL FINANCIAL REPORT

JUNE 30, 2016

ANAHEIM UNION HIGH SCHOOL DISTRICT

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ANAHEIM UNION HIGH SCHOOL DISTRICT

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Governing Board
Anaheim Union High School District
Anaheim, 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 Anaheim Union High School District (the District) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2015-2016 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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 Anaheim Union High School District, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 13, budgetary comparison schedule on page 72, schedule of other postemployment benefits funding progress on page 73, schedule of the District's proportionate share of net pension liability on page 74, and schedule of District contributions on page 75, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Anaheim Union High School District's basic financial statements. The accompanying supplementary information such as the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the other supplementary information as listed on the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

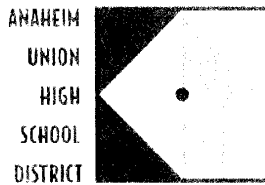
The accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2016, on our consideration of the Anaheim Union High 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 Anaheim Union High School District's internal control over financial reporting and compliance.

VAUGHN, TRINE, RAY & CO. LLP

Rancho Cucamonga, California
December 8, 2016



This section of Anaheim Union High School District's (the District) June 30, 2016, annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2016, with comparative information for the year ended June 30, 2015. Please read it in conjunction with the District's financial statements, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

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

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

Governmental Activities are prepared using the economic resources measurement focus and the accrual basis of accounting.

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

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

The *Proprietary Funds* are prepared using the economic resources measurement focus and the accrual basis of accounting.

The *Fiduciary Funds* are prepared using the economic resources measurement focus and the accrual basis of accounting.

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

The Primary unit of the government is the Anaheim Union High School District.

ANAHEIM UNION HIGH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2016

REPORTING THE DISTRICT AS A WHOLE

The Statement of Net Position and the Statement of Activities

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

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

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

In the *Statement of Net Position* and the *Statement of Activities*, we present the District activities as follows:

Governmental Activities - All of the District's services are reported in this category. This includes the education of grade seven through grade twelve students, and the on-going effort to improve and maintain buildings and sites. Property taxes, State income taxes, user fees, interest income, Federal, State and local grants, as well as general obligation bonds, finance these activities.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the governmental agencies.

ANAHEIM UNION HIGH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

Governmental Funds - Most of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

Proprietary Funds - When the District charges users for the services it provides, whether to outside customers or to other departments within the District, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the *Statement of Net Position* and the *Statement of Revenues, Expenses, and Changes in Fund Net Position*. We use internal service funds to report activities that provide supplies and services for the District's other programs and activities - such as the District's Self-Insurance Fund. The internal service funds are reported with governmental activities in the government-wide financial statements.

THE DISTRICT AS TRUSTEE

Reporting the District's Fiduciary Responsibilities

The District is the trustee, or *fiduciary*, for funds held on behalf of others, like our funds for associated student body activities. The District's fiduciary activities are reported in the *Statements of Fiduciary Net Position*. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

THE DISTRICT AS A WHOLE

Net Position

The District's net position was \$(60,466,389) for the fiscal year-ended June 30, 2016. Of this amount, \$(281,667,950) was unrestricted deficit. Restricted net position is reported separately to show legal constraints from debt covenants, grantors, constitutional provisions, and enabling legislation that limit the governing board's ability to use the net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.

Table 1

	Governmental Activities	
	2016	2015
Assets		
Current and other assets	\$ 175,410,796	\$ 159,344,356
Capital assets	277,279,510	275,095,228
Total Assets	452,690,306	434,439,584
Deferred Outflows of Resources	62,875,207	20,742,686
Liabilities		
Current liabilities	33,582,836	28,878,455
Long-term obligations	203,163,195	217,514,748
Aggregate net pension liability	282,946,822	234,168,164
Total Liabilities	519,692,853	480,561,367
Deferred Inflows of Resources	56,339,049	63,201,440
Net Position		
Net investment in capital assets	152,133,818	145,758,363
Restricted	69,067,743	63,404,324
Unrestricted (Deficit)	(281,667,950)	(297,743,224)
Total Net Position	\$ (60,466,389)	\$ (88,580,537)

The increase in total assets is mainly due to an inter-fund loan from the Health and Welfare Fund to cover a low point in cash and increased revenues. The increase in capital assets can be attributed to modernization/construction expenditures. Total liabilities increased primarily due to an increase in the net pension liability. The deficit net position is the result of the implementation of GASB Statement No. 68, requiring districts to report their share of CalSTRS and CalPERS net pension liability.

ANAHEIM UNION HIGH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2016

Changes in Net Position

The changes in net position for this year's operations for the District as a whole are reported in the *Statement of Activities* on page 15. Table 2 takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the year.

Table 2

	Governmental Activities	
	2016	2015
Revenues		
Program revenues:		
Charges for services	\$ 3,199,122	\$ 3,282,306
Operating grants and contributions	70,532,094	74,292,173
Capital grants and contributions	3,475	1,238
General revenues:		
Federal and State aid not restricted	232,344,101	206,763,001
Property taxes	100,554,828	75,140,744
Other general revenues	11,572,358	9,312,803
Total Revenues	418,205,978	368,792,265
Expenses		
Instruction-related	255,428,277	254,952,013
Pupil services	54,688,055	50,735,584
Administration	18,156,621	16,603,683
Plant services	37,718,947	32,263,679
Other	24,099,930	27,145,731
Total Expenses	390,091,830	381,700,690
Change in Net Position	\$ 28,114,148	\$ (12,908,425)

Governmental Activities

As reported in the *Statement of Activities* on page 15, the cost of all of our governmental activities this year was \$390,091,830. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$100,554,828 because the cost was paid by those who benefited from the programs (\$3,199,122) or by other governments and organizations who subsidized certain programs with grants and contributions (\$70,535,569). We paid for the remaining "public benefit" portion of our governmental activities with \$243,916,459 in Federal and State funds and with other revenues, like interest and general entitlements. Operating grants and contributions consist of categorical programs. Capital grants and contributions consist of State modernization and construction funds.

ANAHEIM UNION HIGH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2016

In Table 3, we have presented the cost and net cost of each of the District's largest functions - regular program instruction, instruction-related activities, pupil services, administration, plant services, and other. As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3

	Total Cost of Services		Net Cost of Services	
	2016	2015	2016	2015
Instruction	\$ 226,434,306	\$ 227,669,603	\$ 185,806,958	\$ 182,477,074
Instruction-related activities	28,993,971	27,282,410	26,015,889	24,108,587
Pupil services	54,688,055	50,735,584	29,369,814	24,466,451
Administration	18,156,621	16,603,683	17,168,322	15,470,227
Plant services	37,718,947	32,263,679	37,146,934	32,011,132
Other	24,099,930	27,145,731	20,849,222	27,444,808
Total	\$ 390,091,830	\$ 381,700,690	\$ 316,357,139	\$ 305,978,279

The main reason for the year-to-year changes in total cost of services is due to increases in salary and benefit expenditures, increases in other operating expenditures, and the purchase of 21st Century classroom furniture.

THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$130,911,487, which is an increase of \$11,128,393 from last year (Table 4).

Table 4

	Balances and Activity			
	July 1, 2015	Revenues	Expenditures	June 30, 2016
General Fund	\$ 26,678,782	\$ 367,948,215	\$ 350,063,646	\$ 44,563,351
Building	43,079,830	252,220	6,337,437	36,994,613
Capital Facilities Fund	29,107,240	7,044,830	14,587,034	21,565,036
Bond Interest and Redemption Fund	10,797,407	19,327,499	11,165,334	18,959,572
Cafeteria Fund	8,779,540	24,672,153	24,999,490	8,452,203
County School Facilities Fund	363,998	3,476	14,813	352,661
Special Reserve Fund for Capital Outlay Projects	976,297	2,085	954,331	24,051
Total	\$ 119,783,094	\$ 419,250,478	\$ 408,122,085	\$ 130,911,487

ANAHEIM UNION HIGH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2016

The primary reasons for these increases/decreases are:

1. The General Fund is the principal operating fund. The actual fund balance during the 2015-2016 fiscal year increased approximately \$17.8 million primarily due to an increase in LCFF revenues and One Time Mandated Cost revenue.
2. The Building Fund decrease of \$6 million is attributed to modernization/construction projects.
3. Our Capital Facilities Fund revenue was \$7.0 million and expenditures were \$14.5 million for a decrease in fund balance of \$7.5 million. Expenditures include debt service payments in the amount of \$10.3 million and the acquisition of the Lincoln Property for \$3.0 million.

General Fund Budgetary Highlights

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted in September 2016. (A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report on page 71.)

1. General Fund final budgeted ending fund balance increased by approximately \$19 million over the original projection. A total of \$8.9 million in restricted funds were budgeted in expenditure accounts in the original budget and then moved to the Restricted Reserve in the Final budget. This is a normal practice of the District as not all restricted monies are spent in the year the monies are received.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2016, the District had \$277,279,510 in a broad range of capital assets (net of depreciation), including land, buildings, and furniture and equipment. This amount represents a net increase (including additions, deductions, and depreciation) of \$2,184,282, or 0.8 percent, from last year.

Table 5

	Governmental Activities	
	2016	2015
Land and construction in process	\$ 16,420,944	\$ 8,737,722
Buildings and improvements	252,524,455	259,339,496
Furniture and equipment	8,334,111	7,018,010
Total	\$ 277,279,510	\$ 275,095,228

ANAHEIM UNION HIGH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2016

This year's increase of \$2.1 million is due primarily to the acquisition of the Lincoln Property.

The District's major construction program has begun and will be on-going. Smaller, routine facilities projects are on-going. We present more detailed information about our capital assets in Note 5 to the financial statements.

Long-Term Obligations

At the end of this year, the District had \$203,163,195 in long-term obligations outstanding versus \$217,514,748 last year, a decrease of 6.6 percent. The long-term obligations consisted of the following:

Table 6

	Governmental Activities	
	2016	2015
General obligation bonds (financed with property taxes)	\$ 151,036,305	\$ 156,852,435
Premium on issuance	13,647,446	15,118,078
Certificates of participation (net of discount)	5,000,000	14,863,211
Other postemployment benefits	24,840,560	21,378,344
Other	8,638,884	9,302,680
Total	\$ 203,163,195	\$ 217,514,748

The District's general obligation bond rating is "Aa2" (insured). The State limits the amount of general obligation debt that districts can issue to no more than 2.5 percent of the assessed value of all taxable property within the District's boundaries. The District's outstanding general obligation debt of \$151,036,305 is significantly below statutorily-imposed limit.

Other obligations include compensated absences payable and the supplemental early retirement plans. We present more detailed information regarding our long-term obligations in Note 9 of the financial statements.

Net Pension Liability (NPL)

At year end, the District had a net pension liability of \$282,946,822 as a result of the adoption of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.

SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2015-2016 ARE NOTED BELOW:

The District initiated a \$3.2 million project to provide 217 classrooms with 21st Century classroom furniture.

The Katella High School DROPS site improvement is in Phase 1 with a budget of \$12.8 million. Other projects are in the planning phase.

ANAHEIM UNION HIGH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2016

The District received the California Career Technical Education Incentive Grant (CTEIG) in the amount of \$5.4 million. The purpose of this program is to encourage the development of new career technical education (CTE) programs and enhance and maintain current CTE programs during implementation of the local control funding formula (LCFF).

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the District's Adopted Budget for the 2016-2017 year, the governing board and management used the following criteria:

The key assumptions in our revenue forecast are:

1. Cost-of-Living Adjustment (COLA) of 0.00 percent.
2. Average Daily Attendance (ADA) was budgeted at a 312 decrease from prior year.
3. The GAP funding rate was 54.84 percent.
4. The unduplicated enrollment count percentage used was 71.91 percent.
5. Federal income was not increased or decreased other than for an estimated carryover.
6. State lottery was budgeted at \$181 per ADA.
7. Grants include estimated carryover from 2015-2016, and are adjusted to actual after June 30, 2016.
8. Interest rate for Cash in County budgeted at 0.77 percent.
9. Certificated negotiations for the 2016-2017 fiscal year were not complete. The budget was reduced by \$500,000 for attrition.
10. Classified negotiations for the 2016-2017 fiscal year were not complete. The budget was reduced by \$500,000 for attrition.
11. Health and welfare costs were budgeted for overall increase due to estimated increase in premiums. Workers' Compensation was budgeted to decrease 2.3 percent due to premium reduction.
12. Routine restricted maintenance expenditures include three percent of total budgeted expenditures.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Assistant Superintendent, Business Services, at (714) 999-3555, Anaheim Union High School District, 501 Crescent Way, Anaheim, California, 92803, or e-mail at root_j@auhsd.us.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**STATEMENT OF NET POSITION
JUNE 30, 2016**

	<u>Governmental Activities</u>
ASSETS	
Deposits and investments	\$ 156,598,256
Receivables	16,495,632
Prepaid expenses	1,604,798
Stores inventories	712,110
Capital assets	
Land and construction in process	16,420,944
Other capital assets	407,776,465
Less: Accumulated depreciation	<u>(146,917,899)</u>
Total Capital Assets	<u>277,279,510</u>
Total Assets	<u>452,690,306</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	1,622,524
Deferred outflows of resources related to pensions	<u>61,252,683</u>
Total Deferred Outflows of Resources	<u>62,875,207</u>
LIABILITIES	
Accounts payable	24,407,953
Accrued interest payable	2,627,393
Unearned revenue	2,528,957
Claims liability	4,018,533
Long-term obligations:	
Current portion of long-term obligations other than pensions	18,010,038
Noncurrent portion of long-term obligations other than pensions	<u>185,153,157</u>
Total Long-Term Obligations	<u>203,163,195</u>
Aggregate net pension liability	<u>282,946,822</u>
Total Liabilities	<u>519,692,853</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions	<u>56,339,049</u>
NET POSITION	
Net investment in capital assets	152,133,818
Restricted for:	
Debt service	20,158,542
Capital projects	18,091,334
Educational programs	8,994,477
Other activities	21,823,390
Unrestricted (Deficit)	<u>(281,667,950)</u>
Total Net Position	<u>\$ (60,466,389)</u>

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

ANAHEIM UNION HIGH SCHOOL DISTRICT

**STATEMENT OF ACTIVITIES
FOR THE YEAR-ENDED JUNE 30, 2016**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>
Governmental Activities:			
Instruction	\$ 226,434,306	\$ 772,745	\$ 39,851,128
Instruction-related activities:			
Supervision of instruction	6,484,182	2,870	2,290,381
Instructional library, media, and technology	1,674,162	-	4,047
School site administration	20,835,627	10,224	670,560
Pupil services:			
Home-to-school transportation	7,406,946	5,258	93,973
Food services	25,311,279	2,308,646	19,768,647
All other pupil services	21,969,830	11,192	3,130,525
General administration:			
Data processing	4,742,498	-	-
All other general administration	13,414,123	9	988,290
Plant services	37,718,947	53,639	518,374
Ancillary services	5,246,837	-	899,384
Community services	839,241	-	89,101
Interest on long-term obligations	4,455,764	-	-
Other outgo	13,558,088	34,539	2,227,684
Total Governmental Activities	<u>\$ 390,091,830</u>	<u>\$ 3,199,122</u>	<u>\$ 70,532,094</u>

General Revenues and Subventions:

- Property taxes, levied for general purposes
- Property taxes, levied for debt service
- Taxes levied for other specific purposes
- Federal and State aid not restricted to specific purposes
- Interest and investment earnings
- Miscellaneous

Subtotal, General Revenues

Change in Net Position

Net Position - Beginning

Net Position - Ending

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

<u>Program Revenues</u>	<u>Net (Expenses) Revenues and Changes in Net Position</u>
<u>Capital Grants and Contributions</u>	<u>Total</u>
\$ 3,475	\$ (185,806,958)
-	(4,190,931)
-	(1,670,115)
-	(20,154,843)
-	(7,307,715)
-	(3,233,986)
-	(18,828,113)
-	(4,742,498)
-	(12,425,824)
-	(37,146,934)
-	(4,347,453)
-	(750,140)
-	(4,455,764)
-	(11,295,865)
<u>\$ 3,475</u>	<u>(316,357,139)</u>
	78,675,692
	19,268,053
	2,611,083
	232,344,101
	791,426
	10,780,932
	<u>344,471,287</u>
	28,114,148
	<u>(88,580,537)</u>
	<u>\$ (60,466,389)</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

**GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2016**

	General Fund	Building Fund	Capital Facilities Fund
ASSETS			
Deposits and investments	\$ 65,498,695	\$ 39,308,148	\$ 13,020,229
Receivables	13,377,806	25,629	5,558
Due from other funds	2,391,015	369	9,000,000
Prepaid expenditures	1,604,798	-	-
Stores inventories	539,431	-	-
Total Assets	\$ 83,411,745	\$ 39,334,146	\$ 22,025,787
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 19,554,575	\$ 2,339,533	\$ 460,751
Due to other funds	16,800,369	-	-
Unearned revenue	2,493,450	-	-
Total Liabilities	38,848,394	2,339,533	460,751
Fund Balances:			
Nonspendable	2,299,229	-	-
Restricted	8,994,477	36,994,613	21,565,036
Assigned	19,602,079	-	-
Unassigned	13,667,566	-	-
Total Fund Balances	44,563,351	36,994,613	21,565,036
Total Liabilities and Fund Balances	\$ 83,411,745	\$ 39,334,146	\$ 22,025,787

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

Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
\$ 18,959,572	\$ 8,507,343	\$ 145,293,987
-	3,038,424	16,447,417
-	-	11,391,384
-	-	1,604,798
-	172,679	712,110
<u>\$ 18,959,572</u>	<u>\$ 11,718,446</u>	<u>\$ 175,449,696</u>
\$ -	\$ 463,009	\$ 22,817,868
-	2,391,015	19,191,384
-	35,507	2,528,957
-	2,889,531	44,538,209
-	172,679	2,471,908
18,959,572	8,632,185	95,145,883
-	24,051	19,626,130
-	-	13,667,566
<u>18,959,572</u>	<u>8,828,915</u>	<u>130,911,487</u>
<u>\$ 18,959,572</u>	<u>\$ 11,718,446</u>	<u>\$ 175,449,696</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2016

Total Fund Balance - Governmental Funds		\$ 130,911,487
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is the following	\$424,197,409	
Accumulated depreciation is the following	<u>(146,917,899)</u>	
Net Capital Assets		277,279,510
Deferred gains or losses on refunding of debt (the difference between the reacquisition price and the net carrying amount of refunded debt) are capitalized and amortized over the remaining life of the new or old debt (whichever is greater) and are included with governmental activities expense.		
		1,622,524
Expenditures relating to contributions made to pension plans were recognized on the modified accrual basis, but are not recognized on the accrual basis.		
		23,788,406
In governmental funds, unmatured interest on long-term obligations is recognized in the period when it is due. On the government-wide financial statements, unmatured interest on long-term obligations is recognized when it is incurred.		
		(2,627,393)
An Internal Service Fund is used by the District's management to charge the costs of the workers' compensation insurance program to the individual funds. The assets and liabilities of the Internal Service Fund are included with governmental activities. Internal Service Fund net assets are the following:		
		13,543,866
The net change in proportionate share of net pension liability as of the measurement date is not recognized as an expenditure under the modified accrual basis, but is recognized on the accrual basis over the expected average remaining service life of members receiving pension benefits.		
		4,520,778
The difference between projected and actual earnings on pension plan investments are not recognized on the modified accrual basis, but are recognized on the accrual basis as an adjustment to pension expense.		
		(19,582,270)

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

ANAHEIM UNION HIGH SCHOOL DISTRICT

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION, (Continued)
JUNE 30, 2016**

The differences between expected and actual experience in the measurement of the total pension liability are not recognized on the modified accrual basis, but are recognized on the accrual basis over the expected average remaining service life of members receiving pension benefits.	\$ 712,838
The changes of assumptions is not recognized as an expenditure under the modified accrual basis, but is recognized on the accrual basis over the expected average remaining service life of members receiving pension benefits.	(4,526,118)
Net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.	(282,946,822)
Long-term obligations, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.	
Long-term obligations at year-end consist of:	
General obligation bonds	\$ 144,803,955
Premium on issuance, net of amortization	13,647,446
Certificates of participation	5,000,000
Capital lease	311,428
Property and liability	292,000
Accumulated vacation	1,863,160
Supplemental early retirement plan	6,172,296
Other postemployment benefits	24,840,560
In addition, the District has issued "capital appreciation" general obligation bonds. The accretion of interest on the general obligation bonds to date is:	6,232,350
Total Long-Term Obligations	(203,163,195)
Total Net Position - Governmental Activities	\$ (60,466,389)

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

ANAHEIM UNION HIGH SCHOOL DISTRICT

**GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE YEAR-ENDED JUNE 30, 2016**

	General Fund	Building Fund	Capital Facilities Fund
REVENUES			
Local Control Funding Formula	\$ 287,388,003	\$ -	\$ -
Federal sources	17,903,802	-	-
Other State sources	55,198,786	-	-
Other local sources	7,064,252	252,220	5,219,858
Total Revenues	367,554,843	252,220	5,219,858
EXPENDITURES			
Current			
Instruction	220,153,838	-	-
Instruction-related activities:			
Supervision of instruction	6,399,734	-	-
Instructional library, media, and technology	1,640,311	-	-
School site administration	19,847,808	-	-
Pupil services:			
Home-to-school transportation	7,004,122	-	-
Food services	29,017	-	-
All other pupil services	21,757,091	-	-
General administration:			
Data processing	4,578,627	-	-
All other general administration	12,661,693	-	28,448
Plant services	34,552,767	-	-
Facility acquisition and construction	1,013,437	6,337,437	4,253,556
Ancillary services	5,091,715	-	-
Community services	822,011	-	-
Other outgo	13,558,088	-	-
Debt service			
Principal	81,944	-	9,885,000
Interest and other	802	-	420,030
Total Expenditures	349,193,005	6,337,437	14,587,034
Excess (Deficiency) of Revenues Over Expenditures	18,361,838	(6,085,217)	(9,367,176)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	1,824,972
Other sources - proceeds from a capital lease	393,372	-	-
Transfers out	(870,641)	-	-
Net Financing Sources (Uses)	(477,269)	-	1,824,972
NET CHANGE IN FUND BALANCES	17,884,569	(6,085,217)	(7,542,204)
Fund Balances - Beginning	26,678,782	43,079,830	29,107,240
Fund Balances - Ending	\$ 44,563,351	\$ 36,994,613	\$ 21,565,036

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

Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 287,388,003
-	20,445,401	38,349,203
136,106	1,482,137	56,817,029
19,191,393	2,750,176	34,477,899
<u>19,327,499</u>	<u>24,677,714</u>	<u>417,032,134</u>
-	-	220,153,838
-	-	6,399,734
-	-	1,640,311
-	-	19,847,808
-	-	7,004,122
-	24,241,272	24,270,289
-	-	21,757,091
-	-	4,578,627
-	-	12,690,141
-	468,265	35,021,032
-	304,766	11,909,196
-	-	5,091,715
-	-	822,011
-	-	13,558,088
6,505,000	-	16,471,944
4,660,334	-	5,081,166
<u>11,165,334</u>	<u>25,014,303</u>	<u>406,297,113</u>
<u>8,162,165</u>	<u>(336,589)</u>	<u>10,735,021</u>
-	-	1,824,972
-	-	393,372
-	(954,331)	(1,824,972)
-	(954,331)	393,372
<u>8,162,165</u>	<u>(1,290,920)</u>	<u>11,128,393</u>
<u>10,797,407</u>	<u>10,119,835</u>	<u>119,783,094</u>
<u>\$ 18,959,572</u>	<u>\$ 8,828,915</u>	<u>\$ 130,911,487</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

**RECONCILIATION OF THE GOVERNMENTAL FUNDS
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR-**

Total Net Change in Fund Balances - Governmental Funds **\$ 11,128,393**

**Amounts Reported for Governmental Activities in the
Statement of Activities are Different Because:**

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures, however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.

This is the amount by which capital outlays exceeds depreciation in the period.

Capital outlays	\$ 10,594,477	
Depreciation expense	<u>(8,262,598)</u>	2,331,879

Loss on disposal of capital assets is reported in the government-wide Statement of Net Position, but is not recorded in the governmental funds. (147,597)

Some of the capital assets acquired this year were financed with capital leases. The amount financed by the leases is reported in the governmental funds as a source of financing. On the other hand, the capital leases are not revenues in the Statement of Activities, but rather constitute long-term obligations in the Statement of Net Position. (393,372)

In the Statement of Activities, certain operating expenses - compensated absences (vacations), special termination benefits (supplemental early retirement plan) and other postemployment benefits are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). Vacation used was less than the amounts earned by \$382,162. Special termination benefits added was less than the amount paid by \$1,376,414. Other postemployment benefits paid was less than the amount earned by \$3,462,216. (2,467,964)

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year. 399,936

The claims activity for property liability are reported in governmental funds (General Fund) as expenditures. In the Statement of Net Position, the property liabilities incurred but not claimed are reported as long-term obligations. (19,028)

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

ANAHEIM UNION HIGH SCHOOL DISTRICT

**RECONCILIATION OF THE GOVERNMENTAL FUNDS
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES, (Continued)
FOR THE YEAR-ENDED JUNE 30, 2016**

Repayment of bond principal is an expenditure in the governmental funds, but it reduces long-term obligations in the Statement of Net Position and does not affect the Statement of Activities:

General obligation bonds	\$ 6,505,000	
Certificates of participation	9,885,000	
Capital lease obligations	<u>81,944</u>	\$ 16,471,944

Under the modified basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. This adjustment combines the net changes of the following balances:

Amortization of debt premium	1,470,632	
Amortization of debt discount	(21,789)	
Amortization of deferred amount on refunding	<u>(183,682)</u>	1,265,161

Interest on long-term obligations in the Statement of Activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The additional interest reported in the Statement of Activities is the result of two factors. First, accrued interest on the general obligation bonds and certificates of participation decreased by \$68,139, and second, \$688,870 of additional accumulated interest was accreted on the District's "capital appreciation" general obligation bonds and certificates of participation.

(620,731)

An Internal Service Fund is used by the District's management to charge the costs of the Health and Welfare insurance program to the individual funds. The net loss of the Internal Service Fund is reported with governmental activities.

165,527

Change in Net Position of Governmental Activities

\$ 28,114,148

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

ANAHEIM UNION HIGH SCHOOL DISTRICT

**PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2016**

	Governmental Activities - Internal Service Fund
ASSETS	
Current Assets	
Deposits and investments	\$ 11,304,269
Receivables	48,215
Due from other funds	7,800,000
Total Current Assets	<u>19,152,484</u>
LIABILITIES	
Current Liabilities	
Accounts payable	1,590,085
Current portion of claims liability	3,699,364
Total Current Liabilities	<u>5,289,449</u>
Noncurrent Liabilities	
Claims liability	319,169
Total Liabilities	<u>5,608,618</u>
NET POSITION	
Restricted	13,543,866
Total Net Position	<u>\$ 13,543,866</u>

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

ANAHEIM UNION HIGH SCHOOL DISTRICT

**PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION
JUNE 30, 2016**

	Governmental Activities - Internal Service Fund
OPERATING REVENUES	
Charges to other funds and miscellaneous revenues	<u>\$ 48,093,404</u>
OPERATING EXPENSES	
Professional and contract services	<u>48,023,042</u>
Operating Profit	<u>70,362</u>
NONOPERATING REVENUES	
Interest income	<u>95,165</u>
Change in Net Position	165,527
Total Net Position - Beginning	<u>13,378,339</u>
Total Net Position - Ending	<u><u>\$ 13,543,866</u></u>

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

ANAHEIM UNION HIGH SCHOOL DISTRICT

**PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR-ENDED JUNE 30, 2016**

	Governmental Activities - Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash receipts from interfund services provided	\$ 43,919,517
Cash payments for interfund services used, including payments in lieu of taxes that are payments for, and equivalent to, services provided	<u>(47,559,245)</u>
Net Cash Used in Operating Activities	<u>(3,639,728)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	<u>95,165</u>
Net Decrease in Cash and Cash Equivalents	(3,544,563)
Cash and Cash Equivalents - Beginning	<u>14,848,832</u>
Cash and Cash Equivalents - Ending	<u><u>\$ 11,304,269</u></u>
RECONCILIATION OF OPERATING PROFIT TO NET CASH USED IN OPERATING ACTIVITIES:	
Operating profit	\$ 70,362
Changes in assets and liabilities:	
Receivables	(35,049)
Due from other funds	(4,138,838)
Accounts payable	452,971
Claims liability	10,826
NET CASH USED IN OPERATING ACTIVITIES	<u><u>\$ (3,639,728)</u></u>

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

ANAHEIM UNION HIGH SCHOOL DISTRICT

**FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2016**

	<u>Agency Funds</u>
ASSETS	
Deposits and investments	\$ 2,232,913
Receivables	78,886
Stores inventories	<u>6,324</u>
Total Assets	<u><u>\$ 2,318,123</u></u>
 LIABILITIES	
Accounts payable	\$ 12,872
Due to student groups	<u>2,305,251</u>
Total Liabilities	<u><u>\$ 2,318,123</u></u>

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

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The Anaheim Union High School District (the District) was organized in 1898 under the laws of the State of California. The District operates under a locally-elected five member Board form of government and provides educational services to grades 7-12 as mandated by the State and Federal agencies. The District operates eight high schools, one continuation high school, eight junior high schools, one 7-12 academy, one special education facility, and an independent study program.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student related activities.

Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. For financial reporting purposes, the component units have a financial and operational relationship which meets the reporting entity definition criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, and thus are included in the financial statements of the District. The component units, although legally separate entities, are reported in the financial statements using the blended presentation method as if they were part of the District's operations because the governing board of the component units is essentially the same as the governing board of the District and because their purpose is to finance the construction of facilities to be used for the benefit of the District.

The Anaheim Union High School District Facilities Corporation (the Corporation), as represented by the 2004 Certificates of Participation, Series A, B, and C, and the 2003 Qualified Zone Academy Bond Certificates of Participation, have a financial and operational relationship which meets the reporting entity definition criteria of the GASB Statement No. 14, *The Financial Reporting Entity*, for inclusion of the Corporation as a component unit of the District. The component unit, although a legally separate entity, is reported in the financial statements using the blended presentation method as if they were part of the District's operations because the governing board of the component units is essentially the same as the governing board of the District and because their purpose is to finance the construction of facilities to be used for the direct benefit of the District. The financial statements present the Corporation's financial debt activity within the Capital Facilities Fund. All debt instruments issued by the Corporation are included as long-term obligations in the government-wide financial statements.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into three broad fund categories: governmental, proprietary, and fiduciary.

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Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds.

Major Governmental Funds

General Fund The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

Under the Flexibility provisions of current statute that allow certain formerly restricted revenues to be used for any educational purpose, Fund 14, Deferred Maintenance Fund does not currently meet the definition of special revenue funds as these funds are no longer primarily composed of restricted or committed revenue sources.

As the District has not taken formal action to commit the flexed revenues formerly restricted to these programs to the continued operation of the original programs, the revenues within this fund would be considered to be available for general education purposes, resulting in Fund 14, Deferred Maintenance Fund being combined with the General Fund for presentation in these audited financial statements.

As a result, the General Fund reflects an increase in fund balance of \$2,131,610, an increase of revenues and other financing sources of \$2,479, and a decrease in expenditures and other financing uses of \$629,131.

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

Capital Facilities Fund The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* Sections 17620-17626). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).

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

Non-Major Governmental Funds

Special Revenue Funds The 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 particular 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.

Cafeteria Fund The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).

ANAHEIM UNION HIGH SCHOOL DISTRICT

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Capital Project Funds The Capital Project funds are used to account for and report financial resources that are restricted, committed, or assigned to the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

County School Facilities Fund The County School Facilities Fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070 et seq.).

Special Reserve Fund for Capital Outlay Projects The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

Proprietary Fund Proprietary Fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. The District applies all GASB pronouncements, as well as the Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. Proprietary funds are classified as enterprise or internal service. The District has the following proprietary fund:

Internal Service Fund Internal Service Fund may be used to account for any activity for which services are provided to other funds of the District on a cost-reimbursement basis. The District operates workers' compensation and health and welfare self-insurance funds that are accounted for in an internal service fund.

Fiduciary Funds Fiduciary funds are used to account for assets held in trustee or agent capacity for others that cannot be used to support the District's own programs. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

Trust funds are used to account for the assets held by the District under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the District's own programs. The District operates no trust funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The District's agency fund accounts for student body activities (ASB) and monies received on behalf of Special Education Local Plan Area (SELPA) for special education revenue passed through to Greater Anaheim Special Education Local Plan Area (GASELPA).

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared.

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The government-wide financial statement of activities presents a comparison between direct expenses and program revenues for each governmental program, and excludes fiduciary activity. 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 the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the restrictions on their use.

Fund Financial Statements Fund financial statements report detailed information about the District. The focus of governmental financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements.

Governmental Funds All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds on a modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Proprietary Funds Proprietary Funds are accounted for using a flow of economic resources measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of this fund are included in the statement of net position. The statement of changes in fund net position presents increases (revenues) and decreases (expenses) in net total assets. The statement of cash flows provides information about how the District finances and meets the cash flow needs of its proprietary fund.

Fiduciary Funds Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the District.

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JUNE 30, 2016

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that 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. Generally, available is defined as collectible within 90 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

Certain grants received before the eligibility requirements are met are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the government-wide statements.

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the Statement of Cash Flows.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

Investments

Investments held at June 30, 2016, with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

Prepaid Expenditures (Expenses)

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures when incurred.

Stores Inventories

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental type funds and expenses in the fiduciary type funds when used.

Deferred Charges

Deferred charges relate to the refunding of long-term debt obligations. In the government-wide and proprietary funds financial statements, costs of refunding (the difference between the reacquisition price and the net carrying value of the refunded debt) are capitalized and amortized over the life of the related debt as a component of interest expense using a method that approximates the effective interest method. In the governmental fund financial statements, these costs are reported as expenditures.

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide financial statement of net position. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at estimated fair market value on the date donated.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 25 to 50 years; improvements/
infrastructure, 5 to 50 years; equipment, 5 to 15 years.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the governmental activities columns of the Statement of Net Position.

Compensated Absences

Compensated absences are accrued as a liability on the government-wide statement of net position as the benefits are earned. For governmental funds, unpaid compensation absences are recognized as a fund liability only upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are recorded in the accounts payable in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and proprietary fund financial statements. In the government-wide financial statements and in the proprietary fund type financial statements, premiums and discounts on issuance of long-term obligations are deferred and amortized over the life of the related debt as a component of interest expense using the straight-line method. In the governmental funds, premiums and discounts on issuance of long-term obligations are recognized as other financing sources and uses, respectively.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and long-term loans are recognized as liabilities in the governmental fund financial statements when due.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

Debt Issuance Costs, Premiums and Discounts

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, statement of net position. Debt premiums and discounts, as well as issuance costs related to prepaid insurance costs are amortized over the life of the bonds using the straight-line method.

In governmental fund financial statements, bond premiums and discounts, as well as debt issuance costs are recognized in the current period. The face amount of the debt is reported as other financing sources. Premiums received on debt issuance are also reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for deferred charges on refunding of debt and for pension related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension related items.

Pensions

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

Fund Balances - Governmental Funds

As of June 30, 2016, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

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Committed - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board. The Districts currently does not have any committed funds.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the governing board or assistant superintendent of business may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

Net Position

Net position represents the difference between assets and liabilities. Net position net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report net position restricted by enabling legislation of \$69,067,743.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the District, these revenues are charges to other funds for self-insurance. Operating expenses are necessary cost incurred to provide the good or service that is the primary activity of the fund.

Interfund Activity

Transfers between governmental activities in the government-wide financial statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. Interfund transfers are eliminated in the governmental activities column of the statement of activities.

Estimates

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

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

Budgetary Data

The budgetary process is prescribed by provisions of the California *Education Code* and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For budget purposes, on behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Orange bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

Change in Accounting Principles

In February 2015, the GASB issued Statement No. 72, *Fair Value Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.

The District has implemented the provisions of this Statement as of June 30, 2016.

In June 2015, the GASB issued Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68*. The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

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

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NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

The provisions in this Statement effective as of June 30, 2016, include the provisions for assets accumulated for purposes of providing pensions through defined benefit plans and the amended provisions of Statements No. 67 and No. 68. The District has implemented these provisions as of June 30, 2016. The provisions in this Statement related to defined benefit pensions that are not within the scope of Statement No. 68 are effective for periods beginning after June 15, 2016.

In June 2015, the GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

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

The District has implemented the provisions of this Statement as of June 30, 2016.

In December 2015, the GASB issued Statement No. 79, *Certain External Investment Pools and Pool Participants*. This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. Significant noncompliance prevents the external investment pool from measuring all of its investments at amortized cost for financial reporting purposes. Professional judgment is required to determine if instances of noncompliance with the criteria established by this Statement during the reporting period, individually or in the aggregate, were significant

If an external investment pool does not meet the criteria established by this Statement, that pool should apply the provisions in paragraph 16 of Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, as amended. If an external investment pool meets the criteria in this Statement and measures all of its investments at amortized cost, the pool's participants also should measure their investments in that external investment pool at amortized cost for financial reporting purposes. If an external investment pool does not meet the criteria in this Statement, the pool's participants should measure their investments in that pool at fair value, as provided in paragraph 11 of Statement No. 31, as amended.

This Statement establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Those disclosures for both the qualifying external investment pools and their participants include information about any limitations or restrictions on participant withdrawals.

The District has implemented the provisions of this Statement as of June 30, 2016.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

New Accounting Pronouncements

In June 2015, the GASB issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, as amended, Statement No. 43, and Statement No. 50, *Pension Disclosures*.

The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2016. Early implementation is encouraged.

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2017. Early implementation is encouraged.

In August 2015, the GASB issued Statement No. 77, *Tax Abatement Disclosures*. This Statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements:

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

ANAHEIM UNION HIGH SCHOOL DISTRICT

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The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2015. Early implementation is encouraged.

In December 2015, the GASB issued Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*. The objective of this Statement is to address a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions*. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions.

Prior to the issuance of this Statement, the requirements of Statement No. 68 applied to the financial statements of all state and local governmental employers whose employees are provided with pensions through pension plans that are administered through trusts that meet the criteria in paragraph 4 of that Statement.

This Statement amends the scope and applicability of Statement No. 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). This Statement establishes requirements for recognition and measurement of pension expense, expenditures, and liabilities; note disclosures; and required supplementary information for pensions that have the characteristics described above.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. Early implementation is encouraged.

In January 2016, the GASB issued Statement No. 80, *Blending Requirements for Certain Component Units - amendment of GASB Statement No. 14*. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, *The Financial Reporting Entity, as amended*. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations Are Component Units*.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2016. Early implementation is encouraged.

In March 2016, the GASB issued Statement No. 81, *Irrevocable Split-Interest Agreements*. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement requires that a government recognize revenue when the resources become applicable to the reporting period.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2016, and should be applied retroactively. Early implementation is encouraged.

In March 2016, the GASB issued Statement No. 82, *Pension Issues - An Amendment of GASB Statements No. 67, No. 68, and No. 73*. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements for the selection of assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. Early implementation is encouraged.

NOTE 2 - DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2016, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 156,598,256
Fiduciary funds	2,232,913
Total Deposits and Investments	<u>\$ 158,831,169</u>

Deposits and investments as of June 30, 2016, consisted of the following:

Cash on hand and in banks	\$ 14,649,791
Cash in revolving	155,000
Investments	144,026,378
Total Deposits and Investments	<u>\$ 158,831,169</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

Policies and Practices

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

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

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

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. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the county pool and having the Pool purchase 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 fluctuation is provided by the following schedule that shows the distribution of the District's investment by maturity:

Investment Type	Carrying Value	Maturity Date/ Average Maturity in Days
Abbey National Treasury Commercial Paper	\$ 3,823,531	12/23/2016
First American Treasury Obligations	2,832	35
Orange County Treasury Investment Pool	140,200,015	339
Total	\$ 144,026,378	

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. While the District's investment in the county pool is not required to be rated as of year-end, nor has it been rated. The First American Treasury Obligations reflected an Aaa-mf rating by Moody's. The Abbey National Treasury commercial paper reflected a P-1 rating by Moody's.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. There were no investments in any one issuer that represent five percent (5%) or more of the total investments.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does have a policy for custodial credit risk for deposits. Monies so deposited shall be in a fully-secured or collateralized account or instruments. However, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2016, the District's bank balance of \$14,489,619 was exposed to custodial credit risk because it was uninsured but collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the District.

NOTE 3 - FAIR VALUE MEASUREMENTS

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

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

ANAHEIM UNION HIGH SCHOOL DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

The District's fair value measurements are as follows at June 30, 2016:

Investment Type	Reported Amount	Fair Value Measurements Using		Uncategorized
		Level 1 Inputs	Level 2 Inputs	
Abbey National Treasury Commercial Paper	\$ 3,823,531	\$ -	\$ 3,823,531	\$ -
First American Treasury Obligations	2,832	2,832	-	-
Orange County Treasury Investment Pool	140,200,015	-	-	140,200,015
Total	<u>\$ 144,026,378</u>	<u>\$ 2,832</u>	<u>\$ 3,823,531</u>	<u>\$ 140,200,015</u>

NOTE 4 - RECEIVABLES

Receivables at June 30, 2016, consisted of intergovernmental grants, entitlements, interest, and other local sources. All receivables are considered collectible in full.

	General Fund	Building Fund	Capital Facilities Fund	Non-Major Governmental Funds	Internal Service Fund	Total Governmental Activities	Fiduciary Fund
Federal Government							
Categorical aid	\$ 4,308,326	\$ -	\$ -	\$ 2,743,547	\$ -	\$ 7,051,873	\$ -
State Government							
Categorical aid	223,336	-	-	218,119	-	441,455	-
Lottery	3,405,556	-	-	-	-	3,405,556	-
Special Education	828,624	-	-	-	-	828,624	-
Local Government							
Interest	92,967	25,629	5,558	229	5,937	130,320	-
Greater Anaheim							
SELPA	763,999	-	-	-	-	763,999	-
North Orange County							
ROP	2,109,663	-	-	-	-	2,109,663	-
Due from other LEAs	1,028,088	-	-	-	-	1,028,088	-
Other local sources	617,247	-	-	76,529	42,278	736,054	78,886
Total	<u>\$ 13,377,806</u>	<u>\$ 25,629</u>	<u>\$ 5,558</u>	<u>\$ 3,038,424</u>	<u>\$ 48,215</u>	<u>\$ 16,495,632</u>	<u>\$ 78,886</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year-ended June 30, 2016, was as follows:

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 5,869,831	\$ 3,193,391	\$ -	\$ 9,063,222
Construction in process	2,867,891	4,669,439	179,608	7,357,722
Total Capital Assets Not Being Depreciated	<u>8,737,722</u>	<u>7,862,830</u>	<u>179,608</u>	<u>16,420,944</u>
Capital Assets Being Depreciated				
Land improvements	23,366,089	408,836	-	23,774,925
Buildings and improvements	363,574,284	91,025	569,341	363,095,968
Furniture and equipment	11,523,528	1,856,617	19,781	13,360,364
Vehicles	7,115,078	554,777	124,647	7,545,208
Total Capital Assets Being Depreciated	<u>405,578,979</u>	<u>2,911,255</u>	<u>713,769</u>	<u>407,776,465</u>
Total Capital Assets	<u>414,316,701</u>	<u>10,774,085</u>	<u>893,377</u>	<u>424,197,409</u>
Less Accumulated Depreciation				
Land improvements	18,427,340	336,389	-	18,763,729
Buildings and improvements	109,173,537	6,844,927	435,755	115,582,709
Furniture and equipment	6,819,325	783,789	5,770	7,597,344
Vehicles	4,801,271	297,493	124,647	4,974,117
Total Accumulated Depreciation	<u>139,221,473</u>	<u>8,262,598</u>	<u>566,172</u>	<u>146,917,899</u>
Governmental Activities Capital Assets, Net	<u>\$ 275,095,228</u>	<u>\$ 2,511,487</u>	<u>\$ 327,205</u>	<u>\$ 277,279,510</u>

Depreciation expense was charged as a direct expense to governmental functions as follows:

Governmental Activities	
Instruction	\$ 5,205,436
School site administration	661,008
Home-to-school transportation	247,878
Food services	743,634
Data processing	82,626
All other general administration	413,130
Plant services	908,886
Total Depreciation Expenses Governmental Activities	<u>\$ 8,262,598</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 6 - INTERFUND TRANSACTIONS

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2016, between major and non-major governmental funds are as follows:

Due To	Due From		Total
	General Fund	Non-Major Governmental Funds	
General Fund	\$ -	\$ 2,391,015	\$ 2,391,015
Building Fund	369	-	369
Capital Facilities Fund	9,000,000	-	9,000,000
Internal Service Fund	7,800,000	-	7,800,000
Total	<u>\$ 16,800,369</u>	<u>\$ 2,391,015</u>	<u>\$ 19,191,384</u>

The balance of \$2,391,015 is due to the General Fund from the Cafeteria Non-Major Governmental Fund for repayment of payroll related costs and supplies.

The balance of \$369 is due to the Building Fund from the General Fund for service costs.

The balance of \$9,000,000 is due to the Capital Facilities Fund from the General Fund to cover cash flow.

The balance of 7,800,000 is due to the Internal Service Fund from the General Fund to cover cash flow.

Operating Transfers

Interfund transfers for the year-ended June 30, 2016, consisted of the following:

Transfer To	Transfer From		Total
	General Fund	Non-Major Governmental Funds	
Capital Facilities Fund	<u>\$ 870,641</u>	<u>\$ 954,331</u>	<u>\$ 1,824,972</u>

The General Fund transferred to the Capital Facilities Fund to pay debt service payments for the certificates of participation. \$ 870,641

The Special Reserve (Non-Major Governmental) Fund for Capital Projects transferred to the Capital Facilities Fund to pay debt service payments for the certificates of participation. 954,331

Total \$ 1,824,972

ANAHEIM UNION HIGH SCHOOL DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 7 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2016, consisted of the following:

	General Fund	Building Fund	Capital Facilities Fund	Non-Major Governmental Funds	Internal Service Fund	Total Governmental Activities	Fiduciary Fund
Accrued payroll and benefits	\$ 5,815,687	\$ -	\$ -	\$ -	\$ -	\$ 5,815,687	\$ -
LCFF apportionment	8,497,523	-	-	-	-	8,497,523	-
Books and supplies	841,633	969,225	-	361,908	-	2,172,766	-
Services	2,527,704	-	220,400	98,691	1,590,085	4,436,880	-
Construction	899,506	1,370,308	240,351	-	-	2,510,165	-
Greater Anaheim SEI PA	208,861	-	-	-	-	208,861	-
North Orange County ROP	454,357	-	-	-	-	454,357	-
Orange County Department of Education	241,645	-	-	-	-	241,645	-
Other	67,659	-	-	2,410	-	70,069	12,872
Total	<u>\$ 19,554,575</u>	<u>\$ 2,339,533</u>	<u>\$ 460,751</u>	<u>\$ 463,009</u>	<u>\$ 1,590,085</u>	<u>\$ 24,407,953</u>	<u>\$ 12,872</u>

NOTE 8 - UNEARNED REVENUES

Unearned revenues at June 30, 2016, consisted of the following:

	General Fund	Non-Major Governmental Funds	Total Governmental Activities
Federal financial assistance	\$ 118,997	\$ -	\$ 118,997
State categorical aid	2,367,956	-	2,367,956
Other local	6,497	35,507	42,004
Total	<u>\$ 2,493,450</u>	<u>\$ 35,507</u>	<u>\$ 2,528,957</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 9 - LONG-TERM OBLIGATIONS

Summary

The changes in the District's long-term obligations during the year consisted of the following:

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016	Due in One Year
General obligation bonds	\$ 156,852,435	\$ 688,870	\$ 6,505,000	\$ 151,036,305	\$ 14,140,000
Premium on issuance	15,118,078	-	1,470,632	13,647,446	-
Certificates of participation	14,885,000	-	9,885,000	5,000,000	-
Discount on issuance	(21,789)	-	(21,789)	-	-
Property and liability	272,972	654,133	635,105	292,000	-
Accumulated vacation - net	1,480,998	382,162	-	1,863,160	-
Capital leases	-	393,372	81,944	311,428	75,023
Supplemental early retirement plan	7,548,710	166,660	1,543,074	6,172,296	1,543,074
Other postemployment benefits	21,378,344	5,714,157	2,251,941	24,840,560	2,251,941
	<u>\$ 217,514,748</u>	<u>\$ 7,999,354</u>	<u>\$ 22,350,907</u>	<u>\$ 203,163,195</u>	<u>\$ 18,010,038</u>

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund with local revenues. Payments on the certificates of participation are made by the Capital Facilities Fund. Payments for the capital lease, property and liability and supplemental early retirement plan are made by the General Fund. The accumulated vacation will be paid by the fund for which the employee worked. Other postemployment benefits are paid by the Self-Insurance Fund.

