

**BOARD OF TRUSTEES**  
**ANAHEIM UNION HIGH SCHOOL DISTRICT**  
501 N. Crescent Way, P.O. Box 3520  
Anaheim, California 92803-3520  
[www.auhsd.us](http://www.auhsd.us)

**NOTICE OF REGULAR MEETING**

Date: January 11, 2019

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

Thursday, the 17<sup>th</sup> day of January 2019

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

**Study Session–2:00 p.m., Stanton Room**

**Closed Session will immediately follow at the conclusion of the Study Session.**

**Regular Meeting–6:00 p.m., Board Room**



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Michael B. Matsuda  
Superintendent

**ANAHEIM UNION HIGH SCHOOL DISTRICT**501 N. Crescent Way, P.O. Box 3520, Anaheim, California 92803-3520, [www.auhsd.us](http://www.auhsd.us)**BOARD OF TRUSTEES****Agenda****Thursday, January 17, 2019****Study Session–2:00 p.m., Stanton Room****Closed Session will immediately follow at the conclusion of the Study Session.****Regular Meeting–6:00 p.m., Board Room**

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](http://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 Monday, January 14, 2019.*

*Meetings are recorded for use in the official minutes.*

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|----|--|--------------------------------|
| 1. | <b>CALL TO ORDER–ROLL CALL</b>         | <b><i>ACTION ITEM</i></b>      |
| 2. | <b>ADOPTION OF AGENDA</b>              | <b><i>ACTION ITEM</i></b>      |
| 3. | <b>FACILITIES UPDATE STUDY SESSION</b> | <b><i>INFORMATION ITEM</i></b> |

A study session regarding the District's construction program and Facilities related topics will be conducted.

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| 4. | <b>PUBLIC COMMENTS, CLOSED SESSION ITEMS</b> | <b><i>INFORMATION ITEM</i></b> |
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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.

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| 5. | <b>CLOSED SESSION</b> | <b><i>ACTION/INFORMATION ITEM</i></b> |
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The Board of Trustees will meet in closed session for the following purposes:

- 5.1 To consider matters pursuant to Government Code Section 54957: Public employee performance evaluation, superintendent.
- 5.2 To consider matters pursuant to Government Code Section 54956.9 (d)(1): Conference with legal counsel, existing litigation regarding one matter (CA 4 G055608).
- 5.3 To consider matters pursuant to Government Code Section 54957.6: Conference with labor negotiators Mr. Matsuda, Dr. Fried, Dr. 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), California School Employees Association (CSEA), and Mid-Managers Association (MMA).

- 5.4 To consider matters pursuant to Government Code Section 54957: Public employee discipline/dismissal/release.
- 5.5 To consider matters pursuant to Government Code Section 54956.9(d)(2): Conference with legal counsel, anticipated litigation (imputed income to employees), potential cases.
- 5.6 To consider matters pursuant to Government Code Section 54956.9(d)(2): Conference with legal counsel, anticipated litigation (confidential special education matter).
- 5.7 To consider matters pursuant to Education Code Section 48918: Expulsion of students 18-13; 18-18; 18-21; and 18-22.

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

6.1 **Reconvene Meeting**

The Board of Trustees will reconvene into open session.

6.2 **Pledge of Allegiance and Moment of Silence**

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

6.3 **Closed Session Report**

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

7. **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 21<sup>st</sup> century.

In addition, Board President O'Neal will introduce dignitaries in attendance.

8. **BOARD OF TRUSTEES' RECOGNITIONS** **INFORMATION ITEM**

8.1 **Honor Outgoing Board President**

The Board of Trustees will honor Trustee Al Jabbar for his service as Board president from December 2017 through December 2018.

8.2 **Anaheim Secondary Council Parent/Teacher Association (ASCPTA) Reflections Winners**

Each year, the PTA Reflections program challenges students to create art inspired by a specific theme. This year's theme is "Heroes Around Me." Students submit entries to local PTA or PTSA units. Nationally, the program consists of six areas of the arts: dance choreography, film production, literature, musical composition, photography, and visual arts. The following students are being recognized for their outstanding work and as Anaheim Secondary Council-level PTA Reflections award recipients. Their work is forwarded to the Fourth District PTA to compete in the Regional PTA Reflections program.

- Kayla Ashton, Cypress High School, Dance Choreography
- Aaron Goclowski, Cypress High School, Film Production
- Gyooyeon (Ashley) Kim, Cypress High School, Visual Arts
- Nithiyashree Moorthi, Lexington Junior High School, Dance Choreography
- Ashmita Papolu, Lexington Junior High School, Visual Arts
- Tanishq Dwivedi, Oxford Academy, Music Composition
- Avi Jagdish, Oxford Academy, Photography
- Lynne Ta, Oxford Academy, Literature
- Matthew Young, Oxford Academy, Music Composition
- Amy Mariscal, Western High School, Visual Arts
- Valerie Prado, Western High School, Literature
- Nathan Zet, Walker Junior High School, Photography

8.3 **Association for California School Administrator (ACSA), Valuing Diversity Award**

The Board of Trustees will recognize Manuel Colón, AUHSD Chief Academic Officer. In November of 2017, Manuel Colón was selected for the Valuing Diversity Award for the District. In May of 2018, he was honored by ACSA Region 17 as the county level awardee. Finally, on November 9, 2018, he was honored with the statewide Valuing Diversity Award at the ACSA Leadership Summit in San Diego, California. ACSA's Valuing Diversity Award recognizes those who further ACSA's mission by promoting diversity and support for all children, parents, and staff.

9. **REPORTS**

**INFORMATION ITEM**

9.1 **Principals' Report**

Dr. Fried will present the Unlimited You video, which will be the topic of future principals' reports. Principals will resume presentations in February.

9.2 **Student Representative's Report**

Adai Flores, student representative to the Board of Trustees, will report on student activities throughout the District.

9.3 **Reports of Associations**

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

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

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

10. **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.

11. **PRESENTATION**

**INFORMATION ITEM**

**Presentation, Grade Level Counseling**

Background Information:

Historically, counselor caseload distributions were determined by each individual school site. Over the years, several school sites implemented grade level looping, while other sites were alphabetical. In March of 2018, high schools were directed to assign counselors caseloads by grade level looping.

Current Consideration:

At the request of the Board of Trustees, Counselors on Special Assignments (COSA) from Cypress and Katella high schools will report about their progress with grade level looping. COSA Mary Jo Durkin and Lacie Mounger will report out the success with grade level looping.

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 receive the information.

12. **ITEMS OF BUSINESS**

**RESOLUTIONS**

12.1 **Resolution No. 2018/19-F-02, Adopting Prequalification of Construction Contractors Pursuant to Public Contract Code Section 20111.6 (Roll Call Vote)**

**ACTION ITEM**

Background Information:

Public Contract Code Section 20111.6, requires the governing board of a school district to prequalify bidders including electrical, mechanical, and plumbing subcontractors for construction contracts/projects awarded on or after January 1, 2014, if (1) the contract value is \$1,000,000 or more; and (2) the project is funded, in whole or in part, with state bond funds. Mandatory contractor prequalification must include the submission of a standardized prequalification questionnaire and financial statement verified under oath, and a system for rating the bidders on the basis of the questionnaire and financial statement,

which include issues covered by the model guidelines developed by the Department of Industrial Relations ("DIR").

Current Consideration:

The District desires to adopt a prequalification process pursuant to Public Contract Code Section 20111.6, for all future public works projects valued at \$1,000,000 or more, and funded, in part or in whole, with state bond funds, or any future projects that require prequalification pursuant to Public Contract Code Section 20111.6. The Board of Trustees is required to adopt a resolution, a prequalification questionnaire, and a uniform system of prequalifying and rating prospective bidders. The resolution further delegates authority to the assistant superintendent, Business, to hear and oversee prequalification determination appeals, to make revisions to all prequalification documents subject to approval by staff and legal counsel, as well as to determine which specific projects are subject to prequalification.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees adopt Resolution No. 2018/19-F-02, to implement a uniform system of prequalifying and rating prospective bidders pursuant to Public Contract Code Section 20111.6, by a roll call vote. **[EXHIBIT A]**

12.2 **Resolution No. 2018/19-E-07, Career and Technical Education Month (Roll Call Vote)** **ACTION ITEM**

Background Information:

The month of February has been designated as Career and Technical Education Month by the Association for Career and Technical Education. Career and technical education provides Americans with a school-to-career connection and it is the backbone of a strong, well-educated workforce, which fosters productivity in business and industry, as well as contributes to America's leadership in the international marketplace.

Current Consideration:

The Board of Trustees is requested to adopt Resolution No. 2018/19-E-07 for Career and Technical Education Month. The adoption of this resolution provides an opportunity to inform parents, guardians, and communities of the efforts that the District is making to promote career and technical education.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees adopt Resolution No. 2018/19-E-07, by a roll call vote. **[EXHIBIT B]**

12.3 **Resolution No. 2018/19-E-08, National Parent/Teacher Association Founders Day (Roll Call Vote)** **ACTION ITEM**

Background Information:

National Parent/Teacher Association Founders Day honors the dedication of the Parent/Teacher Association (PTA), which was established more than a century ago.

Current Consideration:

The Board of Trustees is requested to adopt Resolution No. 2018/19-E-08 for National Parent/Teacher Association Founders Day. The adoption of this resolution provides an opportunity to inform parents, guardians, and communities of the efforts that the District is making to support parent involvement and working on behalf of all children and families.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees adopt Resolution No. 2018/19-E-08, by a roll call vote. **[EXHIBIT C]**

- 12.4 **Resolution No. 2018/19-E-09, National African American History Month** ***ACTION ITEM***  
***(Roll Call Vote)***

Background Information:

National African American History Month in February celebrates the contributions that African Americans have made to American history in their struggles for freedom and equality, as well as deepens our understanding of our nation's history.

Current Consideration:

The Board of Trustees is requested to adopt Resolution No. 2018/19-E-09 for National African American History Month. The adoption of this resolution provides an opportunity to inform parents, guardians, and communities of the efforts that the District is taking to honor the many achievements and contributions made by African Americans to our economic, cultural, spiritual, and political development.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees adopt Resolution No. 2018/19-E-09, by a roll call vote. **[EXHIBIT D]**

- 12.5 **Resolution No. 2018/19-E-10, Kick Butts Day** ***ACTION ITEM***  
***(Roll Call Vote)***

Background Information:

In 1996, an organization known as the Campaign for Tobacco-Free Kids advocated for a special day to stand out, speak up, and seize control against Big Tobacco throughout the United States. The first Kick Butts Day was held in March of 1996. This nationwide observance encourages teachers, administrators, classified employees, and all staff to use the date to stand up to the tobacco industry and join together at events highlighting the deadly toll of tobacco.

Current Consideration:

The Board of Trustees is requested to adopt Resolution No. 2018/19-E-10 for Kick Butts Day 2019. The adoption of this resolution provides an opportunity to inform parents, guardians, and communities of the efforts that the District is making to support their commitment to tobacco-free, healthy lifestyles.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees adopt Resolution No. 2018/19-E-10, by a roll call vote. **[EXHIBIT E]**

12.6 **Resolution No. 2018/19-E-11, Through with Chew Week** **ACTION ITEM**  
**(Roll Call Vote)**

Background Information:

Through with Chew Week is a national week of activism that empowers youth and any concerned group to stand out, speak up, and seize control against the tobacco industry. The purpose is to raise awareness of the problem of smokeless tobacco use, encourage youth to reject the tobacco industry's deceptive marketing, and stay tobacco-free, as well as urge elected officials to take action to protect kids from tobacco.

Current Consideration:

The Board of Trustees is requested to adopt Resolution No. 2018/19-E-11 for Through with Chew Week 2019. The adoption of this resolution provides an opportunity to inform parents, guardians, and communities of the efforts that the District is making to support their commitment to decrease spit tobacco use, and increase awareness of the negative health effects of using these tobacco products.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees adopt Resolution No. 2018/19-E-11, by a roll call vote. **[EXHIBIT F]**

12.7 **Resolution No. 2018/19-HR-02, National School** **ACTION ITEM**  
**Counseling Week**  
**(Roll Call Vote)**

Background Information:

National School Counseling Week focuses public attention on the unique contribution of professional school counselors and how students benefit as a result of what school counselors do. National School Counseling Week highlights the tremendous impact school counselors can have in helping students achieve school success and plan for a career. The special week honors school counselors for being actively engaged in helping students examine their abilities, strengths, interests, and talents; working in a partnership with parents as they encounter the challenges of raising children in today's world; focusing on positive ways to enhance students' social/personal, educational and career development; and working with teachers and other educators to provide an educational system where students can realize their potential and set healthy, realistic, and optimistic aspirations for themselves. Professional school counselors are certified, experienced educators with a master's degree in guidance and counseling. The combination of their training and experience makes them an integral part of the total educational program.

Current Consideration:

Resolution No. 2018/19-HR-02, National School Counseling Week, declares the week of February 4, 2019, through February 8, 2019, as National School Counseling Week



throughout the Anaheim Union High School District. Counselors will be recognized for their dedication and hard work in preparing our students for success in the future.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees adopt Resolution No. 2018/19-HR-02, National School Counseling Week, by a roll call vote. **[EXHIBIT G]**

## **BUSINESS SERVICES**

### **12.8 Financial Audit for Fiscal Year 2017-18**

**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 report using the format established by the California State Controller's Office. California Education Code Section 41020.3 requires that the Board of Trustees 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 and Co., LLP (VTD), 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 of Trustees review and accept the Annual Financial Audit Report. **[EXHIBIT H]**

### **12.9 Bond Audit Report for Fiscal Year 2017-18**

**INFORMATION ITEM**

Background Information:

Vavrinek, Trine, Day and Co., LLP (VTD), certified public accountants, recently issued the Building Fund (Measure H) Financial and Performance Audits Report. The report will be presented to the Citizens' Oversight Committee on February 5, 2019. 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 District retained VTD to conduct the District's 2017-18 audit of the 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 Building Fund (Measure H) Financial and Performance Audits Report for the year ended, June 30, 2018. **[EXHIBIT I]**

12.10 **Revised Board Policy, Multiple Policies, First Reading**

**INFORMATION ITEM**

Background Information:

The Office of Management and Budget's (OMB's) Uniform Grant Guidance (UGG) requires nonfederal entities to have written policies and procedures in place. The objectives these policies and procedures provide are: ease of administrative burden, strengthening of oversight, and strengthening of internal controls in the administrative process. The policies and procedures identified for inclusion and/or updating allow for administrative flexibility, reasonable assurance of grant compliance, reduction of level of risk, and protection of allowable costs. Properly written policies and procedures have been identified as one of the best ways to improve an organization's internal controls, minimizing the likelihood of fraud, waste, and abuse.

Current Consideration:

Districts have been required through the annual audit process to review and update, as necessary, their policies and procedures related to the UGG process. A committee of administrators representing the Educational Services Division, Human Resources Division, and the Business Services Division convened to identify policies for addition, review, and revision as needed. The District had many of the necessary policies in place and the committee reviewed, and revised as needed, the policies using California School Board Association's Gamut Online System as the foundation. The Board of Trustees is requested to review the first reading of the policies listed below.

The Business Services Division has submitted the following policies for review:

- 12.10.1 Board Policy 41006.02 (3314), Payment for Goods and Services **[EXHIBIT J]**
- 12.10.2 Board Policy 41008 (3312), Contracts **[EXHIBIT K]**
- 12.10.3 Board Policy 5703 (3580), Care of District Records **[EXHIBIT L]**
- 12.10.4 Board Policy 6206 (3350), Employee Participation in Conferences, Convention, and Seminars **[EXHIBIT M]**
- 12.10.5 Board Policy 9201 (1340), Access to District Records **[EXHIBIT N]**

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 the policies listed above.

12.11 **New Board Policy, Multiple Policies, First Reading**

**INFORMATION ITEM**

Background Information:

The Office of Management and Budget's (OMB's) Uniform Grant Guidance (UGG) requires nonfederal entities to have written policies and procedures in place. The objectives these policies and procedures provide are: ease of administrative burden, strengthening of oversight, and strengthening of internal controls in the administrative process. The policies and procedures identified for inclusion and/or updating allow for administrative flexibility,

reasonable assurance of grant compliance, reduction of level of risk, and protection of allowable costs. Properly written policies and procedures have been identified as one of the best ways to improve an organization's internal controls, minimizing the likelihood of fraud, waste, and abuse.

Current Consideration:

Districts have been required through the annual audit process to review and update, as necessary, their policies and procedures related to the UGG process. A committee of administrators representing the Educational Services Division, Human Resources Division, and the Business Services Division convened to identify policies for addition, review, and revision as needed. The District had many of the necessary policies in place and the committee reviewed, and revised as needed, the policies using California School Board Association's Gamut Online System as the foundation. The Board of Trustees is requested to review the first reading of the policies listed below.

The Business Services Division has submitted the following policies for review:

- 12.11.1 Board Policy 4510 (3400), Management of District Assets/Accounts [EXHIBIT O]
- 12.11.2 Board Policy 4512 (3300), Expenditures and Purchases [EXHIBIT P]
- 12.11.3 Board Policy 4514 (3311), Bids [EXHIBIT Q]
- 12.11.4 Board Policy 4516 (3440), Inventories [EXHIBIT R]
- 12.11.5 Board Policy 4518 (3460), Financial Reports and Accountability [EXHIBIT S]
- 12.11.6 Board Policy 4520 (3512), Equipment [EXHIBIT T]
- 12.11.7 Board Policy 4522 (3270), Sale and Disposal of Books, Equipment, and Supplies [EXHIBIT U]

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 the policies listed above.

12.12 **AB 1808, Classified School Employee Summer Assistance Program** **ACTION ITEM**

Background Information:

In the Omnibus Education Trailer Bill, AB 1808, signed by the Governor on June 27, 2018, the Legislature appropriated \$50 million to provide matching grant assistance to eligible classified employees. The purpose of the matching grant funds is to encourage classified employees, who work less than 12 months per year, who would otherwise not be paid during the summer months to defer a portion of their pay. Employee participation in the program is voluntary. Depending upon the number of school districts and classified employees who elect to participate, the matching grant would provide up to a one-to-one match of deferred pay (limited to a maximum of 10 percent of the employee's monthly pay). The Classified School Employee Summer Assistance Program (CSESAP) is currently only for the 2019-20 year. District participation is optional.

The District was required to determine whether to participate in the program and notify classified employees by January 1, 2019. Once the District notifies classified employees that the District is participating in the program, that decision becomes irrevocable.

AB 1808 provides that the State matching funds received by eligible employees under this program would not be considered compensation for purposes of determining CalPERS retirement benefits.

Current Consideration:

On December 31, 2018, the District notified all classified employees of the District's intent to participate in the CSESAP. In January, eligible employees will be informed about the program, and invited to informational meetings to learn more about the specifics of the program. Per AB 1808 regulations, employees must determine if they wish to participate in the program by March 1, 2019.

Budget Implication:

Not all classified employees would be eligible to participate in the program, only those less than 12 month classified employees, who were employed by the District for at least a year, and who are paid less than twice the minimum vc wage rate for a full-time classified employee would be eligible. Business Services estimates that 646, less than 12 month classified employees of the District would be eligible to participate in the matching grant program, although it is unknown how many would elect to do so.

Costs for the program will include administrative costs for processing participation forms, changes in participation level, and accounting for the disbursement of the matching grant funds. In addition, the State will pay the matching grant funds directly to the District, which will then be disbursed as regular payroll. Although the matching grant funds are not considered "compensation" for CalPERS retirement purposes, which means that CalPERS contributions do not need to be paid on the matching grant amount, the funds will be considered ordinary income and taxes will have to be withheld and paid on that amount. Business Services estimates that the District will have to pay an amount equal to 10.126 percent of the matching grant funds for employer payroll taxes. If all eligible employees participated and deferred the maximum amount, and there was a one-to-one match by the State, Business Services estimates that the District's tax payment for the matching funds would not exceed \$169,000.

Staff Recommendation:

It is recommended that the Board of Trustees ratify participation in the AB 1808, Classified School Employee Summer Assistance Program.