General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds Outstanding June 30, 2016
				Original Outstanding July 1, 2015	Accreted	Redeemed	
6/6/02	8/1/26	3.00% - 5.70%	\$ 91,999,603	\$ 4,490,337	\$ 259,585	\$ -	\$ 4,749,922
12/5/03	8/1/28	2.00% - 5.54%	26,999,352	6,242,098	429,285	-	6,671,383
1/13/05	8/1/25	3.00% - 5.00%	70,590,000	3,670,000	-	3,670,000	-
5/10/06	8/1/22	4.00% - 5.25%	13,000,000	1,675,000	-	805,000	870,000
10/11/12	8/1/27	2.50% - 5.00%	21,225,000	19,865,000	-	1,000,000	18,865,000
5/7/15	8/1/40	3.25% - 5.00%	63,455,000	63,455,000	-	-	63,455,000
5/7/15	8/1/2025	5.00%	57,455,000	57,455,000	-	1,030,000	56,425,000
			<u>\$ 344,723,955</u>	<u>\$ 156,852,435</u>	<u>\$ 688,870</u>	<u>\$ 6,505,000</u>	<u>\$ 151,036,305</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

2002 General Obligation Bonds, Series A

On June 6, 2002, the District issued \$91,999,603 aggregate original principal amount of 2002 General Obligation Bonds, Series A. The bonds issued included \$89,790,000 of current interest bonds and \$2,209,603 of capital appreciation bonds. The capital appreciation bonds have a maturing principal balance of \$8,570,000. The bonds mature through August 1, 2026, with interest yields ranging from 3.00 to 5.70 percent. On January 13, 2005, \$67,565,000 of the bonds were advanced refunded with proceeds from the 2005 General Obligation Refunding Bonds. At June 30, 2016, the principal balance outstanding (including accreted interest to date) was \$4,749,922 and unamortized premium was \$907,757.

2003 General Obligation Bonds, Series B

On December 5, 2003, the District issued the \$26,999,352 aggregate original principal amount of 2003 General Obligation Bonds, Series B. The bonds issued included \$24,020,000 of current interest bonds and \$2,979,352 of capital appreciation bonds. The capital appreciation bonds have a maturing principal balance of \$15,040,000. The bonds mature through August 1, 2028, with interest yields ranging from 2.00 to 5.54 percent.

As a result of the issuance of the 2012 General Obligation Refunding Bonds, a partial funding of \$21,985,000 was affected for these bonds. As of June 30, 2016, the principal balance outstanding (including accreted interest to date) was \$6,671,383.

2005 General Obligation Refunding Bonds

On January 13, 2005, the District issued the 2005 General Obligation Refunding Bonds in the amount of \$70,590,000. The bonds were issued at an aggregate price of \$73,878,394, (representing the principal amount of \$70,590,000 plus an original issue premium of \$3,834,443, less underwriter's discount of \$388,245, and cost of issuance of \$157,804). The bonds mature through August 1, 2025, with interest yields ranging from 3.00 to 5.00 percent.

The bonds were issued to refund \$67,565,000 of the outstanding 2002 General Obligation Bonds, Series A. As a result of the issuance of the 2015 General Obligation Refunding Bonds, a partial funding of \$58,320,000 was affected for these bonds. As of June 30, 2016, the final debt service payment has been made and, accordingly, the 2005 General Obligation Refunding Bonds have been fully defeased.

2002 General Obligation Bonds, Series 2006 C

On May 10, 2006, the District issued \$13,000,000 of the 2002 General Obligation Bonds, Series 2006 C. The District has previously issued general obligation bonds under the same authorization in the amount of \$91,999,603 and \$26,999,352 for the 2002 Series A and 2003 Series B General Obligation Bonds. The current issuance represents the final portion of the \$132,000,000 general obligation bonds authorized on March 5, 2002. The bonds mature through August 1, 2022, with interest yields ranging from 4.00 to 5.25 percent. The proceeds from the sales of the bonds were used to finance school construction and improvements to the school facilities.

As a result of the issuance of the 2015 General Obligation Refunding Bonds, a partial funding of \$6,495,000 was affected for these bonds. As June 30, 2016, the principal balance outstanding was \$870,000.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

2012 General Obligation Refunding Bonds

On October 11, 2012, the District issued \$21,225,000 of the 2012 General Obligation Refunding Bonds. The current interest bonds mature through August 1, 2027, with interest yields ranging from 2.50 to 5.00 percent. The bonds were issued at an aggregate price of \$23,326,386 (representing the principal amount of \$21,225,000 plus an original issue premium of \$2,101,386 less cost of issuance of \$331,957).

Proceeds from the bonds were be used to advance refund the District's outstanding 2003 General Obligation Bonds, Series B current interest bonds, with prepayment occurring August 1, 2013.

As of June 30, 2016, the principal balance outstanding was \$18,865,000, and unamortized premium was \$1,541,018.

2014 General Obligation Bonds, Series 2015

On May 7, 2015, the District issued \$63,455,000 of the 2014 General Obligation Bonds, Series 2015. The bonds mature through August 1, 2040, with interest yields ranging from 3.25 to 5.00 percent. The proceeds from the sales of the bonds will be used to finance school improvements, including prepayment on a current basis of lease payments associated with certain of the District's outstanding certificates of participations, and to pay costs of issuance. At June 30, 2016, the principal balance outstanding was \$63,455,000 and unamortized premium was \$2,786,914.

2015 General Obligation Refunding Bonds

On May 7, 2015, the District issued the 2015 General Obligation Refunding Bonds in the amount of \$57,455,000. The bonds were issued at an aggregate price of \$66,977,743, (representing the principal amount of \$57,455,000 plus an original issue premium of \$9,522,743, less underwriter's discount of \$179,850, and cost of issuance of \$146,074). The bonds mature through August 1, 2025, and with an interest yield of 5.00 percent.

The bonds were issued to refund \$58,320,000 of the outstanding 2005 General Obligation Refunding Bonds and \$6,495,000 of the outstanding 2002 General Obligation Bonds, Series 2006C. As of June 30, 2016, the principal balance of \$56,425,000 remained outstanding and unamortized premium was \$8,411,757.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

Debt Service Requirements to Maturity

The General Obligation Bonds mature through 2041 as follows:

Fiscal Year June 30,	Principal Including Accreted Interest to Date	Accreted Interest	Current Interest to Maturity	Total
2017	\$ 14,140,000	\$ -	\$ 5,952,244	\$ 20,092,244
2018	13,135,000	-	5,270,369	18,405,369
2019	5,965,000	-	4,792,869	10,757,869
2020	6,435,000	-	4,482,869	10,917,869
2021	6,905,000	-	4,149,369	11,054,369
2022-2026	40,720,000	-	15,142,856	55,862,856
2027-2031	31,171,305	12,188,695	7,871,859	51,231,859
2032-2036	14,240,000	-	4,891,574	19,131,574
2037-2041	18,325,000	-	1,927,100	20,252,100
Total	<u>\$ 151,036,305</u>	<u>\$ 12,188,695</u>	<u>\$ 54,481,109</u>	<u>\$ 217,706,109</u>

Certificates of Participation

The outstanding certificate of participation debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Outstanding July 1, 2015	Redeemed	Outstanding June 30, 2016
8/27/04	9/1/24	4.00-5.13%	\$ 15,000,000	\$ 9,885,000	\$ 9,885,000	\$ -
12/23/03	12/23/18	-	5,000,000	5,000,000	-	5,000,000
				<u>\$ 14,885,000</u>	<u>\$ 9,885,000</u>	<u>\$ 5,000,000</u>

2004 Certificates of Participation, Series A, B, and C

On August 27, 2004, the District, pursuant to a lease agreement with the Anaheim Union High School District Facilities Corporation, issued certificates of participation in the amount of \$15,000,000. The certificates were issued to finance the acquisition and improvements of school facilities, fund a reserve fund for the certificates, and pay costs of issuance incurred in connection with the execution and delivery of the certificates. The interest rate of the certificates ranges from 4.00 to 5.13 percent, and the certificates mature through September 1, 2024. With proceeds from the issuance of the 2014 General Obligation Bonds, Series 2015, the District including effected a prepayment on a current basis of lease payments associated with the certificates of participation. As a result, as of June 30, 2016, the 2004 Certificates of Participation, Series A, B, and C have been fully defeased.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

2003 Qualified Zone Academy Bond Certificates of Participation

On December 23, 2003, the District issued \$5,000,000 of Qualified Zone Academy Bond Program (QZAB) certificates of participation. The QZAB certificates represent interest free financing for the District. Owners of the QZAB certificates receive a Federal tax credit in lieu of charging the District interest on the certificates. The certificates mature on December 23, 2018. The District received net proceeds of \$4,941,850 (after payment of \$58,150 in underwriter fees, insurance, and other issuance costs). At June 30, 2016, the principal balance outstanding was \$5,000,000.

Property and Liability

The District has a property and liability program balance of \$292,000 at June 30, 2016.

Accumulated Unpaid Employee Vacation

Accumulated unpaid employee vacation for the District at June 30, 2016, amounted to \$1,863,160.

Capital Lease

The District has entered into an agreement to lease vehicles. Such agreement is, in substance, purchases (capital leases) and is reported as capital lease obligation. The District's liability on the lease agreement with option to purchase is summarized below:

	Buses
Balance, July 1, 2015	\$ -
Additions	413,730
Payments	(82,746)
Balance, June 30, 2016	<u>\$ 330,984</u>

The capital lease has minimum lease payments as follows:

Year Ending June 30,	Lease Payment
<u>2017</u>	\$ 82,746
2018	82,746
2019	82,746
2020	82,746
Total	<u>330,984</u>
Less: Amount Representing Interest	19,556
Present Value of Minimum Lease Payments	<u>\$ 311,428</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

Supplemental Early Retirement Plan (SERP)

During the 2014-2015 and 2015-2016 fiscal years, the District adopted supplemental early retirement plans whereby certain eligible certificated employees are provided an annuity to supplement the retirement benefits they are entitled to through the California State Teachers' Retirement System and the California Public Employees' Retirement System. The criteria for participation are as follows; full-time certificated and classified employees of the District, at least 55 years of age by the date of retirement, with at least five years of continuous service with the District by date of retirement. The annuities offered to the employees are to be paid over a five-year period.

Future annuity payments are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2016	\$ 1,543,074
2017	1,543,074
2018	1,543,074
2019	1,543,074
Total	<u>\$ 6,172,296</u>

Other Postemployment Benefits (OPEB) Obligation

The District's annual required contribution for the year ended June 30, 2016, was \$6,095,335, and contributions made by the District during the year were \$2,251,941. Interest on the net OPEB obligation and adjustments to the annual required contribution were \$855,134 and \$(1,236,312), respectively, which resulted in an increase to the net OPEB obligation of \$3,462,216. As of June 30, 2016, the net OPEB obligation was \$24,840,560. See Note 11 for additional information regarding the OPEB obligation and the postemployment benefits plan.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

NOTE 10 - FUND BALANCES

Fund balances are composed of the following elements:

	General Fund	Building Fund	Capital Facilities Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total
Nonspendable						
Revolving cash	\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ 155,000
Stores inventories	539,431	-	-	-	172,679	712,110
Prepaid expenditures	1,604,798	-	-	-	-	1,604,798
Total Nonspendable	2,299,229	-	-	-	172,679	2,471,908
Restricted						
Legally restricted programs	8,994,477	-	-	-	-	8,994,477
Nutrition services	-	-	-	-	8,279,524	8,279,524
Capital projects	-	36,994,613	17,738,673	-	352,661	55,085,947
Debt services	-	-	3,826,363	18,959,572	-	22,785,935
Total Restricted	8,994,477	36,994,613	21,565,036	18,959,572	8,632,185	95,145,883
Assigned						
Graphic arts equipment	85,000	-	-	-	-	85,000
Department allocation	150,000	-	-	-	-	150,000
Technology refresh program	200,000	-	-	-	-	200,000
Site beautification	200,000	-	-	-	-	200,000
MAA reserve	240,000	-	-	-	-	240,000
Innovation grants	250,000	-	-	-	-	250,000
District branding (3 years)	450,000	-	-	-	-	450,000
LCFF carryover	471,853	-	-	-	-	471,853
2016-17 new positions	540,500	-	-	-	-	540,500
School site carryover	753,000	-	-	-	-	753,000
Buses, student tracking, fuel station	1,825,000	-	-	-	-	1,825,000
ROP adult education	2,200,000	-	-	-	-	2,200,000
Mandated costs reimbursement						
15-16 1-time	10,105,116	-	-	-	-	10,105,116
Deferred maintenance	2,131,610	-	-	-	-	2,131,610
Capital projects	-	-	-	-	24,051	24,051
Total Assigned	19,602,079	-	-	-	24,051	19,626,130
Unassigned						
Reserve for economic uncertainties	10,520,784	-	-	-	-	10,520,784
Remaining unassigned	3,146,782	-	-	-	-	3,146,782
Total Unassigned	13,667,566	-	-	-	-	13,667,566
Total	\$ 44,563,351	\$ 36,994,613	\$ 21,565,036	\$ 18,959,572	\$ 8,828,915	\$ 130,911,487

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

NOTE 11 - POSTEMPLOYMENT HEALTH CARE PLAN AND OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION

Plan Description

The Postemployment Benefit District Plan (the Plan) is a single-employer defined benefit healthcare plan administered by the Anaheim Union High School District. The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. The Plan also provides vision benefits for six retirees and their spouses. Membership of the Plan consists of 589 retirees and beneficiaries currently receiving benefits, and 2,642 active Plan members.

Contribution Information

The contribution requirements of Plan members and the District are established and may be amended by the District and the Anaheim Secondary Teachers Association (ASTA), the local California School Employees Association (CSEA), Anaheim Personnel and Guidance Association (APGA), American Federal of State, County and Municipal Employees (AFSCME), and unrepresented groups. The required contribution is based on projected pay-as-you-go financing requirements. No additional amount to prefund benefits has been determined through the agreements between the District, ASTA, CSEA, APGA, AFSCME, and the unrepresented groups. For fiscal year 2015-2016, the District contributed \$2,251,941 to the Plan, all of which was used for current premiums.

Annual OPEB Cost and Net OPEB Obligation

The District's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) (or funding excess) over a period not to exceed 30 years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the District's net OPEB obligation to the Plan:

Annual required contribution	\$ 6,095,335
Interest on net OPEB obligation	855,134
Adjustment to annual required contribution	<u>(1,236,312)</u>
Annual OPEB cost (expense)	5,714,157
Contributions made	<u>(2,251,941)</u>
Increase in net OPEB obligation	3,462,216
Net OPEB obligation, beginning of year	<u>21,378,344</u>
Net OPEB obligation, end of year	<u><u>\$ 24,840,560</u></u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

Trend Information

Trend information for annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation is as follows:

Year Ended June 30,	Annual OPEB Cost	Actual Employer Contribution	Percentage Contributed	Net OPEB Obligation
2014	\$ 5,599,378	\$ 1,873,447	33%	\$ 17,548,662
2015	5,782,440	1,952,758	34%	21,378,344
2016	5,714,157	2,251,941	39%	24,840,560

Funded Status and Funding Progress

A schedule of funding progress as of the most recent actuarial valuation is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Projected Unit Credit (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
July 1, 2014	\$ -	\$ 57,636,453	\$ 57,636,453	0%	\$ 204,621,490	28%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, investment returns, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Since this is the first year of implementation, only the current year information is presented.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

In the July 1, 2014, actuarial valuation, the projected unit credit method was used. Currently, the District does not set aside assets in an irrevocable employee benefit trust. The actuarial assumptions included a five percent discount rate based on employer assets that are not restricted for other purposes and are expected to be used to finance benefits payments. Healthcare cost trend rates ranged from an initial eight percent to an ultimate rate of five percent. The cost trend rate used for the Dental and Vision programs was four percent. The UAAL is being amortized at a level dollar open period method. The remaining amortization period at June 30, 2016, was 22 years.

NOTE 12 - RISK MANAGEMENT - CLAIMS

Description

The Anaheim Union High School District's risk management activities are recorded in the General Fund and in the Health and Welfare and the Workers' Compensation Self-Insurance Funds. The purpose of the Self-Insurance Funds is to administer retiree and employee medical, dental, vision, and workers' compensation programs of the Anaheim Union High School District on a cost-reimbursement basis. These funds account for the risk financing activities of the Anaheim Union High School District, but do not constitute a transfer of risk for the Anaheim Union High School District. As of 1997-1998, the District has purchased an insurance policy for workers' compensation and is fully insured. Unpaid claims liability relate to the period prior to 1997-1998.

The District participates in the Southern California Regional Liability Excess Fund for property and liability coverage. Excess property and liability coverage is obtained through Schools Excess Liability Fund. Refer to Note 15 for additional information regarding the JPA's.

Claims Liabilities

Claims liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and an estimate for claims incurred, but not reported based on historical experience.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

Unpaid Claims Liabilities

The fund establishes a liability for both reported and unreported events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represent the changes in approximate aggregate liabilities for the District from July 1, 2014 to June 30, 2016:

	Workers' Compensation	Health and Welfare	Total
Liability Balance, July 1, 2014	\$ 275,467	\$ 3,214,843	\$ 3,490,310
Claims and changes in estimates	218,213	24,876,567	25,094,780
Claims payments	(61,244)	(24,516,139)	(24,577,383)
Liability Balance, June 30, 2015	432,436	3,575,271	4,007,707
Claims and changes in estimates	4,799	25,027,332	25,032,131
Claims payments	(59,033)	(24,962,272)	(25,021,305)
Liability Balance, June 30, 2016	<u>\$ 378,202</u>	<u>\$ 3,640,331</u>	<u>\$ 4,018,533</u>
Assets available to pay claims at June 30, 2016	<u>\$ 1,259,608</u>	<u>\$ 16,302,791</u>	<u>\$ 17,562,399</u>

NOTE 13 - EMPLOYEE RETIREMENT SYSTEMS

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

For the fiscal year ended June 30, 2016, the District reported net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 209,282,863	\$ 37,793,334	\$ 37,046,647	\$ 16,742,673
CalPERS	73,663,959	23,459,349	19,292,402	6,645,798
Total	<u>\$ 282,946,822</u>	<u>\$ 61,252,683</u>	<u>\$ 56,339,049</u>	<u>\$ 23,388,471</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions for funding, but not accounting purposes, and membership information is listed in the June 30, 2014, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

The STRP provisions and benefits in effect at June 30, 2016, are summarized as follows:

	<u>STRP Defined Benefit Program</u>	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	9.20%	8.56%
Required employer contribution rate	10.73%	10.73%
Required state contribution rate	7.12589%	7.12589%

Contributions

Required member District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven year period. The contribution rates for each plan for the year ended June 30, 2016, are presented above and the District's total contributions were \$16,637,582.

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

At June 30, 2016, 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:

Total net pension liability, including State share:

District's proportionate share of net pension liability	\$ 209,282,863
State's proportionate share of the net pension liability associated with the District	110,687,564
Total	<u>\$ 319,970,427</u>

The net pension liability was measured as of June 30, 2015. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportionate share for the measurement period June 30, 2015 and June 30, 2014, respectively, was 0.3109 percent and 0.3034 percent, resulting in a net increase in the proportionate share of 0.0075 percent.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

For the year ended June 30, 2016, the District recognized pension expense of \$16,742,673. In addition, the District recognized pension expense and revenue of \$8,573,995 for support provided by the State. At June 30, 2016, 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
Pension contributions subsequent to measurement date	\$ 16,637,582	\$ -
Net change in proportionate share of net pension liability	4,666,224	-
Difference between projected and actual earnings on pension plan investments	16,489,528	33,549,481
Differences between expected and actual experience in the measurement of the total pension liability	-	3,497,166
Total	<u>\$ 37,793,334</u>	<u>\$ 37,046,647</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2017	\$ (7,060,779)
2018	(7,060,779)
2019	(7,060,779)
2020	4,122,384
Total	<u>\$ (17,059,953)</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability and the differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the 2014-2015 measurement period is 7 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2017	\$ 194,843
2018	194,843
2019	194,843
2020	194,843
2021	194,843
Thereafter	194,843
Total	<u>\$ 1,169,058</u>

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015. The financial reporting actuarial valuation as of June 30, 2014, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2014
Measurement date	June 30, 2015
Experience study	July 1, 2006 through June 30, 2010
Actuarial cost method	Entry age normal
Discount rate	7.60%
Investment rate of return	7.60%
Consumer price inflation	3.00%
Wage growth	3.75%

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

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. Based on the model for CalSTRS consulting actuary's investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that the annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation is based on Teachers' Retirement Board of the California State Teachers' Retirement System (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%	4.50%
Private equity	12%	6.20%
Real estate	15%	4.35%
Inflation sensitive	5%	3.20%
Fixed income	20%	0.20%
Cash/liquidity	1%	0.00%

Discount Rate

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

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount Rate</u>	<u>Net Pension Liability</u>
1% decrease (6.60%)	\$ 316,000,834
Current discount rate (7.60%)	209,282,863
1% increase (8.60%)	120,591,618

California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2014 annual actuarial valuation report, Schools Pool Actuarial Valuation, 2014. This report and CalPERS audited financial information are publically available reports that can be found on the CalPERS website under Forms and Publications at:
<https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

The CalPERS provisions and benefits in effect at June 30, 2016, are summarized as follows:

	<u>School Employer Pool (CalPERS)</u>	
	On or before	On or after
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.000%	6.000%
Required employer contribution rate	11.847%	11.847%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2016, are presented above and the total District contributions were \$7,150,824.

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

As of June 30, 2016, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$73,663,959. The net pension liability was measured as of June 30, 2015. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2015 and June 30, 2014, respectively, was 0.4998 percent and 0.5010 percent, resulting in a net decrease in the proportionate share of 0.0012 percent.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

For the year ended June 30, 2016, the District recognized pension expense of \$6,645,798. At June 30, 2016, 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
Pension contributions subsequent to measurement date	\$ 7,150,824	\$ -
Net change in proportionate share of net pension liability	-	145,446
Difference between projected and actual earnings on pension plan investments	12,098,521	14,620,838
Differences between expected and actual experience in the measurement of the total pension liability	4,210,004	-
Changes of assumptions	-	4,526,118
Total	<u>\$ 23,459,349</u>	<u>\$ 19,292,402</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2017	\$ (1,848,982)
2018	(1,848,982)
2019	(1,848,982)
2020	3,024,629
Total	<u>\$ (2,522,317)</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and the differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the 2014-2015 measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2017	\$ (159,159)
2018	(159,159)
2019	(143,242)
Total	<u>\$ (461,560)</u>

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015. The financial reporting actuarial valuation as of June 30, 2014, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2014
Measurement date	June 30, 2015
Experience study	July 1, 1997 through June 30, 2011
Actuarial cost method	Entry age normal
Discount rate	7.65%
Investment rate of return	7.65%
Consumer price inflation	2.75%
Wage growth	Varies by entry age and service

Mortality assumptions are based on mortality rates resulting from the most recent CalPERS experience study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include five years of projected ongoing mortality improvement using Scale AA published by the Society of Actuaries.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten 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 target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global equity	51%	5.25%
Global fixed income	19%	0.99%
Private equity	10%	6.83%
Real estate	10%	4.50%
Inflation sensitive	6%	0.45%
Infrastructure and Forestland	2%	4.50%
Liquidity	2%	-0.55%

Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool 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 total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount rate</u>	<u>Net Pension Liability</u>
1% decrease (6.65%)	\$ 119,894,230
Current discount rate (7.65%)	73,663,959
1% increase (8.65%)	35,220,399

ANAHEIM UNION HIGH SCHOOL DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The District has elected to use Social Security as its alternative plan. The District contributes 6.2 percent of an employee's gross earnings. An employee is required to contribute 6.2 percent of his or her gross earnings to the pension plan.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$9,718,629 (7.12589 percent of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been included in the calculation of available reserves, but have not been included in the original budgeted amounts reported in the *General Fund - Budgetary Comparison Schedule*.

NOTE 14 - COMMITMENTS AND CONTINGENCIES

As of June 30, 2016, the District had the following commitments with respect to the unfinished capital projects.

<u>Capital Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Ball JHS - Exterior Painting	\$ 5,900	July 2016
District Wide Paving Improvements	622,646	August 2016
South JHS - Exterior Painting	151,785	August 2016
Western HS HVAC Repair	38,205	August 2016
Kennedy Roofing Project	501,478	September 2016
Oxford Academy - Roof Replacement	41,905	September 2016
Lexington JHS HVAC Project	141,622	October 2016
Katella HS DROPS Site Improvement	9,396,726	March 2017
	<u>\$ 10,900,267</u>	

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

Grants

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2016.

Litigation

The District is involved in various litigations arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2016.

NOTE 15 - PARTICIPATION IN JOINT POWERS AGENCIES AND PUBLIC ENTITY RISK POOLS

The District is a member of the North Orange County Regional Occupational Program (NOCROP), the Schools Excess Liability Fund (SELF), and the Southern California Regional Liability Excess Fund (SCRLEF) public entity risk pools. The District pays an annual premium to each entity for its health and property/liability coverage, and education services. The relationships between the District and the pools are such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are available from the respective entities.

The District has appointed one board member to the governing board of NOCROP, SELF, and SCRLEF.

During the year-ended June 30, 2016, the District made payments of \$9,476,325, \$112,274, and \$1,085,400 to NOCROP, SELF, and SCRLEF, respectively, for services rendered and pass-through funds.

REQUIRED SUPPLEMENTARY INFORMATION

ANAHEIM UNION HIGH SCHOOL DISTRICT

**GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR-ENDED JUNE 30, 2016**

	Budgeted Amounts		Actual (GAAP Basis)	Variances -
	Original	Final		Positive (Negative) Final to Actual
REVENUES				
Local Control Funding Formula	\$ 289,462,571	\$ 287,380,040	\$ 287,388,003	\$ 7,963
Federal sources	18,064,325	19,110,741	17,903,802	(1,206,939)
Other State sources	45,838,022	57,999,456	55,198,786	(2,800,670)
Other local sources	5,564,434	7,562,821	7,064,252	(498,569)
Total Revenues ¹	358,929,352	372,053,058	367,554,843	(4,498,215)
EXPENDITURES				
Current				
Certificated salaries	142,511,629	149,435,517	149,170,984	264,533
Classified salaries	52,176,481	54,617,773	54,615,251	2,522
Employee benefits	77,518,033	88,180,019	88,073,390	106,629
Books and supplies	35,914,505	17,780,312	15,802,205	1,978,107
Services and operating expenditures	23,635,060	25,658,610	25,049,897	608,713
Capital Outlay	7,083,508	5,095,779	2,840,443	2,255,336
Other outgo	18,274,545	13,645,835	13,640,835	5,000
Total Expenditures ¹	357,113,761	354,413,845	349,193,005	5,220,840
Excess of Revenues Over Expenditures	1,815,591	17,639,213	18,361,838	722,625
OTHER FINANCING SOURCES (USES)				
Other sources - proceeds from a capital lease	-	393,372	393,372	-
Transfers out	-	(1,500,000)	(870,641)	629,359
Net Financing Sources (Uses)	-	(1,106,628)	(477,269)	629,359
NET CHANGE IN FUND BALANCE	1,815,591	16,532,585	17,884,569	1,351,984
Fund Balance - Beginning	26,678,782	26,678,782	26,678,782	-
Fund Balance - Ending	\$ 28,494,373	\$ 43,211,367	\$ 44,563,351	\$ 1,351,984

¹ On behalf payments of \$9,718,629 are included in the final budget and actual revenues and expenditures, but have not been included in the original budgeted amounts.

See accompanying note to required supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB)
FUNDING PROGRESS
FOR THE YEAR-ENDED JUNE 30, 2016**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - Projected Unit Credit (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
July 1, 2010	\$ -	\$ 42,269,472	\$ 42,269,472	0%	\$ 182,294,011	23%
July 1, 2012	-	53,818,551	53,818,551	0%	188,710,167	29%
July 1, 2014	-	57,636,453	57,636,453	0%	204,621,490	28%

See accompanying note to required supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE YEAR-ENDED JUNE 30, 2016

	<u>2016</u>	<u>2015</u>
CalSTRS		
District's proportion of the net pension liability	<u>0.3109%</u>	<u>0.3034%</u>
District's proportionate share of the net pension liability	\$ 209,282,863	\$ 177,288,550
State's proportionate share of the net pension liability associated with the District	<u>110,687,564</u>	<u>107,054,481</u>
Total	<u>\$ 319,970,427</u>	<u>\$ 284,343,031</u>
District's covered - employee payroll	<u>\$ 140,928,288</u>	<u>\$ 136,384,781</u>
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	<u>148.50%</u>	<u>129.99%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>74%</u>	<u>77%</u>
CalPERS		
District's proportion of the net pension liability	<u>0.4998%</u>	<u>0.5010%</u>
District's proportionate share of the net pension liability	<u>\$ 73,663,959</u>	<u>\$ 56,879,614</u>
District's covered - employee payroll	<u>\$ 54,558,219</u>	<u>\$ 52,325,387</u>
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	<u>135.02%</u>	<u>108.70%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>79%</u>	<u>83%</u>

Note: In the future, as data become available, ten years of information will be presented.

See accompanying note to required supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**SCHEDULE OF DISTRICT CONTRIBUTIONS
FOR THE YEAR-ENDED JUNE 30, 2016**

	<u>2015</u>	<u>2016</u>
CalSTRS		
Contractually required contribution	\$ 16,637,582	\$ 12,514,432
Contributions in relation to the contractually required contribution	<u>16,637,582</u>	<u>12,514,432</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	<u>\$ 155,056,682</u>	<u>\$ 140,928,288</u>
Contributions as a percentage of covered - employee payroll	<u>10.73%</u>	<u>8.88%</u>
CalPERS		
Contractually required contribution	\$ 7,150,824	\$ 6,422,048
Contributions in relation to the contractually required contribution	<u>7,150,824</u>	<u>6,422,048</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	<u>\$ 60,359,787</u>	<u>\$ 54,558,219</u>
Contributions as a percentage of covered - employee payroll	<u>11.847%</u>	<u>11.771%</u>

Note: In the future, as data become available, ten years of information will be presented.

See accompanying note to required supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2016

NOTE 1 - PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

Schedule of Other Postemployment Benefits (OPEB) Funding Progress

This schedule is intended to show trends about the funding progress of the District's actuarially determined liability for postemployment benefits other than pensions.

Schedule of the District's Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

Schedule of District Contributions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuation for either CalSTRS and CalPERS.

Changes in Assumptions

The CalSTRS plan rate of investment return assumption was not changed from the previous valuation. The CalPERS plan rate of investment return assumption was changed from 7.50 percent to 7.65 percent since the previous valuation.

SUPPLEMENTARY INFORMATION

ANAHEIM UNION HIGH SCHOOL DISTRICT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR-ENDED JUNE 30, 2016**

Federal Grantor/Pass-Through Grantor/Program	CFDA Number	Pass-Through Entity Identifying Number	Program Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed through California Department of Education (CDE):			
Title I - Part A, Grants to Local Educational Agencies	84.010	14981	\$ 8,130,498
Title I - Part G, Advanced Placement Test Fee Reimbursement Program	84.330B	14831	189,710
Title II - Part A, Improving Teacher Quality	84.367	14341	828,211
Title II - Part B, CA Mathematics and Science Partnerships	84.366	14512	340,119
Title III - Limited English Proficiency	84.365	14346	803,682
Title III - Immigrant Education Program	84.365	15146	64,567
Carl D. Perkins Vocational and Technical Education:			
Vocational and Applied Technology - Secondary	84.048	14894	715,781
Special Education (IDEA) Cluster:			
Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379	5,441,495
IDEA Local Assistance, Part B, Section 611 Private School	84.027	10115	3,356
IDEA Mental Health Allocation Plan, Part B, Section 611	84.027A	14468	343,635
Total Special Education (IDEA) Cluster			<u>5,788,486</u>
Total U.S. Department of Education			<u>16,861,054</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed through CDE:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	13396	14,268,541
Especially Needy Breakfast	10.553	13526	3,754,540
Meal Supplements	10.556	13392	487,553
Summer Lunch Program	10.559	13004	87,406
Food Distribution	10.555	13396	1,847,361
Total U.S. Department of Agriculture			<u>20,445,401</u>

See accompanying note to supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, (Continued)
FOR THE YEAR-ENDED JUNE 30, 2016**

Federal Grantor/Pass-Through Grantor/Program	CFDA Number	Pass-Through Entity Identifying Number	Program Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through the California Department of Health and Human Services:			
Medi-Cal Assistance Program:			
Medi-Cal Administrative Activities	93.778	10060	\$ 143,870
Medi-Cal Billing Option	93.778	10013	<u>1,017,787</u>
Total Medi-Cal Assistance Program			<u>1,161,657</u>
Youth Risk Behavior Survey Participation	93.079	01031	<u>400</u>
Total U.S. Department of Health and Human Services			<u>1,162,057</u>
NATIONAL SCIENCE FOUNDATION			
Passed through California State University Fullerton Auxiliary Services Corporation			
Education and Human Resources	47.076	S-5800-AUHSD	<u>137,047</u>
U.S. DEPARTMENT OF DEFENSE			
Passed through the Orange County Department of Education:			
Junior Reserve Officers Training Corps - Army	12.000	[1]	404,338
Junior Reserve Officers Training Corps - Navy	12.000	JROTC153S	<u>88,166</u>
Total U.S. Department of Defense			<u>492,504</u>
Total Expenditures of Federal Awards			<u>\$ 39,098,063</u>

[1] - PCA number not available

See accompanying note to supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE JUNE 30, 2016

ORGANIZATION

The Anaheim Union High School District was established in 1898, and consists of an area comprising approximately 46 square miles. The District operates eight high schools, one continuation high school, eight junior high schools, one 7-12 academy, one special education facility, and an independent study program. There were no boundary changes during the year.

GOVERNING BOARD

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Annemarie Randle-Trejo	President	2018
Anna L Piercy	Clerk	2018
Katherine H. Smith	Assistant Clerk	2016
Al Jabbar	Member	2018
Brian O'Neal	Member	2016

ADMINISTRATION

Michael B. Matsuda	Superintendent
Dianne Poore	Assistant Superintendent, Business Services
Jaron Fried	Assistant Superintendent, Educational Services
Brad Jackson	Assistant Superintendent, Human Resources

See accompanying note to supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR-ENDED JUNE 30, 2016**

	Final Report	
	Second Period Report	Annual Report
Regular ADA		
Seventh and eighth	9,716.78	9,712.92
Ninth through twelfth	19,943.24	19,830.26
Total Regular ADA	<u>29,660.02</u>	<u>29,543.18</u>
Extended Year Special Education		
Seventh and eighth	22.02	22.02
Ninth through twelfth	64.33	64.33
Total Extended Year Special Education	<u>86.35</u>	<u>86.35</u>
Special Education, Nonpublic, Nonsectarian Schools		
Seventh and eighth	6.01	6.07
Ninth through twelfth	20.09	19.08
Total Special Education, Nonpublic, Nonsectarian Schools	<u>26.10</u>	<u>25.15</u>
Extended Year Special Education, Nonpublic, Nonsectarian Schools		
Seventh and eighth	0.72	0.72
Ninth through twelfth	2.84	2.84
Total Extended Year Special Education, Nonpublic, Nonsectarian Schools	<u>3.56</u>	<u>3.56</u>
Total ADA	<u>29,776.03</u>	<u>29,658.24</u>

See accompanying note to supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR-ENDED JUNE 30, 2016**

Grade Level	1986-87	2015-16	Number of Days		Status
	Minutes Requirement	Actual Minutes	Traditional Calendar	Multitrack Calendar	
Grades 7 - 8	54,000				
Grade 7		61,560	180	-	Complied
Grade 8		61,560	180	-	Complied
Grades 9 - 12	64,800				
Grade 9		65,184	180	-	Complied
Grade 10		65,184	180	-	Complied
Grade 11		65,184	180	-	Complied
Grade 12		65,184	180	-	Complied

See accompanying note to supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR-ENDED JUNE 30, 2016**

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2016.

See accompanying note to supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR-ENDED JUNE 30, 2016**

	(Budget) 2017 ¹	2016	2015	2014
GENERAL FUND⁴				
Revenues	\$ 369,064,298	\$ 367,552,364	\$ 327,517,298	\$ 304,688,695
Other sources and transfers in	-	393,372	-	-
Total Revenues and Other Sources	<u>369,064,298</u>	<u>367,945,736</u>	<u>327,517,298</u>	<u>304,688,695</u>
Expenditures	(364,394,862)	(349,192,777)	(332,283,416)	(300,654,102)
Other uses and transfers out	(1,500,000)	(1,500,000)	(1,500,000)	-
Total Expenditures and Other Uses	<u>(365,894,862)</u>	<u>(350,692,777)</u>	<u>(333,783,416)</u>	<u>(300,654,102)</u>
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 3,169,436</u>	<u>\$ 17,252,959</u>	<u>\$ (6,266,118)</u>	<u>\$ 4,034,593</u>
ENDING FUND BALANCE	<u>\$ 45,601,177</u>	<u>\$ 42,431,741</u>	<u>\$ 25,178,782</u>	<u>\$ 31,444,900</u>
AVAILABLE RESERVES²	<u>\$ 16,793,610</u>	<u>\$ 13,667,566</u>	<u>\$ 11,274,016</u>	<u>\$ 11,564,585</u>
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO³	<u>4.59%</u>	<u>3.90%</u>	<u>3.30%</u>	<u>3.94%</u>
LONG-TERM OBLIGATIONS	<u>N/A</u>	<u>\$ 203,163,195</u>	<u>\$ 217,514,748</u>	<u>\$ 167,013,715</u>
K-12 AVERAGE DAILY ATTENDANCE AT P-2⁴	<u>29,956</u>	<u>29,776</u>	<u>30,047</u>	<u>30,339</u>

The General Fund balance has increased by \$10,986,841 over the past two years. The fiscal year 2016-2017 budget projects an increase of \$3,169,436 (7.5 percent). For a district this size, the State recommends available reserves of at least three percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years and anticipates incurring an operating surplus during the 2016-2017 fiscal year. Total long-term obligations have increased by \$36,149,480 over the past two years.

Average daily attendance has decreased by 563 over the past two years. However, a growth of 180 ADA is anticipated during fiscal year 2016-2017.

¹ Budget 2017 is included for analytical purposes only and has not been subjected to audit.

² Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the General Fund.

³ On behalf payments have been excluded from the calculation of available reserves for the fiscal years ending June 30, 2015 and 2014. The District recorded on behalf payments of \$9,718,629 in its final budget and actual revenue and expenditure for the year ending June 30, 2016.

⁴ General Fund amounts do not include activity related to the consolidation of the Deferred Maintenance Fund, as required by GASB Statement No. 54.

See accompanying note to supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2016**

	Cafeteria Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Total Non-Major Governmental Funds
ASSETS				
Deposits and investments	\$ 8,116,041	\$ 367,251	\$ 24,051	\$ 8,507,343
Receivables	3,038,195	229	-	3,038,424
Stores inventories	172,679	-	-	172,679
Total Assets	<u>\$ 11,326,915</u>	<u>\$ 367,480</u>	<u>\$ 24,051</u>	<u>\$ 11,718,446</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 448,190	\$ 14,819	\$ -	\$ 463,009
Due to other funds	2,391,015	-	-	2,391,015
Unearned revenue	35,507	-	-	35,507
Total Liabilities	<u>2,874,712</u>	<u>14,819</u>	<u>-</u>	<u>2,889,531</u>
Fund Balances:				
Nonspendable	172,679	-	-	172,679
Restricted	8,279,524	352,661	-	8,632,185
Assigned	-	-	24,051	24,051
Total Fund Balances	<u>8,452,203</u>	<u>352,661</u>	<u>24,051</u>	<u>8,828,915</u>
Total Liabilities and Fund Balances	<u>\$ 11,326,915</u>	<u>\$ 367,480</u>	<u>\$ 24,051</u>	<u>\$ 11,718,446</u>

See accompanying note to supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR-ENDED JUNE 30, 2016**

	<u>Cafeteria Fund</u>	<u>County School Facilities Fund</u>	<u>Special Reserve Fund for Capital Outlay Projects</u>	<u>Total Non-Major Governmental Funds</u>
REVENUES				
Federal sources	\$ 20,445,401	\$ -	\$ -	\$ 20,445,401
Other State sources	1,482,137	-	-	1,482,137
Other local sources	2,744,615	3,476	2,085	2,750,176
Total Revenues	<u>24,672,153</u>	<u>3,476</u>	<u>2,085</u>	<u>24,677,714</u>
EXPENDITURES				
Current				
Pupil services:				
Food services	24,241,272	-	-	24,241,272
Plant services	468,265	-	-	468,265
Facility acquisition and construction	289,953	14,813	-	304,766
Total Expenditures	<u>24,999,490</u>	<u>14,813</u>	<u>-</u>	<u>25,014,303</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(327,337)</u>	<u>(11,337)</u>	<u>2,085</u>	<u>(336,589)</u>
OTHER FINANCING USES				
Transfers out	-	-	(954,331)	(954,331)
NET CHANGE IN FUND BALANCES				
	(327,337)	(11,337)	(952,246)	(1,290,920)
Fund Balances - Beginning	<u>8,779,540</u>	<u>363,998</u>	<u>976,297</u>	<u>10,119,835</u>
Fund Balances - Ending	<u>\$ 8,452,203</u>	<u>\$ 352,661</u>	<u>\$ 24,051</u>	<u>\$ 8,828,915</u>

See accompanying note to supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**GENERAL FUND SELECTED FINANCIAL INFORMATION
THREE-YEAR SUMMARY OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR-ENDED JUNE 30, 2016**

(Dollar amounts in thousands)

	Actual Results for the Years					
	2015-2016		2014-2015		2013-2014	
	Amount	Percent of Revenue	Amount	Percent of Revenue	Amount	Percent of Revenue
REVENUES						
Federal revenue	\$ 17,904	4.9	\$ 17,817	5.4	\$ 17,176	5.6
State and local revenue included in						
Local Control Funding Formula	287,388	78.2	259,276	79.2	236,344	77.6
Other State revenue	55,199	15.0	44,283	13.5	46,221	15.2
Other local revenue	7,062	1.9	6,141	1.9	4,948	1.6
Total Revenues	<u>367,553</u>	<u>100.0</u>	<u>327,517</u>	<u>100.0</u>	<u>304,689</u>	<u>100.0</u>
EXPENDITURES						
Salaries and Benefits						
Certificated salaries	149,172	40.5	145,898	44.6	139,747	45.9
Classified salaries	54,615	14.9	50,201	15.3	47,139	15.5
Employee benefits	88,073	24.0	78,554	24.0	64,996	21.3
Total Salaries and Benefits	291,860	79.4	274,653	83.9	251,882	82.7
Books and supplies	15,802	4.3	14,348	4.4	10,145	3.3
Contracts and operating expenses	25,050	6.8	22,557	6.8	21,326	7.0
Capital outlay	2,840	0.8	4,297	1.3	972	0.3
Other outgoing	13,641	3.7	16,428	5.0	16,329	5.4
Total Expenditures	<u>349,193</u>	<u>95.0</u>	<u>332,283</u>	<u>101.4</u>	<u>300,654</u>	<u>98.7</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>18,360</u>	<u>5.0</u>	<u>(4,766)</u>	<u>(1.4)</u>	<u>4,035</u>	<u>1.3</u>
OTHER FINANCING SOURCES (USES)						
Other sources	393	0.1	-	-	-	-
Transfers out	<u>(1,500)</u>	<u>(0.4)</u>	<u>(1,500)</u>	<u>(0.5)</u>	<u>-</u>	<u>-</u>
INCREASE (DECREASE) IN FUND BALANCE	<u>17,253</u>	<u>4.7</u>	<u>(6,266)</u>	<u>(1.9)</u>	<u>4,035</u>	<u>1.3</u>
FUND BALANCE, BEGINNING	25,179		31,445		27,410	
FUND BALANCE, ENDING	<u>\$ 42,432</u>		<u>\$ 25,179</u>		<u>\$ 31,445</u>	
ENDING FUND BALANCE TO TOTAL REVENUE		<u>11.5</u>		<u>7.7</u>		<u>10.3</u>

General Fund amounts do not include activity related to the consolidation of the Deferred Maintenance Fund, as required by GASB Statement No. 54.

See accompanying note to supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**CAFETERIA ACCOUNT SELECTED FINANCIAL INFORMATION
THREE-YEAR SUMMARY OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR-ENDED JUNE 30, 2016**

(Dollar amounts in thousands)

	Actual Results for the Years					
	2015-2016		2014-2015		2013-2014	
	Amount	Percent of Revenue	Amount	Percent of Revenue	Amount	Percent of Revenue
REVENUES						
Federal	\$ 20,445	82.8	\$ 19,709	82.2	\$ 19,600	81.0
State meal program	1,482	6.0	1,556	6.5	1,419	5.9
Food sales	2,387	9.7	2,382	9.9	2,710	11.2
Other	358	1.5	334	1.4	460	1.9
Total Revenues	<u>24,672</u>	<u>100.0</u>	<u>23,981</u>	<u>100.0</u>	<u>24,189</u>	<u>100.0</u>
EXPENDITURES						
Salaries and employee benefits	12,722	51.6	11,656	48.6	11,318	46.8
Food	10,095	40.9	10,027	41.8	10,274	42.5
Other	2,183	8.8	2,979	12.4	2,214	9.1
Total Expenditures	<u>25,000</u>	<u>101.3</u>	<u>24,662</u>	<u>102.8</u>	<u>23,806</u>	<u>98.4</u>
INCREASE (DECREASE) IN FUND BALANCE						
FUND BALANCE, BEGINNING	8,780	35.6	9,461	39.4	9,078	37.5
FUND BALANCE, ENDING	<u>\$ 8,452</u>		<u>\$ 8,780</u>		<u>\$ 9,461</u>	
ENDING FUND BALANCE TO TOTAL REVENUES		<u>34.3</u>		<u>36.6</u>		<u>39.1</u>

* * * * *

TYPE 'A' LUNCH/BREAKFAST PARTICIPATION

	2015-2016		2014-2015		2013-2014	
	Amount	Percent	Amount	Percent	Amount	Percent
TYPE 'A' LUNCHES						
Paid	379,873	7.7	313,072	6.3	309,566	6.2
Reduced price	782,195	15.8	676,363	13.6	721,074	14.4
Free	3,802,207	76.5	3,997,904	80.1	3,985,956	79.4
Total Lunches	<u>4,964,275</u>	<u>100.0</u>	<u>4,987,339</u>	<u>100.0</u>	<u>5,016,596</u>	<u>100.0</u>
BREAKFAST						
Paid	111,401	5.5	105,806	5.2	94,652	4.6
Reduced price	290,169	14.3	263,983	12.9	268,915	13.1
Free	1,624,044	80.2	1,679,986	81.9	1,691,501	82.3
Total Breakfast	<u>2,025,614</u>	<u>100.0</u>	<u>2,049,775</u>	<u>100.0</u>	<u>2,055,068</u>	<u>100.0</u>

See accompanying note to supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2016**

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The District has not elected to use the ten percent de minimis cost rate as covered in Section 200.414 Indirect (F&A) costs of the Uniform Guidance.

The following schedule provides reconciliation between revenues reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amounts consist of Medi-Cal Billing Option funds that in the previous period were recorded as revenues but were unspent. These unspent balances have been expended in the current period.

	<u>CFDA Number</u>	<u>Amount</u>
Total Federal Revenues From the Statement of Revenues, Expenditures, and Changes in Fund Balances:		\$ 38,349,203
Medi-Cal Billing Option	93.778	<u>748,860</u>
Total Schedule of Expenditures of Federal Awards		<u><u>\$ 39,098,063</u></u>

Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

Schedule of Average Daily Attendance (ADA)

Average daily attendance is a measurement of the number of pupils attending classes of 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.

Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District neither met nor exceeded its target funding. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46200 through 46206.

Districts must maintain their instructional minutes at the 1986-87 requirements, as required by *Education Code* Section 46201.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2016

Reconciliation of Annual Financial and Budget Report With Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis

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

Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances is included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.

General Fund Selected Financial Information

This schedule provides a comparison of revenues and expenditures as a percentage of total revenue for the General Fund for the past three years.

Cafeteria Account Selected Financial Information

This schedule provides a comparison of revenues and expenditures as a percentage of total revenue for the Cafeteria Account for the past three years.

INDEPENDENT AUDITOR'S REPORTS



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Governing Board
Anaheim Union High School District
Anaheim, 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, each major fund, and the aggregate remaining fund information of Anaheim Union High School District (the District) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Anaheim Union High School District's basic financial statements, and have issued our report thereon dated December 8, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Anaheim Union High School 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 Anaheim Union High School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Anaheim Union High School District's internal control.

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

Our consideration of internal control 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 Anaheim Union High School 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*.

We noted certain matters that we reported to management of Anaheim Union High School District in a separate letter dated December 8, 2016.

Purpose of This Report

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

VAUGHN, TRINE, DAY & CO. LLP

Rancho Cucamonga, California
December 8, 2016



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Governing Board
Anaheim Union High School District
Anaheim, California

Report on Compliance for Each Major Federal Program

We have audited Anaheim Union High School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Anaheim Union High School District's major Federal programs for the year ended June 30, 2016. Anaheim Union High School District's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Anaheim Union High School District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about Anaheim Union High 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 on compliance for each major Federal program. However, our audit does not provide a legal determination of Anaheim Union High School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Anaheim Union High School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2016.

Report on Internal Control Over Compliance

Management of Anaheim Union High School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Anaheim Union High School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Anaheim Union High School District's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

VAUGHN, TRAVIS RAY + CO. LLP

Rancho Cucamonga, California
December 8, 2016



INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Governing Board
Anaheim Union High School District
Anaheim, California

Report on State Compliance

We have audited Anaheim Union High School District's (the District) compliance with the types of compliance requirements as identified in the *2015-2016 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* that could have a direct and material effect on each of the Anaheim Union High School District's State government programs as noted below for the year ended June 30, 2016.

Management's Responsibility

Management is responsible for compliance with the requirements of State laws, regulations, and the terms and conditions of its State awards applicable to its State programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of each of the Anaheim Union High School District's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit 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 *2015-2016 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the applicable government programs noted below. An audit includes examining, on a test basis, evidence about Anaheim Union High 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 opinions. Our audit does not provide a legal determination of Anaheim Union High School District's compliance with those requirements.

Basis for Qualified Opinion on the After School Education and Safety Program

As described in the accompanying schedule of findings and questioned costs, Anaheim Union High School District did not comply with requirements regarding the After School Education and Safety Program as identified as item 2016-001. Compliance with such requirements is necessary, in our opinion, for Anaheim Union High School District to comply with the requirements applicable to that program.

Qualified Opinion on the After School Education and Safety Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Anaheim Union High School District complied, in all material respects, with the types of compliance requirements referred to above for the year ended June 30, 2016.

Unmodified Opinion on Each of the Other Programs

In our opinion, Anaheim Union High School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the government programs noted below that were audited for the year ended June 30, 2016, except as described in the Schedule of State Awards Findings and Questioned Costs section of the accompanying Schedule of Findings and Questioned Costs.

In connection with the audit referred to above, we selected and tested transactions and records to determine the Anaheim Union High School District's compliance with the State laws and regulations applicable to the following items:

	<u>Procedures Performed</u>
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No, see below
Independent Study	Yes
Continuation Education	Yes, see below
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	Yes
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program:	
General Requirements	Yes
After School	Yes
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Independent Study - Course Based	No, see below
Immunizations	Yes, see below

	<u>Procedures Performed</u>
CHARTER SCHOOLS	
Attendance	No, see below
Mode of Instruction	No, see below
Non Classroom-Based Instruction/Independent Study for Charter Schools	No, see below
Determination of Funding for Non Classroom-Based Instruction	No, see below
Annual Instruction Minutes Classroom-Based	No, see below
Charter School Facility Grant Program	No, see below

The District is a high school district and does not offer kindergarten classes; therefore, we did not perform procedures related to kindergarten continuance.

The District does not offer a Work Experience Program; therefore, we did not perform procedures related to the Work Experience Program within the Continuation Education Attendance Program.

The District did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

The District does not have any Juvenile Court Schools; therefore, we did not perform any procedures related to Juvenile Court Schools.

The District does not have a Middle or Early College High School Program; therefore we did not perform any procedures related to the Middle or Early College High School Program.

The District is a high school district and does not offer K-3 classes; therefore, we did not perform procedures related to K-3 Grade Span Adjustment.

The District does not offer a Before School Education and Safety Program; therefore, we did not perform any procedures related to the Before School Education and Safety Program.

The District does not offer an Independent Study-Course Based Program; therefore, we did not perform any procedures related to the Independent Study-Course Based Program.

The District did not have any schools listed on the immunization assessment reports; therefore, we did not perform any related procedures.

The District does not have any Charter Schools; therefore, we did not perform any procedures for Charter School Programs.

VAUZNER, TRINE, RAY + CO. LLP

Rancho Cucamonga, California
December 8, 2016

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

ANAHEIM UNION HIGH SCHOOL DISTRICT

**SUMMARY OF AUDITOR'S RESULTS
FOR THE YEAR-ENDED JUNE 30, 2016**

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major Federal programs:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>

Type of auditor's report issued on compliance for major Federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a) of the Uniform Guidance?	<u>No</u>

Identification of major Federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010</u>	<u>Title I - Part A, Grants to Local Educational Agencies</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 1,172,942</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

STATE AWARDS

Type of auditor's report issued on compliance for State programs:	<u>Unmodified</u>
Unmodified for all programs except for the following program which was qualified:	

<u>Name of Program</u>
<u>After School Education and Safety Program</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

**FINANCIAL STATEMENT FINDINGS
FOR THE YEAR-ENDED JUNE 30, 2016**

None reported.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR-ENDED JUNE 30, 2016**

None reported.

ANAHEIM UNION HIGH SCHOOL DISTRICT

STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR-ENDED JUNE 30, 2016

The following finding represents instances of noncompliance relating to State program laws and regulations. The finding has been coded as follows:

	<u>Five Digit Code</u>	<u>AB 3627 Finding Type</u>
	40000	State Compliance
2016-001	40000	

Criteria or Specific Requirements

The *California Education Code* Section 8483(a)(1) states that every after school component of a program established pursuant to this article shall commence immediately upon the conclusion of the regular school day, and operate a minimum of 15 hours per week, and at least until 6 p.m. on every regular school day. Every after school component of the program shall establish a policy regarding reasonable early daily release of pupils from the program.

Condition

The District has gathered monthly summaries of student attendance for submission to the State in order to meet the semi-annual reporting requirement. However, in reviewing Brookhurst Junior High School's monthly summary total for the month of August 2015 and in comparing the total to the site's attendance rosters, it was noted that the monthly summary totals differ significantly. Brookhurst Junior High School's attendance rosters had a total of 1,053 students served whereas the total of the monthly summary is 1,236 students served, resulting in 183 exceptions. Exceptions consisted of 183 students who were released before 6 p.m. on a daily basis, but had no early release form on file.

Questioned Costs

Under the provisions of the program, there are no questioned costs associated with this condition. However, for one of the sites tested, there were 183 out of 1,236 students served during the month of August 2015 for which the attendance rosters did not conform to the District's early release policy.

Context

The condition identified resulted from our review of Brookhurst Junior High School's attendance records and monthly attendance summary totals for the month of August 2015. The auditor selected one of six schools for the first semi-annual reporting period dated July to December 2015. The auditor noted that for the month of August 2015, Brookhurst Junior High School did not have early release forms for students that were being released before 6 p.m. on a daily basis.

Effect

As a result of the conditions identified, the District was not compliant with *Education Code* Section 8483(a)(1) for the 2015-2016 fiscal year for Brookhurst Junior High School because the report submitted to the State reflects inaccurate students served attendance information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR-ENDED JUNE 30, 2016

Cause

It appears that the condition identified has materialized as a result of the site utilizing the number of students attended for a particular day rather than recounting the rosters to ensure that the sites deduct those students who are not in compliance with the established early release policy. The sites did not have early release reason documented on the rosters for those students who were consistently released early from the ASES program.

Recommendation

The District should inform the sites regarding their early release policy including the importance of having an early release reason documented on the rosters for students who are continually released early. Also, prior to submission of attendance information to the State, the District should ensure the monthly summaries agree to the attendance summaries. An individual from the District should review and re-compute monthly attendance numbers for students served per school site in order to verify that accurate information is being sent to the State for reporting.

Corrective Action Plan

During the first three weeks of programming, the Anaheim Achieves staff implemented one part of the policy - mandating the parents place a code on the Student Daily Sign in Sheets and noting "unexcused" absences. Staff distributed Early Release forms to families. Staff had a difficult time getting back the Early Release forms from families during the first month of the program. The program staff were able to get forms starting the second month. Program staff have implemented the full procedure and have received all forms at this time.

ANAHEIM UNION HIGH SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS FOR THE YEAR-ENDED JUNE 30, 2016

The following findings represent instances of noncompliance and/or questioned costs relating to State program laws and regulations. The findings have been coded as follows:

<u>Five Digit Code</u>	<u>AB 3627 Finding Type</u>
40000	State Compliance

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's schedule of financial statement findings.

State Awards Findings

2015-001 40000

Unduplicated Local Control Funding Formula Pupil Counts

Criteria or Specific Requirements

California Education Code Section 42238.02(b)(4) states that the school districts should revise their submitted data on English learner, foster youth, and free or reduced-price meal eligible pupil counts to ensure the accuracy of data reflected in the California Longitudinal Pupil Achievement Data System.

Condition

The Unduplicated Local Control Funding Formula Pupil Counts submitted to the California Department of Education was inaccurate. It appears that the District inaccurately reported eligibility for a total of 926 students for Free or Reduced Priced Meals on California Longitudinal Pupil Achievement Data System (CALPADS) Form 1.18 – Free or Reduced Meals (FRPM)/English Learner/Foster Youth – Student List.

Questioned Costs

The District over claimed the total eligible pupils by 926, resulting in a decrease of approximately \$385,266 in Local Control Funding Formula (LCFF) funding.

Context

The condition identified was determined through a selection of students from Form 1.18 based on the criteria as stated on the *Standards and Procedures for Audits of California K-12 Local Education Agencies 2014-2015* Section 19849(a)(1): "Select a representative sample, to achieve a high level of assurance, from the students indicated as a 'No' under the 'Direct Certification' column, that are only Free or Reduced Priced Meals (FRPM) eligible identified under the 'NSLP Program' column and verify there is supporting documentation such as a FRPM eligibility application under a Federal nutrition program or an alternative household income data collection form that indicates the student was eligible for the designation."

ANAHEIM UNION HIGH SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS FOR THE YEAR-ENDED JUNE 30, 2016

The auditor inquired further with the District and determined that the District did not make changes to students' eligibility for those students whose status should have been updated from the prior year. The District extracted the eligibility status for fiscal year 2014-2015 and compared it to the status report on CALPADS Form 1.18. The comparison resulted in a decrease of 926 eligible pupils. The auditor obtained a copy of this list and confirmed that the exceptions noted in our original testing were in fact noted on the list as having a change in status, yet the change was not made. This list noted a total of 926 students whose status should have been changed in CALPADS.

Effect

The District does not appear to be in compliance with *Education Code* Section 42238.02(b)(4). In addition, the District appears to be under claiming the total FRPM eligible pupil by 926 for a decrease in funding of approximately \$985,266. The schedule below shows the exceptions by site and District-wide:

School Name	Enrollment Count	Certified Total Unduplicated Count	Adjustment Based on Eligibility for FRPM	Adjusted Total Unduplicated Count	Adjusted Total Enrollment Count
Anaheim High	3,206	2,947	(104)	2,843	320
Ball Junior High	1,043	947	(14)	933	104
Brookhurst Junior High	1,193	1,046	(25)	1,021	119
Community Day/Alternative Education/Special Education	65	64	(4)	60	6
Cypress High	2,737	1,028	(98)	930	273
Dale Junior High	1,180	1,060	(15)	1,045	118
Gilbert High (Continuation)	717	598	(29)	569	71
Hope	309	229	(5)	224	30
John F. Kennedy High	2,373	1,180	(78)	1,102	237
Katella High	2,692	2,354	(89)	2,265	269
Lexington Junior High	1,275	510	(20)	490	127
Loara High	2,377	1,993	(103)	1,890	237
Magnolia High	1,813	1,601	(86)	1,515	181
Orangeview Junior High	897	762	(11)	751	89
Oxford Academy	1,194	455	(23)	432	119
Polaris High (Alternative)	268	168	(27)	141	26
Savanna High	2,055	1,751	(57)	1,694	205
South Junior High	1,558	1,404	(28)	1,376	155
Walker Junior High	1,150	592	(13)	579	115
Western High	2,124	1,726	(90)	1,636	212
District-Wide	31,659	23,768	(926)	22,842	3,165

ANAHEIM UNION HIGH SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS FOR THE YEAR-ENDED JUNE 30, 2016

Cause

It appears that the condition identified has materialized as a result of the District not updating the status for students whose eligibility changed from the prior year from free or reduced to paid.

Recommendation

The District should emphasize the importance of completing the Form 1.18 accurately, which would include ensuring that all changes are accurately and timely updated based on new eligibility documentation received.

Current Status

Implemented.



Governing Board
Anaheim Union High School District
Anaheim, California

In planning and performing our audit of the financial statements of Anaheim Union High School District (the District) for the year ended June 30, 2016, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted matters that are opportunities for strengthening internal controls and operating efficiency. The following items represent conditions noted by our audit that we consider important enough to bring to your attention. This letter does not affect our report dated December 8, 2016, on the government-wide financial statements of the District.

ASSOCIATED STUDENT BODY (ASB)

Observation

During our review of the financial statements, it was noted that 13 sites had multiple trust accounts with negative balances.

Recommendation

The ASB has a fiduciary responsibility to all student body organizations to act in each group's best interest. By allowing certain clubs to spend in excess of their available reserves, the ASB is not meeting this responsibility to the other clubs and organizations. Clubs should not be allowed to spend in excess of their available cash. By allowing clubs to do so, they are in effect spending the resources of other clubs. The ASB should ensure that all clubs have sufficient funds available in their account prior to expenditures or transfers being made.

Ball Junior High School

Observations

During our review of the associated student body procedures, the following were noted:

1. Of 10 disbursements tested, three were not approved prior to transactions taking place. This could potentially lead to spending in excess of available funds. Additionally, expenditures of a questionable nature could arise if disbursements are not pre-approved.
2. Of 10 disbursements tested, one was not adequately supported by an invoice.
3. Of 10 disbursements tested, all 10 lacked a second signature on the checks.
4. Revenue potential forms are not being used to document and control fundraising activities as they occur. These forms supply an element of internal controls without which it is difficult to determine the success of a fundraiser and to track money as it is spent and received.

Recommendations

1. The site should ensure that all disbursement transactions are pre-approved by authorized administrative personnel and the student council. This would allow the reviewing administrator and/or the student council to determine if the proposed activities are appropriate and to determine if sufficient funding is available to finance the activities or the purchase.
2. The site should maintain proper documentation of expenditures including invoices and receipts. The ASB should ensure that all disbursement requests are supported by adequate invoices prior to the checks being issued. This will identify and prevent potential misappropriation of ASB funds.
3. The site should ensure that all disbursements checks are signed by two individuals to increase controls over disbursement and accountability of all transactions.
4. The revenue potential form is a vital internal control tool; it should be used to document revenues, expenditures, potential revenue, and actual revenue. This allows an analysis of the fundraiser to be conducted, indicating to the staff the success or failure of the completed project. The revenue potential form also indicates weak control areas in the fundraising procedures at the site, including lost or stolen merchandise, problems with collecting all moneys due, and so forth.

Lexington Junior High School

Observations

During our review of the associated student body procedures, the following were noted:

1. Of 13 disbursements tested, three were not approved prior to transactions taking place. This could potentially lead to spending in excess of available funds. Additionally, expenditures of a questionable nature could arise if disbursements are not pre-approved.
2. Of 13 disbursements tested, one was not adequately supported by an invoice.
3. A master ticket log is not being used by the sites to account for all tickets on hand and used during the year.

Recommendations

1. The site should ensure that all disbursement transactions are pre-approved by authorized administrative personnel and the student council. This would allow the reviewing administrator and/or the student council to determine if the proposed activities are appropriate and to determine if sufficient funding is available to finance the activities or the purchase.
2. The site should maintain proper documentation of expenditures including invoices and receipts. The ASB should ensure that all disbursement requests are supported by adequate invoices prior to the checks being issued. This will identify and prevent potential misappropriation of ASB funds.
3. A master ticket log should be maintained which notes the type of ticket, color, and current beginning ticket number in the role. The tickets should be safeguarded as if they were cash because stolen tickets would equate to lost revenue for the site because these tickets could be presented for admission rather than an individual paying for admission. When ticket rolls are issued, they should be logged out noting the beginning ticket number in the roll and to whom the roll was issued. When the ticket sales recap form is returned, the form should be reconciled to the log.

Anaheim High School

Observations

During our review of the associated student body procedures, the following were noted:

1. Of 15 disbursements tested, two were not approved prior to transactions taking place. This could potentially lead to spending in excess of available funds. Additionally, expenditures of a questionable nature could arise if disbursements are not pre-approved.
2. The three tested revenue potential forms did not indicate actual income and expenditures for the associated fundraising event. Additionally, no ASB approval was indicated for each fundraiser within the ASB minutes.
3. The site does not maintain an inventory count of the food inventory items purchased or sold; therefore, no accountability exists for the inventory. In addition, there is no reconciliation being performed between the daily student store sales and the amount of inventory sold.

Recommendations

1. The site should ensure that all disbursement transactions are pre-approved by authorized administrative personnel and the student council. This would allow the reviewing administrator and/or the student council to determine if the proposed activities are appropriate and to determine if sufficient funding is available to finance the activities or the purchase.
2. The ASB should require all completed revenue potential forms to be forwarded to the ASB advisor to be reviewed. A third party review of completed revenue potential forms would ensure that the ASBs are adequately monitoring the profitability and accountability of their fundraising events. Moreover, by documenting the revenues from each fundraising event and reconciling the amount of actual cash collected provides a method to verify that all revenues are deposited intact. Review and approving the fundraising events is an important control activity to prevent any potential unacceptable ASB activity. All fundraising events should be approved by either the ASB student council or site administrator(s) prior to the event taking place to ensure that the activities related to fundraisers are appropriate in a school setting.
3. A physical inventory should be taken at least quarterly under the supervision of an administrator. The inventory listing should contain a description, unit cost, quantity, and extended value. This information is necessary in order to analyze sales activity and profits, and to determine if merchandise has been lost or stolen. The June 30 inventory report would also be used in the preparation of the financial statements prepared for the ASB of the site. In addition, the inventory report should be compared to the corresponding time periods sales to ensure that the amount of inventory noted as being sold corresponds to the amount of sales generated.

Magnolia High School

Observations

During our review of the associated student body procedures, the following were noted:

1. One of the two tested revenue potential forms did not indicate a reason for differences between potential and actual income.
2. The site does not maintain an inventory count of the food inventory items purchased or sold; therefore, no accountability exists for the inventory. In addition, there is no reconciliation being performed between the daily student store sales and the amount of inventory sold.

Recommendations

1. The ASB should require all completed revenue potential forms to be forwarded to the ASB advisor to be reviewed. A third party review of completed revenue potential forms would ensure that the ASBs are adequately monitoring the profitability and accountability of their fundraising events. Moreover, by documenting the revenues from each fundraising event and reconciling the amount of actual cash collected provides a method to verify that all revenues are deposited intact. Review and approving the fundraising events is an important control activity to prevent any potential unacceptable ASB activity. All fundraising events should be approved by either the ASB student council or site administrator(s) prior to the event taking place to ensure that the activities related to fundraisers are appropriate in a school setting.
2. A physical inventory should be taken at least quarterly under the supervision of an administrator. The inventory listing should contain a description, unit cost, quantity, and extended value. This information is necessary in order to analyze sales activity and profits, and to determine if merchandise has been lost or stolen. The June 30 inventory report would also be used in the preparation of the financial statements prepared for the ASB of the site. In addition, the inventory report should be compared to the corresponding time periods sales to ensure that the amount of inventory noted as being sold corresponds to the amount of sales generated.

We will review the status of the current year comments during our next audit engagement.

VAUGHN, TRINE, RY + CO. LLP

Rancho Cucamonga, California
December 8, 2016

ANAHEIM UNION HIGH SCHOOL DISTRICT

**BUILDING FUND (MEASURE H)
FINANCIAL AUDIT**

JUNE 30, 2016

**ANAHEIM UNION HIGH SCHOOL DISTRICT
BUILDING FUND (MEASURE H)**

**FINANCIAL AUDIT
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JUNE 30, 2016**

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Governing Board and
Citizens Oversight Committee
Anaheim Union High School District
Anaheim, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Anaheim Union High School District's (the District), Building Fund (Measure H), and the related notes to the financial statements, as of and for the year ended June 30, 2016, 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 statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 financial statements, whether due to error or fraud. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

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 financial position of the Building Fund (Measure H) of the Anaheim Union High School District at June 30, 2016, and the changes in financial position for the year then ended in conformity 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 Building Fund specific to Measure H, and are not intended to present fairly the financial position and changes in financial position of Anaheim Union High School District in conformity 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 December 8, 2016, on our consideration of the District Building Fund's (Measure H) 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 the 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 Building Fund's (Measure H) internal control over financial reporting and compliance.

VAUGHN, TRANS. BY & CO. LLP

Rancho Cucamonga, California
December 8, 2016

**ANAHEIM UNION HIGH SCHOOL DISTRICT
BUILDING FUND (MEASURE H)**

**BALANCE SHEET
JUNE 30, 2016**

ASSETS

Deposits and investments	\$ 39,308,148
Accounts receivable	25,629
Due from other governments	369
Total Assets	<u><u>\$ 39,334,146</u></u>

LIABILITIES AND FUND BALANCE

Liabilities

Accounts payable	<u>\$ 2,339,533</u>
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Fund Balance

Restricted	<u>36,994,613</u>
Total Liabilities and Fund Balance	<u><u>\$ 39,334,146</u></u>

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

**ANAHEIM UNION HIGH SCHOOL DISTRICT
BUILDING FUND (MEASURE H)**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2016**

REVENUES

Local income
Interest income \$ 252,220

EXPENDITURES

Materials and supplies 2,769,287
Site improvements 103,751
Other costs - building improvement 3,464,399
Total Expenditures 6,337,437

NET CHANGE IN FUND BALANCE (6,085,217)
FUND BALANCE - BEGINNING 43,079,830
FUND BALANCE - ENDING \$ 36,994,613

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

**ANAHEIM UNION HIGH SCHOOL DISTRICT
BUILDING FUND (MEASURE H)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Anaheim Union High School District Building Fund (Measure H) 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. The Anaheim Union High School District Building Fund accounts for financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

Financial Reporting Entity

The financial statements include only the Building Fund of the Anaheim Union High School District used to account for Measure H projects. This Fund was established to account for the expenditures of general obligation bonds issued under the General Obligation Bonds Election of 2014. These financial statements are not intended to present fairly the financial position and results of operations of the Anaheim Union High School District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the Building Fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting

The Building Fund is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

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. The District's governing board adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

**ANAHEIM UNION HIGH SCHOOL DISTRICT
BUILDING FUND (MEASURE H)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid and all outstanding encumbrances lapse at June 30.

Fund Balances - Governmental Funds

As of June 30, 2016, fund balance of the Building fund (Measure H) are classified as follows:

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Spending Order

When an expenditure is incurred for purposes 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, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect 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.

Change in Accounting Principles

In February 2015, the GASB issued Statement No. 72, *Fair Value Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.

The District has implemented the provisions of this Statement as of June 30, 2016.

ANAHEIM UNION HIGH SCHOOL DISTRICT BUILDING FUND (MEASURE H)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

In June 2015, the GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

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

The District has implemented the provisions of this Statement as of June 30, 2016.

In December 2015, the GASB issued Statement No. 79, *Certain External Investment Pools and Pool Participants*. This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. Significant noncompliance prevents the external investment pool from measuring all of its investments at amortized cost for financial reporting purposes. Professional judgment is required to determine if instances of noncompliance with the criteria established by this Statement during the reporting period, individually or in the aggregate, were significant.

If an external investment pool does not meet the criteria established by this Statement, that pool should apply the provisions in paragraph 16 of Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, as amended. If an external investment pool meets the criteria in this Statement and measures all of its investments at amortized cost, the pool's participants also should measure their investments in that external investment pool at amortized cost for financial reporting purposes. If an external investment pool does not meet the criteria in this Statement, the pool's participants should measure their investments in that pool at fair value, as provided in paragraph 11 of Statement No. 31, as amended.

This Statement establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Those disclosures for both the qualifying external investment pools and their participants include information about any limitations or restrictions on participant withdrawals.

The District has implemented the provisions of this Statement as of June 30, 2016.

**ANAHEIM UNION HIGH SCHOOL DISTRICT
BUILDING FUND (MEASURE H)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 2 - INVESTMENTS

Policies and Practices

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

Investment in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statement at amounts based upon the District's pro-rata share of the fairly value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

**ANAHEIM UNION HIGH SCHOOL DISTRICT
BUILDING FUND (MEASURE H)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

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 is to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Pool. The District maintains a building fund investment of \$39,308,148 with the Orange County Investment Pool, with an average maturity of 339 days.

NOTE 3 - FAIR VALUE MEASUREMENTS

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs, other than Level 1 prices, such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

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

The District's fair value measurements are as follows at June 30, 2016:

<u>Investment Type</u>	<u>Amount</u>	<u>Uncategorized</u>
Orange County Treasury Investment Pool	<u>\$ 39,308,148</u>	<u>\$ 39,308,148</u>

**ANAHEIM UNION HIGH SCHOOL DISTRICT
BUILDING FUND (MEASURE H)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 4 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2016, consisted of the following:

Interest	<u>\$ 25,629</u>
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NOTE 5 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2016, consisted of the following:

Materials and supplies	\$ 969,225
Capital outlay	<u>1,370,308</u>
	<u>\$ 2,339,533</u>

NOTE 6 - COMMITMENTS AND CONTINGENCIES

Litigation

The District is not currently a party to any legal proceedings.

INDEPENDENT AUDITOR'S REPORT



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Governing Board and
Citizens Oversight Committee
Anaheim Union High School District
Anaheim, 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 accompanying financial statements of the Anaheim Union High School District (the District) Building Fund (General Obligation Bonds, Measure H), and the related notes of the financial statements as of and for the year ended June 30, 2016, and have issued our report thereon dated December 8, 2016.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Building Fund specific to Measure H, and are not intended to present fairly the financial position and changes in financial position of Anaheim Union High School District in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Anaheim Union High School 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 Anaheim Union High School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Anaheim Union High School 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 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, significant deficiencies, or material weaknesses. 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 Anaheim Union High School District's Building Fund (Measure H) 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.

VAUGHN, TRINE, RAY & CO. LLP

Rancho Cucamonga, California
December 8, 2016

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**ANAHEIM UNION HIGH SCHOOL DISTRICT
BUILDING FUND (MEASURE H)**

**FINANCIAL STATEMENT FINDINGS
JUNE 30, 2016**

None reported.

**ANAHEIM UNION HIGH SCHOOL DISTRICT
BUILDING FUND (MEASURE H)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2016**

There were no audit findings reported in the prior year's schedule of financial statement findings.

ANAHEIM UNION HIGH SCHOOL DISTRICT

**BUILDING FUND (MEASURE H)
PERFORMANCE AUDIT**

JUNE 30, 2016

**ANAHEIM UNION HIGH SCHOOL DISTRICT
BUILDING FUND (MEASURE H)**

**PERFORMANCE AUDIT
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JUNE 30, 2016**

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INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Governing Board and
Citizens Oversight Committee
Anaheim Union High School District
Anaheim, California

We were engaged to conduct a performance audit of the Anaheim Union High School District (the District), Building fund (Measure II) for the year ended June 30, 2016.

We conducted this performance audit in accordance with 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 conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

The results of our tests indicated that the District expended Measure H funds only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

VAVRINEK, TRINE, DAY & CO. LLP

Rancho Cucamonga, California
December 8, 2016

ANAHEIM UNION HIGH SCHOOL DISTRICT BUILDING FUND (MEASURE H)

JUNE 30, 2016

AUTHORITY FOR ISSUANCE

The Measure H Bonds are issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The Bonds are authorized to be issued by a resolution adopted by the Board of Education of the District on April 16, 2015.

The District received authorization at an election held on November 4, 2014, to issue bonds of the District in an aggregate principal amount not to exceed \$249,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2015 Authorization). The Bonds represent the first series of the authorized bonds to be issued under the 2015 Authorization.

PURPOSE OF ISSUANCE

To improve neighborhood schools, by repairing classrooms and labs, including leaky roofs, decaying walls, deteriorating restrooms, and accessibility for disabled students; upgrading basic infrastructure and utilities, including drinking water, sewer, and gas; enhancing safety and security, including fire safety and security systems; and acquiring, upgrading, and constructing 21st century classrooms, schools, sites, and support facilities, shall Anaheim Union High School District issue \$249 million of bonds at legal rates, with audits, citizen oversight, and no funds for administrator salaries.

AUTHORITY FOR THE AUDIT

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools, and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities", upon approval by 55 percent of the electorate. In addition to reducing the approval threshold from two-thirds to 55 percent, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in *Education Code* Sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The school district must list the specific school facilities projects to be funded in the ballot measure, and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the school district to appoint a citizens' oversight committee.

**ANAHEIM UNION HIGH SCHOOL DISTRICT
BUILDING FUND (MEASURE H)**

JUNE 30, 2016

4. Requires the school district to conduct an annual independent financial audit and performance audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

OBJECTIVES OF THE AUDIT

1. Determine whether expenditures charged to the Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measure H.
2. Determine whether salary transactions, charged to the Building Fund were in support of Measure H and not for District general administration or operations.
3. Obtain an understanding of the internal control over the procurement system for the Building Fund, including a review of the controls exercised over approval of Change Orders. Determine whether the District is using its architects and professional estimators, as available, to determine estimated costs and bids for projects. Document the District's procedures on re-bidding during the year and evaluate, based upon our sample, whether re-bidding occurred as required.
4. Determine that the procurement procedures were in accordance with procurement laws and regulations. We will determine if the District's bid plans include the use of "bid alternatives and deducts". Determine that the District procurement procedures include a "constructability review procedure" prior to going out for bid.
5. Review the District's procurement of interim housing including documenting arrival dates of interim housing and date of construction of related projects. Document that the District's facilities department is communicating budget summaries by project, including funding sources, budgeted hard and soft costs, and monthly budget to actual expenditures.
6. Reconcile the general ledger of the Bond Fund, as of the period ended, with the financial reports of budgets and expenditures prepared for the Citizens' Oversight Committee for the same period.
7. Test appropriateness of the allocations of Bond expenditures to the Bond Fund expenditure classifications (programs and objects of expenditure).
8. Review the controls exercised over approval of change orders, including testing purchase orders which had change orders written, to determine if change orders are approved in accordance with the District's policies and procedures and the Public Contract Code. Document the change order review/approval process, including participants in the approval process, and state whether the District complied with its policy based upon our testing.
9. Evaluate whether the District obtained State funding during the year, where applicable.

ANAHEIM UNION HIGH SCHOOL DISTRICT BUILDING FUND (MEASURE H)

JUNE 30, 2016

SCOPE OF THE AUDIT

The scope of our performance audit covered the period of July 1, 2015 to June 30, 2016. The population of 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, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2016 were not reviewed or included within the scope of our audit or in this report.

PROCEDURES PERFORMED

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2016 for the Building Fund (Measure H). Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure H as to the approved bond projects list. We performed the following procedures:

1. We selected a sample of expenditures for the period starting July 1, 2015 and ending June 30, 2016, and reviewed supporting documentation to ensure that such funds were properly expended on the specific projects listed in the ballot text. Our sample included transactions totaling \$2,492,294. This represents 39 percent of the total expenditures of \$6,337,437.
2. Based on our testing, we verified that funds from the Building Fund (Measure H) were expended only for projects as identified within the bond measure.
3. Architects are responsible for submitting to the District a final cost estimate report for each project which the District uses when determining whether bid amounts are reasonable. We determined that there were no change orders or re-bidding for identified projects related to the Measure H during the 2015-2016 fiscal year.
4. It appears the District's bid plans include the use of "bid alternatives and deducts". We were able to review implementation of the bidding procedures. We selected a sample of projects to review the final cost estimate report. Per inquiry, the District indicated that their procurement procedures include a "constructability review procedure". A sample of constructability documentation for current projects was reviewed to confirm procedure was followed.
5. No procurement was sought for interim housing during the 2015-2016 fiscal year.
6. The Citizens' Oversight Committee financial report was reconciled to the general ledger of the Bond Fund.
7. The classifications for the expenditures selected appeared appropriately allocated within the Building Fund.

**ANAHEIM UNION HIGH SCHOOL DISTRICT
BUILDING FUND (MEASURE H)**

JUNE 30, 2016

8. From the District's written procedures, change orders must be reviewed and approved by the contractor, the architect, the inspector of record, and the facilities department construction manager using a change order request form prior to board approval. Per inquiry with facilities and review of program expenditures, the District did not receive any change order requests because the majority of projects are in their final construction phase.
9. State funding had not been applied during 2015-2016 fiscal year.

CONCLUSION

The results of our tests indicated that, in all significant respects, the Anaheim Union High School District has properly accounted for the expenditures held in the Building Fund (Measure H) and that such expenditures were made for authorized Bond projects.

**ANAHEIM UNION HIGH SCHOOL DISTRICT
BUILDING FUND (MEASURE H)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2016**

None reported.

**ANAHEIM UNION HIGH SCHOOL DISTRICT
BUILDING FUND (MEASURE H)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2016**

There were no audit findings reported in the prior year's schedule of financial statement findings.



Eva Rae Lueck - Owner
1967 Marengo Ave., South Pasadena, CA 91030
Tax ID Number: 47-4077658
evalueck@gmail.com
Phone # 818-823-9159

CONTRACT SERVICE AGREEMENT

This CONTRACT SERVICE AGREEMENT (“Agreement”) is made and entered into on the 18th day of January, 2017, by and between the “Anaheim High School District” (“District”) and **guided decisions - inform** (“Contractor”), a California business located at 1967 Marengo Ave., South Pasadena, CA 91030.

RECITALS

1. The Contractor has expertise in the area of Public School Business Operation and agrees to provide consulting services to school district.
2. District agrees to engage Contractor as an independent contractor, and not as an employee, on the terms and conditions set forth herein.

AGREEMENT

In consideration of the foregoing, and of the mutual promises set forth herein, the parties hereto agree as follows:

- 1) Engagement.
 - a) The District hereby engages the Contractor to render, consulting services in the area of public school financial and business operations inclusive of facilities and such other services as may be specifically assigned and agreed upon. The Contractor will assist the District in the preparation of a fiscal data book inclusive of historical data on all funds and current budget information.
 - b) The Contractor hereby accepts the engagement to provide consulting services to the District on the terms and conditions set forth herein.
- 2) Term/Termination.
 - a) The term of the agreement is January 18, 2017 through June 30, 2017.
 - b) This Agreement is on an hourly basis and may be terminated at any time by either the District or Contractor.

3) Compensation.

- a) In consideration of the services performed by Contractor, District agrees to pay Contractor, the contract rate of \$120 per hour inclusive of travel time to/from District and South Pasadena. The Superintendent or designee must approve all project assignments and other day to day hourly work. The Contractor will also be reimbursed for private vehicle mileage at the current Government Rate of \$0.54 per mile (including mileage to/from District and South Pasadena), and in conjunction with duties assigned by the District to the Contractor. The maximum compensation for this contract is \$10,000 plus mileage.
- b) Out of pocket expenses incurred by the Contractor, which are authorized by the District, shall be reimbursed at cost by the District to the Contractor.

4) Entire Agreement.

- a) The Agreement constitutes the entire Agreement and understanding between the parties and supersedes all prior agreement and representations, if any, whether written or oral, between the parties as to the subject matter hereof. The Agreement may be modified only by subsequent written agreement of the parties, duly executed by all parties hereto.
- b) If any provision of the Agreement is held in whole or in part to be unenforceable for any reason, the remainder of that provision and of the entire Agreement will be severable and will remain in effect.

5) Amendment. This Agreement may be amended only in writing signed by Contractor and by a representative of District duly authorized.

6) Independent Contractor. The relationship between the Contractor and School District is that of independent contractor. The Contractor will not be eligible for any employee benefits, nor will the District make deductions from fees to the Contractor for taxes, insurance, bonds or the like within the scope of this Agreement. The Contractor retains the discretion in performing tasks assigned, within the scope of work specified.

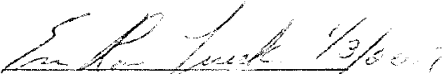
7) Hold Harmless. To the fullest extent permitted by law, the District agrees to indemnify, defend and hold the Contractor harmless from all liability arising out of the services provided by the Contractor:

8) Governing Law. This Agreement shall be construed in accordance with, and all actions arising hereunder shall be governed by, the laws of the State of California.

Anaheim High School District

guided decisions - inform

Superintendent or Asst. Supt. / Date



Eva Rae Lueck - Owner / Date

Orange County Community Foundation phone 949.553.4202
4041 MacArthur Blvd., Suite 510 facsimile 949.553.4211
Newport Beach, CA 92660 website www.oc-cf.org

GRANT AGREEMENT

NUMBER: NEDA1739138

The grant to Anaheim Union High School District (hereafter referred to as "grantee") from the Orange County Arts Education Collaborative Fund grant program of the Orange County Community Foundation (hereafter referred to as "OCCF") is for the explicit purpose described below and is subject to your acceptance of the following conditions.

GRANTEE: Anaheim Union High School District
 501 N Crescent Way
 P.O. Box 3520
 Anaheim, CA 92801

STAFF RESPONSIBLE FOR ACHIEVING GRANT PURPOSE: Susan Stocks

AMOUNT OF GRANT: \$16,400.00

GRANT PERIOD: November 1, 2016 - September 30, 2017

GRANT PURPOSE: This grant is to continue to support increased professional learning opportunities for VAPA teachers, and also improve and/or expand programs that connect arts education with 21st Century skills, and/or use arts education to help students feel more connected to their schools as described in the proposal to OCCF. The proposal and budget are part and parcel to this agreement, and funds may not be applied toward purchase of costumes. A request for re-direction of any grants funds must be submitted to the Foundation in writing and approval is subject to the Foundation's sole discretion.

PAYMENT SCHEDULE: Paid upon receipt by OCCF of a signed copy of this agreement.

GRANT CONDITIONS: See pages 2-3 and accompanying enclosure

REPORTS: One final report is required. Please use the grant reporting guidelines specific to your grant program which you will find online at www.oc-cf.org. You may request an electronic copy of these guidelines at any time. Failure to submit complete reports on time and in the format provided will jeopardize your grant status and future funding opportunities. If at any time throughout your grant period you are unable to fulfill your grant agreement, or if you have questions or concerns regarding reporting requirements, please contact Austin Muckenthaler at (949) 553-4202 ext. 48 or amuckenthaler@oc-cf.org.

- The final report is due by September 30, 2017

Please assign responsibility for these reports immediately. Our records reflect the above contact as the responsible party for reporting. Should this change during the grant period, you must notify Austin Muckenthaler.

SPECIAL PROVISIONS:

All grants are made in accordance with current and applicable laws and pursuant to the Internal Revenue Code as amended and the regulations issued thereunder.

Please read the following carefully:

I. ANNOUNCING GRANTS

Announcements by the grantee of the grant award, indicating OCCF's participation in the program funding, are encouraged. Grantees are asked to fax the text of any planned announcements to OCCF's Program Officer for review and response regarding accuracy. Please also forward copies of any published accounts that mention the project or OCCF.

The grantee will allow the Foundation to include information about this grant in the Foundation's periodic public reports, newsletter, news releases, social media postings, and on the Foundation's website. This includes the amount and purpose of the grant, any photographs you have provided, your logo or trademark, and other information and materials about your organization and its activities.

II. EXPENDING OF FUNDS

This grant is to be used only for the purpose described in the grant proposal and in accordance with the approved budget. The program is subject to modification only with OCCF's prior written approval. If the amount granted is less than what was originally requested in the grant proposal and you need to modify the objectives from your proposal, please contact Austin Muckenthaler at (949) 553-4202 ext. 48 or amuckenthaler@oc-cf.org.

A. The grantee shall return to OCCF any unexpended funds:

1. At the end of the grant period, or
2. If OCCF determines that the grantee has not performed in accordance with this agreement and approved program budget, or
3. If the grantee loses its exemption from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

B. No funds provided by OCCF may be used for any political campaign, lobbying activity or to support attempts to influence legislation by any governmental body, other than through making available the results of nonpartisan analysis, study and research or for any purpose other than one specified in section 170(c)(2)(b) of the Code.

C. Expenses charged against this grant may not be incurred prior to the effective date of the grant or subsequent to the termination date, and may be incurred only as necessary to carry out the purpose and activities of the approved program.

- D. The grantee is responsible for the expenditure of funds and for maintaining adequate supporting records. Books and records must be adequately maintained to demonstrate that the grant funds were used for the purpose for which the grant is made, and to maintain records of expenditures adequate to identify the purposes for which, and manner in which, grant funds have been expended. The grantee shall give the Foundation reasonable access to the grantee's files and records for the purpose of making such financial audits, verifications, and investigations as it deems necessary concerning the grant, and to maintain such files and records for a period of at least four years after completion or termination of the project.
- E. Equipment or property purchased with grant funds shall be the property of the grantee so long as it is not diverted from the purposes for which the grant was made. If the purpose of the organization or the use of grant funds is changed, the equipment or property reverts to OCCF at its option.
- F. Reports, materials, books and articles resulting from this grant may be copyrighted by the grantee or by the author, in accordance with the policies of the grantee toward the goal of obtaining the widest dissemination of such reports, materials, books and articles. OCCF reserves the royalty-free license to use such publications. For projects involving possibility of patents, the grantee should request further information from OCCF.

III. REQUIRED NOTIFICATION

You are required to provide OCCF with immediate written notification of: (a) any changes in your organization's legal or tax-exempt status; (b) changes in the key staff responsible for achieving the grant purposes, and (c) ability to expend the grant for the intended purpose.

IV. NO ASSIGNMENT OR DELEGATION

You may not assign, or otherwise transfer, your rights or delegate any of your obligations under this grant without prior written approval from OCCF.

V. INDEMNIFICATION

The grantee agrees to defend, hold harmless, and indemnify OCCF, its officers, agents, employees, and assigns against any and all expense, liability, loss, damages or claims (including attorneys' fees, judgments, fines, excise taxes or penalties and amounts to be paid in settlement) arising from or allegedly arising from the grantee's performance or activities. OCCF assumes no liability concerning persons or property associated with OCCF's sponsorship contemplated under this Agreement.

VI. LIMIT OF COMMITMENT

Unless otherwise stipulated in writing, this grant is made with the understanding that OCCF has no obligation to provide other or additional support to the grantee. Notwithstanding the foregoing provisions to the contrary, the Donor shall not be obligated on any Disbursement Date

to disburse an amount greater than the balance on that date in the donor-advised fund standing in the name of Orange County Arts Education Collaborative Fund on the Donor's books.

VII. RIGHT TO MODIFY OR REVOKE

The Foundation reserves the right to discontinue, modify or withhold any payments under this grant award or to require a total or partial refund of any grant funds if, in the Foundation's sole discretion, such action is necessary: (a) because you have not fully complied with the terms and conditions of this grant; (b) to protect the purpose and objectives of the grant or any other charitable activities of the Foundation; or (c) to comply with the requirements of any law or regulation applicable to you, the Foundation, or this grant.

FOR THE GRANTEE:



Signature of Authorized Representative

Susan Stocks, Ed.D.

Name, printed

Director of Special Programs

Title

November 28, 2016

Date

ORANGE COUNTY
COMMUNITY FOUNDATION:



Todd Hanson, Vice President

MEMORANDUM OF UNDERSTANDING

BETWEEN

COUNTY OF ORANGE HEALTH CARE AGENCY

AND

ANAHEIM UNION HIGH SCHOOL DISTRICTFOR THE PROVISION OF PREVENTION AND EARLY INTERVENTION SERVICES
AND
DATA SHARING

This Memorandum of Understanding (MOU) between the County of Orange Health Care Agency (HCA) and Anaheim Union High School District is to outline the collaborative efforts between the parties for the purpose of providing prevention and early intervention services such as counseling, life skills education and facilitation of referrals and linkages to community and school resources for children and parents in the school setting, as well as sharing certain programmatic and demographic data.

I. TERM

The term of this MOU shall commence on January 18, 2017, and will remain continuously in effect unless terminated by either Party pursuant to the provisions of Paragraph XVII of this MOU. However, the Parties shall be obligated to perform such duties as would normally extend beyond this term including, but not limited to, obligations with respect to confidentiality.

II. SCOPE OF SERVICE

HCA will provide prevention and early intervention services to address mental health symptoms early, reduce risk factors, build resiliency, and strengthen culturally appropriate coping skills in students.

- A. HCA staff serving as providers include the following designations: Licensed Marriage and Family Therapist, Licensed Clinical Social Worker, Marriage and Family Therapist Intern, Associate Clinical Social Worker, Mental Health Specialists, Health Education Associates, Community Workers and Mental Health Workers. Additional designations may be used to co-facilitate groups and provide assistance with child care, and other program support as needed. HCA represents that the individuals serving as providers are qualified to do so and will be appropriately licensed, credentialed, certified, or otherwise experienced or trained to provide such services to public school students in the state of California. HCA will furnish Anaheim Union High School District the names of the individuals providing services, and, upon request, copies of their certifications or licenses, if applicable.

- B. The following documentation may be kept by HCA for participants that may contain identifying information: Referral form, Consent for Participation, Confidentiality Statement, Receipt of Notice of Privacy Practices, Release of Information, Participant's Rights, Demographic/Intake Form, outcome measures, Encounter Documents, progress notes, and any other documents deemed necessary for treatment. Documents may be kept in HCA's Electronic Health Record (EHR) maintained in IRIS data system.
- C. HCA staff will follow all laws in regards to Mandated Reporting of Child, Elder, or Dependent Adult Abuse. HCA represents that all individuals providing services under this MOU have signed statements indicating their understanding of and compliance with child abuse and neglect reporting requirements and patient confidentiality under applicable law. These requirements will be provided to HCA in writing by Anaheim Union High School District upon request.
- D. HCA represents that all employees, contractors, volunteers, or staff who will have contact with students have a current TB test and have been Live Scanned, before entering properties of Anaheim Union High School District and will follow volunteer protocols and procedures per Anaheim Union High School District Employees, volunteers, contractors, or other staff members will be considered agents of the HCA.
- E. HCA represents that it has developed and implemented a quality control system to ensure the services meet or exceed the standard of care in the community.
- F. Schools will provide HCA staff with private space, a locking filing cabinet, and a dedicated phone line for each clinician assigned to a school. In addition, schools are asked to provide necessary supplies, materials, and allow use of their office equipment so that mental health clinicians can conduct mental health services in ways that would enable them to complete their responsibilities at the school.
- G. HCA staff as a member of the school team: Although not a school employee, the HCA staff is expected to work closely with the school staff, to share non-confidential and confidential information with the staff as appropriate under the conditions noted below, and to assist staff in responding to behavioral health concerns. Administrative aggregate information such as the number of students seen, the number and theme of therapeutic groups and general concerns raised will be shared.
- H. HCA staff can acknowledge receipt of a mental health referral and indicate whether that student has been seen. Compliance with a request to share any other information related to a student's treatment would require an appropriate release of information signed by the student or legal guardian, depending on the age of the student. Monthly summary reports of aggregate mental health data will be provided to the principal.
- I. Efforts will be made to resolve dilemmas that arise from the legal confidentiality requirements that are in place for the HCA and the school so that all staff involved

with a student can work together in the student's best interest while adhering to mandatory mental health laws.