**12.13 Third Term Reappointment, Citizens' Oversight Committee Members ACTION ITEM**

Background Information:

Pursuant to Education Code, Chapter 1.5, Strict Accountability in Local School Construction Bonds Act of 2000, a school district is required to establish a Citizens' Oversight Committee (COC) upon the passing of a local school construction bond. The committee's duties include informing the public concerning the District's expenditure of the bond proceeds, reviewing the expenditure reports produced by the District, and presenting an annual report with a focus on bond expenditure compliance to the Board of Trustees.

Since the passing of Measure H in 2014, and in accordance with Education Code Section 15282(a), as well as committee bylaws, the Board of Trustees has established a COC consisting of at least seven members serving up to three consecutive two-year terms.

Current Consideration:

The COC members who were initially appointed in 2014 have served their second two-year term, and must be reappointed by the Board of Trustees for an additional term.

The Citizens' Oversight Committee members to be reappointed are:

- Mr. Larry Larsen
- Ms. Patricia Rich
- Mr. Alan Walker

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees reappoint Citizens' Oversight Committee members, Larry Larsen, Patricia Rich, and Alan Walker, for a third two-year term.

12.14 **Approve Design-Build Delivery Method for the Design and Construction of Proposition 39 Heating, Ventilation, and Air Conditioning Project**

***ACTION ITEM***

Background Information:

Education Code Section 17250 et seq. permits school districts to award a single contract for the design and construction of school facility projects when design and construction costs exceed one million dollars. This integrated delivery approach is called design-build. Traditional project delivery methods, including design-bid-build, would have the district enter into a contract for the design, and a separate contract for the construction, usually let to the lowest bidder.

Current Consideration:

For the Proposition 39 Heating, Ventilation, and Air Conditioning Projects ("Project"), staff has determined that the design-build delivery method would be most appropriate procurement for this project.

The estimated Project budget is \$1,700,000, including design and construction, and is within the statutory limits for this delivery method. This delivery method will expedite the procurement process and allow the District to encumber its Proposition 39 grant funds by the June 30, 2019, deadline. Therefore, the design-build delivery method is the optimum delivery method for this Project.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees approve the use of the design-build delivery for the design and construction of Proposition 39 Heating, Ventilation, and Air Conditioning Project, as well as authorize the assistant superintendent, Business to execute the necessary documents for this procurement.

## EDUCATIONAL SERVICES

- 12.15 **New Board Policy, Board Policy 3515, Campus Security-Surveillance Systems, First Reading** **INFORMATION ITEM**

Background Information:

The District is committed to providing a school environment that promotes the safety of students, employees, and visitors to school grounds. The District also recognizes the importance of protecting property, facilities, and equipment from vandalism and theft.

Current Consideration:

On December 13, 2018, at the regular meeting of the Board of Trustees, a resolution was passed to award a video surveillance solution Districtwide. As a result, the District needs to develop a campus security policy for surveillance systems, which is consistent with the goals and objectives of the District's comprehensive safety plan and site-level safety plans. This policy was developed utilizing the California School Boards Association (CSBA) GAMUT online service, which is consistent with federal, state, and local codes.

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 the policy listed above. **[EXHIBIT V]**

- 12.16 **New Board Policies, Board Policy 71103 (6190), Evaluation of Instructional Program and Board Policy 1800 (0500), Accountability, First Reading** **INFORMATION ITEM**

Background Information:

The Office of Management and Budget's (OMB's) Uniform Grant Guidance (UGG) requires nonfederal entities to have written policies and procedures in place. The objectives of these policies and procedures provided are: ease of administrative burden, strengthening of oversight, and strengthening of internal controls in the administrative process. The policies and procedures identified for inclusion and/or updating allow for administrative flexibility, reasonable assurance of grant compliance, reduction of level of risk, and protection of allowable costs. Properly written policies and procedures have been identified as one of the best ways to improve an organization's internal controls, minimizing the likelihood of fraud, waste, and abuse.

Current Consideration:

Districts have been required through the annual audit process to review and update as necessary their policies and procedures related to the UGG process. A committee of administrators representing the Educational Services Division, Human Resources Division, and the Business Services Division convened to identify Board policies for addition, review, and revision, as needed. The District had many of the necessary policies in place. The committee used the California School Board Association's Gamut Policies as a guide for any changes. The Board of Trustees is requested to review the first reading of the policies listed below.

The Educational Services Division has submitted the following policies for review:

12.16.1 Board Policy 71103 (6190), Evaluation of Instructional Program **[EXHIBIT W]**

12.16.2 Board Policy 1800 (0500), Accountability **[EXHIBIT X]**

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 the policies listed above.

12.17 **Educational Consulting Agreements, Dr. Mitchell J. Fennell and Melissa Palmer**

**ACTION ITEM**

Background Information:

The District's Honor Band program was initiated in 2000, and has given the District's most advanced instrumental music students an opportunity to rehearse and perform as a District-level ensemble, led by renowned conductors/educators from across the country. The High School Honor Band serves approximately 80 students, and the Junior High School Honor Band serves approximately 100 students. The District's band directors prepare students for the audition process, and then guest conductors rehearse and conduct students who are selected to be part of the Honor Band program. The Honor Band concert is scheduled for February 8, 2019.

Current Consideration:

Dr. Mitchell Fennell and Melissa Palmer will be the guest conductors for the District's Honor Band program. Dr. Fennell is the former Director of Bands at CSU Fullerton, where he conducted the University Wind Symphony and the University Band. He is producer of the Bravo Bands concert series, which is one of the few professional concert series in America dedicated to wind music performance. Dr. Fennell is a highly sought-after conductor and clinician having worked throughout the United States and abroad.

Ms. Palmer was the manager of the Honor Jazz Band for the prestigious Southern California School Band and Orchestra Association (SCSBOA). She served on the SCSBOA Board for two years as Vice President of Jazz Education. Her musical performance talents extend to multiple instruments: alto sax, flute, clarinet, piccolo, and trumpet. As a professional musician, she toured with Motown stars, The Four Tops, and performed in the Disneyland Band. Services will be provided January 18, 2019, through February 28, 2019.

Budget Implication:

The total cost for Dr. Mitchell Fennell is not to exceed \$1,000 and the total cost for Melissa Palmer is not to exceed \$500. (LCFF Funds and/or Title IV Funds)

Staff Recommendation:

It is recommended that the Board of Trustees approve the educational consulting agreements. **[EXHIBITS Y and Z]**

12.18 **Memorandum of Understanding (MOU), Kaiser Permanente Educational Theatre**

**ACTION ITEM**

Background Information:

Kaiser Foundation Health Plan, Inc. and Kaiser Foundation Hospitals (Kaiser) is a partner with the District's Anaheim Innovative Mentoring Experience (AIME) program. Kaiser is a licensed health care facility, which provides various health care services to its patients. Kaiser has a long history of community outreach programs for the development of non-clinical professionals to best understand the array of healthcare careers available.

Current Consideration:

Kaiser Permanente Educational Theatre will provide free educational programs to the District. There are two programs offered. The first is entitled "What Goes Around," which is a Sexually Transmitted Disease (STD)/Human Immunodeficiency Virus (HIV) prevention focused program designed for high school students. The second program is entitled "Someone Like Me," which focuses on bullying awareness for junior high school students. Both programs support the California Health Education Content Standards. All school sites are welcome to participate in the two programs. Services are being provided January 1, 2019, through January 1, 2020.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

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

12.19 **Contract, Independent Transition Assessment, Gwennyth Palafox, Ph.D., Meaningful Growth**

**ACTION ITEM**

Background Information:

The District employs psychologists, speech-language pathologists, teachers, as well as other personnel who evaluate a student's needs for special education and related services. The District has both the right and obligation to assess special education students in all areas of suspected disability. Under the Individuals with Disabilities Education Act and California special education law, a parent of a special education student who disagrees with an evaluation conducted by a school district has a right to obtain an independent education evaluation at public expense. When a request for an independent evaluation is made, a district must either fund an independent evaluation or file a request for due process within a reasonable period of time to prove that the district's evaluation was appropriate. Districts also can come to an agreement during due process to fund an independent evaluation in order to resolve a due process filing.

Current Consideration:

During the mediation portion of due process, the District determined that it was in the best interest of the student and the District to provide an independent transition evaluation and allow the Individualized Education Program team to consider the information.

Budget Implication:

The total cost for these services is not to exceed \$5,500. (Special Education Funds)

Staff Recommendation:

It is recommended that the Board of Trustees approve the contract. **[EXHIBIT BB]**



12.20 **Contract, Independent Psycho Educational Evaluation, Scott Larson, Ph.D.**

**ACTION ITEM**

**Background Information:**

The District employs psychologists, speech-language pathologists, teachers, as well as other personnel who evaluate a student's needs for special education and related services. The District has both the right and obligation to assess special education students in all areas of suspected disability. Under the Individuals with Disabilities Education Act and California special education law, a parent of a special education student who disagrees with an evaluation conducted by a school district has a right to obtain an independent education evaluation at public expense. When a request for an independent evaluation is made, a district must either fund an independent evaluation or file a request for due process within a reasonable period of time to prove that the district's evaluation was appropriate. Districts also can come to an agreement during due process to fund an independent evaluation in order to resolve a due process filing.

**Current Consideration:**

During the mediation portion of due process, the District determined that it was in the best interest of the student and the District to provide an independent transition evaluation and allow the Individualized Education Program team to consider the information.

**Budget Implication:**

The total cost for these services is not to exceed \$5,500. (Special Education Funds)

**Staff Recommendation:**

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

12.21 **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:

12.21.1 Journalism, Anaheim High School **[EXHIBIT DD]**

12.21.2 Student Association of Free Speech, Cypress High School **[EXHIBIT EE]**

12.21.3 Vietnamese Student Association (VSA), Kennedy High School **[EXHIBIT FF]**

12.21.4 Competitive Games Club, Loara High School **[EXHIBIT GG]**

12.21.5 LHS Puente Club, Loara High School **[EXHIBIT HH]**

12.21.6 Speech and Debate Club, Savanna High School **[EXHIBIT II]**

12.21.7 Savanna Medical Careers Academy Sports Medicine Division, Savanna High School **[EXHIBIT JJ]**

**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 school-sponsored organization applications.

## HUMAN RESOURCES

### 12.22 Board Policy, Multiple Policies, First Reading

**INFORMATION ITEM**

#### Background Information:

The Office of Management and Budget's (OMB's) Uniform Grant Guidance (UGG) requires nonfederal entities to have written policies and procedures in place. The objectives of these policies and procedures provide are: ease of administrative burden, strengthening of oversight, and strengthening of internal controls in the administrative process. The policies and procedures identified for inclusion and/or updating allow for administrative flexibility, reasonable assurance of grant compliance, reduction of level of risk, and protection of allowable costs. Properly written policies and procedures have been identified as one of the best ways to improve an organization's internal controls, minimizing the likelihood of fraud, waste, and abuse.

#### Current Consideration:

Districts have been required through the annual audit process to review and update as necessary their policies and procedures related to the UGG process. A committee of administrators representing the Educational Services Division, Human Resources Division, and the Business Services Division convened to identify policies for addition, review, and revision as needed. The District had many of the necessary policies in place and the committee reviewed, and revised as needed, the policy using California School Board Association's Gamut Policies as the foundation. The Board of Trustees is requested to review the first reading of the policies listed below.

The Human Resources Division has submitted the following policies for review:

- 12.22.1 Board Policy 6312.02 (4131), Staff Development-Certificated [EXHIBIT KK]
- 12.22.2 Board Policy 6312.03 (4231), Staff Development-Classified [EXHIBIT LL]
- 12.22.3 Board Policy 6612.04 (4331), Staff Development-Administrators [EXHIBIT MM]

#### 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 of Trustees review Board Policy 6312.02 (4131), Board Policy 6312.03 (4231), and Board Policy 6312.04 (4331).

### 13. **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**

### **13.1 Agreement, Third Party Claims Administration**

#### Background Information:

The District has utilized Claim Retention Services, Inc. (CRS), since 2007, as a third-party administrator for claims within the self-insured retention of \$25,000 for property claims and \$50,000 for liability claims.

#### Current Consideration:

Approval of the agreement would allow CRS to continue to administer the District's property and liability claims program, February 1, 2019, through December 31, 2020. Claims administration services would include those claims.

#### Budget Implication:

The fixed rate fee for property and liability claims administration that occur within the self-insured retention of the District would be \$24,000, February 1, 2019, through January 31, 2020, and \$22,000, February 1, 2020, through December 31, 2020. Investigative and mileage expenses would be billed on a time and expense basis as needed at a rate of \$80 per hour. Investigative expenses may include, but not limited to, expert and professional assistance, including photography, laboratory services, property damage appraisals, on-site investigation and witness statements, copying material and other records, trial preparation, as well as professional engineering services. (General Funds)

#### Staff Recommendation:

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

**[EXHIBIT NN]**

### **13.2 Purchase Through Public Corporation or Agency**

#### Background Information:

The District's Transportation Department employs mechanics that work on District owned vehicles, trucks, buses, and other types of equipment. The mechanics currently utilize their personal tools to work on these vehicles. The District is going to purchase the tools necessary for them to complete their day-to-day duties.

#### Current Consideration:

The State of California's Department of General Services (DGS) has a piggybackable contract through the California Multiple Awards Schedule (CMAS) with IDSC Holdings, LLC (IDSC) that will allow other agencies, including local districts, to purchase various types of Snap-On tools, test equipment, hand tools, and power tools. The tools will be purchased utilizing DGS CMAS contract 4-01-51-0001D pursuant to the provisions of Public Contract Code Sections 10298, 10299, and 12100 et seq.

#### Budget Implication:

The total amount of the award is not to exceed \$135,000. (General Funds)

#### Staff Recommendation:

It is recommended that the Board of Trustees approve the purchase of various hand tools, power tools, and related materials including various services utilizing DGS CMAS contract 4-01-51-0001D to IDSC Holding, LLC.

13.3 **Piggyback Bids, Purchase Through Public Corporation or Agency**

Background Information:

By piggybacking onto other public agencies' existing bids, our District can take advantage of lower costs through economies-of-scale, and also avoid the time and expense of the public bid process, while keeping the District within its legal requirements. Per Public Contract Code (PCC) 20118, a district may acquire various materials, supplies, and equipment by utilizing an existing bid of another public entity, which is commonly known as piggybacking.

Current Consideration:

At this time, staff has analyzed purchasing options for office supplies and related items. It has been determined that the following bid can be utilized to acquire these products at the best value:

Val Verde Unified School District Bid-18-19-001 Authorization to Award Contracts allows for the purchase of office supplies and related items to Southwest School & Office Supply through May 31, 2019, for up to three additional years upon extension by the contracting agency.

Piggyback bids provide an opportunity to purchase materials from various funding sources. This is why no specific funding source is designated. The use of these piggybackable contracts is not exclusive and the District can purchase similar products from other suppliers as needed.

Budget Implication:

The total amount of the award is not to exceed \$165,000 annually. (Various Funds)

Staff Recommendation:

It is recommended that the Board of Trustees approve the use of piggybackable bid, Val Verde Unified School District Bid-18-19-001 Authorization to Award Contracts, including any extensions, for the purchase of office supplies and related items pursuant to PCC 20118.

13.4 **Piggyback Bids, Purchase Through Public Corporation or Agency**

Background Information:

In the summer of 2018, there were 102 classrooms Districtwide that received the new 21<sup>st</sup> century furniture. An online application process, including a thorough review and evaluation by a committee, was used to determine the recipients of the new furniture. The school sites and number of classrooms were determined by various factors such as available funding, future modernization projects, and the total number of classrooms per school site. The same selection process will be used for the upcoming 2019-20 summer.

Current Consideration:

Per Public Contract Code (PCC) 20118, a district may acquire various materials, supplies, and equipment by utilizing an existing contract of another public entity, which is commonly known as piggybacking. By piggybacking, the District can take advantage of lower costs through economy-of-scale, and also avoid the time and expense of the public bid process, while fulfilling the District's legal requirements. Staff has analyzed purchasing options for classroom furniture and it has been determined that the Hawthorne Unified School District Bid-13-14-1 can be utilized to acquire these products from Culver-Newlin, Inc. Staff has also negotiated better discounts than those currently on this piggybackable bid, which will result in additional cost savings to the District, and delivery to be made for the start of the

2019-20 year. It is anticipated that approximately 21 classrooms will be furnished this phase.

Budget Implication:

The total cost is not to exceed \$525,000. There will be a cost savings upwards of 54 percent off of list price for furniture. (Measure H Funds)

Staff Recommendation:

It is recommended that the Board of Trustees approve the use of the Hawthorne Unified School District Bid-13-14-1, pursuant to PCC 20118, for the purchase and delivery of 21<sup>st</sup> century classroom furniture, and related items from Culver-Newlin, Inc.

13.5 **Award of Bid, Renewable Diesel Fuel**

Background Information:

Anaheim Union High School District currently uses approximately 105,000 gallons of diesel fuel annually for of its buses and utility vehicles. Diesel purchases have been made utilizing a cooperative bid that only included a low sulfur diesel fuel. This low sulfur diesel fuel has been causing the particulate filters in the buses to become dirty and to clog rapidly. The District proceeded to test a clean diesel fuel called Neste Renewable Diesel, and the filters lasted more than twice as long, in turn, reducing the amount of maintenance labor required.

Current Consideration:

The award is for an annual contract, for up to three years, for the renewable diesel fuel. The amount shown below is the best estimate based on an average usage over the past three years. Actual annual expenditures could be higher or lower depending on fuel costs and consumption. The cost of the fuel is about the same price, or a little less, than what the District would currently be paying for low sulfur diesel.

Budget Implication:

The annual anticipated expenditure is approximately \$317,625, annually. (General Funds)

Staff Recommendation:

It is recommended that the Board of Trustees award Bid 2019-16 Renewable Diesel Fuel, pursuant to Public Contract Code 20111, for the purchase of renewable diesel fuel from IPC USA, Inc., for up to three years, renewable annually by the District's director of Purchasing and Central Services.

13.6 **Award of Bids**

The Board of Trustees is requested to award the following bids.

<u>Bid #</u>	<u>Service</u>	<u>Award</u>	<u>Amount</u>
2019-15	AUHSD Performing Arts Center Systems Integration (General Funds)	Southern California Sound Image, Inc.	\$148,119
2019-24	Sycamore Junior High School Security Fencing Phase 1 (Measure H Funds)	Red Hawk Services	\$382,763

Staff Recommendation:

It is recommended that the Board of Trustees award the bids as listed.

13.7 **Ratification of Change Order**

The Board of Trustees is requested to ratify the change order as listed.

Bid #2018-29, Kennedy High School	P.O. #M64A0036
Culinary Arts Classroom (CTE Funds)	
JM & J Contractors	
Original Contract	\$221,770
Change Order #1 [EXHIBIT OO]	\$2,132
New Contract Value	\$223,902

Staff Recommendation:

It is recommended that the Board of Trustees ratify the change order as listed.

13.8 **Notice of Completion**

The Board of Trustees is requested to approve the notice of completion as listed.

Bid #2018-29, Kennedy High School	P.O. #M64A0036
Culinary Arts Classroom (CTE Funds)	
JM & J Contractors	
Original Contract	\$221,770
Contract Changes	\$2,132
Total Amount Paid	\$223,902

Staff Recommendation:

It is recommended that the Board of Trustees authorize the assistant superintendent, Business to accept all listed work as complete, and authorize the filing of the notice of completion with the Office of the County Recorder.

13.9 **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 17545 et al. [EXHIBIT PP]

13.10 **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 QQ]

13.11 **Donations**

Staff Recommendation:

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

13.12 **Purchase Order Detail Report and Change Orders**

Staff Recommendation:

It is recommended that the Board of Trustees ratify the reports December 4, 2018, through January 7, 2019. [EXHIBITS SS and TT]

13.13 **Check Register/Warrants Report**

Staff Recommendation:

It is recommended that the Board of Trustees ratify the report December 4, 2018, through January 7, 2019. [EXHIBIT UU]

13.14 **SUPPLEMENTAL INFORMATION**

13.14.1 ASB Fund, November 2018 [EXHIBIT VV]

13.14.2 Cafeteria Fund, October 2018 [EXHIBIT WW]

13.14.3 Enrollment, Month 5 [EXHIBIT XX]

**EDUCATIONAL SERVICES**

13.15 **2018-19 Single Plan for Student Achievement**

Background Information:

California Education Code, Section 64001, specifies that schools and districts that receive state and federal funding prepare a Single Plan for Student Achievement for any recipient school. The purpose of the Single Plan for Student Achievement is to coordinate all educational services at the school, and it serves as a blueprint to improve the academic performance of all students.