III. DISCRETION

Anaheim Union High School District reserves the right to refuse entry to its schools or facilities by any agent of HCA who, in the sole discretion of Anaheim Union High School District, poses any risk to students, staff, or property of the District.

IV. COST OF SERVICE

All costs associated with the delivery of services identified in the Scope of Services section in this MOU shall be the sole responsibility of the County of Orange, Health Care Agency, Behavioral Health Services, Prevention and Intervention. All costs associated with facilities, facility personnel for the purpose of maintaining the facility and associated tasks, and the costs associated with facility maintenance are the sole responsibility of the Anaheim Union High School District.

V. INSURANCE

HCA will secure and maintain a Commercial General Liability Policy (including coverage for contractual liability) with limits of not less than \$1,000,000 per occurrence or claim. HCA will secure and maintain Malpractice Errors and Omissions Policy with limits of \$1,000,000 per claim and \$3,000,000 aggregate. HCA will secure and maintain Business Automobile Liability Insurance for automobiles owned, leased or hired by HCA with a combined single limit of not less than \$1,000,000 per occurrence. HCA will deliver a copy of such insurance policies to Anaheim Union High School District upon request. HCA will further provide all required worker's compensation insurance for its employees, if any. All of the insurance policies described in this paragraph will be maintained at HCA's expense. Anaheim Union High School District shall be listed as an additional named insured on all of the policies described in this paragraph.

VI. INDEMNIFICATION

Anaheim Union High School District agrees to indemnify, defend, and hold COUNTY, its elected and appointed officials, officers, employees, agents and those special districts and agencies for which COUNTY's Board of Supervisors acts as the governing Board ("COUNTY INDEMNITEES") harmless from any claims, demands or liability of any kind or nature, including but not limited to personal injury or property damage, arising from or related to the services, products or other performance provided by Anaheim Union High School District pursuant to this MOU that are caused by the sole negligence or willful misconduct of the District. If judgment is entered against Anaheim Union High School District and COUNTY by a court of competent jurisdiction because of the concurrent active negligence of COUNTY or COUNTY INDEMNITEES, Anaheim Union High School District and COUNTY agree that liability will be apportioned as determined by the court. Neither party shall request a jury apportionment.

COUNTY/HCA agrees to defend, indemnify, and hold harmless the District and its agents, contractors, employees, appointed officials, officers, and governing board members, from and against all claims, damages, losses, and injuries to persons or property and all costs and expenses (including, but not limited to attorney's fees, costs, and fees of other professional consultants) arising out of or related to the negligent acts or omissions or willful misconduct of COUNTY or its respective agents, contractors, or employees, during or related in any way to the COUNTY'S or HCA's obligations under this MOU, including, but not limited to, the offer or delivery of services, except to the extent arising from the sole negligence or willful misconduct of the District.

VII. COMPLIANCE WITH LAW AND DISTRICT POLICY

The parties will adhere to all applicable laws, regulations, and Anaheim Union High School District policies in the performance of their respective responsibilities under this MOU, including but not limited to HIPAA and laws and regulations related to the confidentiality of pupil records, which are incorporated by this reference.

VIII. RESPONSIBILITIES

This MOU describes the mutual agreements and obligations of Anaheim Union High School District and HCA for the sole purpose of rendering services to District students. It does not place any additional responsibilities on either party or imply any transfer of responsibility from one to the other or sharing of statutory responsibilities.

IX. NO THIRD PARTY BENEFICIARIES

Nothing in this MOU, express or implied, is intended or shall be construed to confer on any person or entity other than the parties hereto any remedy or claim under or by reason of this MOU or any term, covenant, or condition hereof, as a third party beneficiary or otherwise.

X. INDEPENDENT RELATIONSHIP

The parties acknowledge and agree that the relationship created between the Anaheim Union High School District and HCA is strictly that of an independent contractor with respect to the Services described. Nothing contained in this MOU shall be construed as creating any other type of relationship between the parties such as that of a principal-agent, master-servant, or employer-employee between HCA and Anaheim Union High School District. No party to this MOU nor any of its agents shall have any claim hereunder or otherwise against the other party for payment of employment taxes, workers' compensation, vacation, sick leave, retirement benefits, social security benefits, disability benefits, unemployment insurance, or employee compensation or benefits of any kind.

XI. NONDISCRIMINATION

Neither Anaheim Union High School District nor HCA shall discriminate on the basis of race, religion, sex, sexual orientation, national origin, age or disability in employment or in the delivery of Services hereunder.

XII. NON-ASSIGNMENT

Neither party shall assign, transfer or subcontract the rights, duties or obligations called for under this MOU without the written consent of the other party.

XIII. SEVERABILITY

In the event any part of this MOU should be found invalid, unenforceable, or non-binding, the remaining portion will remain in force and fully binding.

XIV. INTERPRETATION

This MOU is entered into pursuant to the laws of the State of California and the United States and shall be interpreted pursuant to those laws.

XV. ENTIRE AGREEMENT

This MOU constitutes the entire understanding between the parties and supersedes all prior agreements, representations or understandings between the parties relating to the subject matter hereof. It may be changed or modified only by a supplemental written agreement between the parties.

XVI. CORRESPONDENCE

Correspondence concerning this MOU will be sent to:

Anaheim Union High School District
Attn: Dr. Jaron Fried, Assistant Superintended of Educational Services
501 N Crescent Way,
Anaheim, CA 92801

Health Care Agency
Attn: Dawn Smith
405 W. 5th Street
Santa Ana, CA 92701

XVII. TERMINATION

A. Either Anaheim Union High School District or HCA may terminate this MOU without penalty immediately with cause or after thirty (30) calendar day's written notice without cause, unless otherwise specified. Notice shall be deemed served on

the date of mailing. Cause shall be defined as any breach of this MOU, any misrepresentation, or fraud on the part of either Agency. Exercise by Anaheim Union High School District of the right to terminate this MOU shall relieve Anaheim Union High School District of all further obligations; and exercise by HCA of the right to terminate this MOU shall relieve HCA of all further obligations.

- B. Upon termination, or notice thereof, the Parties agree to cooperate with each other in the orderly transfer of service responsibilities, case records, and pertinent documents.
- C. The obligations of Anaheim Union High School District and HCA under this MOU are contingent upon the availability of Federal and/or State funds, as applicable, for the reimbursement of either Agency's expenditures, and inclusion of sufficient funds for the services hereunder in the budget approved by the Orange County Board of Supervisors each fiscal year this MOU remains in effect or operation. In the event that such funding is terminated or reduced, either Agency may immediately terminate or request to renegotiate this MOU. Each Agency shall provide the other Agency with written notification of such determination.

IN WITNESS WHEREOF, duly authorized representatives of the Parties have entered into this Memorandum of Understanding, in the County of Orange as attested to below.

By: _____

Dated: _____

Jaron E. Fried, Ed.D.,
Assistant Superintended of Educational Services
Anaheim Union High School District

By: _____

Dated: _____

MARK A. REFOWITZ
Director
County of Orange Health Care Agency

ANAHEIM UNION HIGH SCHOOL DISTRICT
 501 N. Crescent Way—P.O. Box 3520
 Anaheim, CA 92803-3520

EDUCATIONAL CONSULTING AGREEMENT

THIS AGREEMENT is made and entered into this:

17 th	day of	January	2017
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by and between

LGBT Center OC (Orange County)

Independent Contractor, hereinafter referred to as "Consultant" and the Anaheim Union High School District, hereinafter referred to as "District."

WHEREAS the District is in need of special services and advice;

WHEREAS such services and advice are not available at no cost from public agencies;
 and

WHEREAS Consultant is specially trained, experienced, and competent to provide the special services and advice required; and

WHEREAS such services are needed on a limited basis.

NOW, THEREFORE, the parties hereto agree as follows:

1. Services to be provided by Consultant:

LGBT Center OC will provide professional learning/training to Katella High School staff on January 27, 2017, which is designated as a non-student, professional-learning day. LGBT Center OC will provide a general session that will educate staff regarding the mental health needs of transgender students, gay and lesbian students, and questioning teens. The training includes educating staff on the recent changes in the law that pertain to the legal rights of Lesbian, Gay, Bisexual, Transgender, Queer or Questioning, and Intersex (LGBTQI) students.

Site/School:	Katella High School	Funds (Cost Center):	LCFF (0009)
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2. List of Other Supportive Staff or Consultants:

No other support staff or consultants will be required.

3. Consultant shall commence providing services under this AGREEMENT on:

Date:	January 27, 2017
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and shall diligently perform as specified and complete performance by:

Date:	January 27, 2017
-------	------------------

Consultant shall perform said services as an independent contractor and not as an employee of the District. Consultant shall be under the control of the District as to the

result to be accomplished and not as to the means or manner by which such result is to be accomplished.

4. District shall prepare and furnish the following information to Consultant, upon request, such information as is reasonably necessary to the performance of Consultant to this AGREEMENT:

Katella High School will provide LGBT Center OC with demographic information upon request.

5. District shall pay Consultant the maximum amount of

\$500

for services rendered

to # of people:	103 teachers/staff	# hours per day:	2	# of days:	1
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pursuant to this AGREEMENT. Payment shall be made 15 to 30 days after receipt of invoice. Consultant shall submit an invoice to District.

6. District may at any time for any reason terminate this AGREEMENT. Written notice by the District's superintendent shall be sufficient to stop further performance of services by Consultant. The notice shall be deemed given when received or no later than three (3) days after the day of mailing, whichever is sooner.
7. Consultant agrees to and shall hold harmless and indemnify District, its officers, agents, and employees from every claim or demand and every liability or loss, damage, or expense of any nature whatsoever, which may be incurred by reason of:
- a. Liability for damages for death or bodily injury to person, injury to property, or any other loss, damage, expense sustained by Consultant or any person, firm, or corporation employed by Consultant upon or in connection with the services called for in this AGREEMENT except for liability for damages referred to above which result from the sole negligence or willful misconduct of District, its officers, employees, or agents.
 - b. Any injury to or death of persons or damage to property, sustained by any persons, firm, or corporation, including the District, arising out of, or in any way connected with the services covered by this AGREEMENT, whether said injury or damage occurs either on or off school district property, except for liability for damages which result from the sole negligence or willful misconduct of the District, its officers, employees, or agents.

Consultant, at Consultant's expense, cost, and risk, shall defend any and all actions, suits, or other proceedings that may be brought or instituted against the District, its officers, agents, or employees on any such claim, demand, or liability

and shall pay or satisfy any judgment/lawsuit reimbursement that may be rendered against the District, its officers, agents, or employees in any action suit, or other proceedings as a result thereof.

8. This AGREEMENT is not assignable without written consent of the parties hereto.
9. Consultant and assistants shall comply with all applicable federal, state, and local laws, rules, regulations, and ordinances, including Worker's Compensation.
10. Consultant, if an employee of another public agency, certifies that Consultant shall not receive salary or remuneration, other than vacation pay, as an employee of another public agency for the actual time in which services are actually being performed pursuant to the AGREEMENT.
11. The following is a brief description of what will be achieved by Consultant as a result of this AGREEMENT:

Katella High School staff will learn about specific changes in the law regarding how to correctly observe the rights of LGBTQI students, and strategies to address the mental health needs of these students.

12. What are the technical reasons Consultant is being hired as an Independent Contractor rather than an employee?

Since 1971, the consultant has specialized in providing services specifically designed to achieve full equality for LGBTQI people. The consultant maintains relationships with local- and state-level elected officials and other policy makers, and has unequivocal expertise in the understanding of state and federal regulations that pertain to the LGBTQI population.

List any technical support that will need to be supplied by District:

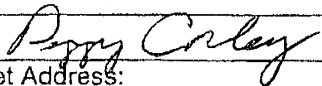
No technical support will be required.

**COMMON-LAW FACTORS
(IRS Revenue Rule 87-41)**

Mark all items that are true for the intended Consultant (if completing on-line, double click the box to mark):

- No Instructions:** The consultant will not be required to follow explicit instructions to accomplish the job.
- No Training:** The consultant will not receive training provided by the employer. The consultant will use independent methods to accomplish the work.
- Work Not Essential to the Employer:** The employer's success or continuation does not depend on the services of the consultant.
- Right to Hire Others:** The consultant is being hired to provide a result and will have the right to hire others for actual work, unless otherwise noted.
- Control of Assistants:** Assistants hired at consultant's discretion; consultant responsible for hiring, supervising, paying of assistants.
- Not a Continuing Relationship:** If frequent, will be at irregular intervals, on call, or whenever work is available.
- Own Work Hours:** Consultant will establish work hours for the job.
- Time to Pursue Other Work:** Since specific hours are not required, consultant may work for other employers simultaneously, unless otherwise noted.
- Job Location:** Consultant controls job location, under district discretion, whether on employer's site or not.
- Order of Work:** Consultant, rather than employer, determines order or sequence of steps in performance of work.
- No Interim Reports:** Only specific pre-determined reports defined in the consulting agreement.
- Basis of Payment:** Consultant paid for services rendered, if applicable (see Agreement #4); total compensation set in advance of starting the job.
- Business Expenses:** Consultant is responsible for incidental or special business expenses.
- Tools and Equipment:** Consultant furnishes the identified tools and equipment needed for the job.
- Significant Investment:** Consultant can perform services without using the employer's facilities. Consultant's investment in own trade is real, essential, and adequate.
- Possible Profit or Loss:** Consultant does these (check valid items):
 - Hires, directs, pays assistants
 - Has equipment, facilities
 - Has a continuing and recurring liability
 - Performs specific jobs for prices agreed-upon in advance
 - Lists services in Business Directory
 - Other (explain) _____
- Work for Multiple Employers:** Consultant may perform services for more than one employer simultaneously, unless otherwise noted.
- Services Available to the General Public** (check valid items):
 - Maintains an office
 - Business license
 - Business signs
 - Advertises services
 - Lists services in Business Directory
 - Other (explain) _____
- Limited Right to Discharge:** Consultant not subject to termination as long as contract specifications are met, unless otherwise noted (see Agreement #5 and #11).
- No Compensation for Non-Completion:** Responsible for satisfactory completion of job; no compensation for non-completion.

IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed:

CONSULTANT:		DISTRICT:	
Typed Name of consultant (same as page 1):			
LGBT Center OC		Anaheim Union High School District	
Typed Name/Title of Authorized Signatory:		Typed Name of Assistant Superintendent:	
Peg Corley / Executive Director		Jaron Fried	
Authorized Signature:		Signature of Assistant Superintendent:	
			
Street Address:		Street Address:	
2670 N. Main Street, Suite 370		501 N. Crescent Way, P.O. Box 3520	
City, State, Zip Code		City, State, Zip Code	
Santa Ana, CA 92705		Anaheim, CA 92803-3520	
Date:		Date:	
12/15/16			

Mark Appropriately:

Independent/Sole Proprietor:	
Corporation:	X
Partnership:	
Other/Specify:	

Social Security Number* or Federal Identification Number*

95-2934041	→
------------	---

*Or, initial below:

	I have completed a new IRS Form W-9 that will be submitted directly to AUHSD Accounting.
--	------------------------------------------------------------------------------------------

Telephone Number:

Email Address:

(714) 953-5428 ext 214	peg.corley@lgbtcenteroc.org
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If a company/corporation is being approved, the signature must be that of a responsible person. Typed company/corporation/individual's name must be identical to that on page 1.

PRINCIPAL/DISTRICT ADMINISTRATOR:

Signature of Principal or District Administrator:

Signature		Date	12/15/16
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ANAHEIM UNION HIGH SCHOOL DISTRICT
501 Crescent Way – P.O. Box 3520
Anaheim, CA 92803-3520

EDUCATIONAL CONSULTING AGREEMENT

THIS AGREEMENT is made and entered into this:

17 th	day of	January	2017
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by and between

Shelly Spiegel-Coleman, Californians Together

Independent Contractor, hereinafter referred to as "Consultant" and the Anaheim Union High School District, hereinafter referred to as "District."

WHEREAS the District is in need of special services and advice;

WHEREAS such services and advice are not available at no cost from public agencies;
and

WHEREAS Consultant is specially trained, experienced, and competent to provide the special services and advice required; and

WHEREAS such services are needed on a limited basis.

NOW, THEREFORE, the parties hereto agree as follows:

1. Services to be provided by Consultant:

<p>Shelly Spiegel-Coleman, Executive Director, Californians Together, will provide the following services to the Anaheim Union High School District (AUHSD):</p> <ul style="list-style-type: none"> (1) In collaboration with the district's EL Task Force, provide training and guidance on evaluating the district's current Local Control Accountability Plan (LCAP), as it relates to services provided to the English learner sub-group. (2) Provide guidance in the development of the 2017-18 strategies targeting the EL sub-group, with a focus on how to improve and increase services for long term EL students using research-based principles and practices. (3) Review drafts of LCAP and provide input on final revision. (4) Review district's most current LEA Plan (Title III update), and advise on revisions for alignment with LCAP, if necessary. (5) Advise on best practices on monitoring implementation of EL services/strategies in LCAP.

Site/School:	District Office, LCAP Community	Funds (Cost Center):	Educator Effectiveness (4690)
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2. List of Other Supportive Staff or Consultants:

No other support staff is required.

3. Consultant shall commence providing services under this AGREEMENT on:

Date: January 18, 2017

and shall diligently perform as specified and complete performance by:

Date: September 30, 2017

Consultant shall perform said services as an independent contractor and not as an employee of the District. Consultant shall be under the control of the District as to the result to be accomplished and not as to the means or manner by which such result is to be accomplished.

- 4. District shall prepare and furnish the following information to Consultant, upon request, such information as is reasonably necessary to the performance of Consultant to this AGREEMENT:

District will provide reports, as needed, to facilitate evaluation and revision of Local Control Accountability Plan(LCAP). District will allow Ms. Spiegel-Coleman access to district, school and community, as needed, to facilitate analysis and revision of said plan as it relates to English learner services.

- 5. District shall pay Consultant the maximum amount of

\$10,000

for services rendered

to # of people:	A minimum of 20 EL Task Force members and LCAP community forum participants.	# hours per day:	4 -8	# of days :	Up to 20 days
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pursuant to this AGREEMENT. Payment shall be made 15 to 30 days after receipt of invoice. Consultant shall submit an invoice to District.

- 6. District may at any time for any reason terminate this AGREEMENT. Written notice by the District's superintendent shall be sufficient to stop further performance of services by Consultant. The notice shall be deemed given when received or no later than three (3) days after the day of mailing, whichever is sooner.

- 7. Consultant agrees to and shall hold harmless and indemnify District, its officers, agents, and employees from every claim or demand and every liability or loss, damage, or expense of any nature whatsoever, which may be incurred by reason of:

- a. Liability for damages for death or bodily injury to person, injury to property, or any other loss, damage, expense sustained by Consultant or any person, firm, or corporation employed by Consultant upon or in connection with the services called for in this AGREEMENT except for liability for damages referred to above which result from the sole

negligence or willful misconduct of District, its officers, employees, or agents.

- b. Any injury to or death of persons or damage to property, sustained by any persons, firm, or corporation, including the District, arising out of, or in any way connected with the services covered by this AGREEMENT, whether said injury or damage occurs either on or off school district property, except for liability for damages which result from the sole negligence or willful misconduct of the District, its officers, employees, or agents.

Consultant, at Consultant's expense, cost, and risk, shall defend any and all actions, suits, or other proceedings that may be brought or instituted against the District, its officers, agents, or employees on any such claim, demand, or liability and shall pay or satisfy any judgment/lawsuit reimbursement that may be rendered against the District, its officers, agents, or employees in any action suit, or other proceedings as a result thereof.

- 8. This AGREEMENT is not assignable without written consent of the parties hereto.
- 9. Consultant and assistants shall comply with all applicable federal, state, and local laws, rules, regulations, and ordinances, including Worker's Compensation.
- 10. Consultant, if an employee of another public agency, certifies that Consultant shall not receive salary or remuneration, other than vacation pay, as an employee of another public agency for the actual time in which services are actually being performed pursuant to the AGREEMENT.
- 11. The following is a brief description of what will be achieved by Consultant as a result of this AGREEMENT:

Shelly Spiegel-Coleman will provide training and guidance on the revision of the district's Local Control Accountability Plan, with a focus on the services provided to the EL sub-group.

- 12. What are the technical reasons Consultant is being hired as an Independent Contractor rather than an employee?

Shelly Spiegel-Coleman has years of professional experience providing guidance to districts in designing, funding, and implementing programs for English Learner (EL) students.

List any technical support that will need to be supplied by District:

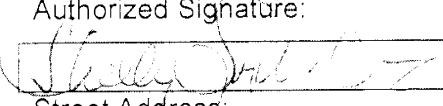
No technical support is required.

**COMMON-LAW FACTORS
(IRS Revenue Rule 87-41)**

Mark all items that are true for the intended Consultant (if completing on-line, double click the box to mark):

- No Instructions:** The consultant will not be required to follow explicit instructions to accomplish the job.
- No Training:** The consultant will not receive training provided by the employer. The consultant will use independent methods to accomplish the work.
- Work Not Essential to the Employer:** The employer's success or continuation does not depend on the services of the consultant.
- Right to Hire Others:** The consultant is being hired to provide a result and will have the right to hire others for actual work, unless otherwise noted.
- Control of Assistants:** Assistants hired at consultant's discretion; consultant responsible for hiring, supervising, paying of assistants.
- Not a Continuing Relationship:** If frequent, will be at irregular intervals, on call, or whenever work is available.
- Own Work Hours:** Consultant will establish work hours for the job.
- Time to Pursue Other Work:** Since specific hours are not required, consultant may work for other employers simultaneously, unless otherwise noted.
- Job Location:** Consultant controls job location, under district discretion, whether on employer's site or not.
- Order of Work:** Consultant, rather than employer, determines order or sequence of steps in performance of work.
- No Interim Reports:** Only specific pre-determined reports defined in the consulting agreement.
- Basis of Payment:** Consultant paid for services rendered, if applicable (see Agreement #4); total compensation set in advance of starting the job.
- Business Expenses:** Consultant is responsible for incidental or special business expenses.
- Tools and Equipment:** Consultant furnishes the identified tools and equipment needed for the job.
- Significant Investment:** Consultant can perform services without using the employer's facilities. Consultant's investment in own trade is real, essential, and adequate.
- Possible Profit or Loss:** Consultant does these (check valid items):
 - Hires, directs, pays assistants
 - Has equipment, facilities
 - Has a continuing and recurring liability
 - Performs specific jobs for prices agreed-upon in advance
 - Lists services in Business Directory
 - Other (explain) _____
- Work for Multiple Employers:** Consultant may perform services for more than one employer simultaneously, unless otherwise noted.
- Services Available to the General Public** (check valid items):
 - Maintains an office
 - Business license
 - Business signs
 - Advertises services
 - Lists services in Business Directory
 - Other (explain) _____
- Limited Right to Discharge:** Consultant not subject to termination as long as contract specifications are met, unless otherwise noted (see Agreement #5 and #11).
- No Compensation for Non-Completion:** Responsible for satisfactory completion of job; no compensation for non-completion.

IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed:

CONSULTANT:		DISTRICT:	
Typed Name of consultant (same as page 1):			
Shelly Spiegel-Coleman, Californians Together		Anaheim Union High School District	
Typed Name/Title of Authorized Signatory:		Typed Name of Assistant Superintendent:	
Shelly Spiegel-Coleman, Executive Director		Jaron Fried, Ed.D.	
Authorized Signature:		Signature of Assistant Superintendent:	
			
Street Address:		Street Address:	
525 E. 7 th St., Suite 207		501 Crescent Way, P.O. Box 3520	
City, State, Zip Code		City, State, Zip Code	
Long Beach, CA 90813		Anaheim, CA 92803-3520	
Date:		Date:	
December 15, 2016			

Mark Appropriately:

Independent/Sole Proprietor:	
Corporation:	<input checked="" type="checkbox"/>
Partnership:	
Other/Specify:	

Social Security Number* or Federal Identification Number*

	31 1746 604
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*Or, initial below:

<input type="checkbox"/>	I have completed a new IRS Form W-9 that will be submitted directly to AUHSD Accounting.
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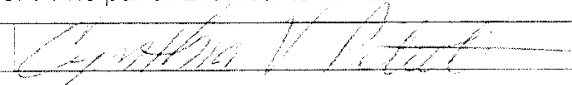
Telephone Number: E-mail Address:

562-983-1333	shelly@californianstogether.org
--------------	---------------------------------

If a company/corporation is being approved, the signature must be that of a responsible person. Typed company/corporation/individual's name must be identical to that on page 1.

PRINCIPAL/DISTRICT ADMINISTRATOR:

Signature of Principal or District Administrator:

Signature: 	Date: December 15, 2016
------------------------------------------------------------------------------------------------	-------------------------

Anaheim Union High School District
 Education Division
**APPLICATION FOR STUDENT-INITIATED,
 NON-CURRICULUM RELATED ORGANIZATION**
 CLICK AND ENTER DATA

School:	Anaheim High School	Date of Application:	Nov 16, 2016
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Policy permits student-initiated non-curriculum related school groups to conduct voluntary meetings on school grounds regardless of the size of the group or the religious, political or philosophical purpose of the students' meetings, under the following conditions:

1. The meetings may not interfere with the orderly operation of the school.
2. The meetings must be open to all students without regard to gender, ethnicity, religion or national origin.
3. School employees may not promote, lead or participate in the meetings.
4. Non-school persons may not direct, conduct, control, or regularly attend the meetings of the student groups.
5. No school system funds may be spent on behalf of the student groups, except for the cost of providing space for the group meetings.

To apply for status as a student-initiated, non-curriculum group, complete the following:

Name of proposed group:

CrossFit

Purpose of the group:

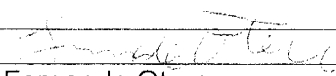
<p>Our group will be: working out with both weights, free weights, no weights and machines utilizing a cross fit structure or repetitions and sets that will consist of a high intensity workout that will be complimentary to the said individual. We will finish the session with a two-lap jog. Each session will be different and will be a full body workout that will enhance the mind, body and soul. We will be advertising to the rest of the school. It will be open to both staff and students. Certain paperwork needs to be filled out prior to workout, hold harmless.</p> <p>Our group has both faculty and students that have been interested in starting this group for several months.</p>

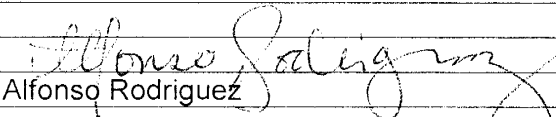
Frequency of group meetings:

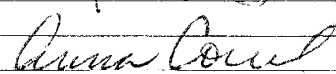
Twice a week for 45 minutes

Proposed meeting day, time and location:

Day:	M, W	Time:	2:50-3:30	Location:	Weight Room and track
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Applicant's Signature:		Date:	Nov 16, 16
Printed Name:	Fernando Otero		

Advisor's Signature:		Date:	Nov 16, 16
Printed Name:	Alfonso Rodriguez		

Principal's Signature:		Date:	11/16/16
Printed Name:	Anna Corral		

Send signed form to #15, Assistant Superintendent/Education, for approval.

Assistant Superintendent's Signature:		Date:	DEC 16 2016
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Following approval, the completed application will be returned to the school principal.

Anaheim Union High School District
 Education Division
**APPLICATION FOR STUDENT-INITIATED,
 NON-CURRICULUM RELATED ORGANIZATION**
 CLICK AND ENTER DATA

School:	Magnolia High School	Date of Application:	12/1/16
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Policy permits student-initiated non-curriculum related school groups to conduct voluntary meetings on school grounds regardless of the size of the group or the religious, political or philosophical purpose of the students' meetings, under the following conditions:

1. The meetings may not interfere with the orderly operation of the school.
2. The meetings must be open to all students without regard to gender, ethnicity, religion or national origin.
3. School employees may not promote, lead or participate in the meetings.
4. Non-school persons may not direct, conduct, control, or regularly attend the meetings of the student groups.
5. No school system funds may be spent on behalf of the student groups, except for the cost of providing space for the group meetings.

To apply for status as a student-initiated, non-curriculum group, complete the following:

Name of proposed group:

K-Pop Club

Purpose of the group:

To bring people together to share and explore various Asian cultures (e.g. music, dramas, games, language, etc.)

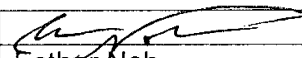
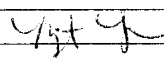
Frequency of group meetings:

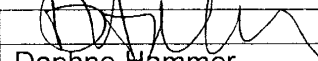
Every Friday

Proposed meeting day, time and location:

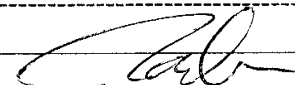
Day:	Friday	Time:	Lunch	Location:	Rm 101
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Applicant's Signature:			Date:	12/1/16
Printed Name:	Diana Velasquez, Keara Ordaz			

Advisor's Signature:			Date:	12/1/16
Printed Name:	Esther Noh			

Principal's Signature:		Date:	12/6/16
Printed Name:	Daphne Hammer		

Send signed form to #15, Assistant Superintendent/Education, for approval.

Assistant Superintendent's Signature:		Date:	DEC 16 2016
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Following approval, the completed application will be returned to the school principal.

Anaheim Union High School District
Education Division

**APPLICATION FOR STUDENT-INITIATED,
NON-CURRICULUM RELATED ORGANIZATION**

CLICK AND ENTER DATA

School:	LEXINGTON JHS	Date of Application:	12/2/16
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Policy permits student-initiated non-curriculum related school groups to conduct voluntary meetings on school grounds regardless of the size of the group or the religious, political or philosophical purpose of the students' meetings, under the following conditions:

1. The meetings may not interfere with the orderly operation of the school.
2. The meetings must be open to all students without regard to gender, ethnicity, religion or national origin.
3. School employees may not promote, lead or participate in the meetings.
4. Non-school persons may not direct, conduct, control, or regularly attend the meetings of the student groups.
5. No school system funds may be spent on behalf of the student groups, except for the cost of providing space for the group meetings.

To apply for status as a student-initiated, non-curriculum group, complete the following:

Name of proposed group:

Mad Scientists Club

Purpose of the group (Please describe thoroughly):

The purpose is to run the recycling program: emptying and maintaining recycling bins. Advisor, Miss Erickson, will take to recycling center. To discuss and research current events and experiment , research and location (perform self-sought experiments)

Frequency of group meetings:

Once a week

Proposed meeting day, time and location:

Day:	Monday	Time:	2:30 pm	Location:	406
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Applicant's Signature:	<i>Felipe Marin</i>	Date:	12/2/16
Printed Name:	Felipe Marin		

Advisor's Signature:	<i>Laura Erickson</i>	Date:	12/2/16
Printed Name:	Laura Erickson		

Principal's Signature:	<i>Amber Houston</i>	Date:	12/2/16
Printed Name:	Amber Houston		

Send signed form to #15, Assistant Superintendent/Education, for approval.

Assistant Superintendent's Signature:	<i>[Signature]</i>	Date:	DEC 16 2016
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Following approval, the completed application will be returned to the school principal.

Anaheim Union High School District
 Education Division
**APPLICATION FOR STUDENT-INITIATED,
 NON-CURRICULUM RELATED ORGANIZATION**
 CLICK AND ENTER DATA

School:	Sycamore JHS	Date of Application:	4/18/16
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Policy permits student-initiated non-curriculum related school groups to conduct voluntary meetings on school grounds regardless of the size of the group or the religious, political or philosophical purpose of the students' meetings, under the following conditions:

1. The meetings may not interfere with the orderly operation of the school.
2. The meetings must be open to all students without regard to gender, ethnicity, religion or national origin.
3. School employees may not promote, lead or participate in the meetings.
4. Non-school persons may not direct, conduct, control, or regularly attend the meetings of the student groups.
5. No school system funds may be spent on behalf of the student groups, except for the cost of providing space for the group meetings.

To apply for status as a student-initiated, non-curriculum group, complete the following:

Name of proposed group:

Gay Straight Alliance (GSA)

Purpose of the group (Please describe thoroughly):

The Gay Straight Alliance (GSA) club is meant to work as a form of support for LGBTQ (Lesbian, Gay, Bisexual, Transgender and Queer) students on the Sycamore campus. The club will also bring awareness to the school campus about LGBTQ issues. GSA will also work on helping create a safe environment for LGBTQ students. Students will talk about gender identities and sexual orientations and the issues that involve these topics including coming out to their loved ones.

Frequency of group meetings:

weekly

Proposed meeting day, time and location:

Day:	Monday	Time:	lunch	Location:	TBA
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Applicant's Signature:	<i>Monserrat Gomez</i>	Date:	4/18/16
Printed Name:	Monserrat Gomez		

Advisor's Signature:	<i>Jeffrey Fuentes</i>	Date:	4/18/16
Printed Name:	Jeffrey Fuentes		

Principal's Signature:	<i>Gary Brown</i>	Date:	4/18/16
Printed Name:	Gary Brown		

Send signed form to #15, Assistant Superintendent/Education, for approval.

Assistant Superintendent's Signature:	<i>[Signature]</i>	Date:	DEC 16 2018
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**ANAHEIM UNION HIGH SCHOOL DISTRICT
MANAGEMENT**

2015/2016 SALARY SCHEDULE

Effective 7/1/2015 - BOT Approved on 4/14/16 - REVISED 11/10/16

Salary Range	Position Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	Monthly
1	** CATERING MANAGER	4,165.00	4,322.00	4,492.00	4,669.00	4,846.00	5,029.00	5,135.00	5,229.00	5,337.00	5,440.00	Monthly
2	PLANT MANAGER I	4,276.00	4,433.00	4,604.00	4,779.00	4,957.00	5,141.00	5,246.00	5,341.00	5,449.00	5,551.00	Monthly
3	** FOOD SERVICE SITE MGR I	4,367.00	4,537.00	4,709.00	4,893.00	5,083.00	5,283.00	5,385.00	5,489.00	5,597.00	5,704.00	Monthly
4	PLANT MANAGER II	4,478.00	4,648.00	4,821.00	5,003.00	5,196.00	5,395.00	5,495.00	5,600.00	5,707.00	5,816.00	Monthly
5	** FOOD SERVICE MGR II	4,574.00	4,756.00	4,939.00	5,134.00	5,332.00	5,537.00	5,649.00	5,759.00	5,871.00	5,986.00	Monthly
6	MAINTENANCE FOREMAN	4,555.00	4,733.00	4,916.00	5,112.00	5,312.00	5,516.00	5,627.00	5,738.00	5,850.00	5,965.00	Monthly
7	PERFORMING ARTS SUPERVISOR WAREHOUSE SUPERVISOR	4,776.00	4,960.00	5,154.00	5,363.00	5,570.00	5,786.00	5,903.00	6,018.00	6,135.00	6,254.00	Monthly
8	* OPERATIONS SUPERVISOR	4,909.00	5,096.00	5,288.00	5,494.00	5,705.00	5,917.00	6,033.00	6,150.00	6,268.00	6,389.00	Monthly
9	* ACCOUNTANT BUDGET ANALYST EMPLOYEE RELATIONS ANALYST GARAGE SUPERVISOR GRAPHIC PRODUCTION MANAGER HR ANALYST PAYROLL SUPERVISOR	5,006.00	5,204.00	5,409.00	5,621.00	5,844.00	6,068.00	6,188.00	6,311.00	6,434.00	6,560.00	Monthly
11	FOOD SERVICES SUPERVISOR	5,255.00	5,460.00	5,672.00	5,898.00	6,127.00	6,367.00	6,496.00	6,623.00	6,751.00	6,886.00	Monthly
12	LAC SUPERVISOR	5,384.00	5,594.00	5,812.00	6,043.00	6,280.00	6,525.00	6,656.00	6,787.00	6,920.00	7,056.00	Monthly
13	* COMMUNITY USE OF FACILITIES SUPV * EDUCATION TECHNOLOGY SUPERVISOR PROJECT MANAGER * MAINTENANCE MANAGER	5,513.00	5,728.00	5,952.00	6,187.00	6,431.00	6,683.00	6,814.00	6,949.00	7,087.00	7,225.00	Monthly
14		5,661.00	5,882.00	6,113.00	6,354.00	6,605.00	6,864.00	6,998.00	7,137.00	7,278.00	7,421.00	Monthly
15		5,810.00	6,037.00	6,274.00	6,522.00	6,779.00	7,044.00	7,182.00	7,325.00	7,469.00	7,616.00	Monthly
16	ACCOUNTING MANAGER	5,958.00	6,191.00	6,435.00	6,689.00	6,953.00	7,225.00	7,366.00	7,513.00	7,660.00	7,812.00	Monthly
17		6,117.00	6,358.00	6,608.00	6,869.00	7,140.00	7,421.00	7,566.00	7,716.00	7,867.00	8,024.00	Monthly
18		6,277.00	6,525.00	6,782.00	7,049.00	7,328.00	7,616.00	7,767.00	7,919.00	8,075.00	8,235.00	Monthly

ANAHEIM UNION HIGH SCHOOL DISTRICT

MANAGEMENT

2015/2016 SALARY SCHEDULE

Effective 7/1/2015 - BOT Approved on 4/14/16 - REVISED 11/10/16

Salary Range	Position Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	
19	RISK MANAGER	6,436.00	6,692.00	6,955.00	7,229.00	7,515.00	7,812.00	7,967.00	8,122.00	8,282.00	8,447.00	Monthly
20	* ASSIST. DIRECTOR, FOOD SERVICES	6,549.00	6,811.00	7,081.00	7,361.00	7,655.00	7,959.00	8,118.00	8,278.00	8,442.00	8,611.00	Monthly
21	ENERGY MANAGER OCCUPATIONAL THERAPIST	6,662.00	6,929.00	7,206.00	7,492.00	7,794.00	8,105.00	8,268.00	8,434.00	8,602.00	8,774.00	Monthly
26	ASST DIRECTOR-MAINT & OPERATIONS	7,260.00	7,551.00	7,853.00	8,167.00	8,494.00	8,833.00	9,010.00	9,190.00	9,374.00	9,561.00	Monthly

Each longevity step stands on its own and is not cumulative nor compounded. Longevity:

- 2% plus \$519 after ten (10) years of service with AUHSD
- 4% plus \$1543 additional after fifteen (15) years of service with AUHSD
- 7% plus \$2,840 additional after twenty (20) years of service with AUHSD
- 10% plus \$3,705 additional after twenty-five (25) years of service with AUHSD
- 12% plus \$3,705 additional after thirty (30) years of service with AUHSD

* Overtime Exempt

** Ten Month Employees

**ANAHEIM UNION HIGH SCHOOL DISTRICT
CONFIDENTIAL**

2015/2016 SALARY SCHEDULE

Effective 7/1/2015 - BOT Approved on BOT 11/10/16

Salary Range	Position Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	
60	GF SR ADMINISTRATIVE ASSISTANT	4,444.00	4,623.00	4,806.00	5,002.00	5,206.00	5,405.00	5,516.00	5,628.00	5,739.00	5,855.00	Monthly
61		4,685.00	4,866.00	5,049.00	5,244.00	5,448.00	5,649.00	5,758.00	5,870.00	5,981.00	6,096.00	Monthly
63	EXECUTIVE ASSISTANT HUMAN RESOURCES ASSISTANT	4,929.00	5,114.00	5,309.00	5,513.00	5,721.00	5,938.00	6,051.00	6,169.00	6,288.00	6,408.00	Monthly
67	SR EXECUTIVE ASSISTANT	5,405.00	5,610.00	5,824.00	6,049.00	6,280.00	6,519.00	6,644.00	6,774.00	6,903.00	7,039.00	Monthly

Each longevity step stands on its own and is not cumulative nor compounded. Longevity:

- 2% plus \$519 after ten (10) years of service with AUHSD
- 4% plus \$1543 additional after fifteen (15) years of service with AUHSD
- 7% plus \$2,840 additional after twenty (20) years of service with AUHSD
- 10% plus \$3,705 additional after twenty-five (25) years of service with AUHSD
- 12% plus \$3,705 additional after thirty (30) years of service with AUHSD

**ANAHEIM UNION HIGH SCHOOL DISTRICT
CALIFORNIA SCHOOL EMPLOYEE ASSOCIATION (CSEA)
2016/2017 SALARY SCHEDULE**

Effective 7/1/2016 - BOT Approved on - REVISED

Salary Range	Position Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	
41	CAMPUS SAFETY AIDE	2,728.00 15.49	2,837.00 16.12	2,956.00 16.79	3,070.00 17.43	3,192.00 18.14	3,323.00 18.88	3,386.00 19.25	3,455.00 19.62	3,525.00 20.02	3,594.00 20.42	Monthly Hourly
43	INSTR ASSISTANT INSTR ASSIST-SPECIAL ACADEMIC INSTR. OFFICE ASSISTANT	2,862.00 16.27	2,983.00 16.95	3,105.00 17.64	3,226.00 18.33	3,355.00 19.06	3,494.00 19.85	3,560.00 20.24	3,628.00 20.61	3,702.00 21.03	3,776.00 21.45	Monthly Hourly
47	COMPUTER LAB ASSIST INSTR ASST-BILING (SPANISH) INSTR ASST-BILING (VIETNAMESE) INSTR ASST-BILING (KOREAN) INSTR ASST-BILING (ARABIC) INSTR ASST-BILING (ROMANIAN) INSTR ASST-SPEC ACAD. INSTRUCTION-BIL OFFICE ASST-BIL SCHOOL COMMUNITY LIAISON	3,156.00 17.92	3,285.00 18.66	3,412.00 19.38	3,557.00 20.21	3,696.00 21.00	3,844.00 21.86	3,921.00 22.28	3,997.00 22.70	4,082.00 23.19	4,156.00 23.63	Monthly Hourly
49		3,320.00 18.86	3,454.00 19.62	3,584.00 20.36	3,733.00 21.21	3,884.00 22.07	4,041.00 22.97	4,115.00 23.39	4,203.00 23.90	4,283.00 24.34	4,365.00 24.81	Monthly Hourly
51	CHILD WELFARE & ATTENDANCE LIAISON DISTRICT RECEPTIONIST FACILITIES PLANNING ASSISTANT HEALTH SRV TECH I INSTR ASST - ADULT TRANS. INSTR ASST - BEHAVIORAL SUPPORT INSTR ASST - MATHEMATICS INSTR ASST - MED FRAGILE/ORTHO IMPAIRED INSTR ASST - SPECIAL ABILITIES INSTR ASST - SPEC. (D/HH or V) INSTR ASST - STU/PAR LIA/BIL LANG TESTING ASST PUBLICATIONS TECH SCHOOL LIBRARY/MEDIA TECHNICIAN SECRETARY - ATTENDANCE SECRETARY - PROGRAM SUPPORT SECRETARY - REGISTRAR/RECORDS SECRETARY - SCHOOL SUPPORT WORKABILITY PLACEMENT ASST	3,484.00 19.79	3,620.00 20.59	3,772.00 21.43	3,919.00 22.27	4,078.00 23.18	4,238.00 24.09	4,320.00 24.54	4,414.00 25.07	4,496.00 25.55	4,593.00 26.10	Monthly Hourly
53	SECRETARY-BILING/PROGRAM SUPPORT SECRETARY-BILING/SCHOOL SUPPORT SECRETARY-BILING/ATTENDANCE SECRETARY-BILING/REGISTRAR-RECORDS TRANSLATOR	3,662.00 20.80	3,802.00 21.60	3,954.00 22.47	4,113.00 23.38	4,281.00 24.33	4,453.00 25.30	4,538.00 25.79	4,631.00 26.32	4,720.00 26.82	4,817.00 27.39	Monthly Hourly

**ANAHEIM UNION HIGH SCHOOL DISTRICT
CALIFORNIA SCHOOL EMPLOYEE ASSOCIATION (CSEA)
2016/2017 SALARY SCHEDULE**

Effective 7/1/2016 - BOT. Approved on - REVISED

Salary Range	Position Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	
54		3,762.00 21.39	3,921.00 22.28	4,078.00 23.18	4,248.00 24.13	4,416.00 25.08	4,596.00 26.11	4,685.00 26.64	4,785.00 27.19	4,880.00 27.74	4,985.00 28.33	Monthly Hourly
55	ASB ACCOUNT TECH BRAILLE TRANSCRIBER INFO SYSTEMS TECH JOB DEVELOPER / JOB COACH LICENSED VOCATIONAL NURSE SIGN LANG INTERP	3,843.00 21.85	3,993.00 22.69	4,153.00 23.60	4,320.00 24.54	4,494.00 25.55	4,673.00 26.55	4,763.00 27.07	4,860.00 27.61	4,956.00 28.16	5,059.00 28.74	Monthly Hourly
56	FAMILY & COMM ENGAGEMENT SPECIALIST	3,942.00	4,093.00	4,258.00	4,428.00	4,606.00	4,788.00	4,885.00	4,984.00	5,083.00	5,186.00	Monthly
57	ACCOUNTING TECH ADMINISTRATIVE ASST ASSESS/EVAL TECH ATHLETIC TRAINER BENEFITS TECH BUSINESS TECH CREDENTIALS TECH HUMAN RESOURCES TECH PAYROLL TECH RISK MANAGEMENT TECH SPEECH LANGUAGE PATHOLOGY ASST	4,040.00 22.95	4,192.00 23.81	4,362.00 24.80	4,536.00 25.78	4,717.00 26.79	4,903.00 27.86	5,006.00 28.44	5,108.00 29.04	5,209.00 29.60	5,312.00 30.18	Monthly Hourly
59	ADMIN ASST BILINGUAL INFORMATION SYSTEMS SPECIALIST I LEGAL ADMIN ASST. SR ACCOUNTING TECH SR BUDGET TECHNICIAN SR ADMIN ASST PROGRAM SUPPORT SR ADMIN ASST SCHOOL SUPPORT SR ADMIN PROCUREMENT ASST. SR CREDENTIAL TECH SR PAYROLL TECH	4,235.00 24.07	4,406.00 25.05	4,578.00 26.02	4,762.00 27.06	4,953.00 28.15	5,152.00 29.27	5,254.00 29.86	5,360.00 30.46	5,467.00 31.08	5,573.00 31.67	Monthly Hourly
61	FOOD SERVICES TECH SR ADMIN ASST SCHOOL SUP / BIL SR ADMIN ASST PROG SUP / BIL WEB MASTER	4,444.00 25.25	4,623.00 26.28	4,806.00 27.32	5,002.00 28.41	5,206.00 29.58	5,405.00 30.72	5,516.00 31.34	5,627.00 31.98	5,739.00 32.61	5,855.00 33.27	Monthly Hourly
62	PARENT INVOLVEMENT SPECIALIST	4,631.00 26.32	4,822.00 27.40	5,013.00 28.48	5,253.00 29.63	5,420.00 30.80	5,640.00 32.05	5,757.00 32.71	5,873.00 33.37	5,996.00 34.08	6,113.00 34.74	Monthly Hourly
63	BEHAVIOR INTERVENTION SPECIALIST BUYER FOOD SERV ACCOUNTING SPECIALIST GRAPHIC PRODUCTION SPECIALIST INFORMATION SYSTEMS SPECIALIST II	4,670.00 26.53	4,852.00 27.57	5,047.00 28.69	5,253.00 29.86	5,462.00 31.05	5,677.00 32.26	5,793.00 32.92	5,908.00 33.58	6,027.00 34.25	6,149.00 34.95	Monthly Hourly

**ANAHEIM UNION HIGH SCHOOL DISTRICT
CALIFORNIA SCHOOL EMPLOYEE ASSOCIATION (CSEA)
2016/2017 SALARY SCHEDULE**

Effective 7/1/2016 - BOT Approved on - REVISED

Salary Range	Position Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	
65	ART DESIGNER	4,906.00 27.86	5,103.00 28.95	5,307.00 30.12	5,519.00 31.35	5,739.00 32.60	5,969.00 33.88	6,088.00 34.57	6,210.00 35.25	6,335.00 35.96	6,461.00 36.69	Monthly Hourly
66	CONTRACT PROCUREMENT SPECIALIST	5,041.00	5,242.00	5,452.00	5,670.00	5,897.00	6,133.00	6,256.00	6,381.00	6,508.00	6,638.00	Monthly
75	NETWORK ANALYST PROGRAMMER ANALYST	6,254.00 35.54	6,500.00 36.94	6,765.00 38.44	7,037.00 39.98	7,319.00 41.58	7,610.00 43.24	7,758.00 44.06	7,913.00 44.96	8,075.00 45.89	8,236.00 46.80	Monthly Hourly
76	SYSTEMS ADMIN	6,573.00 37.35	6,830.00 38.81	7,102.00 40.36	7,385.00 41.96	7,678.00 43.62	7,991.00 45.40	8,147.00 46.29	8,313.00 47.23	8,483.00 48.20	8,651.00 49.15	Monthly Hourly

Unit members will be eligible for long service recognition (longevity) upon the completion of ten (10) years of service in the Anaheim Union High School District under the following plan:

- 2% plus \$519 additional after ten (10) years of service with the AUHSD
- 4% plus \$1,543 additional after fifteen (15) years of service with the AUHSD
- 7% plus \$2,840 additional after twenty (20) years of service with AUHSD
- 10% plus \$3,705 additional after twenty-five (25) years of service with AUHSD
- 12% plus \$3,705 additional after thirty (30) years of service with AUHSD

Percentages and flat rates stand alone. They are not added together or compounded.

Bilingual stipend and Nightwork differential: \$135.00

**ANAHEIM UNION HIGH SCHOOL DISTRICT
AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES (AFSCME)
2015/2016 SALARY SCHEDULE**

Effective 7/1/2015 - BOT Approved on 6/16/16 - REVISED 11/10/16

Salary Range	Position Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	
41	FOOD SERV ASST I	2,728.00 15.49	2,837.00 16.11	2,956.00 16.79	3,070.00 17.44	3,192.00 18.13	3,323.00 18.89	3,386.00 19.24	3,455.00 19.64	3,525.00 20.02	3,594.00 20.42	Monthly Hourly
48	CUSTODIAN AUDITORIUM OPER. ASSIST. CUSTODIAN-ATHLETIC FACIL	3,311.00 18.81	3,442.00 19.55	3,567.00 20.28	3,716.00 21.12	3,856.00 21.92	4,015.00 22.82	4,076.00 23.15	4,172.00 23.70	4,250.00 24.15	4,322.00 24.57	Monthly Hourly
49	ATH FAC WORKER I FOOD SERV ASST II GROUNDS MAINT WKR	3,320.00 18.86	3,454.00 19.64	3,584.00 20.36	3,733.00 21.21	3,884.00 22.06	4,041.00 22.97	4,115.00 23.38	4,203.00 23.89	4,283.00 24.34	4,365.00 24.82	Monthly Hourly
50	FOOD SERV ASST III SENIOR CUSTODIAN	3,451.00 19.60	3,586.00 20.38	3,717.00 21.13	3,868.00 21.97	4,017.00 22.84	4,175.00 23.72	4,250.00 24.15	4,337.00 24.64	4,417.00 25.08	4,500.00 25.57	Monthly Hourly
51	FOOD SERV ASST IV PREP WHSE WKR-CENTRAL SERV WHSE WKR-NUTR SERV NUTRITION SERVICES PROD ASST	3,484.00 19.79	3,620.00 20.58	3,772.00 21.42	3,919.00 22.28	4,078.00 23.16	4,238.00 24.08	4,320.00 24.56	4,414.00 25.07	4,496.00 25.56	4,593.00 26.10	Monthly Hourly
52	ATHL FAC WORKER II FOOD SERV ASST III-BI	3,510.00 19.94	3,662.00 20.82	3,800.00 21.59	3,942.00 22.40	4,115.00 23.38	4,279.00 24.32	4,364.00 24.81	4,444.00 25.25	4,538.00 25.79	4,631.00 26.32	Monthly Hourly
53	AUDITORIUM OPERATIONS TECH EQUIPMENT OPERATOR LIGHT DUTY MECHANIC MAINTENANCE SERVICE WORKER TECHNOLOGY SERVICES ASSISTANT	3,662.00 20.82	3,802.00 21.60	3,954.00 22.47	4,113.00 23.36	4,281.00 24.33	4,453.00 25.30	4,538.00 25.79	4,631.00 26.32	4,720.00 26.83	4,817.00 27.38	Monthly Hourly
55	BUS DRIVER EQUIPMENT REPAIR MECHANIC HEAVY EQUIPMENT OPERATOR INVENTORY CONTROL SPECIALIST NUTRITION SERVICES SOUS CHEF SR EQUIP OPERATOR SR WHSE WKR-CENT WHSE SR WHSE WKR-NUTR SERV	3,843.00 21.85	3,993.00 22.69	4,153.00 23.60	4,320.00 24.56	4,494.00 25.55	4,673.00 26.55	4,763.00 27.07	4,860.00 27.61	4,956.00 28.17	5,059.00 28.75	Monthly Hourly

**ANAHEIM UNION HIGH SCHOOL DISTRICT
AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES (AFSCME)
2015/2016 SALARY SCHEDULE**

Effective 7/1/2015 - BOT Approved on 6/16/16 - REVISED 11/10/16

Salary Range	Position Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	
57	DRIVER INSTRUCTOR IRRIGATION SYSTEM TECH MAINTENANCE GLAZIER MAINTENANCE PAINTER POOL MAINTENANCE TECH TECHNOLOGY SERVICES TECH ATHLETIC FACILITIES TECHNICIAN	4,040.00 22.97	4,192.00 23.81	4,362.00 24.80	4,536.00 25.78	4,717.00 26.82	4,903.00 27.86	5,006.00 28.44	5,108.00 29.04	5,209.00 29.60	5,312.00 30.20	Monthly Hourly
59	ELECTRONICS TECH GRAPHIC ARTS TECH MAINTENANCE CARPENTER MAINTENANCE FLR/PLAS WKR MAINTENANCE LOCKSMITH MAINTENANCE PLUMBER OFFSET PRESS OPERATOR SHOP EQUIPMENT REPAIR TECH TRANSPORTATION DISPATCHER	4,235.00 24.07	4,406.00 25.04	4,578.00 26.01	4,762.00 27.06	4,953.00 28.16	5,152.00 29.27	5,254.00 29.86	5,360.00 30.46	5,467.00 31.08	5,573.00 31.67	Monthly Hourly
61	ATHLETIC FACILITIES TECH AUDIO-VISUAL TECH FOOD SERVICES EQUIPMENT TECH HVAC ENERGY MAINT CONT SYS TECH INSTRUMENT REPAIR TECH MAINTENANCE ELECTRICIAN MAINTENANCE WELDER-FABRICATOR MECHANIC TRANSPORTATION OPERATIONS SPEC	4,444.00 25.25	4,623.00 26.29	4,806.00 27.31	5,002.00 28.41	5,206.00 29.58	5,405.00 30.72	5,516.00 31.33	5,627.00 31.97	5,739.00 32.60	5,855.00 33.27	Monthly Hourly
62		4,631.00 26.32	4,822.00 27.40	5,013.00 28.48	5,214.00 29.63	5,420.00 30.80	5,640.00 32.05	5,757.00 32.71	5,873.00 33.37	5,996.00 34.08	6,113.00 34.74	Monthly Hourly
63	SR GRAPH ARTS TECH	4,670.00 26.53	4,852.00 27.58	5,047.00 28.69	5,253.00 29.84	5,462.00 31.02	5,677.00 32.26	5,793.00 32.92	5,908.00 33.58	6,027.00 34.25	6,149.00 34.95	Monthly Hourly
67	NETWORK TECHNICIAN	5,148.00 29.24	5,352.00 30.41	5,564.00 31.62	5,791.00 32.90	6,020.00 34.21	6,259.00 35.57	6,386.00 36.29	6,516.00 37.02	6,642.00 37.74	6,778.00 38.50	Monthly Hourly

Unit members will be eligible for long service recognition (longevity) upon the completion of ten (10) years of service in the Anaheim Union High School District under the following plan:

- 2% plus \$519 after ten (10) years of service with AUHSD
- 4% plus \$1,543 additional after fifteen (15) years of service with AUHSD
- 7% plus \$2,840 additional after twenty (20) years of service with AUHSD
- 10% plus \$3,705 additional after twenty-five (25) years of service with AUHSD
- 12% plus \$3,705 additional after thirty (30) years of service with AUHSD

Percentages and flat rates stand alone. They are not added together or compounded.

Bilingual stipend and Nightwork differential: \$135.00

Third Party Claims Administration Agreement

Property & Liability and Student Accident Insurance Programs

THIS AGREEMENT made and entered into February 1, 2017 by and between ANAHEIM UNION HIGH SCHOOL DISTRICT, hereinafter called "DISTRICT" and Claim Retention Services Inc., hereinafter called "TPA".

WHEREAS, Government Code Section 53060 authorizes public agencies to contract with specially trained, experienced, and competent persons for the furnishing to said agencies of special services and advice in financial, economic, accounting, engineering, legal or administrative matters to pay said persons for said services and said advice;

WHEREAS, TPA is specially trained, experienced, and competent in administering Self-Insurance Service Programs;

WHEREAS, the DISTRICT desires to contract with TPA for the performance of professional services related to this program as more fully described herein.

NOW, THEREFORE, for and in consideration of the mutual obligations contained herein, and the performance of the acts hereinafter set forth, the parties hereto agree as follows:

I. GENERAL

- A. TPA agrees to supervise and administer the Property and Liability Claims Program for the DISTRICT and shall act as its representative in connection with the investigation, adjustment, processing, supervision and resolution of property damages and general liability, automobile liability and errors and omissions liability claims and potential claims for money damages asserted by third parties against the

DISTRICT which are premised upon allegations of negligent or careless acts or omissions or conduct for which the DISTRICT is alleged to be legally responsible. TPA agrees to provide DISTRICT, during the term of this Agreement, all the services more particularly set forth hereinafter.

- B. In the performance of the services provided for herein, TPA shall use its best efforts without any guarantee as to the ultimate outcome of any claim adjusted, investigated, processed, supervised or resolved by TPA.

II. INVESTIGATIVE SERVICES

- A. TPA agrees to provide investigative services as follows:
 - 1. Receipt and examination of all reports of accidents, incidents, claims or cases which are or may be the subject of such claims.
 - 2. Initiate investigation of such accidents, incidents, claims or cases, where nature of the claim warrants such investigation or when requested by DISTRICT; such investigation to include contact with claimant, witnesses, employees of DISTRICT, and other such investigative services necessary to determine liability and damages, but not to include extraordinary professional services as set forth in subsection "B". DISTRICT shall make available to TPA all employees of DISTRICT who are witnesses to an incident or accident or who have knowledge of the event or incident which is the subject matter of the claim. If available, DISTRICT shall provide TPA with photographs and engineering drawings or other descriptive material of all conditions of DISTRICT property which are alleged to be

dangerous or that were damaged in the events which produce the claim under investigation.

The investigative facilities of TPA shall be limited in scope and directed at determining the probable liability or lack thereof of DISTRICT. All additional investigations that may be required shall be construed as extraordinary professional services as set forth in subsection "B" herein.

B. Allocated Expenses and Additional Investigative Expenses:

DISTRICT agrees to pay for the cost of extraordinary investigative services where expert and professional assistance is required, such as professional photography, laboratory services, property damage appraisals, taking statements from witnesses away from the premises of TPA, on-site investigation, copying material and other records, trial preparation and professional engineering services including, but not limited to, map preparation, accident reconstruction, material analysis and premises evaluation.

III. ADJUSTMENT SERVICES

TPA agrees to provide complete adjustment services on each accident or incident which is or may be the subject of a property or liability claim. Such services shall include:

- A. The maintenance of a file on each potential or actual claim reported to TPA.
- B. Periodic review and adjustment of reserves on all open claims.
- C. Whenever investigation results in a determination that DISTRICT sustained a liability to a third party, TPA shall process any such claim or potential claim for settlement in accordance with instructions and policies of DISTRICT for settlement

of such claims.

- D. Notification of DISTRICT'S primary and excess coverage providers of all claims which exceed DISTRICT'S retention and maintenance of liaison between the coverage providers and the DISTRICT on matters affecting the adjustment of such claims and seek reimbursements for loss in excess of retention or deductible.
- E. Subrogation on the DISTRICT'S behalf against any party responsible or partially responsible for loss incurred by DISTRICT.
- F. Recommendation of rejection of claims when appropriate pursuant to relevant provisions of Title 1, Division 3.6, Part 3, Chapter 2, of the Government Code of the State of California.
- G. Obtain Release Agreements on settlements of any claims or potential claims as appropriate, unless district requests otherwise.

IV. ADMINISTRATIVE SERVICES

TPA agrees to provide the following administrative services:

- A. Provide DISTRICT, during the term of this Agreement, a tabulated Monthly Status Report on all active claims during the term of this Agreement, indicating the status of each reported claim assigned to TPA, the details of each claim, the payments during the month and the reserve status.
- B. Establish a bank account from which claims are paid. The TPA will provide copies of checks and a machine-tabulated account of all such expenditures. The DISTRICT will reimburse said account on a monthly basis in the amount the account is depleted.

V. ASSIGNMENT

TPA shall not assign or delegate this Agreement, nor any part thereof, without the DISTRICT'S consent.

VI. PERIOD OF AGREEMENT

This Agreement is for a period of 24 months commencing at 12:01 A.M., February 1, 2017, and ending midnight, January 31, 2019. Thereafter, it is the intention of the parties to continue this Agreement in full force and effect, subject to annual renegotiation of Section VII hereunder ("CONSIDERATION"), unless and until this Agreement is terminated by either party as hereinafter provided.

VII. CONSIDERATION

In consideration for services rendered for the Property and Liability program, DISTRICT agrees to pay TPA a fixed rate fee for the claims which occur within the self insured retention of the District in the amount of Twenty four thousand dollars, (\$24,000) per year for the term of this contract. Claim activity beyond the self insured retention will be billed to the DISTRICT on a time and expense basis and then reimbursement will be requested on behalf of the DISTRICT by the TPA from the excess joint power authority. This fee includes the adjustment of claims (run off) of the current claims administrator and the newly reported claims anticipated over the term of this agreement.

The annual fee is due and payable February 1, 2017, upon receipt of invoice.

For TPA services beyond the self insured retention and investigative allocated loss expenses outlined in Section II INVESTIGATIVE SERVICES B., Allocated Expenses and Additional Investigative Expenses, the TPA charges \$65 dollars per hour, .50 cents per mile and \$2 dollars per photograph.

In consideration for services rendered for the Student Accident Insurance Program, DISTRICT agrees to pay TPA \$65 per hour on a time and expense basis for the term of this contract. This fee is for newly reported claims over the term of this agreement. The yearly fee shall not exceed three thousand dollars (\$3,000).

VIII. CANCELLATION OF AGREEMENT

This Agreement may be terminated by either party giving notice to the other, in writing, of the intention to cancel this Agreement at least sixty (60) days prior to the date of termination.

IX. DISPOSITION OF FILES ON TERMINATION OF AGREEMENT

- A. All files on each claim shall be the property of DISTRICT.
- B. In the event of termination or cancellation of the Agreement, TPA shall return all files to DISTRICT unless DISTRICT requests TPA to continue to process any file(s), which file(s) TPA will continue to process on a fee basis as negotiated.

X. HOLD HARMLESS

- A. TPA agrees to defend any legal action commenced against DISTRICT caused directly or indirectly by wrongful or negligent acts of TPA'S officers, employees,

agents or others engaged by TPA; and indemnify DISTRICT against any liability, loss, cost, or damage, including attorneys' fees, resulting therefrom.

- B. DISTRICT agrees to defend any legal action commenced against TPA caused directly or indirectly by wrongful or negligent acts of officers, employees, agents or others engaged by DISTRICT; and indemnify TPA against any liability, loss, cost or damage, including attorneys' fees resulting therefrom.

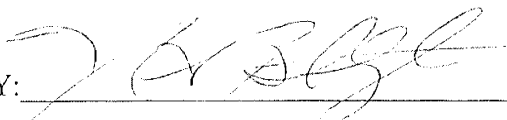
XI. INDEPENDENT CONTRACTOR

In the performance of the agreed service to DISTRICT, TPA is an independent contractor, not an employee, and DISTRICT will not provide or pay for, any benefits normally furnished to employees of DISTRICT, including but not limited to Workers' Compensation Insurance coverage, liability insurance coverage, health and accident insurance coverage, disability insurance coverage, unemployment insurance coverage or retirement benefits.

ANAHEIM UNION HIGH SCHOOL DISTRICT

BY: _____

DATE APPROVED: _____

BY:  _____

CLAIM RETENTION SERVICES, INC.

Neil Butterbaugh, President

**Declaring Certain Furniture as Unusable, Obsolete, and/or
Out-of-Date and Ready for Sale, or Destruction**

Quantity	Description
1	Kurzweil Piano w/Keyboard
1	Piano

**Declaring Certain Equipment as Unusable, Obsolete, and/or
Out-of-Date and Ready for Sale, or Destruction**

Quantity	Type of Equipment
3	Basketball Hoops
16	Computers
1	Dryer
1	Ice Machine
1	Keyboard
6	Laptops
19	Monitors
1	Mouse
2	Pole Vaults
80	Power Cables
1	Printer
1	Projector
2	Speakers
1	Stage (Portable)
1	Television
50	VGA Cables
4	Volleyball
1	Washer
3	Wrestling Mats

**Declaring Certain Textbooks and Instructional Materials as Unusable, Obsolete,
And/or Out-of-Date, Damaged, and Ready for Sale, or Destruction**

Description*	Quantity	Publication Date	General Condition	Reason for Disposition	Compliant with Current Instructional Standards (Yes or No) **
LIBRARY BOOKS					
Grzimek's Encyclopedia	13	Outdated	Fair	Obsolete	No To be sold
LITERATURE BOOKS					
Literature and Language Arts	34	Outdated	Fair	Obsolete	No To be sold
SCIENCE BOOKS					
How To Know the ... (Series)	8	Outdated	Fair	Obsolete	No To be sold
Peterson Field Guide Series	2	Outdated	Fair	Obsolete	No To be sold
The Fishes	38	Outdated	Fair	Obsolete	No To be sold
The Insects	79	Outdated	Fair	Obsolete	No To be sold
Wild Life Encyclopedia	37	Outdated	Fair	Obsolete	No To be sold
*Books have been viewed by the Education Division and deemed unusable, obsolete, and/or out-of-date, damaged, and ready for sale, or destruction.					**If not sold, will be destroyed.

Donations**January 17, 2017**

<u>Location</u>	<u>Donated By</u>	<u>Item</u>
District Office	North Orange County Regional Occupational Program	Miscellaneous cubicles, floor mats, and file cabinets
Gilbert	Innova Discs	Discs to play golf, Adult Transition
Hope	Anthony G. Amador	\$120 Classroom needs
	Anthony G. Amador	\$200 Classroom needs
	Brady O'Connell	\$500 Classroom needs
	Jorge Renteria	\$100 Classroom needs
	Kazuko Nauta	\$250 Classroom needs
	Monica Hathaway	\$100 Classroom needs
Katella	Anaheim Beautiful	\$5,000 Landscaping

ANAHEIM UHSD

PURCHASE ORDER DETAIL REPORT BY VENDOR NAME

BOARD OF TRUSTEES MEETING 01/17/2017

FROM 11/29/2016 TO 01/06/2017

PO NUMBER	VENDOR	PO TOTAL	ACCOUNT AMOUNT	ACCOUNT NUMBER	PSEUDO / OBJECT DESCRIPTION
K64M0071	A ALVARADO PAINTING	2,350.00	2,350.00	0110237081 5610	MAINTENANCE/PAINT/MO / REPAIRS/MAINT - O/S
K64R0963	A PLUS EVENTS	7,068.00	7,068.00	0153381510 5210	ECIA-I/PROFESSIONAL DEVELOPMNT / TRAVEL
K64X0426	A TO Z CIRCUIT BREAKERS INC	1,000.00	1,000.00	0110231081 4355	MAINTENANCE/ELEC/MO / MAINTENANCE
K64R0889	A1 TRANSMISSION SERVICE	1,465.70	1,465.70	0111220081 4370	OPERATIONS - GENERAL / REPAIRS - EQUIPMENT
K64R0986	ACSA'S FOUNDATION FOR EDUC. AD	375.00	375.00	0117469021 5210	EDUCATOR EFFECTIVENESS/SUPR / TRAVEL
K64R0939	ADA BADMINTON AND TENNIS	79.80	79.80	0127027010 4310	KE/PHYS ED/INSTR / INSTRUCTIONAL MATL &
K64X0428	ADVANCE PLACEMENT PROGRAM	525,000.00	525,000.00	0152152030 4310	PUPIL TEST/TEST / INSTRUCTIONAL MATL &
K64S0143	ADVANTAGE WEST INVESTMENT ENTE	1,214.22	1,214.22	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
K64X0431	ADVANTAGE WEST INVESTMENT ENTE	2,158.62	2,158.62	011212072 4320	PURCHASING/GENL ADM / OTHER OFFICE/MISC
K64R0954	ALL ACTION AWARDS	495.90	495.90	0124000010 4310	LOARA/INSTR / INSTRUCTIONAL MATL &
K64T0331	AMAZON.COM	17.23	17.23	011212072 4310	PURCHASING/GENL.ADM / INSTRUCTIONAL MATL
K64S0128	AMERICAN MEDICAL AND HOSPITAL	1,357.02	1,357.02	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
K64R0905	AMERICAN RED CROSS	145.00	145.00	0138000910 5210	BA/LCFF-CONCENTRATION/INSTR / TRAVEL AND
K64R0947	ANAHEIM CHAMBER OF COMMERCE	373.00	373.00	0101101071 5310	BOARD/ BRD SUPT / DUES AND MEMBERSHIPS
K64R0906	ANAHEIM COMMUNITY SERVICES	1,371.00	1,371.00	0100908050 5620	USE OF FACILITIES/COMM SERVICE /
K64T0338	APPLE INC	1,296.24	1,296.24	0106106072 4410	BUSINESS/GENL ADM / EQUIPMENT -
K64T0342	APPLE INC	6,454.00	430.84	0121393010 4310	WESTERN/VEA-2B/INSTR / INSTRUCTIONAL MATL
K64T0359	APPLE INC	3,305.88	6,023.16	0121393010 4410	WESTERN/VEA-2B/INSTR / EQUIPMENT -
K64T0361	APPLE INC	1,136.92	20.52	0121000910 4340	WE/LCFF-CONCENTRATION/INSTR /
K64M0069	AUTOLIFT SERVICES INC.	1,269.20	3,285.36	0121000910 4410	WE/LCFF-CONCENTRATION/INSTR / EQUIPMENT -
K64R0929	AVID CENTER	725.00	1,136.92	0142023010 4410	OXFORD/JOURNAL/INSTR / EQUIPMENT -
K64C0114	AWARDS BY PAUL	64.80	1,269.20	0123230081 5610	SA/GENERAL/MO / REPAIRS/MAINT - O/S SERVICES
			725.00	0163379021 5210	TITLE IIIA / LIMITED ENG PROG / TRAVEL AND
			64.80	0151508140 4320	AN PREP FOUNDATION/ANCILLARY / OTHER

EXHIBIT T

ANAHEIM UHSD

PURCHASE ORDER DETAIL REPORT BY VENDOR NAME

BOARD OF TRUSTEES MEETING 01/17/2017

FROM 11/29/2016 TO 01/06/2017

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
K64R0924	AWARDS BY PAUL	453.60	453.60	0123000910 4310	SA/LCFF-CONCENTRATION/INSTR /
K64T0333	B AND H PHOTO VIDEO INC	1,143.72	1,143.72	0147025040 4410	HOPE/ASB/ANCILLARY / EQUIPMENT -
K64T0340	B AND H PHOTO VIDEO INC	3,016.29	3,016.29	0144000910 4410	LEX/LCFF-CONCENTRATION/INSTR / EQUIPMENT -
K64T0351	B AND H PHOTO VIDEO INC	21,680.89	6,029.58	0121393010 4310	WESTERN/VEA-2B/INSTR / INSTRUCTIONAL MATL
			15,651.31	0121393010 4410	WESTERN/VEA-2B/INSTR / EQUIPMENT -
K64X0421	BALL JR HIGH SCHOOL	2,000.00	2,000.00	0138054040 5810	BALL/AFTSCHL/ANCIL / NON-INSTRUCTIONAL
K64S0141	BANGKIT USA INC.	3,265.04	3,265.04	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
K64R0943	BARNES AND NOBLE	2,418.34	2,418.34	0117469010 4210	ED DIV/EDUCATOR EFFECT/INSTR / BOOKS AND
K64C0117	BCT ENTERTAINMENT	540.00	540.00	0110231081 5610	MAINTENANCE/ELEC/MO / REPAIRS/MAINT - O/S
K64C0120	BELL PIPE AND SUPPLY CO	1,722.60	1,722.60	0125240081 4410	KA/POOL/MO / EQUIPMENT - NON-CAPITALIZED
K64R0902	BELL PIPE AND SUPPLY CO	4,656.96	4,656.96	0104911072 4410	HR/WELLNESS PROGRAM/ADMIN / EQUIPMENT -
K64R0894	BIO CORPORATION	46.10	46.10	0131032010 4310	BR/GEN SCI/INSTR / INSTRUCTIONAL MATL &
K64R0896	BLICK ART MATERIALS LLC	561.00	561.00	0131000010 4310	BR/INSTR / INSTRUCTIONAL MATL & SUPPLIES
K64R0922	BLICK ART MATERIALS LLC	499.09	499.09	0118118072 5810	GRAPHICS/GENL ADM / NON-INSTRUCTIONAL
K64S0129	BLICK ART MATERIALS LLC	531.36	531.36	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
K64S0138	BLICK ART MATERIALS LLC	6,214.58	6,214.58	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
K64C0134	BOBCAT OF CERRITOS INC.	2,140.45	2,140.45	0111222081 5610	OPERATIONS - GROUNDS / REPAIRS/MAINT - O/S
K64R0904	BSN SPORTS	200.79	200.79	0142054010 4310	OXFORD/AFTSCHL/ANCIL / INSTRUCTIONAL MATL
K64R0937	BSN SPORTS	2,480.77	537.01	0142028081 4347	OXFORD/ATHLETICS/FIELD SUPP / OPERATIONS
			1,943.76	0142028081 5630	OXFORD/ATHLETICS/FIELD SUPP /
K64R0940	BSN SPORTS	368.97	368.97	0125000010 4310	KA/INSTR / INSTRUCTIONAL MATL & SUPPLIES
K64R0961	BSN SPORTS	4,810.80	4,108.80	0128028010 4310	CY/ATHLET/INSTR / INSTRUCTIONAL MATL &
			702.00	0128028010 4410	CY/ATHLET/INSTR / EQUIPMENT -
K64S0136	BSN SPORTS LLC	1,618.66	1,618.66	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
K64R0938	BUDDY'S ALL STARS INC	2,060.28	2,060.28	0144054040 4310	LEX/AFTSCHL/ANCIL / INSTRUCTIONAL MATL &

ANAHEIM UHSD

PURCHASE ORDER DETAIL REPORT BY VENDOR NAME

BOARD OF TRUSTEES MEETING 01/17/2017

FROM 11/29/2016 TO 01/06/2017

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
K64R0932	BUREAU OF EDUCATION AND RESEAR	590.00	590.00	0140000910 5210	SO/LCFF-CONCENTRATION/INSTR / TRAVEL AND
K64R0919	C TECH CONSTRUCTION INC.	360.00	360.00	0122230081 5610	MA/GENERAL/MO / REPAIRS/MAINT - O/S
K64R0968	C TECH CONSTRUCTION INC.	300.00	300.00	0131230081 5610	BR/GENERAL/MO / REPAIRS/MAINT - O/S SERVICES
K64A0223	CABE	10,000.00	10,000.00	0163379021 5805	TITLE IIIA / LIMITED ENG PROG / INSTRUCTIONAL
K64R0975	CABE	1,110.00	1,110.00	0120381010 5210	ANAHEIM/ECIA/INSTR / TRAVEL AND
K64R0977	CABE	90.00	90.00	0102102071 5310	SUPT/BRD SUPT / DUES AND MEMBERSHIPS
K64R0909	CADA CENTRAL	650.00	650.00	0125025040 5210	KA/ASB/ANCIL / TRAVEL AND CONFERENCE
K64R0925	CADA CENTRAL	325.00	325.00	0122025040 5210	MA/ASB/ANCIL / TRAVEL AND CONFERENCE
K64R0979	CADA CENTRAL	325.00	325.00	0138000910 5210	BA/LCFF-CONCENTRATION/INSTR / TRAVEL AND
K64R0916	CALIFORNIA DEPARTMENT OF EDUC.	7,970.20	7,970.20	2425731185 6220	KA/BOND SERIES 2015 - MEAS H / PLANNING - CDE
K64R0857	CALIFORNIA PURCHASERS HEALTH	770.00	385.00	0104911072 5210	HR/WELLNESS PROGRAM/ADMIN / TRAVEL AND
			385.00	0155155072 5210	BUSINESS/ GENL ADM / TRAVEL AND
K64C0089	CALTAC PBIS INC.	2,125.00	2,125.00	0117469010 5210	ED DIV/EDUCATOR EFFECT/INSTR / TRAVEL AND
K64X0425	CAMERON WELDING SUPPLY	300.00	300.00	0137000010 4310	SY/INSTR / INSTRUCTIONAL MATL & SUPPLIES
K64R0895	CAROLINA BIOLOGICAL SUPPLY CO.	19.89	19.89	0131032010 4310	BR/GEN SCI/INSTR / INSTRUCTIONAL MATL &
K64T0334	CDW GOVERNMENT INC.	1,264.75	1,264.75	0104104072 4410	CERT HR/GENL ADM / EQUIPMENT -
K64T0356	CDW GOVERNMENT INC.	9,972.00	9,972.00	0100000510 5880	UNRESTRICTED CARRYOVER / OTHER OPERATING
K64R0914	CITY OF ANAHEIM	438.00	438.00	0123000910 5620	SA/LCFF-CONCENTRATION/INSTR /
K64R0949	CITY OF ANAHEIM	4,102.00	4,102.00	0125000010 5810	KA/INSTR / NON-INSTRUCTIONAL PROF CONSULT
K64S0137	CONTINENTAL CHEMICAL AND SANIT	12,960.00	12,960.00	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
K64R0955	CUE INC.	1,440.00	1,440.00	0117469021 5210	ED/EDUCATOR EFFECTIVENESS/SUPR / TRAVEL
K64A0202	CULVER NEWLIN	11,777.51	5,748.95	0147591510 4310	HOPE/GIFTS & GRANTS / INSTRUCTIONAL MATL &
			6,028.56	0147591510 4410	HOPE/GIFTS & GRANTS / EQUIPMENT -
K64A0218	CULVER NEWLIN	1,184.22	1,184.22	0110230081 4320	MAINTENANCE/MO / OTHER OFFICE/MISC

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K64A0222	CULVER NEWLIN	246.18	246.18	0131000010 4310	BR/INSTR / INSTRUCTIONAL MATL & SUPPLIES
K64S0133	D. HAUPTMAN CO. INC.	3,240.00	3,240.00	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
K64R0966	DARTCO TRANSMISSION SALES SVC	1,674.00	1,674.00	0179113536 4376	GARAGE/TRANS-SP ED/TRANSP / TRANS
K64T0332	DBQ PROJECT, THE	750.00	750.00	0140381010 4210	SOUTH/ECIA1/INSTR / BOOKS AND REFERENCE
K64R0898	DEMCO INC	165.48	165.48	0144000024 4315	LEX / L M T / LIBRARY/MEDIA/TECH SUPPLIES
K64R0970	DIVISION OF THE STATE ARCHITEC	63,750.00	63,750.00	4520725185 6210	RDA/ANA STAD/FAC ACQ / PLANNING - DSA PLAN
K64R0971	DIVISION OF THE STATE ARCHITEC	68,550.00	68,550.00	2428731185 6210	CYP/BOND SERIES 2015 - MEAS H / PLANNING - DSA
K64R0912	EBSCO SUBSCRIPTION SERVICE	449.74	449.74	0125381010 4310	KA/ECIA1/INSTR / INSTRUCTIONAL MATL &
K64C0094	ECONOMY RENTALS INC	135.92	135.92	0120000910 5620	AN/LCFF-CONCENTRATION/INSTR /
K64X0429	EDUCATIONAL TESTING SERVICE	50,000.00	50,000.00	0152152030 4310	PUPIL TEST/TEST / INSTRUCTIONAL MATL &
K64M0077	ENVIRONMENTAL REMEDIATION	2,950.00	2,950.00	0122230081 5610	MA/GENERAL/MO / REPAIRS/MAINT - O/S
K64C0119	EXPRESS PIPE AND SUPPLY CO INC	745.31	745.31	0140239081 4410	SOUTH/PLUMB/MO / EQUIPMENT -
K64T0354	FACTS ON FILE	697.75	697.75	0168381010 4210	GI/TITLE I/INSTR / BOOKS AND REFERENCE
K64R0936	FLINN SCIENTIFIC INC	66.12	66.12	0122031010 4310	MA/CHEM/INSTR / INSTRUCTIONAL MATL &
K64R0920	GANAHL LUMBER CO	2,160.10	2,160.10	0144017010 4310	LEX/INDUS TECH/INSTR / INSTRUCTIONAL MATL &
K64C0131	GARY'S RADIATOR SERVICE	810.00	810.00	0179113536 4376	GARAGE/TRANS-SP ED/TRANSP / TRANS
K64R0960	GEORGIA PUBLIC BROADCASTING	176.95	176.95	0122031010 4310	MA/CHEM/INSTR / INSTRUCTIONAL MATL &
K64M0073	GIANNELLI ELECTRIC INC.	9,348.00	9,348.00	0127231081 5610	KE/ELECTRIC/MO / REPAIRS/MAINT - O/S SERVICES
K64C0129	GRAINER	587.09	587.09	0111220081 4410	OPERATIONS - GENERAL / EQUIPMENT -
K64T0353	GRAY STEP SOFTWARE INC	15,681.00	15,681.00	0107107072 5880	ACCTG/GENL ADM / OTHER OPERATING
K64M0031	GREAT SCOTT TREE SERVICE INC	40,270.00	40,270.00	0111222081 5610	OPERATIONS - GROUNDS / REPAIRS/MAINT - O/S
K64R0964	HAAN CRAFTS LLC	882.74	882.74	0144013010 4310	LEX/HECT/INSTR / INSTRUCTIONAL MATL &
K64T0358	HEADSETS DIRECT INC	1,209.27	1,209.27	0110230081 4320	MAINTENANCE/MO / OTHER OFFICE/MISC
K64A0221	HEALTHY ADVENTURES FOUNDATION	52,250.00	52,250.00	0104911072 5810	HR/WEELLNESS PROGRAM/ADMIN /

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K64A0226	HOANG, THUY AND LUCIE NGO	427.68	427.68	0119283036 5870	SYS/TRANS / PUPIL TRANSPORTATION
K64R0892	HOUGHTON MIFFLIN HARCOURT	942.82	235.71	0121251011 4310	COMM HDCP/SE SEP CL/NSEV / INSTRUCTIONAL
			707.11	0121252011 4310	WE/MILD MODERATE/SE SEP CL/NSE /
K64X0427	IBNA	110,000.00	110,000.00	0152152030 4310	PUPIL TEST/TEST / INSTRUCTIONAL MATL &
K64R0903	ICS SERVICE CO.	1,018.40	1,018.40	0138231081 5610	BALL/ELECTRIC/MO / REPAIRS/MAINT - O/S
K64R0945	IMAGE APPAREL FOR BUSINESS	243.43	178.34	0134140027 4320	WA/SCH ADM/SCH ADM / OTHER OFFICE/MISC
			65.09	0134140027 4345	WA/SCH ADM/SCH ADM / OPERATIONS SUPPLIES -
K64R0946	IMAGE APPAREL FOR BUSINESS	263.72	263.72	0123060081 4345	SA/MO / OPERATIONS SUPPLIES - UNIFORMS
K64R0926	INTERNATIONAL CENTER FOR	204.97	204.97	0117537010 5210	ED/OC-CAREER PATHWAYS-OCOPP / TRAVEL AND
K64M0067	J AND A FENCE	29,650.00	18,700.00	0122232081 5610	MA/FENCE/MO / REPAIRS/MAINT - O/S SERVICES
			10,950.00	0125232081 5610	KA/FENCE/MO / REPAIRS/MAINT - O/S SERVICES
K64X0417	J.W. PEPPER AND SON INC.	400.00	400.00	0120067010 4310	ANAHEIM/INS MUS/INSTR / INSTRUCTIONAL MATL
K64R0976	JENSEN LEARNING CORPORATION	495.00	495.00	0120381010 5210	ANAHEIM/ECIA I/INSTR / TRAVEL AND
K64M0066	JM AND J CONTRACTORS	2,400.00	2,400.00	0125230081 5610	KA/GENERAL/MO / REPAIRS/MAINT - O/S SERVICES
K64R0911	JUNIOR LIBRARY GUILD	2,949.70	2,949.70	0125000910 4210	KA/LCFF-CONCENTRATION/INSTR / BOOKS AND
K64R0973	JUNIOR LIBRARY GUILD	2,655.85	2,655.85	0140381010 4210	SOUTH/ECIA I/INSTR / BOOKS AND REFERENCE
K64R0908	KAP7 INC	468.99	468.99	0123060010 4310	SA/INSTR / INSTRUCTIONAL MATL & SUPPLIES
K64C0128	KILNS, GEIL	400.00	400.00	0121140027 5610	WESTERN/SCH ADM/SCH ADM / REPAIRS/MAINT -
K64C0122	KIMBOWT INC	3,500.00	3,500.00	0127231081 5610	KE/ELECTRIC/MO / REPAIRS/MAINT - O/S SERVICES
K64T0349	KNOWLEDGENET ENTERPRISES LLC	14,364.00	14,364.00	0117469021 5880	ED/EDUCATOR EFFECTIVENESS/SUPR / OTHER
K64M0070	KYA SERVICES	5,882.86	5,882.86	0150233081 5610	DO/FLOOR/M&O / REPAIRS/MAINT - O/S SERVICES
K64R0972	KYA SERVICES	4,044.18	4,044.18	0150233081 4355	DO/FLOOR/M&O / MAINTENANCE SUPPLIES
K64R0927	LACASE	30.00	30.00	0119283011 5210	SYS/INSTR / TRAVEL AND CONFERENCE
K64R0935	LACASE	30.00	30.00	0168000910 5210	GI/LCFF-CONCENTRATION/INSTR / TRAVEL AND
K64R0978	LACASE	30.00	30.00	0119283011 5210	SYS/INSTR / TRAVEL AND CONFERENCE

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K64S0135	LIBERTY PAPER	20,882.38	20,882.38	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
K64R0893	LIBRARY STORE, THE	196.67	196.67	0120000024 4315	ANAHEIM/L M T / LIBRARY/MEDIA/TECH SUPPLIES
K64C0115	MALACHIED INC.	915.00	915.00	0142000910 5210	OX/LCFF-CONCENTRATION/INSTR / TRAVEL AND
K64T0346	MARK ENTERPRISES INC	4,514.40	4,514.40	0108108077 5880	INFO SYSTEM/DP / OTHER OPERATING EXPENSES
K64C0118	MONTGOMERY HARDWARE CO.	1,224.92	1,224.92	0135230081 4410	DALE/GENERAL/MO / EQUIPMENT -
K64C0130	MONTGOMERY HARDWARE CO.	2,615.25	1,664.11	0127230081 4410	KE/GENERAL/MO / EQUIPMENT -
			951.14	0144230081 4410	LEX/GENERAL/MO / EQUIPMENT -
K64R0962	NASCO MODESTO	101.71	101.71	0140257011 4310	SEVERE HANDICAPPED/SOUTH / INSTRUCTIONAL
K64R0974	NASCO MODESTO	2,741.61	2,741.61	0127393010 4310	KE/VEA-2B/INSTR / INSTRUCTIONAL MATL &
K64T0352	NETOP	150.00	150.00	0122002010 5880	MA/BUS ED/INSTR / OTHER OPERATING EXPENSES
K64M0076	NEW HORIZONS CONTRACTING	5,780.00	5,780.00	0110230081 5610	MAINTENANCE/MO / REPAIRS/MAINT - O/S
K64T0336	NEWS 2 YOU	1,437.00	1,437.00	0147000910 5880	HOPE/LCFF-CONCENTRATION/INSTR / OTHER
K64T0355	NEWS 2 YOU	479.00	479.00	0119283039 5880	SYS/OTHER PUPIL / OTHER OPERATING EXPENSES
K64X0422	NORTH ORANGE COUNTY REGIONAL	5,000.00	5,000.00	0102087110 5805	SUPERINTENDENT/AIME/INSTR / INSTRUCTIONAL
K64A0208	OAK GROVE INSTITUTE	105,138.00	82,638.00	0119282539 5860	SP ED MENTAL HEALTH SERVICES / NONPUBLIC
			22,500.00	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
K64A0209	OAK GROVE INSTITUTE	104,244.51	81,744.51	0119282539 5860	SP ED MENTAL HEALTH SERVICES / NONPUBLIC
			22,500.00	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
K64A0210	OAK GROVE INSTITUTE	20,864.00	18,364.00	0119282518 5860	SP ED MENTAL HEALTH SERVICES / NONPUBLIC
			2,500.00	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
K64A0211	OAK GROVE INSTITUTE	21,757.49	19,257.49	0119282518 5860	SP ED MENTAL HEALTH SERVICES / NONPUBLIC
			2,500.00	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
K64R0931	OCAD ASSOCIATION	1,030.00	60.00	0122400010 4310	MA/MANDATED 1-TIME FUNDS/INSTR /
			970.00	0122400010 5880	MA/MANDATED 1-TIME FUNDS/INSTR / OTHER
K64R0952	OCAD ASSOCIATION	1,340.00	1,340.00	0127086040 5880	KE/ADECATH/ANCIL / OTHER OPERATING

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K64A0204	OCDE	1,700,000.00	1,700,000.00	0119255092 7141	HEARING/TRANSFER BETWEEN AGENCY /
K64A0205	OCDE	255,000.00	255,000.00	0119283036 5870	SYS/TRANS / PUPIL TRANSPORTATION
K64A0206	OCDE	185,000.00	185,000.00	0119255092 7141	HEARING/TRANSFER BETWEEN AGENCY /
K64A0207	OCDE	78,459.00	78,459.00	0104104072 5880	CERT HR/GENL ADM / OTHER OPERATING
K64A0225	OCDE	600.00	600.00	0163000921 5805	EL/LCFFF-CONCENTRATION/SUPV /
K64C0073	OCDE	900.00	750.00	0117469010 5210	ED DIV/EDUCATOR EFFECT/INSTR / TRAVEL AND
			150.00	0117469021 5210	ED/EDUCATOR EFFECTIVENESS/SUPR / TRAVEL
K64C0113	OCDE	6,800.00	6,800.00	0117469021 5210	ED/EDUCATOR EFFECTIVENESS/SUPR / TRAVEL
K64R0944	OCDE	425.00	425.00	0144399010 5210	TITLE II IMPR TCHR QUAL - ED / TRAVEL AND
K64R0948	OCDE	600.00	600.00	0168000910 5210	GI/LCFFF-CONCENTRATION/INSTR / TRAVEL AND
K64R0950	OCDE	85.00	85.00	0108108077 5210	INFO SYSTEM/DP / TRAVEL AND CONFERENCE
K64R0953	OCDE	425.00	425.00	0127399010 5210	TITLE II IMPR TCHR QUAL - ED / TRAVEL AND
K64R0958	OCDE	150.00	150.00	0153591510 5210	SPECIAL PROG/LOC GIFTS & GRNTS / TRAVEL AND
K64R0987	OCDE	390.00	390.00	0151508140 5880	AN PREP FOUNDATION/ANCILLARY / OTHER
K64R0989	OCDE	1,140.00	1,140.00	0131000910 5880	BR/LCFFF-CONCENTRATION/INSTR / OTHER
K64X0430	OFFICE DEPOT	2,000.00	2,000.00	0156156072 4320	FACILITIES/GENL ADM / OTHER OFFICE/MISC
K64M0058	ORANGE COUNTY FIRE PROTECTION	1,194.70	1,194.70	0142230081 5610	OXFORD/GENERAL/MO / REPAIRS/MAINT - O/S
K64X0424	ORANGE COUNTY NEWS	5,000.00	5,000.00	0156244081 5880	FAC/DEFERRED MAINTANCE/M & O / OTHER
K64R0917	ORANGE COUNTY REGISTER	876.00	876.00	4535727085 6252	ORANGE/NEIGHBORHOOD DEVE/FAC A /
K64R0981	ORANGE COUNTY REGISTER	4,596.00	4,596.00	0108108077 4320	INFO SYSTEM/DP / OTHER OFFICE/MISC SUPPLIES
K64R0984	ORANGE COUNTY REGISTER	966.00	966.00	0108108077 4320	INFO SYSTEM/DP / OTHER OFFICE/MISC SUPPLIES
K64R0985	ORANGE COUNTY REGISTER	966.00	966.00	0108108077 4320	INFO SYSTEM/DP / OTHER OFFICE/MISC SUPPLIES
K64X0419	OXFORD ACADEMY	5,000.00	5,000.00	0142054040 5810	OXFORD/AFTSCHL/ANCILLARY /
K64X0420	OXFORD ACADEMY	10,500.00	10,500.00	0142028040 5810	OX/ATHLET/ANCILLARY / NON-INSTRUCTIONAL

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K64C0135	PASTUSAK PLUMBING	840.00	840.00	0125239081 5610	KA/PLUMB/MO / REPAIRS/MAINT - O/S SERVICES
K64A0227	PERRY PASSARO PH.D.	40,000.00	40,000.00	0172172083 5810	SAFE SCHOOLS / NON-INSTRUCTIONAL PROF
K64S0134	PIONEER CHEMICAL CO	5,396.54	5,396.54	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
K64R0928	PLACER COUNTY OFFICE OF EDUCAT	125.00	125.00	0117469021 5210	ED/EDUCATOR EFFECTIVENESS/SUPR / TRAVEL
K64X0418	PLUMBING AND INDUSTRIAL SUPPLY	5,000.00	5,000.00	0110239081 4355	MAINTENANCE/PLUMB/MO / MAINTENANCE
K64M0078	PROGRESSIVE SURFACE SOLUTIONS	1,820.50	1,820.50	0150233081 5610	DO/FLOOR/M&O / REPAIRS/MAINT - O/S SERVICES
K64S0130	RELIABLE WORKPLACE SOLUTIONS	8,535.13	8,535.13	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
K64S0142	RELIABLE WORKPLACE SOLUTIONS	536.54	536.54	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
K64T0343	RIGHT CLICK INC	12,041.00	12,041.00	0121393010 4310	WESTERN/VEA-2B/INSTR / INSTRUCTIONAL MATL
K64T0344	RIGHT CLICK INC	4,354.20	4,354.20	0121393010 4310	WESTERN/VEA-2B/INSTR / INSTRUCTIONAL MATL
K64T0345	RIGHT CLICK INC	10,428.02	3,839.31	0121393010 4310	WESTERN/VEA-2B/INSTR / INSTRUCTIONAL MATL
K64M0068	RITE WAY ROOF CORPORATION	18,188.00	18,188.00	0134241081 5610	WA/ROOF/MO / REPAIRS/MAINT - O/S SERVICES
K64R0969	RIVERSIDE COUNTY OFFICE OF	1,125.00	1,125.00	0134140027 5210	WA/SCH ADM/SCH ADM / TRAVEL AND
K64A0219	ROSETTA STONE LTD.	4,450.00	4,450.00	0163379021 5880	TITLE IIIA / LIMITED ENG PROG / OTHER
K64A0220	ROSETTA STONE LTD.	2,225.00	2,225.00	0163379021 5880	TITLE IIIA / LIMITED ENG PROG / OTHER
K64A0212	ROSSIER PARK SCHOOL	63,062.48	63,062.48	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
K64A0213	ROSSIER PARK SCHOOL	8,830.88	8,830.88	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
K64A0214	ROSSIER PARK SCHOOL	5,963.27	5,963.27	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
K64A0215	ROSSIER PARK SCHOOL	36,653.40	36,653.40	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
K64R0942	ROYCE ROLLS RINGER CO.	404.27	404.27	0131000081 4347	BR/MO / OPERATIONS SUPPLIES - MISC
K64A0224	ROZENBERG, ABBY M.	1,600.00	1,600.00	0119283021 5850	SYS/SUPV INST / JUDGEMENTS
K64C0124	RUSSELL SIGLER INC DBA SIGLER	1,527.30	1,527.30	0124235081 4410	LOARA/HVAC/MO / EQUIPMENT -