Current Consideration:

Each action plan, recently distributed to the Board of Trustees, and available to the public, includes information pertaining to school site curriculum, instruction, professional development, parent activities, and budget expenditures.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees approve the single plan for student achievement.

13.16 **Agreement Amendment, ATvantage Athletic Training**

Background Information:

The Educational Services Division has been working since early 2013 with ATvantage Athletic Training to provide athletic training services to high school sites. ATvantage Athletic Training is an independent contractor designed to provide athletic training services to school sites throughout the District, in which a certified athletic trainer is currently not employed or the position is vacant. A certified athletic trainer is a health care provider recognized by the American Medical Association and defined as an allied health professional who provides education, prevention, emergency care, clinical diagnosis, therapeutic intervention, as well as rehabilitation services for a variety of injuries and medical conditions. Recently a new classification of athletic trainer was created, and Human Resources conducted a thorough search, hiring an athletic trainer for seven of eight open high school sites.

Current Consideration:

On June 16, 2016, the Board of Trustees approved the Educational Consulting agreement with ATvantage Athletic Training to provide, as needed, substitute services for all athletic trainer absences beginning on the first full day absent. Kennedy and Savanna high schools had been unable to fill their athletic trainer positions. Substitutes have been working the hours needed to provide appropriate medical care to the students at these school sites. Human Resources has now secured the appropriate staff and an additional \$4,000 is requested to cover the cost of providing certified athletic trainers, during the time the school sites had not filled the positions. This requires an amendment from the previous approved amount of \$6,000.

Budget Implication:

The total amended cost is not to exceed \$10,000 for the 2018-19 year. (General Funds)

Staff Recommendation:

The Board of Trustees is requested to approve the agreement amendment. **[EXHIBIT YY]**

13.17 **School Counseling Consulting Agreement, American School Counselor Association (ASCA) National Model**

Background Information:

ASCA is the foundation that expands the image and influence of school counselors through advocacy, leadership, collaboration, and systemic change. ASCA empowers school counselors with the knowledge, skills, and resources to promote student success in the school, the home, as well as the community.

The ASCA National Model provides consultation, professional development, program implementation, as well as District program evaluation and improvement of a comprehensive school counseling program.

Current Consideration:

Administrators will be trained on the ASCA National Model, which reinforces how school counseling programs are an integral part of the students' daily educational environment and how school counselors are partners in student achievement. Services will be provided on March 27, 2019.

Budget Implication:

Total costs for these services is not to exceed \$3,000. (Professional Development Funds)



Staff Recommendation:

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

13.18 **Educational Consulting Agreement, Dance Masters**

Background Information:

The District became the lead fiscal agency for a Tobacco Use Prevention Education (TUPE) consortium grant, in the amount of \$1,732,590 for a three-year term, 2017-20. The District and the Anaheim Elementary School District (AESD) are consortium partners. The grant is targeted for grades 6-12 and mandates that curriculum, specific to the appropriate grade levels, is taught at participating schools, including 24 AESD elementary school sites and all District comprehensive schools, as well as Gilbert and Polaris high schools. In addition, youth development activities related to tobacco, e-cigarette cessation, and prevention are expected by each participating school, as well as ongoing prevention education for staff, students, and parents. Student assemblies will enhance the TUPE curriculum, as well as provide students with real world experiences and information related to overall goals of the TUPE program.

Current Consideration:

Dance Masters will provide two assembly sessions each to students at Loara High School. The program is an educational student dance assembly with anti-tobacco theme focusing on encouraging students to find something they love to do and concentrate on the personal fulfillment they can gain, instead of choosing to engage in negative behaviors such as tobacco, alcohol, and drug use. Dance Masters has 12 years of experience performing throughout the world delivering custom messages tailored to each event. Services will be provided February 20, 2019, through May 23, 2019.

Budget Implication:

The total cost for these services is not to exceed \$1,800. (TUPE Funds)

Staff Recommendation:

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

13.19 **Transportation Agreement, Anaheim High School**

Background Information:

Under the Individuals with Disability Education Act, the District is obligated to provide transportation services to special education students that require transportation to receive a free and appropriate public education. Our Transportation Department safely and effectively transports approximately 700 special education students on any given school day. In rare circumstances, a student's needs are such that our Transportation Department is not able to safely or efficiently transport the student. In those circumstances, alternative forms of transportation are provided through contracted services or through reimbursing parents the cost incurred in transporting their child. These alternative forms of transportation are permitted under the Education Code and federal law. Due to student confidentiality, the transportation agreements are redacted with limited information regarding the student or family.

Current Consideration:

The Board of Trustees is requested to ratify the transportation agreement to reimburse the parent of a special education student attending Anaheim High School, located at 811 W.

Lincoln Avenue, Anaheim, CA 92805, for providing round trip daily transportation to school, August 8, 2018, through May 23, 2019.

Budget Implication:

The total cost for these services is not to exceed \$1,393.20. (Special Education Funds)

Staff Recommendation:

It is recommended that the Board of Trustees ratify the transportation agreement.

**[EXHIBIT BBB]**

13.20 **Memorandum of Understanding (MOU), Inter-Special Education Local Plan Area (SELPA), Huntington Beach Union High School District (HBUHSD)**

Background Information:

The District operates several unique special education programs that are not available in some local school districts. School districts may enter into 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:

Huntington Beach Union High School District (HBUHSD) has requested to enter into an MOU with the District permitting students from HBUHSD to be enrolled in specialized programs operated by the District. The MOU for placing special education students from HBUHSD in the District programs is presented to the Board of Trustees for consideration of approval. Services are being provided August 8, 2018, through June 30, 2019.

Budget Implication:

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

Staff Recommendation:

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

13.21 **Instructional Materials Submitted for Display**

The Instructional Materials Review Committee recommended the selected material for display for courses in English and social science. Before the materials can be approved for adoption, they must be made available for public review. The Board of Trustees will be requested to consider adoption of the materials following the end of the period of public display, January 18, 2019, through February 7, 2019.

Staff Recommendation:

It is recommended that the Board of Trustees approve the display. **[EXHIBIT DDD]**

13.22 **Field Trip Report**

Staff Recommendation:

It is recommended that the Board of Trustees approve/ratify the report as submitted.

**[EXHIBIT EEE]**

## HUMAN RESOURCES

### 13.23 **Agreement, 24 Hour Fitness**

#### Background Information:

The Well Done! Wellness Program assists employees and their families by providing programs and services that support healthy choices at home and in the workplace. Research has shown that increased physical activity promotes good health and reduces risks for heart disease, diabetes, and metabolic syndrome, as well as improves blood pressure, blood glucose, cholesterol, metabolism, and body mass index. Typically, negotiated agreements that offer reduced rates at 24 Hour Fitness require a "sponsorship" fee whereby the organization must pay a fee up front to facilitate reduced monthly rates for enrollees. However, 24 Hour Fitness has agreed to partner with the District for no service fee to offer employees reduced monthly rates for all employees and their families. The agreement will be signed following Board approval.

#### Current Consideration:

The agreement will be effective January 18, 2019, through January 17, 2020. Due to 24 Hour Fitness' 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 FFF]**

### 13.24 **2018-19 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, and intensive instruction and services for students who have not passed the California High School Exit Examination (CAHSEE) by the end of the 12<sup>th</sup> 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, October 1, 2018, through December 31, 2018, 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 GGG]**

### 13.25 **Agreement, StaffRehab**

#### Background Information:

When a psychologist takes a leave of absence, or if there is a sudden need to fill a vacancy, we must fill that position on a temporary basis with a qualified individual. Due to the specific qualifications needed to fill this type of position, and for only a limited time, it is increasingly

difficult to find a qualified individual to perform these services. Agreements with staffing agencies provide qualified individuals when there is a sudden need to fill a vacancy. The District entered into an agreement with StaffRehab in 2015 to provide contract services on an as-needed basis. The agreement is ongoing unless terminated by either party.

Current Consideration:

The agreement with StaffRehab provides psychologist contract services effective January 7, 2019, through May 23, 2019.

Budget Implication:

The total cost is \$90 per hour. (General Funds)

Staff Recommendation:

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

13.26 **Certificated Personnel Report**

Staff Recommendation:

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

13.27 **Classified Personnel Report**

Staff Recommendation:

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

14. **SUPERINTENDENT AND STAFF REPORT**

**INFORMATION ITEM**

15. **BOARD OF TRUSTEES' REPORT**

**INFORMATION ITEM**

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

16. **ADVANCE PLANNING**

**INFORMATION ITEM**

16.1 **Future Meeting Dates**

The next regular meeting of the Board of Trustees will be held on Thursday, February 7, 2019, at 6:00 p.m.

Tuesday, March 5  
Thursday, April 11  
Tuesday, May 7  
Thursday, June 13  
Thursday, June 20  
Thursday, July 11

Thursday, August 15  
Thursday, September 12  
Thursday, October 10  
Thursday, November 7  
Thursday, December 12

16.2 **Suggested Agenda Items**

17. **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 Monday, January 14, 2019.*

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

**ADOPTING PREQUALIFICATION OF CONSTRUCTION CONTRACTORS  
PURSUANT TO PUBLIC CONTRACT CODE SECTION 20111.6**

**Resolution No. 2018/19-F-02**

January 17, 2019

On the motion of \_\_\_\_\_ and duly seconded, the following resolution was adopted:

**WHEREAS**, for construction contracts awarded on or after January 1, 2014, Public Contract Code Section 20111.6 requires the governing board of a school district with an average daily attendance over two thousand five hundred to prequalify bidders for public works projects using any funds received pursuant to the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070.10 et seq.) or any funds from any future state school bond for a public project with a projected expenditure of one million dollars (\$1,000,000) or more; and

**WHEREAS**, for purposes of Public Contract Code Section 20111.6, and public projects that fall within its purview, bidders shall include the general contractor and, if utilized, all electrical, mechanical, and plumbing subcontractors (licensed pursuant to Section 7058 of the Business and Professions Code, specifically contractors holding C-4, C-7, C-10, C-16, C-20, C-34, C-36, C-38, C-42, C-43, and C-46 licenses); and

**WHEREAS**, the standardized questionnaire and financial statement in a form specified by the school district ("Questionnaire") is required to include a complete statement of the prospective bidder's financial ability and experience in performing public works; and

**WHEREAS**, the Questionnaire and financial statement must be verified under oath by the bidder in the manner in which civil pleadings and civil actions are verified; and

**WHEREAS**, the Questionnaire is not a public record and is not to be opened to public inspection; and

**WHEREAS**, each Questionnaire submitted by a prospective bidder will be scored in accordance with an established point system; and

**WHEREAS**, Public Contract Code Sections 20111.6 requires any school district requiring prospective bidders to complete and submit a Questionnaire to adopt and apply a uniform system of rating bidders on the basis of the completed Questionnaire in order to determine if bidder will be deemed qualified to bid ("Uniform System"); and

**WHEREAS**, a school district may not accept a proposal from any potential bidder who is required to submit a Questionnaire in accordance with Public Contract Code Section 20111.6, but has not done so at least ten business days prior to the date fixed upon the public opening of sealed bids, or has not been prequalified by the school district in accordance with Public Contract Code Section 20111.6(f) at least five business days prior to the opening of sealed bids; and

**WHEREAS**, notwithstanding the foregoing recital, pursuant to Public Contract Code Section 20111.6, a school district may establish a process for prequalifying prospective

bidders and may authorize their prequalification to be considered valid for up to one year following the date of initial prequalification, or as otherwise noted in the bid documents for a project, or as otherwise determined by the District's assistant superintendent, Business.

**NOW, THEREFORE, BE IT RESOLVED,** that the Board of Trustees hereby resolves and declares, as follows:

**Section 1.** In accordance with Public Contract Code 20111.6, the Board of Trustees establishes a prequalification program for construction contracts awarded on or after January 1, 2014, that receive funding pursuant to the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070.10 *et seq.*) or any funds from any future state school bond and involves a projected expenditure of \$1 million or more, ("Prequalification Program").

**Section 2.** The Prequalification Program shall utilize the Questionnaire attached hereto as Exhibit "A" and incorporated herein.

**Section 3.** In accordance with Public Contract Code Section 20111.6, the District adopts the Uniform System of allocating points set forth in the document attached hereto as Exhibit "B" with respect to the District's review of any submitted Questionnaires. Any potential bidder who submits a Questionnaire that does not meet the above-referenced criteria set forth in this section shall be considered not qualified and rejected.

**Section 4.** The Questionnaire shall be completed by any potential bidder in conformance with Public Contract Code Section 20111.6.

**Section 5.** With respect to construction contracts awarded on or after January 1, 2014, that receive funding pursuant to the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070.10 *et seq.*) or any funds from any future state school bond and involves a projected expenditure of \$1 million or more, each prospective bidder must be prequalified in conformance with the Prequalification Program prior to submitting a bid.

**Section 6.** In submitting any bids for construction contracts awarded on or after January 1, 2014, that receive funding pursuant to the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070.10 *et seq.*) or any funds from any future state school bond and involves a projected expenditure of \$1 million or more, and any future projects that require prequalification of contractors, the District will furnish each prospective bidder a standardized proposal form that when completed and executed, will constitute such potential bidder's bid ("Proposal").

**Section 7.** A Proposal shall not be accepted from any person or other entity for any construction contracts awarded on or after January 1, 2014, that receive funding pursuant to the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070.10 *et seq.*) or any funds from any future state school bond and involves a projected expenditure of \$1 million or more who: (1) has not submitted a Questionnaire at least ten business days prior to the date fixed for the public opening of the seal bids for such construction contract in accordance with Public Contract Code Section 20111.6(f), or (2) who has not been prequalified for at least five business days prior to the public opening of seal bids for such contract, in accordance with Public Contract Code Section 20111.6(f).

**Section 8.** Once prequalified pursuant to this section, such prequalification shall be valid for up to one year following the date of initial prequalification, or as otherwise noted in the bid documents for a project, or as otherwise determined by the District's assistant superintendent, Business."

**Section 9.** The Board of Trustees hereby delegates to the District's assistant superintendent, Business, the authority to determine whether a potential bidder shall be

considered prequalified, the authority to hear and oversee prequalification determination appeals, the authority to make revisions to the Questionnaire and Uniform System of allocating points, and the authority to determine which specific projects are subject to prequalification as set forth herein.

The foregoing resolution was passed and adopted at a regular meeting of the Board of Trustees, on January 17, 2019, 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 at the regular meeting thereof held on the 17<sup>th</sup> day of January 2019, 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 17<sup>th</sup> day of January 2019.

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



**EXHIBIT "A"**

## CONTACTOR INFORMATION

Firm Name: \_\_\_\_\_ Check One:  Corporation  
(as it appears on license)  Partnership  
 Sole Prop.

Contact Person: \_\_\_\_\_

Address: \_\_\_\_\_  
(PO Box unacceptable)

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

If firm is a sole proprietor or partnership:  
Owner(s) of Company \_\_\_\_\_

Contractor's License Number(s): \_\_\_\_\_

Primary Class: \_\_\_\_\_

Supplemental Classification(s): (if any) \_\_\_\_\_

Expiration Date: \_\_\_\_\_

How many years has the firm been in business in California as a contractor under the firm's present  
business name and license number? \_\_\_\_\_

DIR Registration Number: \_\_\_\_\_

Seeking Prequalification as a: Check One:  General Contractor  
 MEP Subcontractor

**PART I. ESSENTIAL REQUIREMENTS FOR QUALIFICATION**

**Contractor will be immediately disqualified if the answer to any of questions 1 through 7 is "no."**<sup>1</sup>

**Contractor will be immediately disqualified if the answer to any of questions 8, 9, 10 or 11 is "yes."**<sup>2</sup> **If the answer to question 10 is "yes," and if debarment would be the sole reason for denial of pre-qualification, any pre-qualification issued will exclude the debarment period.**

1. Contractor possesses a valid and current California Contractor's license for the project or projects for which it intends to submit a bid.  
 Yes       No
2. Contractor has a liability insurance policy with a policy limit of at least \$1,000,000 per occurrence and \$2,000,000 aggregate.  
 Yes       No (Please provide a current Certificate of Insurance as verification)
3. Contractor has current workers' compensation insurance policy as required by the Labor Code or is legally self-insured pursuant to Labor Code section 3700 et. seq.  
 Yes       No       Contractor is exempt from this requirement, because it has no employees
4. Have you attached your latest copy of a reviewed or audited financial statement with accompanying notes and supplemental information?<sup>3</sup>  
 Yes       No

**NOTE: A financial statement that is not either reviewed or audited is not acceptable. A letter verifying availability of a line of credit may also be attached; however, it will be considered as supplemental information only, and is not a substitute for the required financial statement.**

5. Have you attached a notarized statement from an admitted surety insurer (approved by the California Department of Insurance) and authorized to issue bonds in the State of California, which states: (a) that your current bonding capacity is sufficient for the project for which

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<sup>1</sup> A "no" answer to Question 4 will not be disqualifying if the contractor is exempt from complying with Question 4, for reasons explained in footnote 3.

<sup>2</sup> A contractor disqualified solely because of a "Yes" answer given to question 9, 10, or 12 may appeal the disqualification and provide an explanation of the relevant circumstances during the appeal procedure.

<sup>3</sup> Public Contract Code section 20101(e) exempts from this requirement a contractor who has qualified as a small business pursuant to Government Code section 14837(d)(1), if the bid is "no more than 25 per cent of the qualifying amount provided in section 14837(d)(1)." As of August 12, 2013, the qualifying amount is \$10 million, and 25 per cent of that amount, therefore, is \$2.5 million.

you seek pre-qualification if you are seeking pre-qualification for a single project; or (if you are seeking pre-qualification valid for a year) (b) your current available bonding capacity?<sup>4</sup>

Yes       No

**NOTE: Notarized statement must be from the surety company, not an agent or broker.**

6. Are you currently registered with the Department of Industrial Relations in accordance with Labor Code section 1725.5?

Yes       No

If yes, what is your registration number \_\_\_\_\_.

Please submit proof of registration.

7. Has your firm contracted for and completed construction of a minimum of **three (3)** California K-12 public school districts, community college districts or other public works projects, each with a value of at least **\$10,000,000 (Ten Million Dollars)** and all within the past **five (5) years**?

Yes       No       N/A for MEP Subcontractors

**NOTE:** You **must** list these projects in the "Contractor Project References" Section.

8. Has your contractor's license been revoked at any time in the last five years?

Yes       No

9. Has a surety firm completed a contract on your behalf, or paid for completion because your firm was default terminated by the project owner within the last five (5) years?

Yes       No

10. At the time of submitting this pre-qualification form, is your firm ineligible to bid on or be awarded a public works contract, or perform as a subcontractor on a public works contract, pursuant to either Labor Code section 1777.1 or Labor Code section 1777.7?

Yes       No

If the answer is "Yes," state the beginning and ending dates of the period of debarment:

\_\_\_\_\_

11. At any time during the last five years, has your firm, or any of its owners or officers been convicted of a crime involving the awarding of a contract of a government construction project, or the bidding or performance of a government contract?

Yes       No

<sup>4</sup> An additional notarized statement from the surety may be requested by *Anaheim Union High School District* at the time of submission of a bid, if this pre-qualification package is submitted more than 60 days prior to submission of the bid.

**PART II. ORGANIZATION, HISTORY, ORGANIZATIONAL PERFORMANCE, COMPLIANCE WITH CIVIL AND CRIMINAL LAWS**

**A. Current Organization and Structure of the Business**

**For Firms That Are Corporations:**

- 1a. Date incorporated : \_\_\_\_\_
- 1b. Under the laws of what state: \_\_\_\_\_
- 1c. Provide all the following information for each person who is either (a) an officer of the corporation (president, vice president, secretary, treasurer), or (b) the owner of at least ten per cent of the corporation's stock.