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K64R0956	RUSSELL, JEFFREY	500.00	500.00	0128177072 5230	RISK MANAGEMENT/OTHER / REIMBURSABLE EXP
K64R0934	SAN DIEGO COUNTY OFFICE OF EDU	750.00	750.00	0163379021 5210	TITLE IIIA / LIMITED ENG PROG / TRAVEL AND
K64A0201	SANTANDER BANK NA	1,000,000.00	1,000,000.00	0113113091 7439	DEBT SVC/REG-ED/TRANSPORTATION / OTHER
K64S0132	SCHOOL SPECIALTY INC	1,335.41	1,335.41	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
K64S0139	SCHOOL SPECIALTY INC	2,133.35	2,133.35	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
K64T0337	SCHOOL SPECIALTY INC	851.90	851.90	0140381010 4310	SOUTH/ECIA1/INSTR / INSTRUCTIONAL MATL &
K64T0335	SEHI COMPUTER PRODUCTS INC	68.00	68.00	0104104072 4410	CERT HR/GENL ADM / EQUIPMENT -
K64T0348	SEHI COMPUTER PRODUCTS INC	73.44	73.44	0106106072 5880	BUSINESS/GENL ADM / OTHER OPERATING
K64T0350	SEHI COMPUTER PRODUCTS INC	295.28	295.28	0120381010 4310	ANAHEIM/ECIA1/INSTR / INSTRUCTIONAL MATL &
K64T0357	SEHI COMPUTER PRODUCTS INC	887.62	887.62	0174000921 4410	GSS/LCFF-CONCENTRATION/INT SUP / EQUIPMENT
K64X0423	SIGN MART PLASTICS PLUS	5,000.00	5,000.00	0118118072 5810	GRAPHICS/GENL ADM / NON-INSTRUCTIONAL
K64R0959	SIGNATURE PARTY RENTALS	2,694.83	2,694.83	0108108077 5620	INFO SYSTEM/DP / RENTALS/OPERATING LEASES
K64R0941	SOCALGRAD	2,831.25	2,831.25	0127000031 4320	KE/GUID / OTHER OFFICE/MISC SUPPLIES
K64S0131	SOUTHWEST SCHOOL AND OFFICE SU	805.95	805.95	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
K64S0140	SOUTHWEST SCHOOL AND OFFICE SU	4,653.67	4,653.67	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
K64A0216	SPEECH AND LANGUAGE	53,796.00	53,796.00	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
K64A0217	SPEECH AND LANGUAGE	5,868.00	5,868.00	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
K64R0933	ST. JOSEPH HOSPITAL	2,020.00	2,020.00	0104911072 5810	HR/WELLNESS PROGRAM/ADMIN /
K64C0121	STAPLES ADVANTAGE	55.53	55.53	0122140027 4320	MA/SCH ADM / OTHER OFFICE/MISC SUPPLIES
K64R0899	STAPLES ADVANTAGE	113.16	113.16	0107107072 4320	ACCTG/GENL ADM / OTHER OFFICE/MISC
K64R0901	STAPLES ADVANTAGE	149.04	149.04	0140261012 4310	SE RES SP(RSP)/SE RES SP/NSEV / INSTRUCTIONAL
K64S0127	STAPLES ADVANTAGE	231.39	231.39	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
K64C0106	TERADEK LLC	157.98	157.98	0114114072 5610	WAREHOUSE/GENL.ADM / REPAIRS/MAINT - O/S
K64R0983	TEXTBOOK WAREHOUSE	1,049.75	1,049.75	0116468010 4150	LOTTERY/RESTRICTED/INSTR / TEXTS - STATE

ANAHEIM UHSD

PURCHASE ORDER DETAIL REPORT BY VENDOR NAME

BOARD OF TRUSTEES MEETING 01/17/2017

FROM 11/29/2016 TO 01/06/2017

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
K64R0913	U S BANK	550.00	550.00	0106106072 5880	BUSINESS/GENL ADM / OTHER OPERATING
K64R0921	ULINE	684.65	684.65	0118118072 5810	GRAPHICS/GENL ADM / NON-INSTRUCTIONAL
K64R0910	UNITED STATES ACADEMIC DECATHL	831.90	831.90	0123000910 4310	SA/LCFFF-CONCENTRATION/INSTR /
K64R0923	US GAMES	1,331.48	1,331.48	0135054010 4310	DALE-SPORTS & ACTIVITIES / INSTRUCTIONAL
K64T0339	VISION COMMUNICATIONS CO.	1,221.48	1,221.48	0123000081 4320	SA/MO / OTHER OFFICE/MISC SUPPLIES
K64T0341	VISION COMMUNICATIONS CO.	1,030.32	1,030.32	0122400010 4320	MA/MANDATED 1-TIME FUNDS/INSTR / OTHER
K64R0980	VISTA HIGHER LEARNING	847.50	847.50	0116468010 4150	LOTTERY/RESTRICTED/INSTR / TEXTS - STATE
K64R0967	VORTEX INDUSTRIES INC	999.12	999.12	0148230081 5610	HANDE/LGENERAL/MO / REPAIRS/MAINT - O/S
K64R0951	WALKERS DELI	47.66	47.66	0105105072 4390	CLASS HR/GENL ADM / MEETING EXPENSE - FOOD
K64R0988	WARD'S NATURAL SCIENCE EST	256.39	256.39	0131381010 4310	BR/ECIA1/INSTR / INSTRUCTIONAL MATL &
K64A0203	WEST COAST CODE CONSULTANTS IN	22,812.50	22,812.50	4535727085 6208	ORANGE/NEIGHBORHOOD DEVE/FAC A /
K64R0918	WOODWIND AND BRASSWIND	3,093.93	3,093.93	0142005010 4310	OXFORD/ART/INSTR / INSTRUCTIONAL MATL &
K64R0965	ZONAR SYSTEMS INC	211.24	211.24	0179113036 4375	GARAGE/TRANS-REG ED/TRANSPORT /
	Fund 01 Total:		4,937,295.83		
	Fund 24 Total:		76,520.20		
	Fund 45 Total:		87,438.50		
	Total Amount of Purchase Orders:		5,101,254.53		

VENDOR CHECK REGISTER
 NOVEMBER 29, 2016 THROUGH JANUARY 6, 2017

EXHIBIT U

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
A ALVARADO PAINTING	V6406348	5610	3,375.00	00138150
A LINE INC	V6409724	5620	325.00	00137637
A TO Z CIRCUIT BREAKERS INC	V6409879	4355	37.81	00138151
A U H S D FOOD SERVICE DEPT	V6400023	4390	517.60	00137567
			258.50	00137613
			448.64	00137979
A Z BUS SALES INC.	V6400025	4376	341.02	00137638
A1 TRANSMISSION SERVICE	V6400030	4370	1,465.70	00137614
AAA ELECTRIC MOTOR SALES	V6400033	4347	579.11	00137639
			13.07	00137786
			523.99	00138152
AARDVARK CLAY AND SUPPLIES INC	V6400035	4310	28.60	00137640
			647.63	00138153
ACCU CUT	V6400064	4320	64.00	00137641
ACE HARDWARE	V6411077	4310	26.26	00137642
			61.64	00138154
ACME NETWORK, THE	V6409414	5880	7,800.00	00137545
ACORN MEDIA	V6400068	4410	1,559.81	00137643
ACOUSTICAL MATERIAL SERVICES	V6400070	4355	833.82	00137644
			234.82	00137787
			4,049.04	00138155
ACS BILLING SERVICE	V6400072	5580	3,583.28	00137788
			111.57	00138073
ACSA'S FOUNDATION FOR EDUC. ADMIN.	V6400076	5210	1,500.00	00137682
ADA SPORTS BADMINTON AND TENNIS	V6411947	4310	1,039.00	00137645
ADI	V6400095	4355	1,482.78	00137646
			21.49	00138156
AICHELE, STEVEN G.	V6407891	5610	125.00	00137647
AIREMASTERS AIR CONDITIONING	V6405365	5610	81,832.62	00137728
ALBRIGHT LIGHTING PLASTICS	V6410869	4355	321.67	00137648
			39.42	00137789
			44.17	00138157
ALLEN, LISA	V6408140	5210	225.45	00138035
ALLIANCE ENVIRONMENTAL COMPLIANCE INC	V6400169	5610	3,620.00	00137894
ALTERNATIVE REVOLVING CASH	V6400190	4199	65.95	00137509
			93.48	00137945
		4210	124.18	00138074
		4310	5,683.56	00137509
			4,352.36	00137945
			4,576.59	00138074
		4315	101.93	00137509
		4320	2,429.66	00137509
			2,015.27	00137945
			1,372.14	00138074
		4347	1,111.29	00137509
			468.39	00137945
			295.17	00138074
		4365	25.00	00137509
		4370	139.71	00137945
		4390	650.91	00137509
			578.56	00137945
			1,612.92	00138074

		5560	63.62	00137945
			24.26	00138074
		5620	77.76	00138074
		5880	99.00	00137945
		5910	435.20	00137509
			240.22	00137945
			75.20	00138074
ALVAREZ, VERONICA	V6409274	5210	215.14	00137687
AMATROL	V6412322	5210	632.50	00137980
AMERICAN LOGISTICS COMPANY LLC	V6412509	5620	630.00	00137895
			2,170.00	00138036
AMERICAN RED CROSS	V6400236	5210	375.00	00138158
AMERICAN TIME	V6410391	4355	304.80	00137688
AMTECH ELEVATOR SERVICES	V6412267	5610	4,006.14	00137683
ANAHEIM CHAMBER OF COMMERCE	V6400252	5310	373.00	00137896
ANAHEIM COMMUNITY SERVICES	V6412336	5620	1,371.00	00137689
ANAHEIM ELEMENTARY SCHOOL DISTRICT	V6400254	5620	752.50	00137981
		5721	1,155.00	00137649
ANAHEIM HIGH SCHOOL	V6400260	5810	2,767.00	00138143
		8699	145.55	00137690
ANAHEIM TOOL REPAIR	V6412257	5610	142.08	00137510
ANAHEIM UNION HIGH SCHOOL DIST	V6400267	5454	125,271.72	00137691
APPLE INC	V6400319	4310	1,298.64	00137650
		4410	1,989.04	00137650
APPROACH LEARNING AND ASSESSMENT CENTERS INC.	V6404702	5860	10,643.85	00137684
ARAMARK UNIFORM SERVICE	V6407528	4388	117.84	00137511
			235.68	00137568
ARMSTRONG LANDSCAPING	V6411505	4310	217.70	00137512
ARMSTRONG, IAN	V6408439	5220	32.13	00137692
ARTIANO SHINOFF AND HOLTZ A.P.C.	V6408054	5821	207,387.73	00138099
ASSOCIATED BUSINESS PRODUCTS	V6400369	4315	297.00	00137790
AT AND T	V6400374	5918	4,435.91	00137830
			11,755.80	00138040
		5918	19,374.30	00138039
ATVANTAGE ATHLETIC TRAINING	V6411449	5805	3,201.25	00137729
AUDIO RESOURCE GROUP INC	V6411241	6490	5,202.00	00137791
AVID CENTER	V6400410	5210	485.00	00137651
			725.00	00137982
AXLE TRANSMISSION XCHANGE	V6405352	4376	286.20	00137983
AZEVEDO, VICKY	V6412068	5220	176.25	00137984
B AND H PHOTO VIDEO INC	V6400422	4310	5,070.39	00138041
		4410	2,358.00	00138041
B AND K ELECTRIC WHOLESALE	V6400623	4355	183.52	00137569
			750.10	00137897
			435.09	00138075
B AND M LAWN AND GARDEN INC	V6400423	4347	16.83	00137570
			937.29	00137898
			268.67	00137985
		4410	1,634.00	00137985
		5610	2,943.29	00138159
BACH COMPANY, THE	V6407748	4310	10,560.31	00138100
BALDISON, ANITA	V6412526	5210	30.00	00137615
BALL JR HIGH SCHOOL	V6400433	8699	279.99	00137693
BANGKIT USA INC.	V6410523	9320	2,686.35	00137616
			1,840.32	00137986
BARNES AND NOBLE	V6400450	4210	716.53	00137987
			324.00	00138076

BARRERA, MIGUEL	V6412523	5210	45.00	00137513
BAVCO	V6407678	4355	670.57	00137899
		4410	1,547.80	00137899
BAY ALARM COMPANY	V6410926	5610	14,404.36	00138102
BCT ENTERTAINMENT	V6406302	4355	267.70	00137900
		4410	6,775.77	00137546
			863.90	00137900
		5610	495.87	00137900
BEAN, AMANDA	V6409023	5210	279.49	00137514
BEE BUSTERS	V6400472	5610	425.00	00137571
			475.00	00138077
BELL PIPE AND SUPPLY CO	V6400476	4355	589.58	00137572
			569.94	00137988
BERARDI, JANET	V6402262	5210	1,821.46	00138103
		5220	69.77	00137694
BEST CONTRACTING SERVICES INC.	V6409909	5610	2,375.00	00137695
BETTENDORF, CHRISTIE	V6405833	5210	1,251.41	00137515
			811.20	00137792
BIG D SUPPLIES	V6400508	4355	241.97	00137884
BILLINGS, JANICE	V6402265	3701	1,099.20	00137793
BIOMETRICS4ALL INC	V6409224	5880	52.50	00137794
BLANTON, PEGGY ANN	V6403615	5210	181.05	00137885
BLICK ART MATERIALS LLC	V6401357	4310	1,563.91	00138104
		5810	499.09	00138104
		9320	184.68	00138104
BLUE LABEL BATTERY INC	V6411161	4320	70.47	00137989
BOGGS, AMANDA	V6412487	5220	68.58	00137652
			70.69	00137990
BREA OLINDA CHOIR	V6412087	5880	850.00	00137696
BRIAN KENYON ART STUDIO INC	V6412048	5610	895.00	00137516
BROOKHURST JUNIOR HIGH SCHOOL	V6400602	8699	319.25	00137697
BROWN, JENNIFER	V6409000	4390	133.39	00137517
BSN SPORTS	V6400615	4310	1,082.97	00137991
		5610	1,744.20	00137991
BUDDY'S ALL STARS INC	V6406311	9320	7,643.11	00138105
BUREAU OF EDUCATION AND RESEARCH	V6400627	5210	245.00	00137795
			590.00	00137901
BUSH, REBECCA	V6403854	5210	53.10	00137573
BUSINESS MACHINES UNLIMITED	V6400636	5610	800.00	00138160
BUSWEST LLC	V6407892	4376	206.84	00138042
C TECH CONSTRUCTION INC.	V6410905	5610	360.00	00137698
CABE	V6400656	5310	90.00	00138043
CADA CENTRAL	V6400658	5210	650.00	00137902
			325.00	00137992
CAL LIFT INC	V6400664	5610	422.96	00137796
CALIFORNIA CUSHION COMPANY INC.	V6411382	4355	38.61	00137574
CALIFORNIA DEPT. OF JUSTICE	V6400689	5880	2,646.00	00138116
CALIFORNIA PURCHASERS HEALTH	V6412514	5210	770.00	00137886
CALIFORNIA RETROFIT INC	V6406910	4355	742.07	00137575
CALIFORNIA STATE UNIVERSITY	V6400719	5210	50.00	00137617
CALTAC PBIS INC.	V6412456	5210	645.00	00137576
CAMERON WELDING SUPPLY	V6400741	4310	156.28	00137887
		4355	45.52	00137887
CANYON AUTO GLASS	V6408005	4370	189.00	00137618
		5610	300.00	00137618
CARNEGIE LEARNING INC.	V6411378	4150	9,318.49	00137577
CAROLINA BIOLOGICAL SUPPLY CO.	V6400778	4310	3,277.58	00137578

CART MAN INC, THE	V6404668	5610	1,154.45	00137579
			548.52	00137653
			1,441.67	00137888
			106.00	00138161
CASBO	V6400793	5210	2,935.00	00137619
CASC	V6408957	5210	870.00	00137580
CASE AND SONS CONSTRUCTION INC	V6400796	5610	85,918.00	00137730
CAVANAGH, JAMES	V6408353	5210	575.24	00137620
CDW GOVERNMENT INC.	V6400819	4410	2,529.50	00137581
CEMEX	V6404364	4355	1,673.88	00137582
CERTIFIED ART SUPPLY	V6400850	9320	2,293.90	00137583
CHANG, SUNYEE	V6412527	5210	247.96	00137621
CHAPMAN UNIVERSITY	V6400867	5100	18,738.43	00137547
CHENG, ADELE	V6409048	5210	155.52	00137584
CHILD SHUTTLE	V6406415	5870	1,208.00	00137654
CHOI, JULIA	V6406280	5220	28.35	00137518
CHRISTIAN BUILDING MATERIALS	V6400919	4355	1,062.18	00137622
			264.04	00138078
CITY AUTO TOP	V6400953	4370	205.20	00137623
		4376	81.00	00137623
		5610	307.60	00137585
			465.00	00137623
CITY OF ANAHEIM	V6400957	4390	898.00	00137993
		5520	76,807.51	00137519
			82,653.71	00137586
			1,433.80	00137624
			89,945.78	00137655
			41,011.34	00137797
			16.12	00137831
			55,210.10	00137889
			10,744.59	00138139
			47,178.39	00138162
		5530	12,186.41	00137519
			16,446.81	00137586
			6,530.32	00137624
			8,221.83	00137655
			2,300.25	00137797
			356.62	00137831
			7,335.99	00137889
			11,328.33	00138162
		5580	7,841.11	00137519
			11,000.34	00137586
			3,707.68	00137624
			7,202.38	00137655
			2,714.91	00137797
			5,637.47	00137889
			2,458.54	00138139
			5,695.88	00138162
		5810	4,102.00	00137903
CITY OF BUENA PARK	V6400958	5580	2,101.44	00137798
CLARK SECURITY PRODUCTS	V6400966	4355	140.97	00137625
CLETA HARDER DEVELOPMENTAL SCHOOL	V6407031	5860	5,281.10	00137731
CLEVELAND SIGHT CENTER	V6412405	4310	1,029.24	00137799
CLEVER PROTOTYPES LLC	V6412504	4310	374.75	00138044
CLOSING THE GAP	V6400987	5210	1,630.00	00137656
COAST TO COAST LABEL	V6400999	4320	2,187.50	00137800
		5810	325.00	00138045

COBIAN, CONNIE	V6412128	4390	75.37	00137890
COCO PRINTING AND GRAPHICS	V6410045	5810	1,232.28	00137891
COLLEGE BOARD, THE	V6401014	5210	225.00	00137626
			550.00	00137699
COLON, TAMARA ELIZABETH	V6412357	5810	150.00	00137627
COMPREHENSIVE DRUG TESTING	V6410899	5810	210.00	00137628
CONSOLIDATED PLASTIC CO.	V6401070	4310	235.42	00137700
CONTINENTAL CHEMICAL AND SANITARY	V6409578	9320	11,340.00	00137657
			15,115.34	00137832
CORTEZ, LORENA	V6412054	5210	86.83	00137801
		5220	450.92	00137629
			131.22	00137658
COWAN, DARRELL AND BRENDA	V6412256	5850	1,035.00	00137520
			3,521.67	00137659
CPR1 LLC	V6412104	4320	6,318.00	00137521
CRAWFORD DIXON, LORI	V6412533	5210	339.11	00137802
CSM CONSULTING INC.	V6409922	5810	6,900.00	00137732
			4,600.00	00138106
CSMI SOLUTIONS	V6406894	5880	1,800.00	00137587
CSTA	V6401166	5210	1,305.00	00137588
CUEVAS, ANGELICA	V6412549	5880	89.00	00138117
CULVER NEWLIN	V6411589	4310	3,652.56	00137904
			673.92	00138107
		4320	802.20	00138107
		4410	513.00	00137904
			833.22	00138107
CUMMINS PACIFIC LLC	V6401190	5610	2,197.17	00137660
CUSTOM SIGNS INC	V6408988	5610	2,000.00	00137701
CVT RECYCLING	V6407455	5580	443.88	00137589
			284.41	00138079
D. HAUPTMAN CO. INC.	V6405405	9320	3,240.00	00138144
DAILY SAW SERVICE	V6409559	5610	82.00	00138118
			50.00	00138163
DAKTRONICS	V6408432	4355	72.65	00138119
		6490	39,475.15	00137833
DALE JUNIOR HIGH ASB	V6405581	8699	141.90	00137702
DBQ PROJECT, THE	V6406985	4210	1,500.00	00138120
DEL SOL SCHOOL	V6411308	5860	12,096.00	00137685
DEMCO INC	V6401318	4315	165.46	00138121
DHAWAN, SONITA	V6410951	5210	30.00	00137590
		5220	58.05	00137703
DIAZ, MICHELLE	V6411432	5210	100.00	00137803
DISCIPLINA POSITIVA INC	V6411770	5805	8,000.00	00137522
DOLLAMURE SPORT SURFACES	V6407907	4410	9,572.12	00138145
			302.40	00138146
DRAMATISTS PLAY SERVICE INC.	V6401439	5880	226.79	00137704
DUNN EDWARDS PAINTS	V6401448	4355	546.01	00137705
			3,313.05	00138122
E.B. BRADLEY COMPANY	V6401456	4355	101.21	00138164
EARNEST, RUSSELL	V6404041	4390	292.99	00137523
EBERHARD EQUIPMENT	V6405532	4347	2,004.34	00138165
EBSCO SUBSCRIPTION SERVICE	V6401474	4310	447.09	00138166
ECONOMY RENTALS INC	V6401478	5610	257.86	00138167
		5620	258.88	00137630
			1,981.25	00137804
			530.13	00138167
ELLIOTT CLAY	V6400977	5210	710.26	00137524

EMC PUBLISHING CORP	V6401573	4150	3,670.48	00138080
ENCORP	V6409154	5610	12,355.00	00137905
			9,100.00	00138147
ENVIRONMENTAL REMEDIATION CONTRACTORS INC.	V6411629	5610	1,750.00	00137631
ESCOE, BARRY	V6400453	3701	2,217.00	00137805
EVOQUA WATER TECHNOLOGIES LLC.	V6408457	4380	1,294.32	00137806
EWING IRRIGATION PRODUCTS	V6401634	4347	530.64	00138168
EXPERIA USA	V6412501	4310	138.00	00137525
EXPLORELEARNING	V6412055	5880	799.00	00138140
EXPO PROPANE	V6412144	5810	415.37	00138169
EXPRESS PIPE AND SUPPLY CO INC	V6401644	4355	118.74	00138170
		4410	745.31	00138170
FABIAN, OSCAR	V6411103	5210	2,000.00	00137488
FAGAN, BRENDA	V6409518	5880	89.00	00138123
FALT, LISA	V6412000	5880	89.00	00138124
FARMAN, JUANA	V6406999	5220	70.31	00137994
FARR'S CUSTOM CARBIDE TOOLING	V6410142	4355	109.08	00137834
FEDEX	V6401675	5910	33.47	00137548
FENN TERMITE AND PEST CONTROL	V6401679	5610	3,036.00	00138084
FERGUSON ENTERPRISES INC	V6409823	4347	2,370.80	00137835
			2,503.16	00137946
FERRELLGAS LP	V6411875	5810	1,459.12	00137549
			2,263.74	00137836
			1,384.23	00137906
			1,784.17	00137995
			494.47	00138085
FISHER SCIENCE EDUCATION	V6401697	4310	151.27	00137837
FIVE STAR RUBBER STAMP INC	V6405116	4320	76.54	00137550
			82.47	00137838
FLEET SERVICES INC	V6405625	4370	22.86	00137839
		4376	720.04	00137839
			783.34	00138086
		4385	581.11	00138086
FLINN SCIENTIFIC INC	V6401708	4310	180.68	00137840
			67.24	00137947
FLOCABULARY INC	V6412484	5880	96.00	00137661
FLORES, STEPHANIE	V6412292	5210	651.97	00137551
FLUENCY MATTERS	V6412516	4210	149.00	00137841
FOLLETT SCHOOL SOLUTIONS INC.	V6411526	4150	1,258.68	00137842
FUENTES, JEFFREY	V6406603	5210	375.00	00137907
FUJIMOTO, DIANA	V6401342	5220	26.46	00137948
FULLERTON ACE HARDWARE	V6405244	4310	96.58	00137843
GANAHL LUMBER CO	V6401804	4310	2,363.77	00138087
		4347	1,247.77	00137908
		4355	1,627.82	00137908
			1,017.11	00137949
GANS INK AND SUPPLY CO. INC.	V6412496	4320	458.46	00137950
GARTNER, AARON	V6412302	5210	2,000.00	00137909
GARY'S RADIATOR SERVICE	V6401818	4376	810.00	00137951
		5610	225.00	00137996
GAS COMPANY, THE	V6404372	5510	34,073.89	00137910
GASELPA	V6406517	5805	16,304.12	00137733
			18,321.24	00137911
GES	V6410944	5810	3,132.80	00138148
GHATAODE BANNON ARCHITECTS	V6408656	5880	157.53	00137706
GILBERT SOUTH ASB	V6407543	5880	160.00	00137552
GILMAN, GARY R	V6410259	5805	720.00	00137952

GLASBY MAINTENANCE SUPPLY CO.	V6401863	4347	2,006.44	00137912
GLENN, JERRY	V6402322	3701	1,099.20	00137734
GOLDEN STATE WATER COMPANY	V6408018	5530	21,807.17	00137662
			20,081.09	00137913
			8,934.43	00138088
GOPHER SPORTS EQUIPMENT	V6401902	4310	1,305.78	00137914
GRAINGER	V6404982	4320	1,275.58	00137915
		4355	2,164.31	00137915
		4410	587.10	00137915
GRAY, CRISTINA	V6409553	5210	271.12	00137735
GRAYBAR ELECTRIC COMPANY	V6401918	4320	170.90	00138089
		4355	290.18	00137916
GREATER ANAHEIM SELPA	V6401927	8311	176,254.58	00137591
GREENS DISCOUNT GLASS AND SCREEN	V6409591	4355	2,682.84	00137917
			756.00	00137953
GST INC.	V6401950	4310	16,214.52	00138108
		5610	1,041.00	00138108
		5880	9,510.94	00138108
H AND H AUTO PARTS WHOLESALE	V6401967	4375	301.75	00137997
		4376	1,061.26	00137997
		4385	1,452.11	00137997
HALE, DEBORAH	V6401296	5210	571.48	00137736
HARDAWAY, HOWARD AND MELISSA	V6411288	5880	80.40	00138090
HATCHER, PATTY	V6408994	5220	93.36	00137918
HAUGEN, CRAIG	V6401122	3701	1,099.20	00137737
HD INDUSTRIES	V6401983	4376	243.01	00137998
HEALTH IMPRESSIONS	V6412333	4310	708.00	00137999
HENRY SCHEIN INC	V6411726	4320	561.99	00138000
HENRY, KIMBERLY	V6412518	5210	153.50	00137663
HERNANDEZ, JOSE	V6408762	5880	1,020.00	00137738
HOME DEPOT CREDIT SERVICES	V6405234	4320	106.31	00137593
		4347	17.23	00137554
		4355	676.10	00137553
			266.98	00137592
			1,169.77	00137664
			2,766.50	00138002
HOME ECONOMICS EDUCATION HETAC	V6409748	5210	450.00	00138003
HORIZON	V6408259	4347	767.40	00138004
HOUGHTON MIFFLIN HARCOURT	V6407563	4150	16,274.26	00138109
		4310	3,162.75	00138109
HOWARD INDUSTRIES	V6402088	4347	108.06	00138005
HP DIRECT	V6408671	4410	5,167.68	00137594
			2,160.00	00138006
HUTTNER, HEATHER	V6412032	5220	62.37	00137739
IBNA	V6402179	4310	53,728.00	00137954
ICS SERVICE CO.	V6406452	5610	1,018.40	00137740
		5620	1,564.00	00138007
IDMS INC.	V6408116	4320	334.95	00138008
IMAGE APPAREL FOR BUSINESS	V6402628	4345	1,022.37	00137595
			125.82	00137665
			124.90	00138009
		4388	14.58	00138009
IMAGE SHOP, THE	V6410126	4310	735.10	00138010
IMAGE SOURCE	V6412458	6490	53,595.00	00138110
IMPERIAL PRODUCTS INC.	V6402137	4355	5,284.96	00138011
INLAND TOP SOIL MIXES INC.	V6402153	4347	513.00	00137741
INTERNATIONAL CENTER FOR	V6412530	5210	204.97	00137919

J AND A FENCE	V6409989	5610	2,945.00	00137742
			18,700.00	00137955
			10,950.00	00138111
J AND M PROMOTIONS INC	V6402207	4310	1,109.16	00137555
			253.12	00138091
JACKSONS A S BREA F M P	V6406346	4347	133.70	00137743
			1,035.88	00138092
		4370	703.10	00137743
			1,009.44	00138092
		4375	495.25	00137743
		4376	1,227.95	00137743
			1,538.66	00138092
		4385	1,303.85	00137743
			296.43	00138092
		4387	135.66	00137743
			42.11	00138092
JARA, MATTHEW	V6412540	5210	27.79	00137920
JASPER ENGINES AND TRANSMISSIONS	V6409131	4370	2,665.32	00138012
JAUREGUI, JOSE	V6411346	5220	40.33	00137666
JEYCO PRODUCTS INC	V6402332	9320	127.14	00138093
JHM SUPPLY INC.	V6411647	4347	1,036.46	00137667
			1,247.45	00137744
JIM'S MUSIC CENTER	V6402345	4410	1,020.59	00137596
JM AND J CONTRACTORS	V6410460	5610	15,350.00	00137597
JOHNSON CONTROLS	V6406981	5610	5,902.48	00138149
KATELLA HIGH SCHOOL	V6402515	5810	3,786.00	00137745
KEM VENTURES INC	V6411067	4310	166.08	00137556
KERSTEN, JOHANNA	V6406865	5210	107.46	00137746
KING, DON JAY	V6408028	5210	749.53	00137747
KLEIN EDUCATIONAL SYSTEMS INC.	V6402604	4310	2,228.04	00137844
		4410	165,873.04	00137844
		6490	224,070.44	00137844
KNOWLAND CONSTRUCTION SERVICES LLC	V6409073	5810	11,730.00	00137845
KONICA MINOLTA BUSINESS	V6403156	5620	9,693.96	00137921
KRAUS, STEVE	V6410557	4390	381.63	00137557
LA PALMA CLEANERS	V6411465	5560	1,085.00	00137598
LACASE	V6411010	5210	60.00	00137922
LAM, JANE	V6412453	5220	15.93	00137748
LANGUAGE NETWORK INC	V6409301	5810	4,133.38	00137749
LARNER, JOHN	V6402395	3702	1,099.20	00137750
LAVROV, BILLIE	V6412093	5210	435.15	00137751
LE, CAITLIN	V6411725	5220	48.98	00137752
LE, TRUNG	V6412551	5880	89.00	00138125
LEININGER, FRED	V6401752	5210	271.12	00137753
LETTER PERFECT SIGNS	V6402726	4355	115.51	00137599
LEXINGTON JUNIOR HIGH SCHOOL	V6402729	8699	191.98	00137707
LIBERTY PAPER	V6410278	9320	20,882.38	00138112
LIBRARY STORE, THE	V6402737	4315	196.67	00137754
LOARA ASB	V6402803	5810	1,394.00	00137755
LOPEZ, CYNTHIA D.	V6407771	5220	168.48	00137756
LOPEZ, DEBRA	V6412025	5220	5.94	00137668
LOS ANGELES FREIGHTLINER INC	V6402833	4376	208.93	00137923
LUCYS LAUNDRY ANAHEIM	V6412017	5560	1,215.86	00137757
			953.53	00137924
			1,365.09	00137925
LYMAN SEAN	V6407962	5210	679.23	00137558
MAACO	V6402890	4370	2,675.90	00137489

		5610	1,352.92	00137489
MAGNOLIA HIGH SCHOOL	V6402920	5810	1,936.00	00137758
		8699	25.99	00137708
MAI, VAN H.	V6409436	5880	89.00	00138126
MARCIAL, CHRISTIE	V6412276	5210	229.84	00137759
MARCUS MANAGEMENT SOLUTIONS	V6411856	5805	12,000.00	00137956
MATHEMATICAL OLYMPIADS	V6409130	5880	129.00	00137760
MATSUDA, MICHAEL	V6403107	5220	44.01	00137846
MAXIM HEALTHCARE SERVICES INC.	V6412105	5810	8,830.07	00137669
			10,788.81	00137670
MC CARTHY, EILEEN	V6412467	5220	6.59	00137761
MC FADDEN DALE HARDWARE CO	V6403056	4355	529.88	00137600
			430.02	00137762
		4375	143.02	00137762
MC GRAW HILL ALEKS	V6409330	4210	875.00	00137763
MC GRAW HILL EDUCATION INC.	V6411310	4150	16,697.90	00137559
			27,804.95	00137671
MC KESSON MEDICAL SURGICAL INC.	V6403060	4310	697.57	00137764
MCM ELECTRONICS	V6406833	4320	138.84	00137765
MEDCO SPORTS MEDICINE	V6405872	4320	2,035.95	00137601
MERCADO, CLAUDIA	V6406536	5220	22.36	00137957
MICHELOTTI, RON	V6404003	5210	731.19	00137766
MILWAUKEE ELECTRIC TOOL CORP.	V6403148	4355	77.57	00137602
MONTENEGRO, ROBERT	V6403968	3701	1,658.40	00137767
MONTGOMERY HARDWARE CO.	V6405624	4355	581.88	00137603
			2,325.11	00137847
			1,995.94	00137958
		4410	945.46	00137603
			1,270.91	00137847
			1,094.94	00137926
MOORE LAW	V6411340	5821	12,000.00	00137768
MUSIC AND ARTS CENTERS	V6411397	4310	460.94	00137604
			49.71	00137769
NASCO MODESTO	V6403253	4310	894.29	00137605
		9320	4,117.98	00137605
NAVARRO, MONICA	V6412545	5220	59.94	00137959
NCS PEARSON INC.	V6403319	4310	3,363.13	00137560
NCSS	V6403320	5210	930.00	00137606
NERI, YAZMIN	V6412466	5220	24.30	00137960
NEW MANAGEMENT INC.	V6405318	4320	745.80	00137607
NICOLE MILLER AND ASSOCIATES INC.	V6411341	5810	5,200.00	00137608
NIMCO	V6403365	4310	320.35	00137609
NTH GENERATION COMPUTING INC	V6411156	5610	1,429.27	00137770
OAK GROVE INSTITUTE	V6403402	5860	84,413.89	00138013
OC LAND MGMT SERVICE	V6405473	4347	254.29	00137807
			594.86	00137961
OCAD ASSOCIATION	V6405541	4310	60.00	00137772
		5880	970.00	00137772
			1,340.00	00137927
OCDE	V6403452	5210	2,710.00	00138094
			200.00	00138141
		5810	825.00	00138127
		5880	98,557.00	00137526
			78,459.00	00138014
		7141	228,888.06	00138014
OFFICE DEPOT	V6403421	4310	74.49	00137527
		4320	80.97	00137527

		9320	2,592.87	00137527
			472.82	00137773
OFFICE DIGITAL SOLUTIONS PLUS INC.	V6411101	4310	46,567.47	00137672
		4320	3,270.24	00137672
ONE DAY SIGNS	V6405664	4370	298.75	00137808
ORANGE COUNTY HEALTH CARE AGENCY	V6407003	5810	581.71	00137709
ORANGE COUNTY NEWS	V6410009	5880	1,049.72	00137809
ORANGE COUNTY PUBLIC SAFETY	V6411157	5810	815.00	00137962
ORANGE COUNTY TRANSIT AUTHORITY	V6406414	5880	1,928.15	00137710
			2,134.00	00138046
ORANGEVIEW JR HIGH SCHOOL	V6403468	8699	394.39	00137711
O'REILLY AUTO PARTS	V6411401	4370	239.72	00137771
		4385	(113.86)	00137771
ORNELAS SMITH, JULIE	V6408683	5220	858.13	00138015
ORRAVAN MECHANICAL	V6411315	5610	8,750.00	00137561
			4,136.67	00137848
ORVAC ELECTRONICS	V6403479	4355	521.37	00137810
OXFORD ACADEMY	V6403485	5810	3,290.00	00138047
PACIFIC COACHWAYS CHARTER SERVICES INC.	V6407365	5620	5,991.50	00137849
			875.00	00137928
PALOMINO, RAMON	V6409308	5210	168.09	00137850
PALOMINO, YVETTE	V6412520	5210	150.00	00137528
PARADIGM HEALTHCARE SERVICES	V6403536	5810	1,000.00	00137811
			1,056.76	00138016
PARK, ESTHER	V6411350	5210	125.26	00137490
			36.93	00137929
		5220	110.97	00137490
			35.10	00137929
			68.31	00138171
PARKER AND COVERT LLP	V6403544	5821	3,782.00	00137562
			2,959.85	00138048
PARKHOUSE TIRE INC.	V6403547	4386	1,209.95	00137812
PARRATTO, ROBYN	V6412361	5210	522.46	00137851
PASCO SCIENTIFIC	V6403556	4310	758.96	00137529
PATHWAY COMMUNICATIONS LTD	V6410645	4410	1,494.72	00137530
PATINO, REUBEN	V6403910	5220	85.37	00137852
PBS SOCAL	V6411330	5880	475.00	00137531
PENNER PARTITIONS INC	V6403625	4355	81.00	00137532
PERRY PASSARO Ph.D.	V6411634	5810	6,550.00	00138113
PETITT, CYNTHIA	V6405571	5712	528.07	00137491
PHAM, DEBBIE	V6412543	5210	210.94	00138017
PHAM, RICK	V6406082	5220	28.62	00137492
PIERSON, BRIAN	V6406132	5210	276.29	00137853
PINNACLE PETROLEUM INC.	V6412426	4382	16,808.82	00137673
			17,362.41	00138018
PIPS	V6407384	3601	307,754.19	00137854
		3602	102,584.73	00137854
PITNEY BOWES	V6403677	5910	6,315.67	00137774
PLACER COUNTY OFFICE OF EDUCATION	V6412531	5210	125.00	00137775
PLUMBING AND INDUSTRIAL SUPPLY CO INC	V6412332	4355	355.23	00137813
POLOS BOUSCARY, STACY	V6404429	5210	300.00	00137855
POOL SUPPLY OF ORANGE COUNTY	V6403700	4347	1,866.83	00137533
PORTVIEW PREPARATORY	V6411850	5860	5,870.00	00137856
POWERS, REGINA	V6411665	5210	814.50	00137493
PROGRESSIVE SURFACE SOLUTIONS LLC	V6412274	5610	4,916.50	00137563
			2,521.00	00138019
PUBLIC WORKS GROUP	V6411656	5805	7,404.00	00137534

QUILL CORP.	V6403807	9320	1,012.18	00137814
RAMIREZ, ALEJANDRO	V6410719	5210	307.77	00138049
RAMIREZ, MARIA T.	V6412066	5220	103.68	00137930
RAMIREZ, OSCAR	V6406377	5210	527.42	00137494
REAL, JEANNETTE	V6411176	5210	891.81	00137963
		5220	133.92	00137857
REED, ANGELA	V6412521	5210	450.22	00137858
REEL LUMBER SERVICE	V6403871	4310	759.69	00137931
REFRIGERATION SUPPLIES DIST.	V6403873	4347	3,645.60	00137776
			3,713.63	00137932
		4410	682.77	00137776
REGENTS OF THE UNIV. CALIF, THE	V6404685	5210	120.00	00137712
REINDL, SCOTT	V6409277	5210	306.49	00137859
RELIABLE WORKPLACE SOLUTIONS	V6403889	9320	4,832.62	00137860
RENAISSANCE LEARNING INC	V6403894	5880	9,724.00	00137861
REPUBLIC SERVICES OF SO. CALIFORNIA	V6410174	5580	5,383.00	00137777
			5,339.61	00137862
REVOLVING CASH FUND	V6405190	4320	150.00	00137632
		4390	80.00	00137632
		5210	5,199.00	00137632
		5880	1,064.00	00137632
REYES, JOY	V6412548	5880	89.00	00138128
RIEGER, TONI	V6412552	5210	787.56	00138095
RIVERSIDE COUNTY OFFICE OF	V6403951	5210	1,125.00	00138020
RJ COOPER	V6411550	4310	864.20	00137778
ROCKLER WOODWORKING AND HARDWARE	V6403987	4310	86.39	00137933
RODRIGUEZ, ROCIO	V6412522	5210	203.89	00137674
ROGHAIR, DANIELLE	V6411353	5210	25.00	00137934
		5220	90.24	00137495
			59.78	00137964
ROSEBURROUGH TOOL CO. INC	V6404014	4355	475.74	00137935
ROSETTA STONE LTD.	V6409723	5880	6,675.00	00137965
ROSSIER PARK SCHOOL	V6411451	5860	36,153.15	00138050
RUCKER, JUNAN	V6412511	5210	115.88	00137496
RUSSELL SIGLER INC DBA SIGLER	V6410420	4347	51.87	00137779
		4410	1,527.30	00137779
RUSSELL, JEFFREY	V6407882	5230	500.00	00137936
RUTHENBECK, LYNN	V6402876	5210	1,268.89	00137497
		5220	24.84	00137863
			24.03	00137937
S.C. SIGNS AND SUPPLIES LLC	V6410977	4355	950.40	00137966
SAATI, MICHELLE	V6405516	5210	360.00	00137864
SALDIVAR, HECTOR	V6406074	5880	89.00	00138129
SAN DIEGO COUNTY OFFICE OF EDUCATION	V6404098	5210	750.00	00138021
SANTANDER BANK NA	V6412042	7439	1,000,000.00	00137686
SARAH L. NAVARRETTE	V6412494	5810	190.00	00137564
SAUCEDO, NANCY	V6411992	5210	18.95	00138051
SAVANNA HIGH SCHOOL	V6404130	5810	746.00	00137815
		8699	53.57	00137713
SCANTRON CORPORATION	V6404142	9320	5,613.99	00137967
SCHOLASTIC INC.	V6404150	4210	112.07	00137535
		4310	279.68	00137535
SCHOOL HEALTH CORPORATION	V6404160	9320	425.09	00137968
SCHOOL SERVICES OF CALIFORNIA	V6404171	4320	250.00	00138022
SCHOOL SPECIALTY INC	V6404173	4310	851.90	00138023
			217.61	00138052
		4320	224.27	00138052

		9320	4,741.66	00138052
SCSBOA	V6406007	5210	1,008.00	00137714
			210.00	00137780
SEELY, DIANE	V6408942	5210	258.30	00137865
SERRANO, MARTHA	V6408413	5210	245.00	00137866
SERVOCITY.COM	V6411886	4310	4,018.78	00137816
SHELTON, MIKE	V6403136	3701	1,658.40	00137817
SHERWIN WILLIAMS CO., THE	V6410919	4355	167.35	00137969
SHI INTERNATIONAL CORP	V6411373	5880	49,364.00	00137565
SHICKLER, EDWARD	V6401535	5880	89.00	00138130
SHIRLEY, KATHRYN	V6412162	5210	2,000.00	00137507
SHRED IT USA LLC	V6411124	5810	564.40	00137818
SILBERMAN, STACEY	V6410814	5880	89.00	00138131
SMART AND FINAL IRIS CO	V6404306	4390	195.66	00137715
SO CAL OFFICE TECHNOLOGIES	V6406339	5620	993.60	00138024
SOBERANIS, CECILIA	V6408475	5210	379.08	00137867
			193.86	00138172
SOCALGRAD	V6411708	4310	6.48	00137536
			64.80	00137819
SOFTWARE 4 SCHOOLS	V6410482	4310	199.95	00137820
SOUTH COAST BOBCAT INC	V6408673	4347	167.76	00137821
			156.23	00137970
SOUTH JHS ASB	V6405227	8699	378.25	00137716
SOUTHERN CALIFORNIA EDISON CO.	V6404370	5520	97,558.05	00137781
SOUTHERN CALIFORNIA WATER CO	V6404375	5510	136.29	00137782
SOUTHERN COMPUTER WAREHOUSE	V6412246	4320	354.78	00138053
SOUTHWEST SCHOOL AND OFFICE SUPPLY	V6404383	9320	1,280.29	00138025
			7,982.90	00138054
SPEECH AND LANGUAGE	V6404400	5860	108,598.00	00138055
SPICERS PAPER INC	V6404405	4320	654.75	00137822
		9320	782.78	00138056
SPORN, DANA	V6407911	5210	504.00	00137868
		5880	89.00	00138132
SPYKERMAN, JULIE	V6405752	4210	196.50	00137675
		5210	45.36	00137869
ST. JOSEPH HOSPITAL	V6412532	5810	2,020.00	00137870
STAPLES ADVANTAGE	V6410116	4310	450.34	00138057
		4320	584.78	00138057
		9320	231.39	00138057
STATER BROS	V6407496	4310	25.35	00137537
			51.23	00137717
			28.06	00137971
STEINBRICK, GAIL	V6408751	5210	901.53	00137972
		5220	126.68	00137871
STEINLE, CHARLES	V6410113	3701	1,099.20	00137823
STERICYLE COMMUNICATION SOLUTIONS INC.	V6411455	5918	923.20	00137973
STIFT, IAN	V6412542	5210	293.81	00138026
SUPPLYMASTER	V6404538	4320	95.21	00138058
		9320	112.56	00138058
SURFAS, MICHELLE	V6406764	5210	802.31	00137872
SURVEYMONKEY.COM	V6409962	5880	225.00	00137538
SWITZER, MICHAEL	V6411497	5220	66.85	00137873
SYCAMORE JR HIGH ASB	V6404569	8699	228.44	00137718
			24.41	00137719
SZENERI, KANDYCE	V6412490	5220	63.56	00137874
T MOBILE	V6410424	4310	13.40	00137676
		5918	3,946.91	00137676

		5930	238.00	00137676
TABLEAU SOFTWARE INC	V6411798	5210	1,400.00	00138059
TECHSMITH	V6410017	5880	5,700.00	00137539
TENNANT COMPANY	V6404637	5610	352.49	00137498
TERADEK LLC	V6412524	5610	161.73	00137824
THAI, JENNY	V6409554	5210	2,327.78	00137508
		5220	48.60	00137875
THOMSON REUTERS WEST	V6407958	4320	164.22	00138060
TOOLS FOR STAGECRAFT	V6405642	4355	647.08	00138027
TORO AIRE INC	V6408584	4347	266.98	00137499
			103.03	00138061
TOVAR, MARIA	V6412550	5880	89.00	00138133
TRACE, RON	V6407051	5210	462.55	00137500
TRAN, SHIRLEY	V6412499	5210	272.02	00137938
TRAN, THAO	V6412446	5220	77.49	00138028
TROXELL COMMUNICATIONS INC	V6404796	4310	2,289.49	00138114
		4410	5,875.20	00138114
TRUCK PRO PTO SALES CORPORATION	V6403784	4376	1,064.11	00137825
			1,486.08	00138029
U S BANK	V6406511	4310	5,265.49	00137939
			160.87	00138030
		4320	678.49	00137939
		4390	832.06	00137939
		5210	1,687.29	00137939
		5880	550.00	00137720
			114.85	00137939
U S POSTAL SERVICE	V6404814	5910	215.00	00137721
			1,390.00	00137722
ULINE	V6406546	5810	684.65	00138062
UNION AUTO SERVICE CENTER	V6404840	4370	58.48	00138031
		5610	475.00	00138031
US AIR CONDITIONING DISTRIBUTORS	V6404317	4347	197.01	00138063
US GAMES	V6404813	4310	905.32	00137540
			2,219.39	00138064
		4410	2,887.03	00138064
VALENCIA, EVA	V6412547	5880	89.00	00138134
VALIANT NATIONAL AV SUPPLY	V6411885	4355	325.20	00138135
VALLEY VISTA SERVICES INC	V6411966	5580	4,852.87	00137876
VAN WYE, SILVIA	V6412078	5220	22.52	00138032
VAVRINEK TRINE DAY AND CO	V6404910	5820	22,734.58	00138065
VAZQUEZ, LIZBETH SEGURA	V6412067	5210	200.61	00137501
			23.40	00137940
VILLA, JUAN	V6402449	5210	700.00	00138136
VILLMER, PAULA	V6410695	5220	21.87	00137974
VISION COMMUNICATIONS CO.	V6404955	5610	239.64	00137502
			470.64	00137826
VIVEROS, GUADALUPE	V6407592	5210	225.66	00137503
WALKER JR HIGH SCHOOL	V6404990	5810	320.00	00138033
		8699	90.95	00137723
WALKERS DELI	V6407901	4390	139.65	00137541
			47.66	00137941
WALTERS WHOLESale	V6409053	4355	1,395.02	00138066
WAXIE SANITARY SUPPLY	V6405008	4347	160.88	00138067
WENGER CORP	V6405024	6490	24,970.64	00137504
WESTEL COMMUNICATION SERVICES	V6405039	5610	455.00	00137542
WESTERN HIGH SCHOOL ASB	V6405044	8699	173.92	00137724
WESTRUX INTERNATIONAL INC	V6405053	4385	138.25	00137827

WHEELS OF FREESTYLE INC.	V6412255	5805	1,798.00	00137677
WILSON LANGUAGE TRAINING	V6405084	4310	149.66	00138068
WILSON, HEATHER	V6408459	5210	851.49	00138034
WINZER	V6412060	4375	333.38	00137828
WINZIP COMPUTING	V6407286	5610	920.00	00138069
WOODCRAFT	V6405102	4355	61.01	00137829
WOWZERS LLC	V6412491	5880	3,500.00	00137877
YELLOW CAB OF GREATER ORANGE COUNTY	V6405135	5870	190.00	00137975
YETT, JESSICA	V6412457	4390	279.80	00137543
		5210	833.62	00137505
		5220	60.65	00137878
ZIMMERMAN, ERIKA	V6412435	5880	89.00	00138137
ZISKO, AMBER	V6406552	5220	51.41	00137976
GENERAL FUND (0101)			<u>5,269,780.04</u>	
C2 IMAGING	V6408990	6241	338.87	00137633
CULVER NEWLIN	V6411589	4310	8,436.47	00137942
			14,418.43	00138115
		4410	10,789.57	00137942
			3,976.25	00138115
CUMMING CONSTRUCTION MANAGEMENT INC	V6411922	6273	81,987.50	00137879
DIVISION OF THE STATE ARCHITECT	V6411414	6210	68,550.00	00137892
GHATAODE BANNON ARCHITECTS	V6408656	6212	140,643.28	00137678
GROUP DELTA CONSULTANTS INC	V6412301	6290	7,648.00	00137679
			3,280.00	00137977
P2S ENGINEERING INC	V6411662	6212	5,694.00	00137566
PINNER CONSTRUCTION CO INC	V6412130	6165	230,801.14	00137978
VITAL INSPECTION SERVICES INC	V6412251	6219	11,400.00	00137783
GO BOND FUND (2124)			<u>587,963.51</u>	
REVOLVING CASH FUND	V6405190	8681	1,876.56	00137634
SCHOOL FACILITY CONSULTANTS	V6404158	5810	735.00	00137725
CAPITAL FACILITIES (2525)			<u>2,611.56</u>	
C2 IMAGING	V6408990	6241	2,195.92	00137635
CUMMING CONSTRUCTION MANAGEMENT INC	V6411922	6273	30,110.00	00137880
DIVISION OF THE STATE ARCHITECT	V6411414	6210	63,750.00	00137893
INTELESYSONE INC.	V6412444	6490	283,888.50	00137881
U S BANK	V6406511	7619	248,981.75	00137943
CAPITAL FACILITIES RDA FUND (2545)			<u>628,926.17</u>	
DOUGHERTY DOUGHERTY ARCHITECTS LLP	V6412384	6212	4,860.00	00137784
GIANNELLI ELECTRIC INC.	V6401857	6276	3,280.00	00138070
KNOWLAND CONSTRUCTION SERVICES LLC	V6409073	6219	1,190.00	00137882
SCHOOL FACILITIES			<u>9,330.00</u>	
AUHSD	V6400400	5890	6,894.09	00137610
			6,978.98	00137636
WORKERS COMPENSATION FUND (6768)			<u>13,873.07</u>	

AMERICAN FIDELITY ASSURANCE COMPANY	V6408036	5450	8,880.38	00138071
ANTHEM BLUE CROSS	V6409810	5461	1,625,794.59	00137611
AUHSD	V6400400	5891	912,025.26	00137544
			1,307,950.79	00138138
BENISTAR HARTFORD	V6410980	5466	80,676.39	00137944
CALIFORNIA SCHOOLS DENTAL COALITION	V6405368	5892	261,377.00	00137680
			261,377.00	00138173
DELTA DENTAL INSURANCE COMPANY	V6411391	5465	11,819.16	00137726
EXPRESS SCRIPTS INC.	V6410974	5895	84,601.17	00137506
			74,635.53	00137612
			132,802.32	00137727
			126,094.26	00137883
			96,109.10	00138072
			1,609.08	00138096
			75,338.22	00138142
			110,350.63	00138174
GALLAGHER BENEFIT SERVICES INC.	V6408675	5812	11,550.00	00137785
HOLMAN PROFESSIONAL COUNSELING CENTERS	V6411743	5463	61,037.61	00138097
METLIFE	V6408692	5462	22,069.70	00138098
VISION SERVICE PLAN	V6404956	5464	54,371.62	00137681
HEALTH AND WELFARE INS FUND (6769)			<u>5,320,469.81</u>	
GRAND TOTAL ALL FUNDS			<u>11,832,954.16</u>	

**ANAHEIM UNION HIGH SCHOOL DISTRICT
ASB SUMMARY OF CASH BALANCES
NOVEMBER 2016**

School Name	Prior Month Total	Current Month			Total
		Checking	Petty Cash / Change Fund	Savings	
Anaheim	328,047.39	282,864.30	1,000.00	41,118.50	324,982.80
Western	298,234.99	181,047.67	275.00	121,063.02	302,385.69
Magnolia	124,731.24	120,961.26	700.00	-	121,661.26
Savanna	63,103.59	66,765.27	500.00	261.97	67,527.24
Loara	144,823.06	77,982.93	800.00	66,753.01	145,535.94
Katella	163,839.39	165,018.62	2,100.00	-	167,118.62
Kennedy	424,762.79	412,076.90	1,300.00	-	413,376.90
Cypress	629,669.74	572,100.72	1,700.00	50,395.04	624,195.76
Brookhurst	34,363.74	36,841.42	-	-	36,841.42
Orangeview	49,860.47	42,385.67	100.00	-	42,485.67
Walker	137,460.55	130,376.09	-	-	130,376.09
Dale	44,849.72	49,073.32	-	-	49,073.32
Sycamore	32,555.96	46,649.03	-	-	46,649.03
Ball	42,278.65	33,379.78	-	-	33,379.78
South	91,094.00	87,770.47	-	-	87,770.47
Oxford	417,893.82	398,601.37	-	-	398,601.37
Lexington	54,461.30	54,194.12	-	-	54,194.12
Hope	77,794.19	76,385.08	-	-	76,385.08
Gilbert	34,357.27	33,165.80	-	-	33,165.80
Total	3,194,181.86	2,867,639.82	8,475.00	279,591.54	3,155,706.36

**Anaheim Union High School District
Cafeteria Fund
Financial Statements
October 2016**

Balance Sheet

Anaheim Union High School Dist/Food Services

10/31/2016

Asset	Assets	
CASH		
9120	Cash-Checking	\$6,167,271.43
9122	Change Fund	\$14,230.00
9123	Petty Cash	\$50.00
Total CASH		\$6,181,551.43
RECEIVABLE		
9210	A/R - Current	\$90,741.75
9280	A/R - State	\$316,659.16
9290	A/R - Federal	\$4,079,964.08
Total RECEIVABLE		\$4,487,364.99
INVENTORIES		
9321	Warehouse Food	\$106,961.67
9322	Warehouse Commodity	\$11,390.73
9323	Warehouse Supplies	\$48,743.97
9326	School Food	\$83,492.41
9327	School Commodity	\$5,716.62
9328	School Supplies	\$22,090.27
Total INVENTORIES		\$278,395.67
Total Asset		\$10,947,312.09
<hr/>		
Liabilities and Fund Balance		
<hr/>		
Liability		
LIABILITIES		
9510	A/P - Current	\$2,275,641.85
9530	A/P - Accrued. Vacation	\$37,287.00
9580	Sales Tax Liability	\$2,881.36
9599	Purchases Clearing	\$0.00
9650	Deferred Revenue	\$71,182.10
Total LIABILITIES		\$2,386,992.31
Total Liability		\$2,386,992.31
<hr/>		
Fund Balance		
FUND BALANCE		
9780	Spending Plan/Central Kitchen	\$3,871,410.12
9798	Fund Balance	\$4,580,793.28
Total FUND BALANCE		\$8,452,203.40
Total Fund Balance		\$8,452,203.40
<hr/>		
Current Year Profit (Loss)		\$108,116.37
<hr/>		
Total Liabilities and Fund Balance		\$10,947,312.08
<hr/>		

Accounting Period equals 4 - 2017

Statement of Revenues and Expenses

Anaheim Union High School Dist/Food Services

	Period Ending 10/31/2016				Period Ending 10/31/2015			
	Monthly	%	YTD	%	Monthly	%	YTD	%
Revenue								
Local Revenue								
8621	\$43,494.00	1.69 %	\$110,082.50	1.60 %	\$38,469.75	1.45 %	\$95,359.00	1.39 %
Elementary - Lunch								
8632	\$8,153.25	0.32 %	\$21,593.25	0.31 %	\$7,658.00	0.29 %	\$19,155.50	0.28 %
High School - Breakfast								
8633	\$76,359.75	2.96 %	\$222,704.50	3.24 %	\$68,158.00	2.57 %	\$199,116.25	2.89 %
High School - Lunch								
8635	\$139,785.13	5.42 %	\$443,247.84	6.44 %	\$161,781.09	6.09 %	\$467,782.61	6.80 %
A La Carte Sales								
8636	\$203.68	0.01 %	\$462.89	0.01 %	\$427.63	0.02 %	\$679.28	0.01 %
Adult Rev. - Breakfast								
8637	\$5,766.55	0.22 %	\$15,948.32	0.23 %	\$6,958.02	0.26 %	\$17,993.04	0.26 %
Adult Rev. - Lunch								
Local Revenue	\$273,762.36	10.62 %	\$814,039.30	11.83 %	\$283,452.49	10.68 %	\$800,085.68	11.62 %
Federal Reimbursements								
8200	\$432,817.35	16.79 %	\$1,118,327.35	16.25 %	\$446,295.53	16.81 %	\$1,095,208.36	15.91 %
Fed. Meal Rev.-Breakfast								
8220	\$1,611,494.31	62.52 %	\$4,290,868.77	62.33 %	\$1,665,377.53	62.72 %	\$4,335,509.06	62.98 %
Fed. Meal Rev.-Lunch								
8290	\$57,129.80	2.22 %	\$140,364.90	2.04 %	\$54,894.00	2.07 %	\$134,226.96	1.95 %
Misc Fed Rev.-Snack								
Federal Reimbursements	\$2,101,441.46	81.53 %	\$5,549,561.02	80.62 %	\$2,166,567.06	81.60 %	\$5,564,944.38	80.84 %
State Reimbursements								
8500	\$48,868.31	1.90 %	\$126,080.08	1.83 %	\$51,703.58	1.95 %	\$126,654.02	1.84 %
St. Meal Rev.-Breakfast								
8520	\$114,102.98	4.43 %	\$303,178.32	4.40 %	\$121,543.95	4.58 %	\$316,353.57	4.60 %
St. Meal Rev.-Lunch								
State Reimbursements	\$162,971.29	6.32 %	\$429,258.40	6.24 %	\$173,247.53	6.53 %	\$443,007.59	6.44 %
Other Revenue								
8638	(\$797.35)	-0.03 %	(\$2,812.84)	-0.04 %	(\$1,235.15)	-0.05 %	(\$4,829.91)	-0.07 %
Cash Over & Short								
8699	\$39,986.93	1.55 %	\$93,868.43	1.36 %	\$33,071.68	1.25 %	\$80,741.79	1.17 %
Spec Activity/Cater								
Other Revenue	\$39,189.58	1.52 %	\$91,055.59	1.32 %	\$31,836.53	1.20 %	\$75,911.88	1.10 %
Total Revenue	\$2,577,364.69	100.00 %	\$6,883,914.31	100.00 %	\$2,655,103.61	100.00 %	\$6,883,949.53	100.00 %
Expense								
Food Purchases & Govnmt								
4700	\$834,066.33	32.36 %	\$2,526,753.66	36.71 %	\$973,961.13	36.68 %	\$2,714,986.42	39.44 %
Food Purchases								
Food Purchases & Govnmt	\$834,066.33	32.36 %	\$2,526,753.66	36.71 %	\$973,961.13	36.68 %	\$2,714,986.42	39.44 %
Supplies								
4300	\$34,514.74	1.34 %	\$158,855.73	2.31 %	\$117,174.67	4.41 %	\$340,348.46	4.94 %
Materials & Supplies								
4400	\$25,754.59	1.00 %	\$64,699.23	0.94 %	\$0.00	0.00 %	\$9,121.90	0.13 %
Noncapitalized Equipment Under \$5000								
4790	\$107,307.66	4.16 %	\$188,419.28	2.74 %	\$97.20	0.00 %	\$10,494.87	0.15 %
Supplies (Food)								
Supplies	\$167,576.99	6.50 %	\$411,974.24	5.98 %	\$117,271.87	4.42 %	\$359,965.23	5.23 %
Salaries								
2200	\$759,749.29	29.48 %	\$2,106,471.47	30.60 %	\$888,900.01	33.48 %	\$2,183,647.58	31.72 %
Classified Salaries								

Statement of Revenues and Expenses

Anaheim Union High School Dist/Food Services

Expense	Period Ending 10/31/2016				Period Ending 10/31/2015			
	Monthly	%	YTD	%	Monthly	%	YTD	%
Expense								
Salaries								
2300	\$40,401.62	1.57 %	\$161,648.48	2.35 %	\$38,633.30	1.46 %	\$153,669.20	2.23 %
Class.Sup/Admin Salaries								
2400	\$42,351.69	1.64 %	\$134,408.79	1.95 %	\$33,429.75	1.26 %	\$132,811.34	1.93 %
Clerical/Office Salaries								
2550	\$12,429.00	0.48 %	\$37,287.00	0.54 %	\$12,429.00	0.47 %	\$37,287.00	0.54 %
Food Service Vacation Pay								
Salaries	\$854,931.60	33.17 %	\$2,439,815.74	35.44 %	\$973,392.06	36.66 %	\$2,507,415.12	36.42 %
Benefits								
3202	\$88,133.28	3.42 %	\$250,244.40	3.64 %	\$86,281.75	3.25 %	\$233,052.55	3.39 %
PERS, Classified Position								
3302	\$64,525.48	2.50 %	\$183,438.55	2.66 %	\$74,042.30	2.79 %	\$189,544.80	2.75 %
OASD/MED/Classified Position								
3402	\$193,312.70	7.50 %	\$757,474.14	11.00 %	\$182,188.85	6.86 %	\$718,563.76	10.44 %
Hlth/Welfare, Classified								
3502	\$418.46	0.02 %	\$1,195.59	0.02 %	\$485.34	0.02 %	\$1,250.02	0.02 %
SUI, Classified Position								
3602	\$18,953.98	0.74 %	\$53,960.14	0.78 %	\$22,349.31	0.84 %	\$57,477.58	0.83 %
Workers Comp, Classified								
Benefits	\$365,343.90	14.18 %	\$1,246,312.82	18.10 %	\$365,347.55	13.76 %	\$1,199,888.71	17.43 %
Other Expenses								
5200	\$3,654.44	0.14 %	\$7,491.79	0.11 %	\$2,418.88	0.09 %	\$6,354.78	0.09 %
Travel & Conference								
5500	\$44,023.61	1.71 %	\$60,697.01	0.88 %	\$1,767.39	0.07 %	\$64,492.86	0.94 %
Operation & Housekeeping								
5600	\$16,306.92	0.63 %	\$45,612.35	0.66 %	\$8,318.14	0.31 %	\$92,635.65	1.35 %
Rental/Lease/Repair								
5650	\$0.00	0.00 %	\$0.00	0.00 %	\$0.00	0.00 %	\$60.00	0.00 %
Bank Fees								
5800	\$0.00	0.00 %	\$2,000.00	0.03 %	\$0.00	0.00 %	\$0.00	0.00 %
Prof. Consult Service/Other Operating Exp								
5900	\$107.68	0.00 %	\$10,069.94	0.15 %	\$4,390.72	0.17 %	\$16,991.61	0.25 %
Fax, Pager, Postage								
6400	\$0.00	0.00 %	\$0.00	0.00 %	\$5,285.62	0.20 %	\$102,560.47	1.49 %
Dont Use - See Account 4400								
Other Expenses	\$64,092.65	2.49 %	\$125,871.09	1.83 %	\$22,180.75	0.84 %	\$283,095.37	4.11 %
Capital Outlay								
6500	\$0.00	0.00 %	\$25,070.39	0.36 %	\$0.00	0.00 %	\$130,146.62	1.89 %
Equipment-RPmore\$5000								
Capital Outlay	\$0.00	0.00 %	\$25,070.39	0.36 %	\$0.00	0.00 %	\$130,146.62	1.89 %
Total Expense	\$2,286,011.47	88.70 %	\$6,775,797.94	98.43 %	\$2,452,153.36	92.36 %	\$7,195,497.47	104.53 %
Net Profit (Loss)	\$291,353.22	11.30 %	\$108,116.37	1.57 %	\$202,950.25	7.64 %	(\$311,547.94)	-4.53 %

Accounting Period equals 4 - 2017 and the Prior Accounting Period is equal to Accounting Period equals 4 - 2016

ANAHEIM UNION HIGH SCHOOL DISTRICT

Business Division

2016/17 MONTHLY ENROLLMENT REPORT

GROWTH vs. DECLINE - MONTH to MONTH COMPARISON

Month 4

HIGH SCHOOL	Month 3	Month 4	Growth v. (Decline)
Anaheim	2,949	2,937	(12)
Cypress	2,730	2,731	1
Katella	2,663	2,662	(1)
Kennedy	2,438	2,432	(6)
Loara	2,173	2,159	(14)
Magnolia	1,767	1,760	(7)
Oxford	789	787	(2)
Savanna	1,950	1,947	(3)
Western	1,975	1,977	2
Total Senior High	19,434	19,392	(42)

JUNIOR HIGH SCHOOL	Month 3	Month 4	Growth v. (Decline)
Ball	1,041	1,047	6
Brookhurst	1,058	1,060	2
Dale	1,219	1,224	5
Lexington	1,374	1,371	(3)
Orangeview	830	830	-
Oxford	413	412	(1)
South	1,533	1,533	-
Sycamore	1,403	1,400	(3)
Walker	1,136	1,140	4
Total Junior High	10,007	10,017	10

Total Comprehensive Schools	29,441	29,409	(32)
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Alternative Education	Month 3	Month 4	Growth v. (Decline)
Independent Learning Center	226	223	(3)
Gilbert High School	710	707	(3)
Hope School	225	223	(2)
Polaris High School	190	185	(5)
Special Education Transition Program	134	133	(1)
Total Alternative Ed.	1,485	1,471	(14)

District Total	30,926	30,880	(46)
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ANAHEIM UNION HIGH SCHOOL DISTRICT
Business Division
2016/17 MONTHLY ENROLLMENT REPORT

MONTH 4
10/31/16 - 11/18/16

SCHOOL	REGULAR DAY						Subtotal	Hosp/Hm	Sp Ed	TOTAL STUDENTS
	9th	10th	11th	12th						
Anaheim	798	729	731	576	2,834		4	99	2,937	
Cypress	672	692	663	614	2,641		1	89	2,731	
Katella	643	674	661	530	2,508		5	149	2,662	
Kennedy	553	641	574	584	2,352		-	80	2,432	
Loara	491	538	508	491	2,028		-	131	2,159	
Magnolia	391	413	440	390	1,634		2	124	1,760	
Oxford	203	207	193	184	787		-	-	787	
Savanna	464	515	496	414	1,889		2	56	1,947	
Western	538	496	438	420	1,892		1	84	1,977	
Total Comprehensive	4,753	4,905	4,704	4,203	18,565		15	812	19,392	
Independent Learning Center	-	2	41	180	223		-	-	223	
Gilbert High School	-	10	185	415	610		3	94	707	
Polaris High School	19	27	58	77	181		-	-	181	
Special Education Transition Program	-	-	-	-	-		-	133	133	
Total Alternative Ed	19	39	284	672	1,014		3	227	1,244	
Hope	-	-	-	-	-		-	223	223	
Total Senior High Schools	4,772	4,944	4,988	4,875	19,579		18	1,262	20,859	

SCHOOL	REGULAR DAY			Hosp/Hm	Sp Ed	TOTAL STUDENTS
	7th	8th	Subtotal			
Ball	505	498	1,003	1	43	1,047
Brookhurst	474	536	1,010	-	50	1,060
Dale	571	588	1,159	1	64	1,224
Lexington	635	703	1,338	-	33	1,371
Orangeview	398	388	786	-	44	830
Oxford	205	206	411	1	-	412
South	719	753	1,472	2	59	1,533
Sycamore	698	637	1,335	-	65	1,400
Walker	570	534	1,104	1	35	1,140
Total Comprehensive	4,775	4,843	9,618	6	393	10,017
Polaris High School	1	3	4	-	-	4
Total Alternative Ed	1	3	4	-	-	4
Total Junior High Schools	4,776	4,846	9,622	6	393	10,021

DISTRICT TOTAL		30,880
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Memorandum of Understanding Between
Anaheim Union High School District
And
San Gabriel Unified School District
2016 - 2017

It is hereby agreed by and between the Anaheim Union High School District (hereinafter referred to as the "Provider District") and the San Gabriel Unified School District (hereafter referred to as the "Sending District,") and collectively referred to herein as the "Parties," mutually agree as follows:

1. Basis of Agreement

Pursuant to the authority established in Education Code Sections 56195, 56195.1, 56195.3 and 56195.5, Provider District may provide for the education of individual pupils in special education programs who reside in other districts or counties. The Provider District operates the Regional and Specialized Programs to provide special education programs and services to individuals with exceptional needs requiring intensive educational services, including a regional deaf and hard of hearing program.

2. Term of Agreement

This Agreement is effective for the period beginning August 1, 2016, and ending June 30, 2017.

3. Acknowledgment of Special Education Funding Formula

It is acknowledged that, in accordance with Part 30 of the Education Code, Chapter 7.2, Section 56836 et seq., the California State funding formula for special education programs, services and administration generates an entitlement based on the average daily attendance of pupils in the local education agencies that comprise a Special Education Local Plan Area (SELPA).

4. Scope of Program and Referral Process to GASELPA

The Provider District shall conduct special education programs and services for those eligible pupils of the Sending District referred by their Individualized Education Program (IEP) Teams when it is jointly determined by the Sending District and the Provider District that the pupil's educational needs as specified in the pupil's IEP can be appropriately met by the programs and services operated by the Provider District. Prior to offering placement in any Provider District Program, the Sending District shall contact the appropriate Provider District Program Specialist and/or Provider District Director to discuss a possible referral and the appropriateness of the Provider District Program placement. If the referral seems appropriate, the Sending District shall obtain from the parent authorization to release information to the Provider District staff and submit a Provider District

referral packet to the appropriate Provider District Director as well as schedule a visitation with the parent. Provider District referral packets can be obtained by contacting the Provider District Director and/or Program Specialists of the Provider District where the Program is located.

Upon review of the referral packet and site visit by parent, the Provider District Program Specialist and/or representative will coordinate an IEP team meeting for purposes of discussing possible placement in a Provider District Program. Provider District shall maintain and provide special education programs for Sending District pupils during the 2016-2017 school year. Class size ranges and student-adult ratios shall be maintained in a manner which allows Provider District to meet the programmatic, health and safety needs of the pupils.

5. Responsibility of School District of Residence

The Sending District and Provider District acknowledge that the Sending District, as the pupil's district of residence, maintains primary responsibility as the local education agency (LEA) to ensure the pupil receives a free appropriate public education. In the event a pupil participating in a Provider District Program moves out of the Sending District, the Sending District shall immediately provide the Provider District written notice of the pupil's change in residence, including the new school district of residence, if known. Similarly, the Provider District shall immediately notify Sending District in the event a parent reports a change in residence, including the new school district of residence, if known.

6. Annual and Triennial Reviews

The Provider District shall be notified of annual reviews scheduled for its pupils participating in a Provider District Program and may provide a representative who will participate in the development of the annual IEP. For initial placement, triennial review, recommendation for home instruction, or a change in eligibility or services specified on the current IEP, a Sending District representative who is authorized to approve or disapprove the allocation of specified Sending District resources necessary for the implementation of the pupil's IEP shall attend the IEP team meeting. For all other pupils enrolled in a Provider District Program, the Sending District agrees to provide a general education teacher at IEP team meetings unless otherwise waived in writing by pupil's parent in accordance with the IDEA and State law. Subject to approval by the pupil's parents, the general education teacher and/or other IEP team participants may use alternative means of meeting participation, such as video conferences and conference calls.

Progress reports relating to goals and objectives in a pupil's IEP shall be sent by the Provider District to parents per the pupil's IEP schedule for progress reporting and to the Director of Special Education of the Sending District upon request. When requested by Sending District or parent, an updated report shall be provided if there is no current progress report whenever a pupil is scheduled for an IEP review or when pupil's enrollment in Provider District Program is terminated.

7. Assessments/Independent Educational Evaluations

In the event a request is made for an Independent Educational Evaluation (IEE), Provider District and/or District Provider school site shall immediately forward such request to the Sending District, in collaboration with the Provider District, shall determine how to respond to the request for an IEE. If the Sending District receives a request for assessment or IEE for a student referred to or enrolled in a Provider District Program, the Sending District shall

immediately notify Provider District of the request and collaborate with Provider District as to how to respond. Provider and/or Sending District may also schedule an IEP team meeting to further discuss the requested IEE or assessment.

The Sending District is responsible for all matters related to the IEE including but not limited to the ultimate decision whether or not to grant the IEE, whether or not to file for a Due Process Hearing or other legal proceeding, and all costs related obtaining and conducting the IEE. The Provider District and Provider District school site are not responsible for any costs or legal proceeding such as a Due Process hearing and/or Attorney Fees related to the IEE.

8. Pupil Count

A count shall be taken of the number of pupils enrolled in GASELPA's Special Schools Program as of the first day of each calendar month, August through June. A pupil shall be counted as "enrolled" in a Provider District Program on the first day of attendance in the program or fourteen (14) days after the IEP team has met and an approved IEP has been executed for the pupil's educational placement in a Provider District Program, whichever occurs sooner. Pupils continuing in a Provider District Program from the previous school year shall be counted as "enrolled" on the first school day in September unless written notification of withdrawal is received from either the parent or Sending District. If a continuing pupil has not attended school by the eleventh (11th) day of the first school month, Provider District shall notify the Sending District and a determination shall be made regarding continuing enrollment. In the event either Provider District or Sending District are informed that a pupil has been withdrawn by the parent from a Provider District Program, each agency shall immediately notify the other of such withdrawal. Any pupil withdrawn by the parent from a Provider District Program is no longer counted as "enrolled" or considered a continuing pupil for the following school year.

9. Definitions

a. "Provider District Programs" are the special education classes and support services operated by Provider District for severely disabled and medically fragile pupils, pupils with low incidence disabilities, pupils with autism spectrum disorders, pupils with emotional disturbances and other eligible pupils.

b. "Special Education Program Income" shall be defined as the sum of all State and Federal funds generated by or on behalf of pupils transferred to regional programs operated by Provider District Programs under this Agreement.

c. "Special Education Program Expenditures" shall include Direct Costs, Direct Support Costs and Indirect Cost of Provider District Programs.

d. "Average Cost Per Pupil" shall refer to the Special Education Program Expenditures attributable to the program less Special Education Program Income divided by the average number of pupils enrolled during the year.

e. "Average Number of Pupils" shall refer to the total of the number of pupils counted on the first school day of each calendar month divided by the number of calendar months in the period specified.

10. Funding

In consideration of the enrollment of pupils in special education programs conducted by Provider District, the Sending District and/or Sending District SELPA transferring pupils to the regional programs operated by Provider District agree to pay the Provider District the costs of services based on the schedule attached hereto as Exhibit A.

a. Special Circumstance Assistant (SCA). The Sending District, as specified in its SELPA's Local Plan, shall be responsible for the full cost of additional personnel required for the benefit of and specified in the IEP for individual pupils who are residents of the Sending District.

11. Home Instruction

When a pupil is absent from school for more than ten (10) consecutive school days as a result of a medical condition and is expected to have an extended health related absence, the pupil's IEP team shall review the IEP and determine appropriate educational services. A Sending District representative who is authorized by the Sending District's Director of Special Education to approve or disapprove the allocation of specified Sending District resources necessary for the implementation of the pupil's IEP shall participate in the IEP team meeting when considering a placement for home or hospital instruction. When recommending placement for home or hospital instruction, the IEP team shall consider documentation from the pupil's treating physician indicating the pupil's condition, verifying that the condition prevents the pupil from attending school and providing a projected date for the pupil's return to school. Any in-home instruction, including other related services, shall be provided by the Sending District or as otherwise agreed to by Provider District and the Sending District. In the event the pupil is hospitalized in a facility located outside of the Sending District, it is the Sending District's responsibility to inform the parent that instruction will be provided in accordance with Education Code section 48207 and 48208. In either circumstance, it may be necessary to exit the pupil from Provider District Program in order for the Sending District to provide the necessary in-home instruction or for the pupil to receive hospital instruction. In the event the Provider District and the Sending District agree that the Provider District will provide in-home or hospital instruction to the pupil, the Provider District shall separately bill the Sending District for such services.

12. Transportation

Sending Districts transporting pupils to a Provider District Program shall ensure that buses arrive at the school site with sufficient time to unload students prior to the beginning of the instructional day and to load them at the end of the instructional day. Delays requiring either overtime supervision or causing portions of the instructional program to be missed and subsequently made up may result in charges to the Sending District for additional costs incurred by the Provider District related to such delays.

13. Due Process and Complaints

Provider District and Sending District agree to collaborate and fully cooperate in any due process proceeding involving a pupil currently attending or formerly enrolled in a Provider District Program, including resolution sessions, mediations and hearings, as well as coordinating witness availability and producing documents regarding the pupil.

In the event Provider District is named as the sole LEA in a due process complaint, Provider District and Sending District agree that Sending District, as the pupil's school district of residence, is a necessary party to the due process proceedings.

a. Provider District and Sending District shall also fully participate in the investigation and provision of documentation related to any complaint filed with the State of California, the Office for Civil Rights, or any other State and/or federal governmental body or agency.

14. Quarterly Billing

The Provider District shall bill the Sending District quarterly invoices based on the estimated costs on Exhibit A.

15. Final Accounting

The final invoice will include the appropriate documentation supporting the Provider District expenditures and revenues for the Provider District Program. Final invoice will be sent to the Sending District by October 15th of the following fiscal year.

16. Projected Enrollment/Facilities and Staffing Needs

In order to assist the Provider District in planning for both facilities and staffing needs for its programs, each Sending District shall submit to, in writing, on or before February 15 of each year, the projected number of pupils expected to be transferred to the Provider District programs for special education and support services in the following school year. Absent a projection, the number of Sending District pupils reported in the current year December 1 Federal Pupil Count shall be used for facilities, staffing and budget planning by the Provider District for the following school year.

17. Notices

All notices to be given pursuant to this Agreement, by either party to the other, shall be in writing and (a) delivered in person; (b) deposited in the United States Mail duly certified or registered, return receipt requested with postage prepaid; or (c) sent by Federal Express or other similar overnight delivery service. Notice is deemed to have been duly given and received upon (a) personal delivery; (b) as of the third business day after deposit in the United States Mail; or (c) the immediately succeeding business day after deposit with an overnight delivery service. Notices hereunder shall be provided to the following addresses, and such addresses may be changed by providing written notice in accordance with this Section:

Provider District:

School District:	<u>Anaheim Union High School District</u>
Address:	<u>501 N. Crescent Way</u>
City:	<u>Anaheim, CA 92801</u>
Attn:	<u>Janet Queneau</u>
Title:	<u>Director, Special Youth Services</u>

Telephone: 714-999-3528
Fax: 714-999-0622

Sending District

School District: San Gabriel Unified School District
Address: 408 . Junipero Serra Dr.
City: San Gabriel, CA 91776
Attn: Special Education Dept
Title: _____
Telephone: 626-451-5415
Fax: 626-285-1431

18. No Waiver

The failure of the Provider District in any one or more instances to insist upon strict performance of any of the terms of this Agreement or to exercise any option herein conferred shall not be construed as a waiver or relinquishment to any extent of the right to assert or rely upon such terms or option on any future occasion.

19. Hold Harmless

To the extent permitted by law, and except for the acts or omissions of employees, agents and officers of the Sending District, Provider District agrees to hold harmless, indemnify and defend the Sending District and its governing board, officers, agents and employees from all claims, demands, liabilities, losses, damages, or expenses of any nature whatsoever arising from or connected with the Provider District's performance of services during the term of this Agreement. To the extent permitted by law, and except for the acts or omissions of employees, agents and officers of the Provider District, the Sending District agrees to hold harmless, indemnify and defend Provider District and its governing board, officers, agents and employees from all claims, demands, liabilities, losses, damages, or expenses of any nature whatsoever arising from or connected with the Provider District's performance of services during the term of this Agreement.

20. Complete Agreement

This Agreement is the complete Agreement of the Parties. Any amendments hereto shall be in writing and shall be dated and executed by both Parties.

21. Applicable Law

This Agreement is governed by California state and federal law, and shall be interpreted as if jointly drafted by the Parties to this Agreement.

22. Counterparts

This Agreement may be signed in counterparts. A copy or original of this document with all signature pages appended together shall be deemed a fully executed Agreement. Facsimile signatures shall be deemed as binding as original signatures.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed.

APPROVED BY:

Anaheim Union High School District
Provider District

By: _____
Authorized Agent Signature

Jaron Fried, Assistant Superintendent
Name/Title

Date

Date Approved by Provider
District Board: _____

San Gabriel Unified School District
Sender District

By: _____
Authorized Agent Signature

Lizbeth Rudek, Deputy Superintendent
Name/Title

11-15-16
Date

Date Approved by Sender
District Board: _____

cc: SELPA

District Name
Regional Program:
Annual Summary
Period:

I. Base Revenue Earned

- 1. Billing Districts Revenue Limit per ADA _____
- 2. Total ADA
(ADA from Student Data worksheet) _____
- 3. District of Residence Revenue Limit Credit
(line 1 x line 2) _____

II. PL 94-42 Revenue Earned (Local Assistance)

- 1. Current year PL 94-42 per pupil amount = _____ x # SH students _____ = \$ _____
(using prior yr Dec pupil count)

III. Total Revenue

- 1. Total Base Revenue Earned \$ _____
(section I - line 3)
- 2. Total PL 94-42 Revenue Earned \$ _____
(section II - line 1)
- 3. Total Program Revenue _____

IV. Expenditures

- 1. Total Program Expenditures _____
(from Allowable Costs Worksheet)

V. Program Cost Billing

- 1. Program Excess Cost _____
(section IV line 1 minus section III line 3)
- 2. Total Student Count in Program _____
(Student Count from Student Data worksheet - not ADA)
- 3. Total Per Student Costs _____
(line V1 divided by line V2)
- 4. Total number of students by district of residence _____
- 5. Total XX-XX Regional Program Costs \$ _____
(line V4 x line V3)
- 6. Less: Payments Received \$ _____
- 7. Total Invoice \$ _____

Instructional Materials Submitted for Adoption
January 17, 2017
December 8, 2016-January 17, 2017

Curriculum	Basic/ Suppl.	Course Name (Number)	GR	Title	Publisher
English	Suppl.	English 1 (1505) English 2 (1520) English 3 (1535) English 4 (1550)	9-12	<i>Ashes</i>	Atheneum
English	Suppl.	English 1 (1505) English 2 (1520) English 3 (1535) English 4 (1550)	9-12	<i>Scarlet</i>	Rampion Books, Inc.
English	Suppl.	English 1 (1505) English 2 (1520) English 3 (1535) English 4 (1550)	9-12	<i>An Abundance of Katherines</i>	Speak
English	Suppl.	English 1 (1505) English 2 (1520) English 3 (1535) English 4 (1550)	9-12	<i>Legend</i>	Speak
English	Suppl.	English 1 (1505) English 2 (1520) English 3 (1535) English 4 (1550)	9-12	<i>Red Queen</i>	Harper Teen
English	Suppl.	English 1 (1505) English 2 (1520) English 3 (1535) English 4 (1550)	9-12	<i>The Glass Castle</i>	Scribner

SCHEDULE A

STUDENT IN NONPUBLIC SCHOOL UNDER EC 56030
Regular School Year 2016-2017

STUDENT	DOB	GRADE	BOARD APPROVAL DATE	NONPUBLIC SCHOOL	TOTAL CONTRACT COST*
SYS – 180	11/22/2000	11	1/17/2017	ALAC dba: Olive Crest Academy	\$37,000.00
SYS – 181	10/29/2003	08	1/17/2017	Rossier Park School	\$44,000.00

AMENDMENT
Field Trip Report

EXHIBIT BB

Board of Trustees

January 17, 2017

1. Anaheim High School: Dance (58 students- 10 male, 48 female)
Adviser/Lead Chaperone: Meg Elder (female)
Chaperones: Sharon King (female), Anna Corral (female), Juanita Bonales (female), Lisa Newman (female), Nicole Jurado (female), Jason Bittner (male), Dean Elder (male) and Oscar Gonzalez (male)

To: Palm Springs, CA
Dates: April 28, 2017 to April 30, 2017
Purpose: Dance workshop for students for enrichment
Expenses: ASB/Club Fundraisers- meals, accommodations
Parent/Student- meals, accommodations
Booster Club- registration, transportation

Number of school days missed for this trip: 0
Number of school days missed previously: 0
Total number of days missed by this group: 0

2. **Western** High School: World Language (12 female students)
Adviser/Lead Chaperone: Yamila Castro (female)
Chaperones: Petra Galarza (female)

To: Spain
Dates: May 26, 2017 to June 5, 2017
Purpose: Help students see and experience endless opportunities as global citizens.
Spanish language and culture immersion.
Expenses: Parent/Student- registration, meals, transportation, accommodations,
and substitutes

Number of school days missed for this trip: 0
Number of school days missed previously: 0
Total number of days missed by this group: 0

3. Anaheim High School: PUENTE (49 students- 18 male, 31 female)
Adviser/Lead Chaperone: Amie Cuellar (female)
Chaperones: Sharon King (female), Tisa Read (female), Christie Naranjo (female), Trina Romeros (female), Diana Reyes (female), Julio Reyes-Palacios (male), Samuel Lopez (male) and Andrew Westphal (male)

To: Northern California
Dates: February 23, 2017 to February 25, 2017
Purpose: Expose students to colleges in Northern California
Expenses: ASB Club Fundraisers- meals, transportation accommodations
Parent/Student- meals, accommodations
Puente- transportation

Number of school days missed for this trip: 2
Number of school days missed previously: 0
Total number of days missed by this group: 2

AMENDMENT
Field Trip Report

EXHIBIT BB

Board of Trustees

January 17, 2017

4. Magnolia High School: AVID/PUENTE (85 students- 16 male, 69 female)
Adviser/Lead Chaperone: Steve Gonzalez (male)
Chaperones: Daphne Hammer (female), Denise Alvarado (female), Karen Bunnell (female), Melanie Hill (female), Margaret Tagler (female), Amy Gonzales (female), Jessica Russo (female), Adrienne Gibson Cross (female), Miracle Teleni (female) and Kelly Gallagher (male)

To: Northern California
Dates: February 9, 2017 to February 11, 2017
Purpose: College Tour
Expenses: Puente- Transportation
Parent/Student- meals, accommodations

Number of school days missed for this trip: 2
Number of school days missed previously: 0
Total number of days missed by this group: 2



**Concordia University Irvine
School of Education
SCHOOL COUNSELOR CANDIDATE
PRACTICUM/FIELDWORK AGREEMENT
Anaheim Union High School District**

This School Counselor Candidate Fieldwork Agreement ("Agreement") is made and entered into as of the execution of the Agreement by both parties (on the "Effective Date") by and between Anaheim Union High School District located in Anaheim, California, and Concordia University ("University") a non-profit religious corporation located in Irvine, California.

RECITALS

- A. School District operates schools within its service area, and employs credentialed school counselors to serve one or more of those schools.
- B. University is an institution of higher learning authorized pursuant to California law to offer education programs, including without limitation, the School Counseling Field Experience program which requires school counseling fieldwork experience to fulfill the credentialing requirements set forth by the California Commission on Teacher Credentialing (the "Program").
- C. School District operates schools which are suitable for University's Program. University desires to establish the Program at School District for the students of the University enrolled in the Program. School District desires to support the Program to assist in training students of University.
- D. The purpose of this Agreement is to set forth the terms and conditions pursuant to which the parties will institute the Program at School District schools.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual covenants and promises set forth herein and for such other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. RESPONSIBILITIES OF UNIVERSITY

- 1.1 Academic Responsibility. University shall develop the curriculum for the Program and shall be responsible for student accreditation and/or approval by any state board or agency.
- 1.2 Number of Students. University shall designate and notify School District of the students who are enrolled and in good standing in the Program to be assigned for field experience at School District in such numbers as are mutually agreed upon between School District and University. University and School District will also mutually agree to the dates and length of the Program.
- 1.3 Orientation. University shall provide orientation to all students and ensure that all students receive instruction and have necessary basic skills prior to the field experience at School District.

- 1.4 Discipline. University shall be responsible for counseling, controlling, disciplining and all activities of students at School District.
- 1.5 Documentation. University shall maintain all attendance and academic records of students participating in the Program. University shall implement and maintain an evaluation process of the students' progress throughout the Program.
- 1.6 Fingerprint and TB Clearance. The University will be responsible for students obtaining fingerprint and TB clearance and maintaining all documentation should proof be requested.

In accordance with California Education Code Section 44320, each credential candidate prior to assignment to District must obtain, at their sole expense, a "Certificate of Clearance," which includes a complete Live Scan Service. The University will ensure that student's receive a Certificate prior to beginning their assignment in the district or hold a valid document issued by the CTC accounting for fingerprint clearance.

In accordance with California Education Code Section 49406, each credential candidate prior to assignment to District must obtain at the candidate's sole expense an examination by a licensed physician or surgeon within the past 60 days to determine that he or she is free of active tuberculosis, prior to beginning the candidate's assignment in the District.

- 1.7 School District Policies and Procedures. University shall ensure that each student is aware of and understands all applicable School District policies and procedures and shall require each student to conform to all such School District policies, procedures, regulations, standards for health, safety, cooperation, ethical behavior, and any additional requirements and restrictions agreed upon by representatives of School District and University.
- 1.8 Supplies and Equipment. University shall provide and be responsible for the care and control of educational supplies, materials, and equipment used for instruction during the Program. University shall also be responsible, as between School District and University, for the cost of travel expenses and transportation, if any, incurred by students as a result of the Program.
- 1.9 Confidentiality. All verbal and written information exchanges, as well as proprietary information relating to business practices, procedures or methods of the District and the University shall remain strictly confidential and shall not be disclosed without consent of the other party.

The University shall notify Students that they are responsible for respecting and maintaining the confidentiality of all Student information and law enforcement records which the Student may receive or have access to pursuant to this Agreement. The University shall notify Students that they must agree to comply with the terms and conditions of all applicable confidentiality laws, including but not limited to the Family Educational Rights and Privacy Act ("FERPA") and the Regulations promulgated thereunder (20 U.S.C. section 1232g; 34 C.F.R. Part 99); California Education Code section 49060 et seq. (pupil records); California Welfare & Institutions Code sections 300 and 600 et seq.; 827 (juvenile justice system records) ; California Welfare & Institutions Code §5328.6 and §5328.7 (Mental Health Records); and 42 U.S.C. §§290dd-2; (iv) Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and the Regulations promulgated thereunder

(42 U.S.C. Sections 1320d-2 and 1320d-4; 45 C.F.R. Subtitle A, Subchapter C, Parts 160 – 164), as amended from time to time.

- 1.10 Insurance. University shall ensure that all students maintain professional liability insurance coverage (either independently or as an additional insured on University's policy) at a minimum of One Million Dollars (\$1,000,000) per occurrence and Three Million Dollars (\$3,000,000) in aggregate throughout the course of this Agreement. Further, University agrees to maintain comprehensive general liability insurance at a minimum of One Million Dollars (\$1,000,000) per occurrence and Three Million Dollars (\$3,000,000) in aggregate throughout the course of this Agreement. University shall ensure that such policies provide for notification to School District at least thirty (30) days in advance of any material modification or cancellation of such coverage. University also agrees to maintain statutory Workers' Compensation coverage on any individuals characterized as employees of University working at School District pursuant to this Agreement at all times during the course of this Agreement. University shall provide certificates evidencing all coverage referred to in this section within thirty (30) days of execution of this Agreement and thereafter, on an annual basis except, with respect to students, such evidence will be provided prior to the date when any new student commences participation in the Program.
- 1.11 Accreditation. University shall at all times during the course of this Agreement be accredited, licensed or qualified to offer the Program to students.
- 1.12 Program description: See exhibit A attached for the description of the practicum/fieldwork requirements.

2. RESPONSIBILITIES OF SCHOOL DISTRICT

- 2.1 Access. School District shall permit nonexclusive access to the Program to those students designated by University as eligible for participation in the Program at School District provided such access does not unreasonably interfere with the regular activities at School District. School District agrees to provide qualified students with field experience opportunities as appropriate to the level of understanding and education of such students and as appropriate to the provision of quality care and privacy of School District pupils.
- 2.2 Implementation of Program. School District agrees to cooperate with and assist in the planning and implementation of the Program at School District for the benefit of students from University.
- 2.3 Supervision: School District shall provide for the supervision of University students in their field experience at School District school(s) by a properly credentialed school counselor provided by the School District.
- 2.4 Space and Storage. At School District's discretion, it will provide students with a workspace at the School District school(s) and with an acceptable amount of storage space for University's instructional materials for use in the Program, subject to reasonable availability.
- 2.5 Removal of Students. In the event that any University student, in the sole discretion of School District, fails to perform satisfactorily, fails to follow School District policies, procedures and regulations, or fails to meet School District standards for health, safety, security, cooperation or ethical behavior, School District shall have the right to request that University withdraw the student from the Program. University shall

comply with School District's request within five (5) days of receipt of written notice from School District. Notwithstanding the foregoing, in the event of any emergency or if any student represents a threat to safety or personnel, School District may immediately exclude any student from School District until final resolution of the matter with University.