Name	Position	Years with Co.	% Ownership	Social Security #

- 1d. Identify every construction firm that any person listed above has been associated with (as owner, general partner, limited partner or officer) at any time during the last five years.  
**NOTE: For this question, "owner" and "partner" refer to ownership of ten per cent or more of the business, or 10 per cent or more of its stock, if the business is a corporation.**

Person's Name	Construction Firm	Dates of Person's Participation with Firm

**For Firms That Are Partnerships:**

- 1a. Date of formation: \_\_\_\_\_
- 1b. Under the laws of what state: \_\_\_\_\_
- 1c. Provide all the following information for each partner who owns 10 per cent or more of the firm.

Name	Position	Years with Co.	% Ownership	Social Security #

- 1d. Identify every construction company that any partner has been associated with (as owner, general partner, limited partner or officer) at any time during the last five years.  
**NOTE: For this question, "owner" and "partner" refer to ownership of ten per cent or more of the business, or ten per cent or more of its stock, if the business is a corporation.**

Person's Name	Construction Company	Dates of Person's Participation with Company

**For Firms That Are Sole Proprietorships:**

- 1a. Date of commencement of business. \_\_\_\_\_  
 1b. Social security number of company owner. \_\_\_\_\_  
 1c. Identify every construction firm that the business owner has been associated with (as owner, general partner, limited partner or officer) at any time during the last five years.  
**NOTE: For this question, "owner" and "partner" refer to ownership of ten per cent or more of the business, or ten per cent or more of its stock, if the business is a corporation.**

Person's Name	Construction Company	Dates of Person's Participation with Company

**For Firms That Intend to Make a Bid as Part of a Joint Venture:**

- 1a. Date of commencement of joint venture. \_\_\_\_\_  
 1b. Provide all of the following information for each firm that is a member of the joint venture that expects to bid on one or more projects:

Name of firm	% Ownership of Joint Venture

**B. History of the Business and Organizational Performance**

2. Has there been any change in ownership of the firm at any time during the last three years?  
**NOTE: A corporation whose shares are publicly traded is not required to answer this question.**  
 Yes       No  
If "yes," explain on a separate signed page.
3. Is the firm a subsidiary, parent, holding company or affiliate of another construction firm?  
**NOTE: Include information about other firms if one firm owns 50 percent or more of another, or if an owner, partner, or officer of your firm holds a similar position in another firm.**  
 Yes       No  
If "yes," explain on a separate signed page.
4. Are any corporate officers, partners or owners connected to any other construction firms.  
**NOTE: Include information about other firms if an owner, partner, or officer of your firm holds a similar position in another firm.**  
 Yes       No  
If "yes," explain on a separate signed page.
5. State your firm's gross revenues for each of the last three years:  
\$ \_\_\_\_\_      \$ \_\_\_\_\_      \$ \_\_\_\_\_
6. How many years has your organization been in business in California as a contractor under your present business name and license number? \_\_\_\_\_ Years
7. How many years experience do you have in public school/or community college construction work:  
a. as a general contractor \_\_\_\_\_ years  
b. as a subcontractor \_\_\_\_\_ years
8. Is your firm currently the debtor in a bankruptcy case?  
 Yes       No  
If "yes," please attach a copy of the bankruptcy petition, showing the case number, and the date on which the petition was filed.
9. Was your firm in bankruptcy at any time during the last five years? (This question refers only to a bankruptcy action that was not described in answer to question 8, above)  
 Yes       No  
  
If "yes," please attach a copy of the bankruptcy petition, showing the case number and the date on which the petition was filed, and a copy of the Bankruptcy Court's discharge order, or of any other document that ended the case, if no discharge order was issued.

**Licenses**

- 10. List all California construction license numbers, classifications and expiration dates of the California contractor licenses held by your firm:  
\_\_\_\_\_  
\_\_\_\_\_
  
- 11. If any of your firm's license(s) are held in the name of a corporation or partnership, list below the names of the qualifying individual(s) listed on the CSLB records who meet(s) the experience and examination requirements for each license.  
\_\_\_\_\_  
\_\_\_\_\_
  
- 12. Has your firm changed names or license number in the past five years?  
 Yes       No  
If "yes," explain on a separate signed page, including the reason for the change.
  
- 13. Has any owner, partner or (for corporations) officer of your firm operated a construction firm under any other name in the last five years?  
 Yes       No  
If "yes," explain on a separate signed page, including the reason for the change.
  
- 14. Has any CSLB license held by your firm or its Responsible Managing Employee (RME) or Responsible Managing Officer (RMO) been suspended within the last five years?  
 Yes       No  
If "yes," please explain on a separate signed sheet.

**Disputes**

- 15. At any time in the last five years has your firm been assessed and paid liquidated damages after completion of a project under a construction contract with either a public or private owner?  
 Yes       No  
If yes, explain on a separate signed page, identifying all such projects by owner, owner's address, the date of completion of the project, amount of liquidated damages assessed and all other information necessary to fully explain the assessment of liquidated damages.
  
- 16. In the last five years has your firm, or any firm with which any of your company's owners, officers or partners was associated, been debarred, disqualified, removed or otherwise prevented from bidding on, or completing, any government agency or public works project for any reason?  
**NOTE: "Associated with" refers to another construction firm in which an owner, partner or officer of your firm held a similar position, and which is listed in response to question 1c or 1d on this form.**



Yes       No

If "yes," explain on a separate signed page. State whether the firm involved was the firm applying for pre-qualification here or another firm. Identify by name of the company, the name of the person within your firm who was associated with that company, the year of the event, the owner of the project, the project and the basis for the action.

17. In the last five years has your firm been denied an award of a public works contract based on a finding by a public agency that your company was not a responsible proposer?

Yes       No

If "yes," explain on a separate signed page. Identify the year of the event, the owner, the project and the basis for the finding by the public agency.

\* \* \* \* \*

**NOTE: The following two questions refer only to disputes between your firm and the owner of a project. You need not include information about disputes between your firm and a supplier, another contractor, or subcontractor. You need not include information about "pass-through" disputes in which the actual dispute is between a sub-contractor and a project owner. Also, you may omit reference to all disputes about amounts of less than \$25,000.**

18. In the past five years has any claim **against** your firm concerning your firm's work on a construction project been **filed in court or arbitration?**

Yes       No

If "yes," on separate signed sheets of paper identify the claim(s) by providing the project name, date of the claim, name of the claimant, a brief description of the nature of the claim, the court in which the case was filed and a brief description of the status of the claim (pending or, if resolved, a brief description of the resolution).

19. In the past five years has your firm made any claim against a project owner concerning work on a project or payment for a contract and **filed that claim in court or arbitration?**

Yes       No

If "yes," on separate signed sheets of paper identify the claim by providing the project name, date of the claim, name of the entity (or entities) against whom the claim was filed, a brief description of the nature of the claim, the court in which the case was filed and a brief description of the status of the claim (pending, or if resolved, a brief description of the resolution).

\* \* \* \* \*

20. At any time during the past five years, has any surety company made any payments on your firm's behalf as a result of a default, to satisfy any claims made against a performance or payment bond issued on your firm's behalf, in connection with a construction project, either public or private?

Yes       No

If "yes," explain on a separate signed page the amount of each such claim, the name and telephone number of the claimant, the date of the claim, the grounds for the claim, the present status of the claim, the date of resolution of such claim if resolved, the method by which such was resolved if resolved, the nature of the resolution and the amount, if any, at which the claim was resolved.

21. In the last five years has any insurance carrier, for any form of insurance, refused to renew the insurance policy for your firm?

Yes       No

If "yes," explain on a separate signed page. Name the insurance carrier, the form of insurance and the year of the refusal.

**Criminal Matters and Related Civil Suits**

22. Has your firm or any of its owners, officers or partners ever been found liable in a civil suit or found guilty in a criminal action for making any false claim or material misrepresentation to any public agency or entity?

Yes       No

If "yes," explain on a separate signed page, including identifying who was involved, the name of the public agency, the date of the investigation and the grounds for the finding.

23. Has your firm or any of its owners, officers or partners ever been convicted of a crime involving any federal, state, or local law related to construction?

Yes       No

If "yes," explain on a separate signed page, including identifying who was involved, the name of the public agency, the date of the conviction and the grounds for the conviction.

24. Has your firm or any of its owners, officers or partners ever been convicted of a federal or state crime of fraud, theft, or any other act of dishonesty?

Yes       No

If "yes," identify on a separate signed page the person or persons convicted, the court (the county if a state court, the district or location of the federal court), the year and the criminal conduct.

**Bonding**

25. Bonding capacity: Provide documentation from your surety identifying the following:

Name of bonding company/surety: \_\_\_\_\_

Name of surety agent, address and telephone number:

\_\_\_\_\_

- 26. If your firm was required to pay a premium of more than one percent for a performance and payment bond on any project(s) on which your firm worked at any time during the last three years, state the percentage that your firm was required to pay. You may provide an explanation for a percentage rate higher than one percent, if you wish to do so.

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*(NOTE: Contractors seeking prequalification as a subcontractor only: Response will not be rated.)*

- 27. List all other sureties (name and full address) that have written bonds for your firm during the last five years, including the dates during which each wrote the bonds:

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- 28. During the last five years, has your firm ever been denied bond coverage by a surety company, or has there ever been a period of time when your firm had no surety bond in place during a public construction project when one was required?

Yes       No

If yes, provide details on a separate signed sheet indicating the date when your firm was denied coverage and the name of the company or companies which denied coverage; and the period during which you had no surety bond in place.

**C. Compliance with Occupational Safety and Health Laws and with Other Labor Legislation Safety**

Each bidder, and its subcontractors, must declare any serious or willful violations of Part 1 (commencing with Section 6300) of Division 5 of the California Labor Code received during the last five years. This information must include all construction work undertaken in the United States by the bidder and any affiliate of the bidder. Separate information shall be submitted for each particular partnership, joint venture, corporation, Limited Liability Company or individual bidder or subcontractor. The bidder or its subcontractors may be requested to submit additional information or explanation of data, which District may require for evaluating the safety record. The term "affiliate" shall mean any firm, corporation, partnership, joint venture, limited liability company or association which is a member, joint venturer or partner of the bidder, or any such entity which owns a substantial interest in, or is owned in common with, the bidder, its subcontractor or any of its members, joint venturers or partners, or any such entity in which the bidder, its subcontractor, or any of their members, joint venturers or partners own a substantial interest.

29. Has CAL OSHA cited and assessed penalties against your firm for any "serious," "willful" or "repeat" violations of its safety or health regulations in the past five years?

**NOTE: If you have filed an appeal of a citation, and the Occupational Safety and Health Appeals Board has not yet ruled on your appeal, you need not include information about it.**

Yes       No

If "yes," attach a separate signed page describing the citations, including information about the dates of the citations, the nature of the violation, the project on which the citation(s) was or were issued, the amount of penalty paid, if any. If the citation was appealed to the Occupational Safety and Health Appeals Board and a decision has been issued, state the case number and the date of the decision.

30. Has the federal Occupational Safety and Health Administration cited and assessed penalties against your firm in the past five years?

**NOTE: If you have filed an appeal of a citation and the Appeals Board has not yet ruled on your appeal, or if there is a court appeal pending, you need not include information about the citation.**

Yes       No

If "yes," attach a separate signed page describing each citation.

31. Has the EPA or any Air Quality Management District or any Regional Water Quality Control Board or their designees cited and assessed penalties against either your firm or the owner of a project on which your firm was the contractor, in the past five years?

**NOTE: If you have filed an appeal of a citation and the Appeals Board has not yet ruled on your appeal, or if there is a court appeal pending, you need not include information about the citation.**

Yes       No

If "yes," attach a separate signed page describing each citation.

32. How often do you require documented safety meetings to be held for construction employees and field supervisors during the course of a project?

\_\_\_\_\_

33. Within the last five years has there ever been a period when your firm had employees but was without workers' compensation insurance or state-approved self-insurance?

Yes       No

If "yes," please explain the reason for the absence of workers' compensation insurance on a separate signed page. If "No," please provide a statement by your current workers' compensation insurance carrier that verifies periods of workers' compensation insurance coverage for the last five years. (If your firm has been in the construction business for less than five years, provide a statement by your workers' compensation insurance carrier

verifying continuous workers' compensation insurance coverage for the period that your firm has been in the construction business.)

**Prevailing Wage and Apprenticeship Compliance Record**

34. Has there been more than one occasion during the last five years in which your firm was required to pay either back wages or penalties for your own firm's failure to comply with the **state's** prevailing wage laws? NOTE: This question refers only to your own firm's violation of prevailing wage laws, not to violations of the prevailing wage laws by a subcontractor.

Yes       No

If "yes," attach a separate signed page or pages, describing the nature of each violation, identifying the name of the project, the date of its completion, the public agency for which it was constructed; the number of employees who were initially underpaid and the amount of back wages and penalties that you were required to pay.

35. During the last five years, has there been more than one occasion in which your own firm has been penalized or required to pay back wages for failure to comply with the **federal** Davis-Bacon prevailing wage requirements?

Yes       No

If "yes," attach a separate signed page or pages describing the nature of the violation, identifying the name of the project, the date of its completion, the public agency for which it was constructed; the number of employees who were initially underpaid, the amount of back wages you were required to pay along with the amount of any penalty paid.

36. Provide the **name, address and telephone number** of the apprenticeship program (approved by the California Apprenticeship Council) from whom you intend to request the dispatch of apprentices to your company for use on any public work project for which you are awarded a contract by Anaheim Union High School District.

\_\_\_\_\_  
\_\_\_\_\_

37. If your firm operates its own State-approved apprenticeship program:

- (a) Identify the craft or crafts in which your firm provided apprenticeship training in the past year.
- (b) State the year in which each such apprenticeship program was approved, and attach evidence of the most recent California Apprenticeship Council approval(s) of your apprenticeship program(s).
- (c) State the number of individuals who were employed by your firm as apprentices at any time during the past three years in each apprenticeship and the number of

persons who, during the past three years, completed apprenticeships in each craft while employed by your firm.

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38. At any time during the last five years, has your firm been found to have violated any provision of California apprenticeship laws or regulations, or the laws pertaining to use of apprentices on public works?

**NOTE: You may omit reference to any incident that occurred prior to January 1, 1998, if the violation was by a subcontractor and your firm, as general contractor on a project, had no knowledge of the subcontractor's violation at the time they occurred.**

Yes       No

If "yes," provide the date(s) of such findings, and attach copies of the Department's final decision(s).

**D. Project Specific Questions**

39. This project includes new construction and modernization on an active school campus. Does your firm have experience working with this type of construction? *If "Yes", attach the project/projects information on a separate sheet*

Yes       No

40. Have you provided hyperlinked documents as part of your final as-built submission at project close-out?

Yes       No

41. Have you used **BIM** for coordination on a construction project? How many projects? What trades were coordinated using BIM? Provide one example of each trade from a project you completed using BIM. Provide one example of **clash detection**.

*Attach information on a separate sheet*

Yes       No

42. Does your firm have experience working on a project that is covered under a Project Labor Agreement (PLA)? This project is subject to our Community Benefits Agreement (CBA) which is similar to a PLA. *If "Yes", attach the project/projects information on a separate sheet*

Yes       No

**PART III. RECENT CONSTRUCTION PROJECTS COMPLETED**

- 43. Contractor shall provide information about its **five (5)** most recently completed public works projects **three (3)** of which shall have a value of at least \$10,000,000 (Ten Million Dollars)\* and its largest completed private projects within the last five years.<sup>5</sup> Names and references must be current and verifiable. *The District may use this information to contact the reference and interview the reference about the project using a point based system.* Use separate sheets of paper that contain all of the following information:  
 \*MEP Subcontractors public works with values over \$500,000.

Project Name: \_\_\_\_\_

Location: \_\_\_\_\_

Owner: \_\_\_\_\_

Owner Contact (name and current phone number):

\_\_\_\_\_  
\_\_\_\_\_

Architect or Engineer: \_\_\_\_\_

Architect or Engineer Contact (name and current phone number):

\_\_\_\_\_  
\_\_\_\_\_

Construction Manager (name and current phone number):

\_\_\_\_\_  
\_\_\_\_\_

Description of Project, Scope of Work Performed:

\_\_\_\_\_  
\_\_\_\_\_

Total Value of Construction (including change orders): \_\_\_\_\_

Original Scheduled Completion Date: \_\_\_\_\_

Time Extensions Granted (number of days): \_\_\_\_\_

Actual Date of Completion: \_\_\_\_\_

<sup>5</sup> If you wish, you may, using the same format, also provide information about other projects that you have completed that are similar to the project(s) for which you expect to bid.

\* \* \* \* \*

I, the undersigned, certify and declare that I have read all the foregoing answers to this prequalification questionnaire and know their contents. The matters stated in the questionnaire answers are true of my own knowledge and belief, except as to those matters stated on information and belief, and as to those matters I believe them to be true. I declare under penalty of perjury under the laws of the State of California, that the foregoing is correct.

Dated:

\_\_\_\_\_

(Name)



**EXHIBIT "B"**

# **A LIST OF THE SCORABLE QUESTIONS AND THE SCORING INSTRUCTIONS**

## A LIST OF THE SCORABLE QUESTIONS AND THE SCORING INSTRUCTIONS

The scorable questions arise in three different areas:

- (I) History of the business and organizational performance;
- (II) Compliance with occupational safety and health laws, workers' compensation and other labor legislation; and
- (III) Completion of recent projects and quality of performance.

The interview questions (interviews by the public agency of project managers on projects completed recently by the contractor) are included in group III. In a pre-qualification procedure for a single project, this last category would also include a scoring of the number of recently completed projects that are similar to the project on which pre-qualification is at issue. However, scoring linked to the similarity of past projects would **probably not be possible or useful** if the public agency as part of a procedure to pre-qualify contractors for an extended period.

**Note:** Not all questions in the questionnaire are scorable; some questions simply ask for information about the contractor firm's structure, officers and history. This document includes only those questions that are "scorable." The question numbers in this document are the numbers used in the questionnaire. Thus, the questions included here begin with question number 6, and there are a few breaks in the numerical sequence.

### The Scores Needed for Prequalification

To prequalify, a contractor would be required to have a passing grade within each of the three large categories referred to above.

For Section I, "History of the business and organizational performance," a passing score of **61** is required on this portion of the questionnaire (of a maximum score of 81 on this portion of the questionnaire).

For Section II, Compliance with occupational safety and health laws, workers' compensation and other labor legislation a passing score of **34** on this portion of the questionnaire (of a maximum score of 48 points on this portion of the questionnaire).

Section III, Completion of recent projects and quality of performance, may include a series of interview questions, and may also include questions about recently completed (public or private) construction projects. A maximum score of 120 points for each interview (if used). For these questions, qualification for a contractor whose score on each of two interviews is 78 points or more; a denial of pre-qualification for a contractor whose score on either interview is less than 60 points; and an additional interview with another reference if the score resulting from one interview is between 61 points and 78 points.

**Questions about History of the Business and Organizational Performance**

(17 questions)

6. How many years has your organization been in business in California as a contractor under your present business name and license number? \_\_\_\_\_ years

*3 years or more = 2 points*  
*4 years = 3 points      5 years = 4 pts.*  
*6 years or more = 5 points*

7. How many years experience do you have in public school/or community college construction work:  
a. as a general contractor \_\_\_\_\_ years  
b. as a subcontractor \_\_\_\_\_ years

*3 years or more = 2 points*  
*4 years = 3 points      5 years = 4 pts.*  
*6 years or more = 5 points*

8. Is your firm currently the debtor in a bankruptcy case?  
 Yes       No

*"No" = 3 points"      "Yes" = 0 points*

9. Was your firm in bankruptcy any time during the last five years? (This question refers only to a bankruptcy action that was not described in answer to question 7, above).  
 Yes       No

*"No" = 3 points"      "Yes" = 0 points*

14. Has any CSLB license held by your firm or its Responsible Managing Employee (RME) or Responsible Managing Officer (RMO) been suspended within the last five years?  
 Yes       No

*No = 5 points      Yes = 0 points*

15. At any time in the last five years, has your firm been assessed and paid liquidated damages after completion of a project, under a construction contract with either a public or private owner?  
 Yes       No

*No projects with liquidated damages of more than \$50,000, or one project with liquidated damages = 5 points.*

*Two projects with liquidated damages of more than \$50,000 = 3 points*

*Any other answer: no points*

16. In the last five years has your firm, or any firm with which any of your company's owners, officers or partners was associated, been debarred, disqualified, removed or otherwise prevented from bidding on, or completing, any government agency or public works project for any reason?