- 2.6 Documentation. School District agrees to make available to qualified students of University a copy of its policies and procedures, rules and regulations, and other relevant information in order that students obtain the benefit of such documentation and in order that students comply with such policies and rules.
- 2.7 Statement of Adequate Staffing. School District acknowledges that it has adequate counseling staffing and that students participating in the Program shall not be required to substitute for any school district contracted employee necessary for reasonable staffing coverage.
- 2.8 Authority. School District shall maintain at all times full authority over and responsibility for care of its pupils and may intervene and/or redirect University students when appropriate or necessary.
- 2.9 Insurance. School District agrees to maintain professional liability insurance at a minimum of One Million Dollars (\$1,000,000) per occurrence and Three Million Dollars (\$3,000,000) in aggregate throughout the course of this Agreement. Further, School District agrees to maintain comprehensive general liability insurance at a minimum of One Million Dollars (\$1,000,000) per occurrence and Three Million Dollars (\$3,000,000) in aggregate throughout the course of this Agreement. School District shall ensure that such policies provide for notification to University at least thirty (30) days in advance of any material modification or cancellation of such coverage. School District also agrees to maintain statutory Workers' Compensation coverage on any individuals characterized as employees of School District working at School District pursuant to this Agreement at all times during the course of this Agreement. School District shall provide certificates evidencing all coverage referred to in this section within thirty (30) days of execution of this Agreement and thereafter, on an annual basis.

3. RELATIONSHIP OF THE PARTIES

- 3.1 Term. The term of this Agreement shall commence as of the Effective Date and shall continue for three (3) years unless terminated sooner as provided herein.
- 3.2 Termination. Either party may terminate this Agreement at any time and for any reason upon at least thirty (30) days prior written notice to the other party. To the extent reasonably possible, School District will attempt to limit its termination of this Agreement without cause so as to allow the completion of student training for the then current academic year by any student who, at the date of said notice by School District, was satisfactorily participating in the Program.
- 3.3 Independent Contractor. In the performance of the obligations under this Agreement, it is mutually understood and agreed that University is at all times acting and performing as an independent contractor. Nothing in this Agreement is intended nor shall be construed to create between School District and University an employer/employee relationship, a joint venture relationship, or a lease or landlord/tenant relationship. Students shall maintain the status of learners and neither this Agreement nor any acts pursuant to it shall be deemed to create an

employment or agency relationship between School District and any University student.

- 3.4 Role of Students. It is not the intention of University or School District that any students occupy the position of third party beneficiary of any obligations assumed by School District or University pursuant to this Agreement.
- 3.5 Publicity. Neither University nor School District shall cause to be published or disseminate any advertising materials, either printed or electronically transmitted, which identifies the other party or its facilities with respect to the Program without the prior written consent of the other party.
- 3.6 Records. It is understood and agreed that all records, other than student evaluation records and information, shall remain the property of School District.

4. GENERAL PROVISIONS

- 4.1 Entire Agreement; Amendment. This Agreement contains the complete and full agreement between the parties with respect to the subject matter hereof and shall supersede all other agreements relative to the subject matter hereof by and between the parties. This Agreement may be amended but only by an instrument in writing signed by both parties to the Agreement.
- 4.2 Assignment. Neither party shall subcontract, assign its rights or delegate its duties under this Agreement without the prior written consent of the other party. This Agreement shall be binding on and inure to the benefit of successors and permitted assigns of each party.
- 4.3 Indemnification. Except as otherwise may be provided in this Agreement, each party shall indemnify, hold harmless and defend the other party from any and all loss, liability, claim, lawsuit, injury, expense or damage whatsoever including but not limited to attorneys' fees and court costs, arising out of, incident to or in any manner occasioned by the performance or nonperformance by such indemnifying party, its officers, directors, regents, agents, employees, students, or subcontractors, of any covenant or condition of this Agreement or by the negligence, improper conduct or intentional acts or omissions of such indemnifying parties, its officers, directors, regents, agents, employees, students, or subcontractors.
- 4.4 Governing Law. This Agreement shall be governed by and interpreted in accordance with the laws of the State of California. Any action arising out of this Agreement shall be instituted and prosecuted only in a court of proper jurisdiction in Orange County, California.
- 4.5 Non-Discrimination. Neither party shall discriminate against any University student on the basis of race, age, religion, sex, color, creed, national origin, handicap, disability or sexual preference. In addition, the parties will fully comply with any and all applicable local, state and federal anti-discrimination regulations, statutes and judicial decisions.
- 4.6 Notices. Any and all notices permitted or required by this Agreement shall be in writing and shall be deemed to have been duly given (a) on the date personally delivered; (b) three business days after being mailed by United States post, certified and return receipt requested; or (c) one business day after being sent by nationally

recognized overnight courier, properly addressed as follows or such other address as may later be designated by the party:

School District: Anaheim Union High School District
Attn: Kimberly Vallée

University: Concordia University Irvine
1530 Concordia West
Irvine, CA 92612
Attn: Office of the Provost
provost@cui.edu
Copy to General Counsel

- 4.7 Severability. The provisions of this Agreement shall be deemed severable and if any portion shall be held invalid, illegal or unenforceable for any reason, the remainder of this Agreement shall be effective and binding upon the parties.
- 4.8 Waiver. Any waiver of any terms, covenants and/or conditions hereof must be in writing and signed by the parties hereto. A waiver of any of the terms, covenants and/or conditions hereof shall not be construed as a waiver of any other terms, covenants and/or conditions hereof nor shall any waiver constitute a continuing waiver.
- 4.9 Program Description: Refer to Exhibit A for the description of the practicum and fieldwork program.

SIGNATURE PAGE

THIS AGREEMENT IS ENTERED INTO THIS 19TH DAY OF JANUARY, 2017.

AGREEMENT EFFECTIVE:

STARTING THE 19TH DAY OF JANUARY, 2017, THROUGH THE 31ST DAY OF DECEMBER, 2019.

(Three-year agreement – May be renewed with consent of both parties)

SCHOOL DISTRICT:

Signature: _____

Typed Name: Brad Jackson

Title: Assistant Superintendent, Human Resources

Date: January 17, 2017

CONCORDIA UNIVERSITY:

Signature: _____

Typed Name: Dr. Peter Senkbeil – Concordia University, Irvine, CA.

Date: _____

Exhibit A

During the course of the Practicum or Fieldwork experience, the Practicum or Fieldwork experience student will complete the approved Concordia University Practicum or Fieldwork experience portions of the program.

- a. The duration for the Practicum or Fieldwork experience will be determined prior by the School District and Concordia University for each Practicum or Fieldwork experience student. It is intended that this Practicum or Fieldwork experience encompass a period of at least one term and will not exceed the time limits as listed below:

Practicum: Not to exceed 1 calendar year

- b. Fieldwork experience: 1 calendar year at full time (non-internship) OR b) 2 calendar years at part-time. The School District and Concordia will cooperatively develop and implement a support system for each Practicum or Fieldwork experience student.
- c. The Practicum or Fieldwork experience student will be provided experience and practice in the school and classroom. Anticipated duties are listed below. Duties will vary according to available opportunities on the site, as determined by the District. The Practicum/Fieldwork experience activities will be determined using the Planning Document based upon the California Standards for the Counseling Profession.

Practicum Duties – 100 hours required (University/School District-level):

- 1) Peer counseling related to university or college program practicum course
- 2) Personal and career assessment
- 3) Personal counseling experience in either individual or group context
- 4) School-based programs serving parents and family members
- 5) Community service programs serving children and families
- 6) School related experience such as "shadowing" a school counselor, observing classroom instruction, attending district and school-based meetings, and become familiar with school-based community resources
- 7) Become familiar with special needs students; Gifted and Talented programs; attend/observe IEP/504 meetings; assessment and evaluation activities; Common Core instructional activities; Student Study teams; master schedule activities; etc.

Fieldwork Experience Duties – 600 hours required (University/District-level):

- 1) Continue to participate in any duties or activities listed under the practicum section
- 2) Perform functions of school counselors in school counseling domains
- 3) Work with diversity programs
- 4) Work with the development and implementation of a program that addresses diversity issues
- 5) Work with individuals and groups of a racial and ethnic background different from that of the candidate
- 6) Gain experience at two different settings: elementary, middle school, or high school
- 7) Participate in group supervision throughout the Fieldwork experience



TEACHER EDUCATION INTERNSHIP PROGRAM AGREEMENT

This **AGREEMENT** entered into on **January 9, 2017** by and between the State of California through the Board of Trustees of the California State University (CSU), on behalf of California State Polytechnic University, Pomona, aka Cal Poly Pomona hereinafter called **UNIVERSITY**, and **ANAHEIM UNION HIGH SCHOOL DISTRICT**, hereinafter called the **DISTRICT**, and collectively referred to as **party** or **parties**:

RECITALS

- A. California Education Code Section 44450, et seq., authorizes a public school district, in cooperation with an approved college or university, to establish a teacher education internship program; and
- B. **DISTRICT** is a public school district, and **UNIVERSITY** is an approved university within the meaning of California Education Code Section 44452; and
- C. **DISTRICT** and **UNIVERSITY** wish to establish an internship program, as provided in Education Code Section 44321 and meeting the provisions of the statutes and regulations of the Commission on Teacher Credentialing, whereby **UNIVERSITY** intern students will be placed in **DISTRICT** schools.

Based on these recitals, **DISTRICT** and **UNIVERSITY** agree as follows.

Term

The term of this Agreement shall be **THREE YEARS**, commencing on the date first set forth above, providing that either party may terminate this Agreement, without cause, at any time, upon 30 days prior written notice to the other party. Provided, however, all interns placed with **DISTRICT** as of the date of such notice shall be permitted to complete their internship experience at **DISTRICT**.

Placement of Interns

UNIVERSITY intern students, certified as qualified and competent by **UNIVERSITY** to provide intern teaching services to **DISTRICT**, may, at **DISTRICT'S** discretion, be accepted and assigned to its schools for services as intern teachers (**Interns**). **UNIVERSITY** and **DISTRICT** shall coordinate the process of selection and placement of Interns. The **DISTRICT** will place an Intern in a classroom appropriate to their Intern Credential Authorization. **UNIVERSITY** reserves the right to make the final determination on any Intern's acceptance into the Program, while **DISTRICT** reserves the right to make the final determination on any Intern's employment. Neither **UNIVERSITY** nor **DISTRICT** shall discriminate in the selection of, or acceptance or participation by any Intern pursuant to this Agreement because of race, color, national origin, religion, sex, sexual orientation, handicap, age, veteran's status, medical condition, marital status, or citizenship, within the limits imposed by law.

Program Requirements

Each candidate Intern accepted into the Program will be required to meet the following qualifying criteria:

- 1) Recommendation to the Program by a **DISTRICT** or **UNIVERSITY** designee; and

- 2) Interview and screening by **DISTRICT** staff, including a background check, principal/teacher panel interview and paper screening, Department of Justice fingerprint clearance, and a baccalaureate degree from an accredited institution; and
- 3) Interview and screening by **UNIVERSITY** staff, including a personal interview, written self-evaluation regarding teaching and learning, and verification of coursework and prior experience with K-12 students in a multicultural, multilingual setting; and
- 4) Interview with the **UNIVERSITY** Intern Coordinator or a lead faculty member for the Program; and
- 5) Prior to beginning the Program, all Interns must have passed the CBEST exam, met the U.S. Constitution requirement and verified subject matter competence by completion of a CTC approved program of coursework or passage of the appropriate State content area exam (CSET); and
- 6) All Bilingual Authorization candidates/Interns must have passed a written and oral exam and have completed academic coursework in the identified language.

Intern Employment Status

Interns shall be **DISTRICT** employees for all purposes, including for the payment of any federal, state, or local income or occupational taxes, FICA taxes, unemployment compensation or workers' compensation contributions, vacation pay, sick leave, retirement benefits or any other payments or benefits for or on behalf of Interns.

Reservation of Right to Payment

Pursuant to Education Code Section 44462, **UNIVERSITY** and/or **DISTRICT** reserves the right to request an adjustment of up to 1/8 or 12.5% of the Interns' salary to cover supervision services pursuant to this Agreement.

Advisory Committees

DISTRICT and **UNIVERSITY** will collaborate through the Cal Poly Pomona Intern Advisory Committee comprised of community members, institutional administrators, teachers, faculty members, and at least one Intern representative, which will serve to provide guidance and support for the Program. In lieu of meetings, online communications/emails requesting or discussing information may be used.

Program Support

To support Interns, **DISTRICT** and **UNIVERSITY** will each provide a qualified "Support Provider"/"Site Coach" to assist each Intern in the Program. The District's support provider is also referred to as the "Site Coach", and the University's support provider is also referred to as the "University Field Supervisor". A minimum of 144 hours of support/mentoring and supervision shall be provided to each intern teacher per school year with an additional 45 hours of support and supervision provided to an intern who enters the program without a valid English Learner authorization. The support and supervision will be a shared responsibility of the District and University. It is understood that the Intern, due to the nature of being the teacher of record the vast majority of these support/mentoring hours would through the school site and employing district opportunities.

Each "Site Coach" must: possess a valid credential to teach, supervise, and/or administer in the grade level supervised; have three (3) years' experience as a successful practitioner or administrator; hold EL Authorization; be able to demonstrate effective instruction of adult populations; and understand and support the policies and philosophy of the **UNIVERSITY** Program. District "Site Coaches" are to meet with the Intern at least weekly to discuss/review the Interns progress and respond to questions to enhance the Interns knowledge and skill.

DISTRICT'S "Site Coaches" and the **UNIVERSITY'S** "Field Supervisors" will meet with Interns regularly throughout each quarter of their Clinical Practice (Intern Supervision). They will:

- 1) Offer constructive suggestions on improving teaching skills, including written and oral observations about classroom performance; and
- 2) Review lesson plans both before and after classroom activities take place, teaching Interns how to design and implement lesson plans with an emphasis on accommodations and/or modifications for English Learners or students with special needs; and
- 3) Assist Interns with curriculum selection and design appropriate to the diverse student population in the classrooms; may include assessing language needs and progress of EL learners in the intern classroom and support for language accessible instruction; and
- 4) Ensure Interns obtain knowledge of State frameworks and Common Core State standards in appropriate academic disciplines and how to adapt them for K-12 content, English Learners and students with special needs; and
- 5) Assist Interns with the rudiments of teaching; may include in-class modeling and coaching as needed; and
- 6) Assist Interns with classroom management techniques and classroom organization; and
- 7) Assist Interns with various approaches to discipline and how to maintain a positive climate for learning and a safe classroom environment.
- 8) Verify contacts with Interns and complete any surveys about the Intern or the Intern Program.

DISTRICT'S "Site Coach" and **UNIVERSITY'S** "University Field Supervisor" will meet without the Intern periodically, as needed, during an Intern's Program to discuss the Intern's progress.

Prior to the Intern teaching experience, the **UNIVERSITY** will conduct program orientation seminars for Interns, typically during Intern Interviews and training opportunities for **DISTRICT** Support Providers/Site Coaches (in-person meetings, phone or an online format will be available), in addition to any training/orientations the **DISTRICT** might provide. Support Providers may need to participate in annual or periodic training/orientations for their role as a Support Provider and complete a university and a state intern support provider survey and any requested reviews of the Intern they are supporting.

DISTRICT will include Interns in appropriate **DISTRICT** support programs and provide training in regularly scheduled staff development activities.

DISTRICT will provide appropriate release time from teaching responsibilities for Interns to complete necessary classroom observations of credentialed teachers, and provide appropriate release time for Interns to attend classes at Cal Poly Pomona, to complete their credential and program requirements.

DISTRICT will allow video capture or synchronous video observation by the **UNIVERSITY** field supervisor as part of or in lieu of on site observations.

UNIVERSITY Field Supervisors will visit Interns in their classrooms on a regularly scheduled basis to monitor each Intern's progress. The Field Supervisors will complete required Clinical Practice procedures and an additional Supervision Log if the intern continues in placement beyond required Clinical Practice to complete credential program requirements.

Academic Responsibility

UNIVERSITY shall have exclusive control over all academic issues, which shall include, without limitation: selection of course content and required textbooks; delivery of instructional programs; selection and approval of faculty; admission, registration, and retention of Interns; evaluation of Interns' prior education; evaluation of Interns' academic progress; scheduling courses; awarding academic credit; and conferring degrees.

Duration of Internship

Once a student has been accepted as an Intern by **DISTRICT**, and if the student remains in good standing in the Program at **UNIVERSITY** and within the **DISTRICT'S** policies and performance standards, the Intern will be allowed to finish his/her internship at the **DISTRICT**. However, an Intern who performs below acceptable **DISTRICT** or **UNIVERSITY** standards, after appropriate support and advice efforts have been conducted, may be removed from the paid internship position by the **DISTRICT** or removed from the Program by the **UNIVERSITY** in consultation with the **DISTRICT**. All services provided by **UNIVERSITY** and **DISTRICT** pursuant to this Agreement shall terminate upon an Intern's termination of participation in the **UNIVERSITY'S** Program or upon **UNIVERSITY** discontinuing the Program.

Assessment

Assessment of Intern competence is a joint responsibility of **UNIVERSITY** and **DISTRICT**. Each Intern will receive formative performance assessment/consultation by both **UNIVERSITY** University Field Supervisors and **DISTRICT** Support Providers throughout the period of the internship. At the end of the internship program, the **UNIVERSITY** Field Supervisor may consult with the **DISTRICT** Support Provider and **UNIVERSITY** Intern Program may request the Support Provider to complete a summary of progress of the Intern to assist in the determination of the **UNIVERSITY** in making a recommendation as to whether the Intern is ready for independent teaching. The University Field Supervisor will provide their recommendation to **UNIVERSITY'S** Credential Services Office which will determine the Intern's competence relative to the California Commission on Teacher Credentialing program standards for the specific credential the Intern is seeking to obtain. The final recommendation of competence of an Intern for applying for a teaching credential is by the **UNIVERSITY**. Any forms completed by the District or Support Provider will belong to **UNIVERSITY** as student records and will be kept on file in the CEIS Credential Services Office at the **UNIVERSITY**.

Indemnity

The **DISTRICT** shall defend, indemnify and hold the **UNIVERSITY**, its officers, employees, and agents harmless from and against any and all liability, loss, expense (including reasonable attorneys' fees), or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorneys' fees or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of the **DISTRICT**, its officers, employees, or agents.

The **UNIVERSITY** shall defend, indemnify and hold the **DISTRICT**, its officers, employees, and agents harmless from and against any and all liability, loss, expense (including reasonable attorneys' fees), or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of the **UNIVERSITY**, its officers, employees, or agents.

Relationship of the Parties

Nothing in this Agreement is intended nor shall be construed to create an employer/employee relationship, or a joint venture, partnership or agency relationship between parties.

Publicity

Neither **UNIVERSITY** nor **DISTRICT** shall cause to be published or disseminated any advertising materials, either printed or electronically transmitted, which identifies the other party or its facilities with respect to this Agreement, without the prior written consent of the other party. In addition, neither party may use the names, logos, or trademarks of the other party without its prior written consent.

Records

It is understood and agreed that all records, other than Intern evaluation records and information, shall remain the property of **DISTRICT**. Interns' student records shall remain the property of **UNIVERSITY**.

Entire Agreement and Severability

If a court or arbitrator holds any provision of this Agreement to be illegal, unenforceable, or invalid, the remaining provisions will not be affected. This Agreement contains the entire agreement between the parties pertaining to the transaction and may not be amended unless in writing, signed by both parties.

Assignment

Neither party shall assign its rights or delegate its duties under this Agreement without the prior written consent of the other party.

DISTRICT will designate a **DISTRICT** Coordinator/Contact Person to ensure supervisory and support assistance to Interns prior to finalizing this agreement. The designated **DISTRICT** Coordinator for the purposes of this agreement will be:

Name: _____

Title: _____

Email Address: _____

Phone: _____

Notices

All notices or other communications given under this Agreement will be in writing and sent to the addressee listed below (unless a party has changed its address by giving notice), and will be effective upon receipt if delivered personally or by overnight mail, or effective three days after mailing if by certified mail, return receipt requested.

TO UNIVERSITY:

Debra Garr, Procurement and Support Services
Cal Poly Pomona
3801 W. Temple Avenue, Bldg. 75
Pomona, CA. 91768
Telephone (909) 869-3383
Facsimile (909) 869-5475
daschneck@cpp.edu

TO DISTRICT:

Official's Name: _____
Official's Position: _____
District: _____
Address: _____
City/State: _____
Phone: (_____) _____
Fax: (_____) _____
Email: _____

Representations

Each party represents that: (a) it will abide by all applicable federal, state, or local statutes or regulations; (b) the individual signing this Agreement has the authority to do so; and (c) it has the ability and authority to perform each of its obligations under this Agreement. These representations will continue after the Agreement terminates.

General Provisions

The Agreement: (a) will be binding and enforceable by the parties and their respective successors or assigns, but not by any individual or organization not a party to this Agreement; (b) may be executed in counterparts and effective with original or facsimile signatures; (c) will be governed by California law; and (d) has been executed at Pomona, California.

IN WITNESS WHEREOF, this agreement has been executed by the **parties** hereto, effective the date above written.

CALIFORNIA STATE POLYTECHNIC UNIVERSITY, POMONA

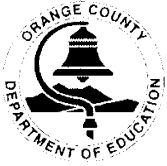
BY: _____
Debra Garr
Contract Analyst, Procurement and Support Services

DATE: _____

DISTRICT

BY: _____
Brad Jackson
Assistant Superintendent, Human Resources

DATE: January 17, 2017



2016-17 Quarterly Report
Williams Legislation Uniform Complaints

District: Anaheim Union High School District

District Contact: Brad Jackson

Title: Assistant Superintendent, Human Resources

- Quarter #1 July 1 - September 30, 2016 **Report due by October 28, 2016**
- Quarter #2 October 1 - December 31, 2016 **Report due by January 27, 2017**
- Quarter #3 January 1 - March 31, 2017 **Report due by April 28, 2017**
- Quarter #4 April 1 - June 30, 2017 **Report due by July 28, 2017**

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 the complaints.

Type of Complaint	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancies or Misassignments	0		
Facility Conditions	0		
TOTALS	0		

Name of Superintendent: Michael B. Matsuda

Signature of Superintendent: _____ Date: 01/17/2017

Please submit to:

Thea Savas
Senior Administrative Assistant
200 Kalmus Drive, B-1009
P.O. Box 9050, Costa Mesa, CA 92628-9050

Phone: (714) 966-4336; Email: tsavas@ocde.us; Fax: (714) 327-1371

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1. Resignations/Retirements, effective as noted:

Glidden, Dana	Retirement	12/23/16
Haslam, Pam	Retirement	12/23/16
Holcomb, Audrie	Retirement	12/23/16
Lesh, Lynn	Retirement	1/9/17

2. Leaves of Absence:

Moen, Melinda, for childcare, without pay and without health benefits from 12/13/16 through the end of the working day on 5/26/17. (REVISED)

Powers, Regina, under the provisions of FMLA, without pay and with health benefits from 11/29/16 through the end of the working day on 1/6/17.

Shaw, Walter, for health reasons, without pay and without health benefits, from 10/31/16 through the end of the working day on 11/10/2016.

3. Employment:

A. Teacher(s)/Temporary:

		<u>Column</u>	<u>Step</u>
Melendez, Hailey	1/9/17	1	1
Tran, Aric	1/9/17	2	1

B. Counselor(s)/Temporary:

		<u>Column</u>	<u>Step</u>
Ambriz, Amalia	12/24/16	3	10
Johnson, Kendra	12/24/16	3	2
Kretz, Corey	12/24/16	3	1

C. Day-to-Day Substitute Teacher(s) with authorization to teach in subject areas where they have adequate preparation, effective as noted:

Denevan, Michael	12/12/16	Narvaez, Jeannette	12/9/16
Garcia, Adrian	1/10/17	Pina, Jaasmin	12/19/16
Hind, Eileen	11/28/16	Ray, Rita	1/9/17
Ho, Deana	1/10/17	Souza, Jessica Ruth	12/21/16
Hoffman, Nancy	1/9/17	Williams, Lisa	12/2/16
Maya, Matthew	12/2/16		

D. Service Agreement with The Regents of the University of California, Irvine (UCI) for the following employee(s) to split employment services and associated costs including salary, benefits, worker's compensation and liability insurance as noted. Service agreement will be effective August 8, 2016, through June 5, 2017. Employee will work for UCI as noted and with the District as noted:

Ohanian Perez, Jessica 100% UCI / 0% AUHSD

Human Resources Division, Certificated Personnel

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7. Education Code/California Regulation Authorization:

Approval to Teach Other Subject Areas, for the following teachers to teach out of their majors as authorized under their Standard Secondary, Single Subject, or Multiple Subject teaching credential based on the following Education Codes. The required units of coursework in the specific subject area have been met.

Education Code 44258.3

For academic assignments, holders of Credential other than emergency permits may be assigned to teach academic departmentalized classes 1-12 provided:

1. Local board to verify adequacy of subject knowledge.
2. Bargaining unit is notified of each assignment.
3. Assignment is limited to district verifying adequacy.

<u>Name</u>	<u>School</u>	<u>Subject</u>
Berekian, Beverly	Magnolia	AP Environmental Science
Buckholz, Cynthia	Katella	Physics
Clark, George	Western	Integrated Science
Davidson, Daniei	Western	Earth Science
Davidson, Daniel	Western	Biology
Feldman, Richard	Cypress	Math 3
Fogel, Robert	Magnolia	Earth Science
Gray, Matthew	Loara	AP Art History
Green, Elizabeth	Walker	Math
Mc Bride, Shawn	Sycamore	Science 8
Murvin, William	Western	Physics
Palus, Joseph	Western	Social Science
Pascal, Christophe	Kennedy	Earth Science/Inclusion Earth
Prange, Edward	Loara	Social Science
Serna, Margo	Sycamore	Science 7
Smith, Kevin	Kennedy	Biology
Turshman, Linda	Kennedy	ELD
West, Janae	Katella	Theatre

Education Code 44258.7(b)

For athletics and competitive sports, approval to coach one period per day in a competitive sport for which students receive physical education credit.

<u>Name</u>	<u>School</u>	<u>Subject</u>
Ake, Brian	Magnolia	Athletics
Bates, Kirk	Katella	Athletics
Binford, Mary	Cypress	Sports
Glorioso, Salvatore	Katella	Athletics
Goossens, Kristen	Katella	Athletics
Holton, Kerri	Loara	Athletics
Leon, Jesus	Loara	Athletics
Mackprang, Emily	Magnolia	Athletics
McMillen, John	Loara	Athletics
Mikesell, David	Katella	Athletics
Miranda, Marcelo	Katella	Athletics
Nelson, Dennis	Savanna	Athletics

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Olson, Ryan	Magnolia	Athletics
Ricci, Thomas A.	Katella	Athletics
Rodriguez, Alfonso	Anaheim	Basketball Boys
Rolph, Neil	Loara	Athletics
Slevcove, Mark	Cypress	Athletics
Somers, Allison	Loara	Athletics
Storm, Michael	Anaheim	Cross Country Girls/Boys

Education Code 44258.7(c) and (d)

For electives and special assignments, teachers having a special skill or preparation outside of credential authorization may, with consent, be assigned to teach an elective course in the area of special skill. Assignment requires prior approval by a committee established by Board and Superintendent action.

<u>Name</u>	<u>School</u>	<u>Subject</u>
Aihara, Joseph	Western	PE 2
Alvarado, Rogelio	Savanna	PE
Alvarez, Jose G.	Kennedy	PE 2/Athletics
Ashton, Carolyn	South	School Paper
Banda-Junior, Martin	Western	PE 2
Belski, Brian	Savanna	Pe/Marching Band
Benjamin, Leslie	Savanna	Pe/Marching Band
Bidwell, Matthew	South	Wood
Binder, Jonathan	Savanna	PE 2
Cendejas, Armando	Katella	PE-2
Chastain, Gregory	Magnolia	PE 2
Childers, Kaitlin	Loara	Student Store
Chylinski, Paul	Loara	Yearbook
Clark, Sean	Kennedy	PE 2/Athletics
Clement, Jeffrey	Katella	PE-2
Corona, Eric	Kennedy	PE 2/Athletics
Derbish, Michael	Sycamore	Business
Domingues, Scott	Loara	PE 1 Marching Band
Egan, Robert	Savanna	PE 2
Eusebio, Julie	Walker	VAPA
Feldman, Richard	Cypress	PE
Flores, Monique	Western	PE 2
Fumelle, Anne	Magnolia	AP/Psychology
Gasinski, Michael	Kennedy	PE 2/Athletics
Hall, Susan	Kennedy	Marching Band-PE
Harlan, Dylan	Katella	PE-2
Hatcher, Patricia	Kennedy	PE1, 2
Hench, Sandra	Western	PE 2
Hernandez, Peter	Savanna	PE 1
Hind, Jane	Lexington	Yearbook
Hogencamp, Jonathan	Savanna	Video Prod./Broadcast/Yearbook
Holt Jr., Edward	Western	PE 2
Jankowski, David	Kennedy	PE
Johnson, Christine	Magnolia	Yearbook
Kim, Jeffrey	South	Conflict Resolution
Kitchens, Katina	Magnolia	PE 2/Athletics

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Latham, Ronald	Walker	Essentials of Tech
Link, Thomas	Kennedy	PE 2
Little, Steven	Savanna	PE 2
Lopez-Romero, Samuel	Anaheim	Yearbook
Luethke, Donald	Western	PE 1
Lyman, Robert	South	Drafting/TV Studio/Multimedia
Mackay, Scott	Katella	PE-2
Moorlach, Edward	Sycamore	Wood Mfg.
Numainville, Jeff	Katella	Video Prod./Graphics/Broadcast
Olson, Mitch	Loara	PE 2 March. Band/PE1&2 Athletics
Parmenter, Richard	Savanna	PE 2/Athletics
Parsons, Joshua	Kennedy	Marching Band-PE
Paul, Joseph	Cypress	PE
Perez, Georgina	Sycamore	Spanish
Ponte, Jose	Kennedy	PE 2/Athletics
Quiron, James	Cypress	Marching Band-PE
Rahill, Jennifer	Katella	Health
Ramirez, Jennifer	Anaheim	Culinary Tech1/B.A.S.I.C.S.
Ramirez, Alejandro	Savanna	PE 2/Athletics
Reed, Timothy	Kennedy	PE 1
Reed, Timothy	Kennedy	PE1/Athletics
Sabala, Ian	Kennedy	CTE Sports Medicine
Sandvig, Darren	Cypress	PE/Athletics
Schumm, Brett	Anaheim	Trans Tech (CTE Course)
Shank, Dane	Savanna	PE 2 Marching Band
Sherman, Allan	Magnolia	Marching Band-PE
Thoma Lundber, Jon	Cypress	PE 2
Urbanos, David	Kennedy	PE-1
Wang, Dean	Kennedy	PE/Athletics
Warner, Travis	Kennedy	PE/Athletics
Weber, John	Cypress	PE 1/Athletics
Yim, Aaron	Magnolia	Marching Band-PE

Education Code 44865

Alternative Education – Approval to teach one or more of the following subjects: Art, Business, English, Health, Home Economics, Industrial and Technology Education, Foreign Language, Mathematics, Music, Physical Education, Biological Science, Chemistry, Physical Science, Geosciences

<u>Name</u>	<u>School</u>	<u>Subject</u>
Blanton, Peggy	Polaris	Alt. Ed.
Cho, Tom	Gilbert	Alt. Ed.
Cowan, James	Polaris	Alt. Ed.
Dechene, John	Gilbert	Alt. Ed.
Esparza, Stephanie	Polaris	Alt. Ed.
Fagan, Brenda	Gilbert	Alt. Ed.
Frese, Janelle	Gilbert	Alt. Ed.
Greene, Jamie	Gilbert	Alt. Ed.
Hickman, Karen	Polaris	Alt. Ed.
Karels, Laura	Polaris	Alt. Ed.
Kersten, Johanna	Gilbert	Alt. Ed.

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Lee, Eun	Gilbert	Alt. Ed
Leininger, Fredrick	Polaris	Alt. Ed.
Mar, Robert	Gilbert	Alt. Ed
Ortega-Gamez, Veronica	Gilbert	Alt. Ed
Perez, Melchor	Gilbert	Alt. Ed
Rasmussen, Robert	Polaris	Alt. Ed.
Roberts, Steven	Polaris	Alt. Ed.
Romo, Helen	Polaris	Alt. Ed.
Schwartz, Joel	Polaris	Alt. Ed.
Shickler, Edward	Gilbert	Alt. Ed
Shoup, Stacy	Gilbert	Alt. Ed
Whalen, Cynthia	Gilbert	Alt. Ed

California Regulation Title 5 §80005(b)

For elective subjects where no credential exists that authorizes the curriculum, a credentialed teacher whose knowledge and training best fulfills the needs of the students may teach, with their consent, in such assignment. Title 5 §80005(b) allows an employing agency to select an individual who holds a credential based on a bachelor's degree and a teacher preparation program including student teaching and approved subject area knowledge and training. An individual who holds an emergency permit, teaching permit, internship, or waiver may not serve in this type of assignment.

<u>Name</u>	<u>School</u>	<u>Subject</u>
Almaraz, Michelle	Anaheim	AVID
Alvarado, Rogelio	Savanna	AVID
Avilez, Rachel	South	AVID
Balas, Susan	Loara	AVID
Barrera, Miguel	Anaheim	AVID
Bennett, Steven	Savanna	AVID
Bookout, Pamela	Brookhurst	AVID
Bryant, Amanda	Orangeview	AVID
Bunnell, Karen	Magnolia	AVID
Cooper, Beth	Anaheim	AVID
Davis, Valencia	Loara	AVID
Gascon-Jewell, Jennifer	South	AVID
Goldsmith, Helen	Magnolia	AVID
Graham, Melissa	Katella	AVID
Guerrero, Heather	Sycamore	AVID
Harpst, Kristin	Ball	AVID
Hill, Melanie	Magnolia	AVID
Jurado, Nicole	Anaheim	AVID
Kanouse, Kenneth	Brookhurst	AVID
Kelii, Veronica	Sycamore	AVID
Ludeman, Tisha	Brookhurst	AVID
Manville, Laurie	Brookhurst	AVID
Mundy, Katrina	Magnolia	AVID
Nakayama, Robert	Orangeview	AVID
Rahill, Jennifer	Katella	AVID
Schwartz, Andra	Dale	AVID
Smith, Jacob	South	AVID

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Trevett, Kirsten	Ball	AVID
Valenzuela, Sarah	Savanna	AVID
Wetroksy, Marina	Dale	AVID
Yogurtian, Melanie	Katella	AVID

8. Volunteer Employee Aides, with coverage by Workers' Compensation Insurance, effective as noted:

Agama Cortez, Julio	12/20/16	Meza, Brian	12/19/16
Brown, Maria	12/5/16	Neri, Karla	12/22/16
Chu, Tate	12/28/16	Nguyen, Nancy	12/13/16
Cortinas, Frank	12/20/16	Ortiz, Marisol	12/21/16
Cruz, Julie	12/12/16	Raudaconstantino, Alejandra	12/5/16
Cruzangeles, Jose	12/15/16	Rodriguez, Mayte	12/25/16
Edwards, Nadine	12/9/16	Rodriguez, Fernando	12/30/16
Garcia, Claudia	11/21/16	Ruiz Bracamonte, Gilbert	12/1/16
Holland, Sarah	12/13/16	Sankaranarayanan, Narayanan	12/9/16
Kim, Grace	12/9/16	Smith, Trevor	12/19/16
Kievies, Brian	12/22/16	Tafesh, Peter	12/20/16
Landeros, Elvia	12/14/16	Taguchi, Tomoko	12/3/16
Lopez, Mark	12/14/16	Taylor, Edward	12/28/16
Macedo, Marcela	11/18/16	Thomas, Elizabeth	12/1/16

9. Extra Service Assignments, employment effective as noted:

Classified:

	<u>Salary</u>	<u>Term</u>	<u>Effective</u>
<u>Anaheim</u>			
Gomez, Vincent Basketball, Girls, Head Varsity	\$4,197	Season	11/7/16
Rynders, Tara Basketball, Girls, Asst.	\$3,350	Season	11/7/16
Valverde, Francisco Basketball, Girls, Asst.	\$2,870.95	Season	11/7/16
<u>Cypress</u>			
Farnum, Garrett Wrestling, Asst./Lower Level	\$1,675	Season	11/7/16
Grana, Kristin Soccer, Girls, Asst./Lower Level	\$3,023	Season	8/8/16
Mauldin, Adam Wrestling, Asst./Lower Level	\$3,350	Season	11/7/16
Patea, Malori Soccer, Girls, Asst./Lower Level	\$3,023	Season	11/7/16

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Ruiz, Manuel Drill Team	\$778.21	1 st Semester	8/10/16
Walton, Christen Wrestling, Asst./Lower Level	\$1,675	Season	11/16/16
<u>Katella</u> Acker, Victoria Accompanist	\$352.64	1 st Semester	8/30/16
Acker, Victoria Accompanist	\$822	2 nd Semester	1/9/17
Barnes, Brianna Song/Cheer	\$870.10	1 st Semester	11/2/16
Barnes, Brianna Song/Cheer	\$1,738.10	2 nd Semester	1/9/17
Caires, Rodney Basketball, Boys, Head Varsity	\$4,197	Season	11/7/16
Coronado, Manuel Jazz Band	\$529.66	1 st Semester	11/20/16
Coronado, Manuel Jazz Band	\$767	2 nd Semester	1/9/17
Coronado, Manuel Asst. Band Director	\$1,589	1 st Semester	9/1/16
Coronado, Manuel Asst. Band Director	\$1,589	2 nd Semester	1/9/17
Hernandez, Osvaldo Soccer, Boys, Asst./Lower Level	\$3,023	Season	11/7/16
Hernandez, Ricardo Colorguard	\$2,721	2 nd Semester	1/9/17
Lambert, Madison Song/Cheer	\$532.60	1 st Semester	11/2/16
Lambert, Madison Song/Cheer	\$744.90	2 nd Semester	1/9/17
Laura, Dean Basketball, Girls, Asst. Frosh/Soph	\$3,350	Season	11/7/16
Morrill, Katherine Dance	\$1,857.50	2 nd Semester	1/9/17

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Ramirez, Kevin Basketball, Boys, Asst. Varsity	\$2,633.10	Season	11/7/16
Solis, Antonio Soccer, Girls, Asst./Lower Level	\$2,000	Season	11/7/16
Tillman, Jason Basketball, Girls, Asst. JV	\$3,350	Season	11/7/16
Weiss, Garrett Water Polo, Asst./Lower Level	\$3,023	Season	11/7/16
<u>Kennedy</u> Escalera, Ricardo Soccer, Boys, JV Asst.	\$3,023	Season	11/7/16
Guadarrama, Moacyr Soccer, Asst.	\$3,023	Season	11/7/16
Macias, Renato Soccer, Girls, Asst. Frosh/Soph	\$3,023	Season	11/7/16
Orta, Sergio Soccer, Asst./Lower Level	\$1,943.79	Season	12/12/16
Sandoval, Alfonso Wrestling, Boys, Asst.	\$3,350	Season	11/7/16
Whitman, Garrett Wrestling, Asst.	\$3,350	Season	11/7/16
<u>Loara</u> Cook, Kla Drill Team	\$2,721	1 st Semester	8/10/16
Cook, Kla Drill Team	\$2,721	2 nd Semester	1/9/17
Frutschy, Richard Asst. Band Director	\$1,589	2 nd Semester	1/9/17
Hughes, Carol Accompanist	\$822	2 nd Semester	1/9/17
Kahl, Allyson Colorguard	\$2,721	2 nd Semester	1/9/17
Teran, Edgar Soccer, Boys, Asst.	\$3,023	Season	11/7/16

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Magnolia

Chavez Armenta, Uriel \$3,092.05 Season 11/7/16
Wrestling, Asst./Lower Level

Gonzalez, Allan \$1,546.02 Season 11/7/16
Wrestling, Asst./Lower Level

Oxford

Phan, John \$1,036.86 1st Semester 8/8/16
Debate

Robinson, Dwayne \$3,350 Season 11/7/16
Basketball, Boys, Asst.

Sardo, Lucas \$459.50 1st Quarter 8/16/16
Flag Football, Asst.

Sovern, Scott \$2,486 2nd Quarter 10/17/16
Basketball, Boys, 8th Grade

Sovern, Scott \$3,350 Season 2/7/17
Baseball, Asst.

Williams, Casey \$2,486 2nd Quarter 10/17/16
Basketball, Boys, 7th Grade

Savanna

Armas, Edison \$3,023 Season 11/7/16
Basketball, Asst./Lower Level

Claes, Benjamin \$3,112.15 Season 11/7/16
Basketball, Boys, Asst./Lower Level

Flores, Ralph \$3,350 Season 11/7/16
Basketball, Boys, Asst./Lower Level

Franco, Esther \$3,715 Season 8/10/16
Dance

Herrera, Nelson \$2,158.42 Season 12/7/16
Soccer, Boys, Asst./Lower Level

Martinez, Jr., Jaime \$3,350 Season 11/7/16
Wrestling, Asst./Lower Level

Robinson, Cory \$3,178 1st Semester 8/10/16
Asst. Dance

Robinson, Cory \$5,442 1st Semester 8/10/16
Colorguard

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Sanchez, Johnny Wrestling, Asst./Lower Level	\$3,350	Season	11/7/16
Sosa, Kristin Volleyball, Boys, Head JV & Varsity	\$3,715	Season	2/7/17
<u>South</u> Pappas, Daniel Accompanist	\$1,251	Year	10/20/16
<u>Sycamore</u> Kolakowski, Lawrence Accompanist	\$625.50	1 st Semester	8/10/16
<u>Walker</u> Rankin, Lauren Soccer, Boys, 7 th Grade	\$2,486	3 rd Quarter	1/9/17
<u>Western</u> Burdette, Gary Wrestling, Asst./Lower Level	\$1,675	Season	11/18/16
Santillan Juarez, Julio Soccer, Boys, Asst./Lower Level	\$3,023	Season	11/7/16

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1. Retirements/Resignations/Terminations, effective as noted:

	<u>Location:</u>	<u>Effective:</u>
Castaneda, Raul Campus Safety Aide	Katella High School	11/29/2016
Koch, Vanessa Human Resources Technician	Human Resources	01/05/2017
Llusala, Marie Food Service Assistant I	Kennedy High School	12/09/2016
Murphy, Michaela Instructional Assistant – Visually Impaired	Anaheim High School	01/13/2017
Roman-Castelo, Lyndsay Instructional Assistant – Specialized Academic Instruction	South Junior High School	12/23/2016
Vosseler, Elizabeth Instructional Assistant – Behavioral Support	Ball Junior High School	05/26/2016
Wheat, Daniel Instructional Assistant – Behavioral Support	Lexington Junior High School	07/01/2016

2. Leaves of Absence:

Ramirez, Ruby, for educational purposes, without pay and without health benefits from 1/9/17 through the end of the working day on 1/6/18.

Vazquez, Stephanie, under the provisions of FMLA/CFRA, without pay and with health benefits from 10/24/16 through the end of the working day on 12/15/16.

Wallace, Julia, for compelling family matters, without pay and without health benefits from 11/3/16 through the end of the working day on 5/25/17.

Woodman, Dierra, for educational purposes, without pay and without health benefits from 11/29/16 through the end of the working day on 12/23/16.

3. Employment , effective as noted:

	<u>Range/Step:</u>	<u>Effective:</u>
Permanent Employees:		
Chavira, Marie Instructional Assistant – Behavioral Support	51/01	12/05/2016

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Choi, Jonathan Technology Service Technician	57/01	12/15/2016
Hoang, Michelle Instructional Assistant – Behavioral Support	51/01	12/07/2016
Janec, Jack Shop Equipment Repair Technician	59/10	12/12/2016
Miller, Paul Instructional Assistant – Specialized Academic Instruction	43/01	11/30/2016
Nastase, Scott Athletic Trainer	52/02	12/13/2016
Novelo-Ramirez, Ricardo Instructional Assistant – Behavioral Support	51/01	11/18/2016
Ong, Jedd Instructional Assistant – Deaf/Hard of Hearing	51/01	11/30/2016
Tapia, Jacqueline Instructional Assistant – Behavioral Support	51/01	12/13/2016

Promotions:

Casarez, Estela Executive Assistant	63/06	11/21/2016
Morales-Cano, Paulina Senior Administrative Assistant – Program Support (Bilingual)	61/01	11/28/2016

Substitute Employees:

Barraza, Marisa Substitute Instructional Assistant – Behavioral Support	51/01	11/29/2016
Barraza, Marisa Substitute Instructional Assistant – Specialized Academic Instruction	43/01	11/29/2016
Belling, Dirk Substitute Auditorium Assistant	48/01	12/05/2016
Blazer, Thomas Substitute Campus Safety Aide	41/01	01/09/2017

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Franco, Jesse Substitute Instructional Assistant – Specialized Academic Instruction	43/01	11/03/2016
Hughes, Eric Substitute Custodian	48/01	12/10/2016
Hughes, Eric Substitute Instructional Assistant – Adult Transition	51/01	11/28/2016
Hughes, Eric Substitute Instructional Assistant – Behavioral Support	51/01	11/28/2016
Hughes, Eric Substitute Instructional Assistant – Special Abilities	51/01	11/28/2016
Hughes, Eric Substitute Instructional Assistant – Visually Impaired	51/01	11/28/2016
Ibanez, Yvonne Substitute Office Assistant	43/01	11/28/2016
Ibanez, Yvonne Substitute Office Assistant (Bilingual)	47/01	11/28/2016
Ibanez, Yvonne Substitute Secretary	51/01	11/28/2016
Ibanez, Yvonne Substitute Secretary (Bilingual)	53/01	11/28/2016
Jacinto, Alicia AVID Tutor	\$14.53/Hr.	12/16/2016
Kile, Sherilyn Substitute Instructional Assistant – Behavioral Support	51/01	11/29/2016
Kile, Sherilyn Substitute Instructional Assistant – Specialized Academic Instruction	43/01	11/29/2016
Mustafa, Amr AVID Tutor	\$14.53/Hr.	12/23/2016
Remijio, Gary Substitute Campus Safety Aide	41/01	12/06/2016

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Sanchez, Nancy Substitute Office Assistant	43/01	12/19/2016
Silva, Elizabeth Substitute Instructional Assistant – Behavioral Support	51/01	12/12/2016
Silva, Elizabeth Substitute Instructional Assistant – Specialized Academic Instruction	43/01	12/12/2016
Torres, Guadalupe Babysitter	43/01	11/18/2016
Tullio, Victoria AVID Tutor	\$14.53/Hr.	12/09/2016
Ureno, Monica Babysitter	43/01	11/17/2016
Yee, Daniel Substitute Warehouse Worker	51/01	01/09/2016

4. **Workability, current minimum wage or stipend of \$256 effective as noted:**
(Workability Grant Funds)

Effective

Alvarez, Pedro	01/06/2017
Baker, Jocelyn	12/16/2016
Blanchard, Priscilla	12/16/2016
Bojorquez, Jasson	12/23/2016
Borbon, Jonathan	12/21/2016
Calderon, Marcos	12/07/2016
Curioso, Alexandra	12/21/2016
Diaz, Ernesto	11/28/2016
Estrada, Larry	12/21/2016
Gaytan, Miguel	11/28/2016
Gonzalez, Carmen	12/20/2016
Heath, Brandon	12/21/2016
Hernandez, Sierra	12/13/2016
Knight, Tango	12/21/2016
Macesaru, Michael	12/22/2016
Malate, Alovella	01/06/2017
Martinez, Denise	12/21/2016
Mora, Angel	12/21/2016
Morales, Alexis	12/06/2016
Padilla, Noah	12/23/2016
Park, Myeonghun	12/20/2016
Rodriguez, Diana	12/23/2016
Romero, Lizette	11/28/2016
Zavala, Juan	11/28/2016