**NOTE: "Associated with" refers to another construction firm in which an owner, partner or officer of your firm held a similar position, and which is listed in response to question 1c or 1d on this form.**

Yes       No

*No = 5 points      Yes = 0 points*

17. In the last five years, has your firm been denied an award of a public works contract based on a finding by a public agency that your company was not a responsible bidder?

Yes       No

*No = 5 points      Yes = 0 points*

\* \* \* \* \*

**NOTE: The following two questions refer only to disputes between your firm and the owner of a project. You need not include information about disputes between your firm and a supplier, another contractor, or subcontractor. You need not include information about "pass-through" disputes in which the actual dispute is between a sub-contractor and a project owner. Also, you may omit reference to all disputes about amounts of less than \$25,000.**

18. In the past five years, has any claim **against** your firm concerning your firm's work on a construction project, been **filed in court or arbitration?**

Yes       No

*If the firm's average gross revenue for the last three years was less than \$50 million, scoring is as follows:*

*5 points for "No"*

*4 points for "Yes" indicating 1 such instance.*

*3 points for "Yes" indicating 2 such instances.*

*Subtract 5 points for "Yes" if more than 2 such instances.*

*If your firm's average gross revenue for the last three years was more than \$50 million, scoring is as follows:*

*5 points for either "No" or "Yes" indicating 1 such instance*

*4 points for "Yes" indicating 2 such instances.*

*3 points for "Yes" indicating 3 such instances.*

*Subtract 5 points for "Yes" if more than 3 such instances.*

19. In the past five years, has your firm made any claim against a project owner concerning work on a project or payment for a contract, and **filed that claim in court or arbitration?**

Yes       No

*If your firm's average gross revenues for the last three years was less than \$50 million scoring is as follows:*

*5 points for "No"*

*4 points for "Yes" indicating 1 such instance.*

*3 points for "Yes" indicating 2 such instances.*

*Subtract 5 points for "Yes" if more than 2 such instances.*

*If your firm's average gross revenues for the last three years was more than \$50 million, scoring is as follows:*

*5 points for either "No" or "Yes" indicating 1 such instance*

*4 points for "Yes" indicating 2 such instances.*

*3 points for "Yes" indicating 3 such instances.*

*Subtract 5 points for "Yes" if more than 3 such instances.*

20. At any time during the past five years, has any surety company made any payments on your firm's behalf as a result of a default, to satisfy any claims made against a performance or payment bond issued on your firm's behalf in connection with a construction project, either public or private?  
 Yes       No

*5 points for "No"  
 4 points for "Yes" indicating 1 such claim.  
 3 points for "Yes" indicating no more than 2 such claims  
Subtract 5 points for "Yes" if more than 2 such claims*

21. In the last five years, has any insurance carrier, for any form of insurance, refused to renew the insurance policy for your firm?  
 Yes       No

*5 points for either "No" or "Yes" indicating 1 such instance.  
 3 points for "Yes" indicating 2 such instances.  
Subtract 5 points for "Yes" or if more than 2 such instances.*

22. Has your firm, or any of its owners, officers, or partners ever been found liable in a civil suit, or found guilty in a criminal action, for making any false claim or material misrepresentation to any public agency or entity?  
 Yes       No

*No = 5 points    Yes = subtract 5 points*

23. Has your firm, or any of its owners, officers or partners ever been convicted of a crime involving any federal, state, or local law related to construction?  
 Yes       No

*No = 5 points    Yes = subtract 5 points*

24. Has your firm or any of its owners, officers or partners ever been convicted of a federal or state crime of fraud, theft, or any other act of dishonesty?  
 Yes       No

*No = 5 points    Yes = subtract 5 points*

26. If your firm was required to pay a premium of more than one per cent for a performance and payment bond on any project(s) on which your firm worked at any time during the last three years, state the percentage that your firm was required to pay. You may provide an explanation for a percentage rate higher than one per cent, if you wish to do so.

\_\_\_\_\_ %

*5 points if the rate is no more than one per cent  
3 points if the rate was no higher than 1.10 per cent.  
0 points for any other answer.*

28. During the last five years, has your firm ever been denied bond credit by a surety company, or has there ever been a period of time when your firm had no surety bond in place during a public construction project when one was required?  
 Yes       No

*No = 5 points    Yes = 0 points*

**Questions about compliance with safety, workers compensation,  
prevailing wage and apprenticeship laws.**

(10 questions)

29. Has CAL OSHA cited and assessed penalties against your firm for any "serious," "willful" or "repeat" violations of its safety or health regulations in the past five years?

**Note: If you have filed an appeal of a citation and the Occupational Safety and Health Appeals Board has not yet ruled on your appeal, you need not include information about it.**

Yes       No

*If the firm's average gross revenues for the last three years was less than \$50 million, scoring is as follows:*

*5 points for "No"  
4 points for "Yes" indicating 1 such instance.  
3 points for "Yes" indicating 2 such instances.  
0 points for "Yes" if more than 2 such instances.*

*If the firm's average gross revenues for the last three years was more than \$50 million, scoring is as follows:*

*5 points for either "No" or "Yes" indicating 1 such instance  
4 points for "Yes" indicating 2 such instances.*



*3 points for "Yes" indicating either 3 or 4 such instances.  
0 points for "Yes" if more than 4 such instances.*

30. Has the federal Occupational Safety and Health Administration cited and assessed penalties against your firm in the past five years?  
**Note: If you have filed an appeal of a citation and the appropriate appeals Board has not yet ruled on your appeal, you need not include information about it.**  
 Yes       No  
If yes, attach a separate signed page describing each citation.

*If the firm's average gross revenues for the last three years was less than \$50 million, scoring is as follows:*

*5 points for "No"  
4 points for "Yes" indicating 1 such instance.  
3 points for "Yes" indicating 2 such instances.  
0 points for "Yes" or if more than 2 such instances.*

*If the firm's average gross revenues for the last three years was more than \$50 million, scoring is as follows:*

*5 points for either "No" or "Yes" indicating 1,  
4 points for "Yes" indicating either 2 or 3 such instances.  
3 points for "Yes" indicating either 4 or 5 such instances.  
0 points for "Yes" if more than 5 such instances.*

31. Has the EPA or any Air Quality Management District or any Regional Water Quality Control Board cited and assessed penalties against either your firm or the owner of a project on which your firm was the contractor, in the past five years?  
**NOTE: If you have filed an appeal of a citation and the Appeals Board has not yet ruled on your appeal, or if there is a court appeal pending, you need not include information about the citation.**  
 Yes       No

*If the firm's average gross revenues for the last three years was less than \$50 million, scoring is as follows:*

*5 points for either "No"  
4 points for "Yes" indicating 1 such instance.  
3 points for "Yes" indicating 2 such instances.  
0 points for "Yes" or if more than 2 such instances.*

*If the firm's average gross revenues for the last three years was more than \$50 million, scoring is as follows:*

*5 points for either "No" or "Yes" indicating 1 such instance..*

*4 points for "Yes" indicating 2 such instances.  
3 points for "Yes" indicating either 3 or 4 such instances.  
0 points for "Yes" if more than 4 such instances.*

32. How often do you require documented safety meetings to be held for construction employees and field supervisors during the course of a project?

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*3 points for an answer of once each week or more often.  
0 points for any other answer*

33. Within the last five years, has there ever been a period when your firm had employees but was without workers' compensation insurance or state-approved self-insurance?

Yes       No

*5 points for either "No" or "Yes" indicating 1 such instance.  
0 points for any other answer.*

34. Has there been more than one occasion during the last five years on which your firm was required to pay either back wages or penalties for your own firm's failure to comply with the state's prevailing wage laws?

Yes       No

**NOTE: This question refers only to your own firm's violation of prevailing wage laws, not to violations of the prevailing wage laws by a subcontractor.**

*If your firm's average gross revenues for the last three years was less than \$50 million, scoring is as follows:*

*5 points for "No,"  
4 points for "Yes" indicating either 1 or 2 such instances.  
3 points for "Yes" indicating 3 such instances.  
0 points for "Yes" and more than 3 such instances  
Subtract 5 points for "Yes" indicating 5 or more such instances*

*If your firm's average gross revenues for the last three years was more than \$50 million, scoring is as follows:*

*5 points for either "No" or "Yes" indicating no more than 2 such instances.  
3 points for "Yes" indicating either 3 or 4 such instances.  
0 points for "Yes" and more than 5 such instances.  
Subtract 5 points for "Yes" indicating 6 or more such instances*

35. During the last five years, has there been more than one occasion on which your own firm has been penalized or required to pay back wages for failure to comply with the **federal Davis-Bacon prevailing wage requirements?**

Yes       No

*If your firm's average gross revenues for the last three years was less than \$50 million, scoring is as follows:*

*5 points for either "No,"*

*4 points for "Yes" indicating either 1 or 2 such instances.*

*3 points for "Yes" indicating 3 such instances.*

*0 points for "Yes" and more than 3 such instances.*

*Subtract 5 points for "Yes" indicating 5 or more such instances*

*If your firm's average gross revenues for the last three years was more than \$50 million, scoring is as follows:*

*5 points for either "No" or "Yes" indicating no more than 2 such instances.*

*3 points for "Yes" indicating either 3 or 4 such instances.*

*0 points for "Yes" and more than 5 such instances.*

*Subtract 5 points for "Yes" indicating 6 or more such instances*

36. Provide the **name, address and telephone number** of the apprenticeship program sponsor(s) (approved by the California Division of Apprenticeship Standards) that will provide apprentices to your company for use on any public work project for which you are awarded a contract by *[Public Entity]*.

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*5 points if at least one approved apprenticeship program is listed.*

*0 points for any other answer.*

37. If your firm operates its own State-approved apprenticeship program:
- (a) Identify the craft or crafts in which your firm provided apprenticeship training in the past year.
  - (b) State the year in which each such apprenticeship program was approved, and attach evidence of the most recent California Apprenticeship Council approval(s) of your apprenticeship program(s).
  - (c) State the number of individuals who were employed by your firm as apprentices at any time during the past three years in each apprenticeship and the number of persons who, during the past three years, completed apprenticeships in each craft while employed by your firm.

*5 points if one or more persons completed an approved apprenticeship while employed by your firm.*

*0 points if no persons completed an approved apprenticeship while employer by your firm.*

38. At any time during the last five years, has your firm been found to have violated any provision of California apprenticeship laws or regulations, or the laws pertaining to use of apprentices on public works?

**NOTE: You may omit reference to any incident that occurred prior to January 1, 1998 if the violation was by a subcontractor and your firm, as general contractor on a project, had no knowledge of the subcontractor's violation at the time they occurred.**

Yes       No.

If yes, provide the date(s) of such findings, and attach copies of the Department's final decision(s).

*If your firm's average gross revenues for the last three years was less than \$50 million, scoring is as follows:*

*5 points for either "No," or "Yes" indicating 1 such instance*

*3 points for "Yes" indicating 2 or 3 such instances.*

*0 points for "Yes" and more than 3 such instances.*

*If your firm's average gross revenues for the last three years was more than \$50 million, scoring is as follows:*

*5 points for either "No" or "Yes" indicating no more than 3 such instances.*

*3 points for "Yes" indicating either 4 or 5 such instances.*

*0 points for "Yes" and more than 5 such instances.*

**D. Project Specific Questions**

May contain questions that are specific to the project. These are graded on a scale of 1-10 points. Passing score of 75%.

**Questions concerning recent construction projects completed:**  
(one question, plus 13 interview questions)

The following question to be scored only where a public agency is undertaking a pre-qualification procedure valid for a single project only.

1. Contractor shall provide information about its six most recently completed public works projects and its three largest completed private projects within the last three years.<sup>1</sup> Names and references must be current and verifiable. Use separate sheets of paper that contain all of the following information:

Project Name: \_\_\_\_\_

Location: \_\_\_\_\_

Owner: \_\_\_\_\_

Owner Contact (name and current phone number):

\_\_\_\_\_  
\_\_\_\_\_

Architect or Engineer: \_\_\_\_\_

Architect or Engineer Contact (name and current phone number):

\_\_\_\_\_  
\_\_\_\_\_

Construction Manager (name and current phone number):

\_\_\_\_\_  
\_\_\_\_\_

Description of Project, Scope of Work Performed:

\_\_\_\_\_  
\_\_\_\_\_

Total Value of Construction (including change orders): \_\_\_\_\_

Original Scheduled Completion Date: \_\_\_\_\_

Time Extensions Granted (number of days): \_\_\_\_\_

Actual Date of Completion: \_\_\_\_\_

\* \* \* \* \*

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<sup>1</sup> If you wish, you may, using the same format, also provide information about other projects that you have completed that are similar to the project(s) for which you expect to bid.

**Scoring of previous projects completed:**

For pre-qualification for a single project that may require specific skills and capabilities, public agencies may choose to score contractors for the number of similar projects completed, and the degree of similarity between past projects and the planned project.

# REFERENCE INTERVIEW QUESTIONS

## REFERENCE INTERVIEW QUESTIONS

The following questions will be used to interview randomly selected contacts from at least two completed projects. The District will conduct the interviews. No action on the contractor's part is necessary. These questions are included on the package given to the contractor for information only.

The highest possible score is 120 Points. A score less than 60 points disqualifies a contractor from bidding on projects that are proposed by the District. A score of between 61 and 78 indicates the District should conduct an interview of another contact, that is, a manager of another completed project. A score of 78 or higher on each of two interviews is sufficient for pre-qualification.

First, please give a brief description of the project.

1. Are there any outstanding stop notices, liens, or claims by the contractor that are currently unresolved on contracts for which notices of completion were recorded more than 120 days ago? (1 point for each is deducted from overall score; maximum amount to be deducted is 5 points)
2. On a scale of 1-10, with 10 being the best, did the contractor provide adequate personnel? (Max. 10 points)
3. On a scale of 1-10, with 10 being the best, did the contractor provide adequate supervision? (Max. 10 points)
4. On a scale of 1-10, with 10 being the best, was there adequate equipment provided on the job? (Max. 10 points)
5. On a scale of 1-10, with 10 being the best, was the contractor timely in providing reports and other paperwork, including change order paperwork and scheduling updates? (Max. 10 points)
6. On a scale of 1-10, with 10 being the best, did the contractor adhere to the project schedule that your [agency] [business] approved? (Max. 10 points)
7. Was the project completed on time? (10 points if the answer is "Yes").  
Or, if the answer is "no," on a scale of 1-10, with 10 being the best, to what extent was the contractor responsible for the delay in completion?
8. On a scale of 1-10, with 10 being the best, rate the contractor on the timely submission of reasonable cost and time estimates to perform change order work. (Max. 10 points)



9. On a scale of 1-10, with 10 being the best, rate the contractor on how well the contractor performed the work after a change order was issued, and how well the contractor integrated the change order work into the existing work. (Max. 10 points).
10. On a scale of 1-10, with 10 being the best, rate how has the contractor been performing in the area of turning in Operation & Maintenance manuals, completing as-built drawings, providing required training and taking care of warranty items? (Max. 10 points)
11. On a scale of 1-10, with 10 being the best, rate the contractor on whether there were an unusually high number of claims, given the nature of the project, or unusual difficulty in resolving them. (Max. 10 points)
12. On a scale of 1-10, with 10 being the highest, rate the contractor with respect to timely payments by the contractor to either subcontractors or suppliers. (If the person being interviewed knows of no such difficulties, the score on this question should be "10.")
13. On a scale of 1-10, with 10 being the best, how would you rate the quality of the work overall? (Max. 10 points)

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

**EXHIBIT B**

**CAREER AND TECHNICAL EDUCATION MONTH**

**RESOLUTION NO. 2018/19-E-07**

January 17, 2019

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

**WHEREAS**, February 1 through February 28, 2019, has been designated Career and Technical Education Month by the Association for Career and Technical Education; and

**WHEREAS**, profound economic and technological changes in our society are rapidly reflected in the structure and nature of work, thereby placing new and additional responsibilities on our educational system, and

**WHEREAS**, career and technical education provides Americans with a school-to-careers connection and is the backbone of a strong, well-educated workforce, which fosters productivity in business and industry and contributes to America's leadership in the international marketplace; and

**WHEREAS**, career and technical education gives students experience in practical, meaningful applications of basic skills such as reading, writing and mathematics, thus improving the quality of their education, motivating potential dropouts and giving all students leadership opportunities in their fields and in their communities; and

**WHEREAS**, career and technical education offers individuals lifelong opportunities to learn new skills, which provide them with career choices and potential satisfaction; and

**WHEREAS**, the ever-increasing cooperative efforts of career technical educators, business, and industry stimulate the growth and vitality of our local economy and that of the entire nation by preparing graduates for career fields forecast to experience the largest and fastest growth in the next decade;

**NOW, THEREFORE, BE IT RESOLVED**, that the Anaheim Union High School District Board of Trustees does hereby support and designate February 1 through February 28, 2019, to be "Career and Technical Education Month".

The foregoing resolution was passed and adopted at a regular meeting of the Board of Trustees on January 17, 2019, 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 17<sup>th</sup> day of January 2019, 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 17<sup>th</sup> day of January 2019.

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

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

**National Parent/Teacher Association Founders Day**

**RESOLUTION NO. 2018/19-E-08**

January 17, 2019

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

**WHEREAS**, the Board of Trustees of Anaheim Union High School District honors the dedication of the Parent/Teacher Association (PTA), which was established more than a century ago; and

**WHEREAS**, the Founders Day celebration was created in 1910 by Mrs. David O. Mears, a charter member of the National Congress of Mothers founded by Alice McLellan Birney and Phoebe Apperson Hearst in Washington, D.C., in February 17, 1897; and

**WHEREAS**, in 1925 the organization changed names to the National Congress of Parents and Teachers; and

**WHEREAS**, in 1970 uniting with the National Congress of Colored Parents and Teachers, to become National PTA; and

**WHEREAS**, through PTA an advocacy has been formed to help enact and enforce laws, children's health is better protected and children are better fed, housed, and educated, with parents more involved in their upbringing; and

**WHEREAS**, the vision of PTAs founder has been realized in many ways, and now it is up to the present PTA members to continue the vision.

**NOW, THEREFORE, BE IT RESOLVED** that the Anaheim Union High School District celebrates National Parent/Teacher Association Founders Day, on February 17, 2019, to

**Resolution No. 2018/19-E-08**

honor the substantial role that PTA has played locally, regionally, and nationally in supporting parent involvement and working on behalf of all children and families.

The foregoing resolution was passed and adopted at a regular meeting of the Board of Trustees on January 17, 2019, 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 17<sup>th</sup> day of January 2019, 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 17<sup>th</sup> day of January 2019.

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

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

**National African American History Month**

**RESOLUTION NO. 2018/19-E-09**

January 17, 2019

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

**WHEREAS**, the Board of Trustees of Anaheim Union High School District honors the heritage of African Americans and acknowledges their many contributions to our nation; and

**WHEREAS**, Dr. Carter Godwin Woodson established Black History Week in February of 1926, choosing a month that marks the birthdays of two important men who greatly impacted the American black population, Abraham Lincoln and Frederick Douglass; and

**WHEREAS**, in the year 1976, the observance was expanded to Black History Month; and

**WHEREAS**, this month holds greater significance from the many milestones it contains; on February 23, 1868, the Civil Rights leader and co-founder of the National Association for the Advancement of Colored People (NAACP), W.E.B. DuBois, was born; on February 3, 1870, the 15<sup>th</sup> Amendment, granting blacks the right to vote, was passed; on February 25, 1870, the first black U.S. Senator, Hiram R. Revels, took his oath of office; on February 12, 1909, the NAACP was founded in New York City; on February 1, 1960, a Civil Rights Movement milestone occurred when a courageous group of black college students began a sit-in at a segregated Woolworth's lunch counter in Greensboro, N.C.; and

**WHEREAS**, all these events and historic visionary leaders such as Frederick Douglass, Thurgood Marshall, and Dr. Martin Luther King, Jr., blazed a trail for freedom, equality, and opportunity, and symbolize why we celebrate National African American

**Resolution No. 2018/19-E-09**

History Month; and

**WHEREAS**, we also remember the life of Coretta Scott King, widow of Dr. Martin Luther King, Jr., who continued her husband’s vision of racial peace and nonviolent social change throughout her life;

**NOW, THEREFORE, BE IT RESOLVED** that the Anaheim Union High School District celebrates National African American History Month, February 2019, to honor the many achievements and contributions made by African Americans to our economic, cultural, spiritual, and political development.

The foregoing resolution was passed and adopted at a regular meeting of the Board of Trustees on January 17, 2019, 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 17<sup>th</sup> day of January 2019, 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 17<sup>th</sup> day of January 2019.

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

**Resolution No. 2018/19-E-09**

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

**Kick Butts Day**

**RESOLUTION NO. 2018/19-E-10**

January 17, 2019

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

**WHEREAS, *Kick Butts Day*** will be officially celebrated in every community in America one day each year in March; and

**WHEREAS,** tobacco, tobacco products, and nicotine use/abuse has continued to be at epidemic stages, particularly with new and emerging trends/products; and

**WHEREAS,** it is imperative that a united effort of community members launch visible tobacco, tobacco products and nicotine prevention efforts to reduce the demand for tobacco; and

**WHEREAS,** business, government, law enforcement, schools, religious institutions, service organizations, youth, medical, senior citizens, military, sports teams, and individuals will demonstrate their commitment to tobacco-free, healthy lifestyles by challenging people to stop using tobacco and help people to learn about the many tools they can use to help them quit and stay quit on the Kick Butts Day;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Trustees of the Anaheim Union High School District hereby supports March 20, 2019, as Kick Butts Day in the District and encourages its teachers, administrators, classified employees, and all staff to use the date to stand up to the tobacco industry and join together at events highlighting the deadly toll of tobacco. Kick Butts Day is a national day of activism that empowers youth to stand out, speak up, and seize control against Big Tobacco by raising awareness of the problem of

**Resolution No. 2018/19-E-10**



tobacco use; encourage youth to reject the tobacco industry’s deceptive marketing and stay tobacco-free; and urge elected officials to take action to protect kids from tobacco.

The foregoing resolution was passed and adopted at a regular meeting of the Board of Trustees, on January 17, 2019, 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 17<sup>th</sup> day of January 2019, 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 17<sup>th</sup> day of January 2019.

\_\_\_\_\_  
Michael B. Matsuda  
Superintendent and Secretary,  
Board of Trustees

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

**Through with Chew Week**

**RESOLUTION NO. 2018/19-E-11**

January 17, 2019

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

**WHEREAS**, Through with Chew Week will be officially celebrated in every community in America the third week each year in February; and

**WHEREAS**, tobacco, tobacco products, and nicotine use/abuse has continued to be at epidemic stages, particularly with new and emerging trends/products such as smokeless chew and snuff; and

**WHEREAS**, it is imperative that a united effort of community members launch visible tobacco, tobacco products and nicotine prevention efforts to reduce the demand for smokeless tobacco; and

**WHEREAS**, business, government, law enforcement, schools, religious institutions, service organizations, youth, medical, senior citizens, military, sports teams, and individuals will demonstrate their commitment to tobacco-free, healthy lifestyles by challenging people to stop using tobacco, specifically smokeless spit tobacco and help people to learn about the many tools they can use to help them quit and stay quit during Through with Chew Week;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Trustees of the Anaheim Union High School District hereby supports February 18-22, 2019, as Through with Chew Week in the District and encourages its teachers, administrators, classified employees, and all staff to use the dates to decrease spit tobacco use and increase awareness of the negative health effects of using these tobacco products. Through with Chew Week is a national week of activism that empowers youth and any concerned group to stand out,  
**Resolution No. 2018/19-E-11**

speak up, and seize control against Big Tobacco by raising awareness of the problem of smokeless tobacco use; encourage youth to reject the tobacco industry's deceptive marketing and stay tobacco-free; and urge elected officials to take action to protect kids from tobacco.

The foregoing resolution was passed and adopted at a regular meeting of the Board of Trustees, on January 17, 2019, 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 17<sup>th</sup> day of January 2019, 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 17<sup>th</sup> day of January 2019.

---

Michael B. Matsuda  
Superintendent and Secretary,  
Board of Trustees

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

**NATIONAL SCHOOL COUNSELING WEEK  
FEBRUARY 4-8, 2019**

**RESOLUTION NO. 2018/19-HR-02**

January 17, 2019

On the motion of Trustee \_\_\_\_\_, duly seconded and carried, the following resolution was adopted:

**WHEREAS**, school counselors are employed in public and private schools to help students reach their full potential; and

**WHEREAS**, school counselors are actively committed to helping students explore their abilities, strengths, interests, and talents as these traits relate to career awareness and development; and

**WHEREAS**, school counselors help parents focus on ways to further the educational, personal, and social growth of their children; and

**WHEREAS**, school counselors work with teachers and other educators to help students explore their potential and set realistic goals for themselves; and

**WHEREAS**, school counselors seek to identify and utilize community resources that can enhance and complement comprehensive school counseling programs and help students become productive members of society; and

**WHEREAS**, comprehensive developmental school counseling programs are considered an integral part of the educational process that enables all students to achieve success in school;

**NOW, THEREFORE, BE IT RESOLVED,** that the Board of Trustees of the Anaheim Union High School District observes February 4-8, 2019, as National School Counseling Week.

The foregoing resolution was passed and adopted at a regular meeting of the Board of Trustees, on January 17, 2019, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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 of Trustees at the regular meeting thereof held on the 17<sup>th</sup> day of January 2019, and passed by a roll call vote of all members of said Board of Trustees.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 17<sup>th</sup> day of January 2019.

---

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



ANNUAL FINANCIAL REPORT

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**JUNE 30, 2018**

# ANAHEIM UNION HIGH SCHOOL DISTRICT

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**ANAHEIM UNION HIGH SCHOOL DISTRICT**

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*FINANCIAL SECTION*

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VAVRINEK, TRINE, DAY & CO., LLP  
Certified Public Accountants

VALUE THE *difference*

## 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, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

#### *Management's Responsibility for the Financial Statements*

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

#### *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 *2017-2018 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, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## *Emphasis of Matter - Change in Accounting Principles*

As discussed in Note 1 and Note 16 to the financial statements, in 2018, the District adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

## *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 14, budgetary comparison schedule on page 75, schedule of changes in the District's total OPEB liability and related ratios on page 76, schedule of the District's proportionate share of the net OPEB liability - MPP program on page 77, schedule of the District's proportionate share of the net pension liability on page 78, and the schedule of District contributions on page 79, 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 (Uniform Guidance)* and the other supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The 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 accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

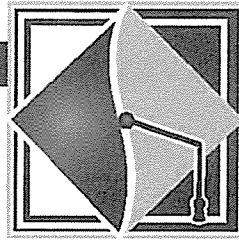
**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2018, 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 solely 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 effectiveness of Anaheim Union High School District's 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.

VAUGHAN, TRINE, RAY + CO. LLP

Rancho Cucamonga, California  
December 11, 2018

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This section of Anaheim Union High School District's (the District) June 30, 2018, annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2018, with comparative information for the year ended June 30, 2017. 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, 2018

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### 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.



# ANAHEIM UNION HIGH SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

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### 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.

**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, 2018

THE DISTRICT AS A WHOLE

Net Position

The District's net position was \$(105,712,121) for the fiscal year-ended June 30, 2018. Of this amount, \$(346,595,668) 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	
	2018	(as restated) 2017
<b>Assets</b>		
Current and other assets	\$ 319,367,517	\$ 224,557,423
Capital assets	295,541,449	286,042,508
<b>Total Assets</b>	<b>614,908,966</b>	<b>510,599,931</b>
<b>Deferred Outflow of Resources</b>	<b>105,834,262</b>	<b>70,089,098</b>
<b>Liabilities</b>		
Current liabilities	33,272,109	27,083,624
Long-term obligations	390,074,307	313,967,203
Aggregate net pension liability	366,155,766	331,298,764
<b>Total Liabilities</b>	<b>789,502,182</b>	<b>672,349,591</b>
<b>Deferred Inflow of Resources</b>	<b>36,953,167</b>	<b>23,197,377</b>
<b>Net Position</b>		
Net investment in capital assets	165,530,071	163,948,477
Restricted	75,353,476	74,026,475
Unrestricted (deficit)	(346,595,668)	(352,832,891)
<b>Total Net Position</b>	<b>\$ (105,712,121)</b>	<b>\$ (114,857,939)</b>

The increase in total assets is mainly due to the proceeds from the issuance of Measure H Bonds. 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 and the issuance of Measure H Bonds. 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, 2018

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**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 16. 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	
	2018	2017
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 3,548,188	\$ 3,480,566
Operating grants and contributions	79,067,473	87,618,244
Capital grants and contributions	1,083	2,202
General revenues:		
Federal and State aid not restricted	218,915,930	229,739,195
Property taxes	108,485,035	105,837,011
Other general revenues	11,753,679	10,586,015
<b>Total Revenues</b>	<b>421,771,388</b>	<b>437,263,233</b>
<b>Expenses</b>		
Instruction	270,442,862	273,538,377
Pupil services	57,707,197	56,464,014
Administration	18,407,530	20,063,632
Plant services	39,639,233	38,494,814
Other	26,428,748	25,347,232
<b>Total Expenses</b>	<b>412,625,570</b>	<b>413,908,069</b>
<b>Change in Net Position</b>	<b>\$ 9,145,818</b>	<b>\$ 23,355,164</b>

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2018**

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**Governmental Activities**

As reported in the *Statement of Activities* on page 16, the cost of all of our governmental activities this year was \$412,625,570. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$108,485,035 because the cost was paid by those who benefited from the programs \$(3,548,188) or by other governments and organizations who subsidized certain programs with grants and contributions \$(79,068,556). We paid for the remaining "public benefit" portion of our governmental activities with \$230,669,609 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.

In Table 3, we have presented the cost and net cost of each of the District's largest functions: instruction including, special instruction programs and other instructional programs, pupil services, administration, plant services, and all other services. 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	
	2018	2017	2018	2017
Instruction	\$ 270,442,862	\$ 273,538,377	\$ 221,341,343	\$ 220,894,165
Pupil services	57,707,197	56,464,014	28,627,891	28,835,008
Administration	18,407,530	20,063,632	17,518,103	14,115,813
Plant services	39,639,233	38,494,814	39,203,960	38,050,249
Other	26,428,748	25,347,232	23,317,529	20,911,822
<b>Total</b>	<b>\$ 412,625,570</b>	<b>\$ 413,908,069</b>	<b>\$ 330,008,826</b>	<b>\$ 322,807,057</b>

The main reasons for the year-to-year changes in total cost of services are due to a decrease in general administration expenditures, a decrease in instructional expenditures, and an increase in operating expenditures.

ANAHEIM UNION HIGH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS  
 JUNE 30, 2018

THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$272,605,498, which is an increase of \$85,124,503 from last year (Table 4).

**Table 4**

	Balances and Activity			
	July 01, 2017	Revenues and	Expenditures and	June 30, 2018
		Other Financing Sources	Othe Financing Uses	
General Fund	\$ 73,664,727	\$ 379,505,250	\$ 357,402,702	\$ 95,767,275
Building Fund	31,277,280	83,617,499	17,099,416	97,795,363
Special Reserve Fund for				
Capital Outlay Projects	30,142,048	2,908,769	2,807,196	30,243,621
Cafeteria Fund	8,885,628	24,501,616	24,556,731	8,830,513
Capital Facilities Fund	26,416,429	4,596,964	3,965,951	27,047,442
County School Facilities Fund	141,692	1,082	142,569	205
Bond Interest and Redemption Fund	16,953,191	14,373,257	18,405,369	12,921,079
<b>Total</b>	<b>\$ 187,480,995</b>	<b>\$ 509,504,437</b>	<b>\$ 424,379,934</b>	<b>\$ 272,605,498</b>

The primary reasons for these increases/decreases are:

1. The General Fund is the principal operating fund. The actual fund balance during the 2017-2018 fiscal year increased approximately \$22.1 million primarily due to an increase in LCFF revenues, a decrease in certificated and classified salaries, an increase in the proceeds from capital leases, a decrease in capital outlay, a decrease in receivables, and a decrease in other operating expenditures.
2. The Building Fund increase of \$66.5 million is primarily attributed to the issuance of Measure H Bonds.
3. Our Capital Facilities Fund revenue was \$4.6 million and expenditures were \$4.0 million for an increase in fund balance of \$0.6 million. Expenditures include \$1.2 million for projects at Anaheim High School, Kennedy High School, Dale Jr. High School, Cypress High School, and Oxford Academy.
4. Our Special Reserve fund for Capital Outlay Projects increased \$101,000 due to interest earned on the funds held by the county treasurer. Expenditures of \$2.8 million were mainly attributed to debt service payments recorded in the Special Reserve fund which is offset by a transfer of funds from the Capital Facilities fund.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

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### 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 2018. (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 75.

1. General Fund final budgeted ending fund balance increased by approximately \$13.7 million over the original projection. A total of \$13.2 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 the end of this year, the District had \$295,541,449 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 \$9,498,941, or 3.3 percent, from last year.

**Table 5**

	Governmental Activities	
	2018	2017
Land and construction in process	\$ 40,668,286	\$ 26,226,332
Buildings and improvements	241,944,886	249,332,228
Furniture and equipment	12,928,277	10,483,948
<b>Total</b>	<b>\$ 295,541,449</b>	<b>\$ 286,042,508</b>

This year's increase of \$9.4 million is due primarily to the Measure H construction projects and 21<sup>st</sup> Century classroom furniture.

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

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2018**

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**Long-Term Obligations**

At the end of this year, the District had \$390,074,307 in long-term obligations outstanding versus \$313,967,203 last year, an increase of \$76,107,104, or 24.2 percent. The long-term obligations consisted of the following:

**Table 6**

	Governmental Activities	
	2018	(as restated) 2017
General obligation bonds (financed with property taxes)	\$ 208,275,371	\$ 137,629,538
Premium on issuance	15,036,555	12,355,624
Certificates of participation	38,605,000	39,595,000
Premium on issuance	1,823,872	1,904,933
Net other postemployment benefits (OPEB) liability	111,258,050	108,119,421
Other	15,075,459	14,362,687
<b>Total</b>	<b>\$ 390,074,307</b>	<b>\$ 313,967,203</b>

The District's general obligation bond rating is "AAA." 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 \$208,275,371 is significantly below the statutorily-imposed limit.

Other obligations include the issuance of certificates of participation, 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 the end of this year, the District had \$366,155,766 in net pension liability versus \$331,298,764 last year, an increase of \$34,857,002, or 10.5 percent.

**SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2017-2018 ARE NOTED BELOW:**

The District continued a \$3.3 million project to provide an additional 147 classrooms with 21<sup>st</sup> Century classroom furniture.

The District issued \$83 million in General Obligation Bonds (Measure H). The District used a competitive bid process and received a 3.54 percent interest rate. The sale occurred in April 2018.

The District purchased 26 buses to replace diesel buses for cleaner burning alternative fuel buses per state regulations.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

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### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the District's Adopted Budget for the 2018-2019 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 3.0 percent statutory COLA, 3.7 percent for LCFF COLA.
2. Average Daily Attendance (ADA) was budgeted at a 235 decrease from prior year.
3. The GAP funding rate is fully funded at 100 percent.
4. The unduplicated enrollment count percentage used was 74.61 percent. The three year rolling average is 73.19 percent
5. State lottery was budgeted at \$194 per ADA.
6. Grants include estimated carryover from 2017-2018, and are adjusted to actual after June 30, 2018.
7. Interest rate for Cash in County is budgeted at 1.08 percent.
8. Certificated negotiations for the 2018-2019 fiscal year are not complete.
9. Classified negotiations for the 2018-2019 fiscal year are not complete.
10. Health and welfare costs were budgeted for an overall increase due to estimated increase in premiums. Workers' Compensation was budgeted to increase by 5.7 percent due to premium increase.
11. 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, at (714) 999-3555, Anaheim Union High School District, 501 Crescent Way, Anaheim, California, 92803, or e-mail at [root\\_j@auhsd.us](mailto:root_j@auhsd.us).



ANAHEIM UNION HIGH SCHOOL DISTRICT

STATEMENT OF NET POSITION  
JUNE 30, 2018

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Deposits and investments	\$ 308,702,729
Receivables	9,895,379
Stores inventories	769,409
Capital assets	
Land and construction in process	40,668,286
Other capital assets	417,716,712
Less: Accumulated depreciation	(162,843,549)
Total Capital Assets	<u>295,541,449</u>
<b>Total Assets</b>	<u>614,908,966</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred charge on refunding	1,255,160
Deferred outflows of resources related to pensions	<u>104,579,102</u>
<b>Total Deferred Outflows of Resources</b>	<u>105,834,262</u>
<b>LIABILITIES</b>	
Accounts payable	18,386,451
Accrued interest payable	3,306,209
Unearned revenue	5,159,006
Claims liability	6,420,443
Long-term obligations:	
Current portion of long-term obligations other than pensions	15,023,357
Noncurrent portion of long-term obligations other than pensions	<u>375,050,950</u>
Total Long-Term Obligations	<u>390,074,307</u>
Aggregate net pension liability	<u>366,155,766</u>
<b>Total Liabilities</b>	<u>789,502,182</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to pensions	<u>36,953,167</u>
<b>NET POSITION</b>	
Net investment in capital assets	165,530,071
Restricted for:	
Debt service	14,274,627
Capital projects	22,387,890
Educational programs	13,234,004
Other activities	25,456,955
Unrestricted (deficit)	<u>(346,595,668)</u>
<b>Total Net Position</b>	<u>\$ (105,712,121)</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, 2018

Functions/Programs	Expenses	Program Revenues	
		Charges for Services and Sales	Operating Grants and Contributions
<b>Governmental Activities:</b>			
Instruction	\$ 238,557,858	\$ 1,293,532	\$ 45,011,778
Instruction-related activities:			
Supervision of instruction	7,326,789	3,912	1,725,430
Instructional library, media, and technology	1,803,396	-	6,832
School site administration	22,754,819	16,107	1,042,845
Pupil services:			
Home-to-school transportation	7,489,198	8,088	83,661
Food services	25,388,508	2,110,070	21,759,035
All other pupil services	24,829,491	15,926	5,102,526
General administration:			
Data processing	5,634,795	-	-
All other general administration	12,772,735	120	889,307
Plant services	39,639,233	36,488	398,785
Ancillary services	6,304,413	126	913,187
Community services	681,841	-	101,655
Interest on long-term obligations	7,647,801	-	-
Other outgo	11,794,693	63,819	2,032,432
<b>Total Governmental Activities</b>	<b>\$ 412,625,570</b>	<b>\$ 3,548,188</b>	<b>\$ 79,067,473</b>

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 (as restated)**

**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>
\$ 1,083	\$ (192,251,465)
-	(5,597,447)
-	(1,796,564)
-	(21,695,867)
-	(7,397,449)
-	(1,519,403)
-	(19,711,039)
-	(5,634,795)
-	(11,883,308)
-	(39,203,960)
-	(5,391,100)
-	(580,186)
-	(7,647,801)
-	(9,698,442)
<u>\$ 1,083</u>	<u>(330,008,826)</u>
	95,062,022
	10,271,365
	3,151,648
	218,915,930
	2,607,566
	<u>9,146,113</u>
	<u>339,154,644</u>
	9,145,818
	(114,857,939)
	<u>\$ (105,712,121)</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2018

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects
<b>ASSETS</b>			
Deposits and investments	\$ 103,069,936	\$ 103,700,342	\$ 30,222,693
Receivables	6,576,753	143,645	40,891
Due from other funds	928,594	1,318	-
Stores inventories	599,732	-	-
<b>Total Assets</b>	<b>\$ 111,175,015</b>	<b>\$ 103,845,305</b>	<b>\$ 30,263,584</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 10,350,171	\$ 6,041,421	\$ 19,963
Due to other funds	1,318	8,521	-
Unearned revenue	5,056,251	-	-
<b>Total Liabilities</b>	<b>15,407,740</b>	<b>6,049,942</b>	<b>19,963</b>
<b>Fund Balances:</b>			
Nonspendable	754,732	-	-
Restricted	13,234,004	97,795,363	30,219,570
Assigned	41,877,512	-	24,051
Unassigned	39,901,027	-	-
<b>Total Fund Balances</b>	<b>95,767,275</b>	<b>97,795,363</b>	<b>30,243,621</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 111,175,015</b>	<b>\$ 103,845,305</b>	<b>\$ 30,263,584</b>

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

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<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 47,369,124	\$ 284,362,095
3,042,982	9,804,271
-	929,912
169,677	769,409
<u>\$ 50,581,783</u>	<u>\$ 295,865,687</u>

\$ 759,716	\$ 17,171,271
920,073	929,912
102,755	5,159,006
<u>1,782,544</u>	<u>23,260,189</u>

169,677	924,409
48,629,562	189,878,499
-	41,901,563
-	39,901,027
<u>48,799,239</u>	<u>272,605,498</u>

<u>\$ 50,581,783</u>	<u>\$ 295,865,687</u>
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ANAHEIM UNION HIGH SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2018

<b>Total Fund Balance - Governmental Funds</b>		<b>\$ 272,605,498</b>
<b>Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:</b>		
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	\$ 458,384,998	
Accumulated depreciation is the following	<u>(162,843,549)</u>	
Net Capital Assets		295,541,449
Deferred charges on refunding (the difference between the reacquisition price and net carrying amount of refunded debt) are capitalized and amortized over the remaining life of the new or old debt (whichever is less) and are included with governmental activities.		
		1,255,160
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.		
		(3,306,209)
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:		
		16,796,119
Deferred outflows of resources related to pensions represent a consumption of net position in a future period and is not reported in the District's funds.		
Deferred outflows of resources related to pensions at year-end consist of:		
Pension contributions subsequent to measurement date	29,177,771	
Net change in proportionate share of net pension liability	3,110,816	
Differences between projected and actual earnings on pension plan investments	3,898,320	
Differences between expected and actual experience in the measurement of the total pension liability	4,974,574	
Changes of assumptions	<u>63,417,621</u>	
Total Deferred Outflows of Resources Related to Pensions		104,579,102

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, 2018

Deferred inflows of resources related to pensions represent an acquisition of net position that applies to a future period and is not reported in the District's funds. Deferred inflows of resources related to pensions at year-end consist of:

Net change in proportionate share of net pension liability	\$ (24,455,047)	
Differences between projected and actual earnings on pension plan investments	(6,750,487)	
Differences between expected and actual experience in the measurement of the total pension liability	(4,420,842)	
Changes of assumptions	(1,326,791)	
<b>Total Deferred Inflows of Resources Related to Pensions</b>		<b>\$ (36,953,167)</b>

Net pension liability is not due and payable in the current period, and is not reported as a liability in the funds. (366,155,766)

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	200,528,955	
Premium on issuance, net of amortization	15,036,555	
Certificates of participation	38,605,000	
Premium on issuance, net of amortization	1,823,872	
Property and liability	378,000	
Compensated absences	2,012,442	
Capital lease	3,287,089	
Supplemental early retirement plan	9,397,928	
Net other postemployment benefits (OPEB) liability	111,258,050	
In addition, the District has issued 'capital appreciation' general obligation bonds. The accretion of interest on the general obligation bonds to date is:	7,746,416	
<b>Total Long-Term Obligations</b>		<b>(390,074,307)</b>
<b>Total Net Position - Governmental Activities</b>		<b>\$ (105,712,121)</b>

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, 2018

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects
<b>REVENUES</b>			
Local Control Funding Formula	\$ 301,886,996	\$ -	\$ -
Federal sources	17,811,609	-	-
Other State sources	48,924,496	-	-
Other local sources	7,621,062	617,499	390,058
<b>Total Revenues</b>	<u>376,244,163</u>	<u>617,499</u>	<u>390,058</u>
<b>EXPENDITURES</b>			
Current			
Instruction	223,678,007	-	-
Instruction-related activities:			
Supervision of instruction	6,945,526	-	-
Instructional library, media, and technology	1,721,141	-	-
School site administration	20,906,319	-	-
Pupil services:			
Home-to-school transportation	10,200,432	-	-
Food services	88,505	-	-
All other pupil services	23,867,719	-	-
General administration:			
Data processing	5,374,950	-	-
All other general administration	11,714,052	-	-
Plant services	33,776,178	-	-
Ancillary services	6,067,211	-	-
Community services	648,523	-	-
Other outgo	11,794,693	-	-
Facility acquisition and construction	143,399	16,262,682	369,000
Debt service			
Principal	382,635	-	990,000
Interest and other	93,412	836,734	1,448,196
<b>Total Expenditures</b>	<u>357,402,702</u>	<u>17,099,416</u>	<u>2,807,196</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>18,841,461</u>	<u>(16,481,917)</u>	<u>(2,417,138)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	2,518,711
Other sources - proceeds from issuance of general obligation bonds	-	83,000,000	-
Other sources - premium on issuance of general obligation bonds	-	-	-
Other sources - proceeds from a capital lease	3,261,087	-	-
Transfers out	-	-	-
<b>Net Financing Sources (Uses)</b>	<u>3,261,087</u>	<u>83,000,000</u>	<u>2,518,711</u>
<b>NET CHANGE IN FUND BALANCES</b>	22,102,548	66,518,083	101,573
<b>Fund Balances - Beginning</b>	73,664,727	31,277,280	30,142,048
<b>Fund Balances - Ending</b>	<u>\$ 95,767,275</u>	<u>\$ 97,795,363</u>	<u>\$ 30,243,621</u>

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



Non-Major Governmental Funds	Total Governmental Funds
\$ -	\$ 301,886,996
20,477,435	38,289,044
1,519,709	50,444,205
17,462,893	26,091,512
<u>39,460,037</u>	<u>416,711,757</u>
-	223,678,007
-	6,945,526
-	1,721,141
-	20,906,319
-	10,200,432
23,949,336	24,037,841
-	23,867,719
-	5,374,950
76,632	11,790,684
315,921	34,092,099
-	6,067,211
-	648,523
-	11,794,693
1,804,651	18,579,732
13,135,000	14,507,635
5,270,369	7,648,711
<u>44,551,909</u>	<u>421,861,223</u>
<u>(5,091,872)</u>	<u>(5,149,466)</u>
-	2,518,711
-	83,000,000
4,012,882	4,012,882
-	3,261,087
(2,518,711)	(2,518,711)
<u>1,494,171</u>	<u>90,273,969</u>
<u>(3,597,701)</u>	<u>85,124,503</u>
52,396,940	187,480,995
<u>\$ 48,799,239</u>	<u>\$ 272,605,498</u>

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS  
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR- ENDED JUNE 30, 2018**

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**Total Net Change in Fund Balances - Governmental Funds** **\$ 85,124,503**

**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	\$ 18,353,231	
Depreciation expense	<u>(8,836,541)</u>	9,516,690

Loss on disposal of capital assets is reported in the government-wide Statement of Net Position, but is not recorded in the governmental funds. (17,749)

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. (3,261,087)

In the Statement of Activities, certain operating expenses - compensated absences (vacations) and special termination benefits (supplemental early retirement plan) 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 \$246,584. Special termination benefits added was less than the amount paid by \$2,498,264. 2,251,680

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. (12,683,946)

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. (86,000)

In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows, deferred inflows and net OPEB liability during the year. (3,138,629)

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, 2018

Proceeds received from issuance of debt is a revenue in the governmental funds, but it increases long-term obligations in the Statement of Net Position and does not affect the Statement of Activities:

Sale of general obligation bonds	\$ (83,000,000)
----------------------------------	-----------------

Governmental funds report the effect of premiums, discounts, issuance costs, and the deferred amount on a refunding when the debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these related items:

Premium on issuance	(4,012,882)
---------------------	-------------

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	\$ 13,135,000	
Certificates of participation	990,000	
Capital lease obligations	382,635	14,507,635

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	1,413,012	
Amortization of deferred charges on refunding	(183,682)	1,229,330

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 increased by \$447,587, and second, \$780,833 of additional accumulated interest was accreted on the District's "capital appreciation" general obligation bonds and certificates of participation.

(1,228,420)

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 increase of the Internal Service Fund is reported with governmental activities.

3,944,693

**Change in Net Position of Governmental Activities**

**\$ 9,145,818**

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

ANAHEIM UNION HIGH SCHOOL DISTRICT

PROPRIETARY FUNDS  
 STATEMENT OF NET POSITION  
 JUNE 30, 2018

	<u>Governmental Activities - Internal Service Fund</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Deposits and investments	\$ 24,340,634
Receivables	91,108
<b>Total Current Assets</b>	<u>24,431,742</u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts payable	1,215,180
Current portion of claims liability	6,072,953
<b>Total Current Liabilities</b>	<u>7,288,133</u>
<b>Noncurrent Liabilities</b>	
Claims liability	347,490
<b>Total Liabilities</b>	<u>7,635,623</u>
<b>NET POSITION</b>	
Restricted	16,796,119
<b>Total Net Position</b>	<u>\$ 16,796,119</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, 2018

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	<u>Governmental Activities - Internal Service Fund</u>
<b>OPERATING REVENUES</b>	
Charges to other funds and miscellaneous revenues	<u>\$ 53,354,474</u>
<b>OPERATING EXPENSES</b>	
Professional and contract services	<u>49,675,081</u>
<b>Operating Profit</b>	<u>3,679,393</u>
<b>NONOPERATING REVENUES</b>	
Interest income	<u>265,300</u>
<b>Change in Net Position</b>	3,944,693
<b>Total Net Position - Beginning</b>	<u>12,851,426</u>
<b>Total Net Position - Ending</b>	<u><u>\$ 16,796,119</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, 2018**

	<b>Governmental Activities - Internal Service Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash receipts from interfund services provided	\$ 53,401,263
Cash payments for interfund services used, including payments in lieu of taxes that are payments for, and equivalent to, services provided	(47,064,171)
Net Cash Provided in Operating Activities	<u>6,337,092</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest on investments	<u>199,144</u>
Net Increase in Cash and Cash Equivalents	6,536,236
Cash and Cash Equivalents - Beginning	17,804,398
Cash and Cash Equivalents - Ending	<u>\$ 24,340,634</u>
<b>RECONCILIATION OF OPERATING PROFIT TO NET CASH USED IN OPERATING ACTIVITIES:</b>	
Operating profit	\$ 3,679,393
Changes in assets and liabilities:	
Receivables	46,789
Accounts payable	382,640
Claims liability	2,228,270
<b>NET CASH PROVIDED IN OPERATING ACTIVITIES</b>	<u>\$ 6,337,092</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, 2018

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	<u>Agency Funds</u>
<b>ASSETS</b>	
Deposits and investments	\$ 2,449,609
Receivables	96,789
Stores inventories	5,951
<b>Total Assets</b>	<u>\$ 2,552,349</u>
<b>LIABILITIES</b>	
Accounts payable	\$ 22,863
Due to student groups	2,529,486
<b>Total Liabilities</b>	<u>\$ 2,552,349</u>

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

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# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

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### 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 2003 Qualified Zone Academy Bond Certificates of Participation and the 2017 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.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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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 \$5,189,222, an increase of revenues and other financing sources of \$44,299, and a decrease in expenditures and other financing uses of \$1,497,901.

**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.

**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).

### Non-Major Governmental Funds

**Special Revenue Funds** The Special Revenue funds are used 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, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. 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

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

---

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

**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 approval (*Education Code* Sections 17620-17626 and *Government Code* Section 65995 et. seq.). 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).

**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 IA), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D), the 2016 State School Facilities Fund (Proposition 51) 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.).

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

**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).

**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).

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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### **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.

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 internal service funds, and the restrictions on the use of these funds.

**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.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

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**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.

**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.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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### **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.

### **Investments**

Investments held at June 30, 2018, 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.

### **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, 2018

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### **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, 2018

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### **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.

### **Postemployment Benefits Other Than Pensions (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the MPP's fiduciary net position have been determined on the same basis as they are reported by the MPP. For this purpose, the MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.



# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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### **Fund Balances - Governmental Funds**

As of June 30, 2018, 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.

**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 \$75,353,476.

### **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.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

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### 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.

### 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 June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. 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 District has implemented the provisions of this Statement as of June 30, 2018.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

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In March 2017, the GASB issued Statement No. 85, *Omnibus 2017*. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Specifically, this Statement addresses the following topics:

- Blending a component unit in circumstances in which the primary government is a business-type activity that reports in a single column for financial statement presentation;
- Reporting amounts previously reported as goodwill and "negative" goodwill;
- Classifying real estate held by insurance entities;
- Measuring certain money market investments and participating interest-earning investment contracts at amortized cost;
- Timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus;
- Recognizing on behalf payments for pensions or OPEB in employer financial statements;
- Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB;
- Classifying employer-paid member contributions for OPEB;
- Simplifying certain aspects of the alternative measurement method for OPEB; and
- Accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans.

The District has implemented the provisions of this Statement as of June 30, 2018.

In May 2017, the GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

The District has implemented the provisions of this Statement as of June 30, 2018.

### **New Accounting Pronouncements**

In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Early implementation is encouraged.

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all State and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Early implementation is encouraged.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statement are effective for the reporting periods beginning after December 15, 2019. Early implementation is encouraged.

In April 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

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This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established.

This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Early implementation is encouraged.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. The requirements of this Statement should be applied prospectively.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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### NOTE 2 - DEPOSITS AND INVESTMENTS

#### Summary of Deposits and Investments

Deposits and investments as of June 30, 2018, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 308,702,729
Fiduciary funds	2,449,609
Total Deposits and Investments	<u>\$ 311,152,338</u>

Deposits and investments as of June 30, 2018, consisted of the following:

Cash on hand and in banks	\$ 14,360,103
Cash in revolving	155,000
Investments	296,637,235
Total Deposits and Investments	<u>\$ 311,152,338</u>

#### 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.

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

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**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

**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 primarily in the Orange County Treasury Investment 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.

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

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
Natixis Commercial Paper	\$ 4,657,844	12/24/2018
First American Treasury Obligations	2,075	19
Orange County Treasury Investment Pool	291,977,316	302
Total	<u>\$ 296,637,235</u>	

**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. The investment with the Orange County Treasury Investment Pool has been rated Aaa by Moody's Investor Service.

**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.

**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, 2018, the District's bank balance of \$16,946,631 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.



**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

**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, 2018:

Investment Type	Reported Amount	Fair Value Measurements Using		Uncategorized	Total
		Level 1 Inputs	Level 2 Inputs		
Natixis Commercial Paper	\$ 4,657,844	\$ -	\$ 4,657,844	\$ -	\$ 4,657,844
First American Treasury Obligations	2,075	2,075	-	-	2,075
Orange County Treasury Investment Pool	291,977,316	-	-	291,977,316	291,977,316
Total	<u>\$ 296,637,235</u>	<u>\$ 2,075</u>	<u>\$ 4,657,844</u>	<u>\$ 291,977,316</u>	<u>\$ 296,637,235</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2018

NOTE 4 - RECEIVABLES

Receivables at June 30, 2018, consisted of intergovernmental grants, entitlements, interest, and other local sources. All receivables are considered collectible in full.

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds
Federal Government				
Categorical aid	\$ 2,208,051	\$ -	\$ -	\$ 2,635,283
State Government				
Categorical aid	658,975	-	-	201,947
Lottery	1,238,412	-	-	-
Local Government				
Interest	322,740	143,645	40,891	56,609
Greater Anaheim SELPA	741,387	-	-	-
North Orange County ROP	2,729	-	-	-
Due from other LEAs	484,899	-	-	-
Other local sources	919,560	-	-	149,143
Total	<u>\$ 6,576,753</u>	<u>\$ 143,645</u>	<u>\$ 40,891</u>	<u>\$ 3,042,982</u>

	Internal Service Fund	Total Governmental Activities	Fiduciary Fund
Federal Government			
Categorical aid	\$ -	\$ 4,843,334	\$ -
State Government			
Categorical aid	-	860,922	-
Lottery	-	1,238,412	-
Local Government			
Interest	80,564	644,449	-
Greater Anaheim SELPA	-	741,387	-
North Orange County ROP	-	2,729	-
Due from other LEAs	-	484,899	-
Other local sources	10,544	1,079,247	96,789
Total	<u>\$ 91,108</u>	<u>\$ 9,895,379</u>	<u>\$ 96,789</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year-ended June 30, 2018, was as follows:

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
<b>Governmental Activities</b>				
Capital Assets Not Being Depreciated				
Land	\$ 9,063,222	\$ -	\$ -	\$ 9,063,222
Construction in process	17,163,110	14,441,954	-	31,605,064
Total Capital Assets Not Being Depreciated	<u>26,226,332</u>	<u>14,441,954</u>	<u>-</u>	<u>40,668,286</u>
Capital Assets Being Depreciated				
Land improvements	23,774,925	14,900	-	23,789,825
Buildings and improvements	367,698,065	104,537	151,210	367,651,392
Furniture and equipment	14,280,775	290,101	195,442	14,375,434
Vehicles	9,363,552	3,501,739	965,230	11,900,061
Total Capital Assets Being Depreciated	<u>415,117,317</u>	<u>3,911,277</u>	<u>1,311,882</u>	<u>417,716,712</u>
Total Capital Assets	<u>441,343,649</u>	<u>18,353,231</u>	<u>1,311,882</u>	<u>458,384,998</u>
Less Accumulated Depreciation				
Land improvements	19,103,525	339,858	-	19,443,383
Buildings and improvements	123,037,237	7,154,570	138,859	130,052,948
Furniture and equipment	8,393,005	823,255	190,044	9,026,216
Vehicles	4,767,374	518,858	965,230	4,321,002
Total Accumulated Depreciation	<u>155,301,141</u>	<u>8,836,541</u>	<u>1,294,133</u>	<u>162,843,549</u>
Governmental Activities Capital Assets, Net	<u>\$ 286,042,508</u>	<u>\$ 9,516,690</u>	<u>\$ 17,749</u>	<u>\$ 295,541,449</u>

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

<b>Governmental Activities</b>	
Instruction	\$ 5,567,021
School site administration	706,923
Home-to-school transportation	265,096
Food services	795,289
Data processing	88,365
All other general administration	441,827
Plant services	972,020
Total Depreciation Expenses Governmental Activities	<u>\$ 8,836,541</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

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, 2018, between major and non-major governmental funds are as follows:

Due To	Due From			Total
	General Fund	Building Fund	Non-Major Governmental Funds	
General Fund	\$ -	\$ 8,521	\$ 920,073	\$ 928,594
Building Fund	1,318	-	-	1,318
Total	\$ 1,318	\$ 8,521	\$ 920,073	\$ 929,912

The balance of \$8,521 is due to the General Fund from the Building Fund for reimbursement of project costs.

A balance of \$919,082 is due to the General Fund from the Cafeteria Non-Major Governmental Fund for repayment of payroll related costs and supplies.

A balance of \$991 is due to the General Fund from the Capital Facilities Non-Major Governmental Fund for reimbursement of project costs.

The balance of \$1,318 is due to the Building Fund from the General Fund for reimbursement of project costs.

**Operating Transfers**

Interfund transfers for the year ended June 30, 2018, consisted of the following:

The Capital Facilities Non-Major Governmental Fund transferred to the Special Reserve Fund for Capital Outlay Projects to pay debt service payments for the certificates of participation.

\$ 2,518,711

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2018

NOTE 7 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2018, consisted of the following:

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds
Accrued payroll and benefits	\$ 5,577,560	\$ 20,801	\$ -	\$ 5
LCFF apportionment	1,537,226	-	-	-
Books and supplies	762,532	742,420	18,413	240,275
Services	1,951,841	5,444	1,550	96,859
Construction	208,930	5,272,756	-	259,233
Greater Anaheim SELPA	89,991	-	-	-
Orange County Department of Education	211,610	-	-	-
Other	10,481	-	-	163,344
Total	<u>\$ 10,350,171</u>	<u>\$ 6,041,421</u>	<u>\$ 19,963</u>	<u>\$ 759,716</u>

	Internal Service Fund	Total Governmental Activities	Fiduciary Fund
Accrued payroll and benefits	\$ -	\$ 5,598,366	\$ -
LCFF apportionment	-	1,537,226	-
Books and supplies	-	1,763,640	-
Services	1,215,180	3,270,874	-
Construction	-	5,740,919	-
Greater Anaheim SELPA	-	89,991	-
Orange County Department of Education	-	211,610	-
Other	-	173,825	22,863
Total	<u>\$ 1,215,180</u>	<u>\$ 18,386,451</u>	<u>\$ 22,863</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2018

NOTE 8 - UNEARNED REVENUES

Unearned revenues at June 30, 2018, consisted of the following:

	General Fund	Non-Major Governmental Funds	Total Governmental Activities
Federal financial assistance	\$ 83,159	\$ -	\$ 83,159
State categorical aid	4,655,352	-	4,655,352
Other local	317,740	102,755	420,495
Total	<u>\$ 5,056,251</u>	<u>\$ 102,755</u>	<u>\$ 5,159,006</u>

NOTE 9 - LONG-TERM OBLIGATIONS

Summary

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

	(as Restated)			Balance June 30, 2018	Due in One Year
	Balance July 1, 2017	Additions	Deductions		
General obligation bonds	\$ 137,629,538	\$ 83,780,833	\$ 13,135,000	\$ 208,275,371	\$ 5,965,000
Premium on issuance	12,355,624	4,012,882	1,331,951	15,036,555	-
Certificates of participation	39,595,000	-	990,000	38,605,000	5,545,000
Premium on issuance	1,904,933	-	81,061	1,823,872	-
Property and liability	292,000	(92,239)	(178,239)	378,000	-
Accumulated vacation - net	1,765,858	246,584	-	2,012,442	-
Capital leases	408,637	3,261,087	382,635	3,287,089	392,338
Supplemental early retirement plan	11,896,192	622,755	3,121,019	9,397,928	3,121,019
Net other postemployment benefits (OPEB) liability	108,119,421	6,432,919	3,294,290	111,258,050	-
	<u>\$ 313,967,203</u>	<u>\$ 98,264,821</u>	<u>\$ 22,157,717</u>	<u>\$ 390,074,307</u>	<u>\$ 15,023,357</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 Special Reserve Fund for Capital Outlay Projects from a transfer from 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. Net other postemployment benefits (OPEB) liability is paid by the Self-Insurance Fund.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

### General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds	
				Outstanding July 1, 2017	Issued	Accreted	Redeemed	Outstanding June 30, 2018
6/6/02	8/1/26	3.00 - 5.70%	\$ 91,999,603	\$ 5,024,505	\$ -	\$ 290,523	\$ -	\$ 5,315,028
12/5/03	8/1/28	2.00 - 5.54%	26,999,352	7,130,033	-	490,310	-	7,620,343
10/11/12	8/1/27	2.50 - 5.00%	21,225,000	17,865,000	-	-	1,000,000	16,865,000
5/7/15	8/1/40	3.25 - 5.00%	63,455,000	54,605,000	-	-	7,560,000	47,045,000
5/7/15	8/1/25	5.00%	57,455,000	53,005,000	-	-	4,575,000	48,430,000
4/5/18	8/1/43	3.25 - 5.00%	83,000,000	-	83,000,000	-	-	83,000,000
			<u>\$ 344,133,955</u>	<u>\$ 137,629,538</u>	<u>\$ 83,000,000</u>	<u>\$ 780,833</u>	<u>\$ 13,135,000</u>	<u>\$ 208,275,371</u>

### 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 rates 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, 2018, the principal balance outstanding (including accreted interest to date) was \$5,315,028 and unamortized premium was \$742,711.

### 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 rates 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, 2018, the principal balance outstanding (including accreted interest to date) was \$7,620,343.

### 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 rates ranging from 2.50 to 5.00 percent. 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, 2018, the principal balance outstanding was \$16,865,000, and unamortized premium was \$1,260,834.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

### 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 rates ranging from 3.25 to 5.00 percent. The proceeds from the sales of the bonds were 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, 2018, the principal balance outstanding was \$47,045,000 and unamortized premium was \$2,553,048.

### 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 mature through August 1, 2025, and with an interest rate 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, 2018, the principal balance of \$48,430,000 remained outstanding and unamortized premium and deferred charges on refunding were \$6,507,209 and \$1,255,160, respectively.

### 2014 General Obligation Bonds, Series 2018

On April 5, 2018, the District issued \$83,000,000 of the 2014 General Obligation Bonds, Series 2018. The bonds mature through August 1, 2043, with interest rates ranging from 3.25 to 5.00 percent. The proceeds from the sales of the bonds will be used to finance the specific school facilities projects set forth in the ballot measure approved by the District's voters at an election held on November 4, 2014, and to pay costs of issuance. At June 30, 2018, the principal balance outstanding was \$83,000,000 and unamortized premium was \$3,972,753.

### Debt Service Requirements to Maturity

The General Obligation Bonds mature through 2044 as follows:

Fiscal Year June 30,	Principal Including Accreted Interest to Date	Accreted Interest	Current Interest to Maturity	Total
2019	\$ 5,965,000	\$ -	\$ 7,484,182	\$ 13,449,182
2020	13,635,000	-	7,738,588	21,373,588
2021	11,415,000	-	7,112,338	18,527,338
2022	9,705,000	-	6,584,338	16,289,338
2023	10,005,000	-	6,091,588	16,096,588
2024-2028	49,392,872	5,152,128	23,941,559	78,486,559
2029-2033	27,102,499	5,522,501	17,627,880	50,252,880
2034-2038	31,590,000	-	12,667,212	44,257,212
2039-2043	40,915,000	-	5,479,728	46,394,728
2044	8,550,000	-	149,625	8,699,625
Total	<u>\$ 208,275,371</u>	<u>\$ 10,674,629</u>	<u>\$ 94,877,038</u>	<u>\$ 313,827,038</u>



**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

**Certificates of Participation**

The outstanding certificate of participation debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Outstanding July 1, 2017	Redeemed	Outstanding June 30, 2018
12/23/03	12/23/18	-	\$ 5,000,000	\$ 5,000,000	\$ -	\$ 5,000,000
1/11/17	9/1/41	3.00-5.00%	34,595,000	34,595,000	990,000	33,605,000
				<u>\$ 39,595,000</u>	<u>\$ 990,000</u>	<u>\$ 38,605,000</u>

**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. At June 30, 2018, the principal balance outstanding was \$5,000,000.

**2017 Certificates of Participation**

On January 11, 2017, the District issued certificates of participation in the amount \$34,595,000. The certificates of participation were issued to finance the costs of acquiring, constructing, installing, and equipping certain improvements to the sites and facilities owned by the District and to pay cost of issuance. The interest rates range from 3.00 to 5.00 percent, and the certificates of participation mature through September 1, 2041. At June 30, 2018, the principal balance outstanding was \$33,605,000 and unamortized premium was \$1,823,872.

**Debt Service Requirements to Maturity**

The certificates of participation mature through 2042 as follows:

Fiscal Year June 30,	Principal	Current Interest to Maturity	Total
2019	\$ 5,545,000	\$ 1,308,056	\$ 6,853,056
2020	660,000	1,280,656	1,940,656
2021	795,000	1,244,281	2,039,281
2022	935,000	1,201,031	2,136,031
2023	1,090,000	1,150,406	2,240,406
2024-2028	8,270,000	4,684,531	12,954,531
2029-2033	11,905,000	2,485,510	14,390,510
2034-2038	6,280,000	1,054,282	7,334,282
2039-2042	3,125,000	230,738	3,355,738
Total	<u>\$ 38,605,000</u>	<u>\$ 14,639,491</u>	<u>\$ 53,244,491</u>

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

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**Property and Liability**

The District has a property and liability program balance of \$378,000 at June 30, 2018.

**Accumulated Unpaid Employee Vacation**

Accumulated unpaid employee vacation for the District at June 30, 2018, amounted to \$2,012,442.

**Capital Lease**

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

	<u>Buses</u>
Balance, July 1, 2017	\$ 445,537
Additions	3,735,711
Payments	(476,047)
Balance, June 30, 2018	<u>\$ 3,705,201</u>

The capital lease has minimum lease payments as follows:

<u>Year Ending June 30,</u>	<u>Lease Payment</u>
2019	\$ 476,047
2020	476,047
2021	393,301
2022	393,301
2023	393,301
2024-2027	<u>1,573,204</u>
Total	3,705,201
Less: Amount Representing Interest	418,112
Present Value of Minimum Lease Payments	<u>\$ 3,287,089</u>

**Supplemental Early Retirement Plan (SERP)**

During the 2014-2015, 2015-2016, 2016-2017, and 2017-2018 fiscal years, the District adopted supplemental early retirement plans whereby certain eligible certificated and classified 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.

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

Future annuity payments are as follows:

Year Ending June 30,	Amount
2019	\$ 3,121,019
2020	3,121,019
2021	1,577,945
2022	1,577,945
Total	<u>\$ 9,397,928</u>

**Net Other Postemployment Benefit (OPEB) Liability**

For the fiscal year ended June 30, 2018, the District reported net OPEB liability and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability	OPEB Expense
District Plan	\$ 109,170,522	\$ 3,458,828
Medicare Premium Payment (MPP) Program	2,087,528	(320,199)
Total	<u>\$ 111,258,050</u>	<u>\$ 3,138,629</u>

The details of each plan are as follows:

**District Plan**

**Plan Administration**

The District's governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

*Plan Membership*

At June 30, 2018, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	401
Active employees	2,598
	<u>2,999</u>

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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### *Benefits Provided*

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

The benefit payment requirements of Plan members and the District are established and may be amended by the District, the Anaheim Secondary Teacher Association (ASTA), the local California Service Employees Association (CSEA), Anaheim Professional Guidance Association (APGA), American Federation of State, County, and Municipal Employees (AFSCME), and unrepresented groups. The benefit payments is based on projected pay-as-you-go financing requirements as determined annually through the agreements with the District, ASTA, CSEA, APGA, AFSCME and the unrepresented groups. For fiscal year 2017-2018, the District paid \$2,974,091 in benefits.

### **Total OPEB Liability of the District**

The District's total OPEB liability of \$109,170,522 was measured as of June 30, 2018 and the total OPEB liability was determined by an actuarial valuation as of July 1, 2016.

### *Actuarial Assumptions*

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00 percent
Salary increases	4.00 percent, average, including inflation
Discount rate	3.62 percent
Healthcare cost trend rates	5.00 percent for 2018

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection.

The actual assumptions used in the July 1, 2016 valuation were based on the results of an actual experience study for the period July 1, 2015 to June 30, 2016.

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

**Changes in the Total OPEB Liability**

	Total OPEB Liability
Balance at June 30, 2017	\$ 105,711,694
Service cost	2,659,508
Interest	3,773,411
Benefit payments	(2,974,091)
Net change in total OPEB liability	<u>3,458,828</u>
Balance at June 30, 2018	<u>\$ 109,170,522</u>

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate*

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

Discount Rate	Total OPEB Liability
1% decrease (2.62%)	\$ 122,643,482
Current discount rate (3.62%)	109,170,522
1% increase (4.62%)	97,845,145

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates*

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rates:

Healthcare Cost Trend Rates	Total OPEB Liability
1% decrease (4.0%)	\$ 95,400,142
Current healthcare cost trend rate (5.0%)	109,170,522
1% increase (6.0%)	125,760,934

**OPEB Expense related to OPEB**

For the year ended June 30, 2018, the District recognized OPEB expense of \$3,458,828.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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### Medicare Premium Payment (MPP) Program

#### **Plan Description**

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers' Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefits Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2016 annual actuarial valuation report, Medicare Premium Payment 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 MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

The MPP Program is funded on a pay-as-you go basis from a portion of monthly District benefit payments. In accordance with California *Education Code* Section 25930, benefit payments that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

#### **Net OPEB Liability and OPEB Expense**

At June 30, 2018, the District reported a liability of \$2,087,528 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2016, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2017 and June 30, 2016, respectively, was 0.4962 percent, and 0.5144 percent, resulting in a net decrease in the proportionate share of 0.0182 percent.

For the year ended June 30, 2018, the District recognized OPEB expense of \$(320,199).

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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### Actuarial Methods and Assumptions

The total OPEB liability for the MPP Program as of June 30, 2016, was determined based on a financial reporting actuarial valuation that used the June 30, 2016 assumptions presented in the table below. The June 30, 2017 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2016, and rolling forward the total OPEB liability to June 30, 2017, using the assumptions listed in the following table:

Measurement Date	June 30, 2017	June 30, 2016
Valuation Date	June 30, 2016	June 30, 2016
Experience Study	July 1, 2010 through June 30, 2016	July 1, 2010 through June 30, 2015
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.58%	2.85%
Medicare Part A Premium Cost Trend Rate	3.70%	3.70%
Medicare Part B Premium Cost Trend Rate	4.10%	4.10%

For the valuation as of June 30, 2016, CalSTRS used custom mortality tables based on RP2000 Series tables issued by the Society of Actuaries, adjusted to fit CalSTRS specific experience through June 30, 2015. For the valuation as of June 30, 2017, CalSTRS changed the mortality assumptions based on the July 1, 2010 through June 30, 2015, experience study adopted by the board in February 2017. CalSTRS now uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among the members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 571 or an average of 0.32 percent of the potentially eligible population (177,763).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2017 and 2016, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

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**Discount Rate**

The discount rate used to measure the total OPEB liability as of June 30, 2017 and 2016 was 3.58 percent and 2.85 percent, respectively. The MPP Program is funded on a pay-as-you-go basis as described in Note 1, and under the pay-as-you-go method, the OPEB Plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 3.58 percent and 2.85 percent, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2017 and 2016, respectively, was applied to all periods of projected benefit payments to measure the total OPEB liability.

*Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate*

The following presents the District's proportionate share of the net OPEB 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:

Discount Rate	Net OPEB Liability
1% decrease (2.58%)	\$ 2,311,039
Current discount rate (3.58%)	2,087,528
1% increase (4.58%)	1,870,116

*Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates*

The following presents the District's proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using Medicare costs trend rates that are one percent lower or higher than the current rates:

Medicare Costs Trend Rate	Net OPEB Liability
1% decrease (2.7% Part A and 3.1% Part B)	\$ 1,886,401
Current Medicare costs trend rate (3.7% Part A and 4.1% Part B)	2,087,528
1% increase (4.7% Part A and 5.1% Part B)	2,286,646



ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2018

NOTE 10 - FUND BALANCES

Fund balances are composed of the following elements:

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total
<b>Nonspendable</b>					
Revolving cash	\$ 155,000	\$ -	\$ -	\$ -	\$ 155,000
Stores inventories	599,732	-	-	169,677	769,409
Total Nonspendable	754,732	-	-	169,677	924,409
<b>Restricted</b>					
Legally restricted programs	13,234,004	-	-	-	13,234,004
Nutrition services	-	-	-	8,660,836	8,660,836
Capital projects	-	97,795,363	30,219,570	27,047,647	155,062,580
Debt services	-	-	-	12,921,079	12,921,079
Total Restricted	13,234,004	97,795,363	30,219,570	48,629,562	189,878,499
<b>Assigned</b>					
APGA one percent raise	85,020	-	-	-	85,020
Operations trucks	150,000	-	-	-	150,000
2017-2018 special projects reserve	200,000	-	-	-	200,000
Marquee and shade structure	230,000	-	-	-	230,000
Site carryover	249,208	-	-	-	249,208
2017-2018 S & C	906,730	-	-	-	906,730
Supplemental and concentration	2,008,925	-	-	-	2,008,925
Loara and Cypress pools	2,400,000	-	-	-	2,400,000
2017-2018 one-time discretionary funds	3,541,990	-	-	-	3,541,990
2016-2017 one-time discretionary funds	15,909,266	-	-	-	15,909,266
Additional three percent reserve	11,007,151	-	-	-	11,007,151
Deferred maintenance	5,189,222	-	-	-	5,189,222
Capital projects	-	-	24,051	-	24,051
Total Assigned	41,877,512	-	24,051	-	41,901,563
<b>Unassigned</b>					
Reserve for economic uncertainties	10,767,019	-	-	-	10,767,019
Remaining unassigned	29,134,008	-	-	-	29,134,008
Total Unassigned	39,901,027	-	-	-	39,901,027
Total	\$ 95,767,275	\$ 97,795,363	\$ 30,243,621	\$ 48,799,239	\$ 272,605,498

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

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**NOTE 11 - 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. Refer to Note 14 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.

**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, 2016 to June 30, 2018:

	Workers' Compensation	Health and Welfare	Total
Liability Balance, July 1, 2016	\$ 378,202	\$ 3,640,331	\$ 4,018,533
Claims and changes in estimates	103,877	26,062,874	26,166,751
Claims payments	(70,313)	(25,922,798)	(25,993,111)
Liability Balance, July 1, 2017	411,766	3,780,407	4,192,173
Claims and changes in estimates	160,376	33,440,810	33,601,186
Claims payments	(112,326)	(31,260,590)	(31,372,916)
Liability Balance, June 30, 2018	<u>\$ 459,816</u>	<u>\$ 5,960,627</u>	<u>\$ 6,420,443</u>
Assets available to pay claims at June 30, 2018	<u>\$ 939,795</u>	<u>\$ 22,276,767</u>	<u>\$ 23,216,562</u>

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

**NOTE 12 - 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, 2018, 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	\$ 253,465,278	\$ 71,609,965	\$ 32,525,630	\$ 22,583,600
CalPERS	112,690,488	32,969,137	4,427,537	19,278,117
Total	<u>\$ 366,155,766</u>	<u>\$ 104,579,102</u>	<u>\$ 36,953,167</u>	<u>\$ 41,861,717</u>

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, 2016, 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.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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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.

The STRP provisions and benefits in effect at June 30, 2018, are summarized as follows:

	STRP Defined Benefit Program	
	On or before	On or after
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	10.25%	9.205%
Required employer contribution rate	14.43%	14.43%
Required State contribution rate	9.328%	9.328%

### 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, 2018, are presented above and the District's total contributions were \$20,604,407.

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2018**

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

At June 30, 2018, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

Total Net Pension Liability, Including State Share:

District's proportionate share of net pension liability	\$ 253,465,278
State's proportionate share of the net pension liability associated with the District	149,947,918
Total	<u><u>\$ 403,413,196</u></u>

The net pension liability was measured as of June 30, 2017. 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, 2017 and June 30, 2016, respectively, was 0.2741 percent and 0.2893 percent, resulting in a net decrease in the proportionate share of 0.0152 percent.

For the year ended June 30, 2018, the District recognized pension expense of \$22,583,600. In addition, the District recognized pension expense and revenue of \$15,093,698 for support provided by the State. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 20,604,407	\$ -
Net change in proportionate share of net pension liability	3,110,816	21,354,301
Differences between projected and actual earnings on pension plan investments	-	6,750,487
Differences between expected and actual experience in the measurement of the total pension liability	937,339	4,420,842
Changes of assumptions	46,957,403	-
Total	<u><u>\$ 71,609,965</u></u>	<u><u>\$ 32,525,630</u></u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2018

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
2019	\$ (5,611,930)
2020	4,246,576
2021	612,331
2022	(5,997,464)
Total	<u>\$ (6,750,487)</u>

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions 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 measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2019	\$ 3,834,055
2020	3,834,055
2021	3,834,055
2022	3,834,055
2023	3,570,247
Thereafter	6,323,948
Total	<u>\$ 25,230,415</u>

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

### 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, 2016, and rolling forward the total pension liability to June 30, 2017. The financial reporting actuarial valuation as of June 30, 2016, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
Experience study	July 1, 2010 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2017, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	6.30%
Fixed income	12%	0.30%
Real estate	13%	5.20%
Private equity	13%	9.30%
Absolute Return/Risk Mitigating Strategies	9%	2.90%
Inflation sensitive	4%	3.80%
Cash/liquidity	2%	-1.00%

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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### Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed 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 (7.10 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.

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 (6.10%)	\$ 372,167,497
Current discount rate (7.10%)	253,465,278
1% increase (8.10%)	157,130,384

### 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, 2016 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at:

<https://www.calpers.ca.gov/page/forms-publications>.



**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

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**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.

The CalPERS provisions and benefits in effect at June 30, 2018, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
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	7.00%	6.50%
Required employer contribution rate	15.531%	15.531%

**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, 2018, are presented above and the total District contributions were \$8,573,364.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2018

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

As of June 30, 2018, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$112,690,488. The net pension liability was measured as of June 30, 2017. 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, 2017 and June 30, 2016, respectively, was 0.4720 percent and 0.4928 percent, resulting in a net decrease in the proportionate share of 0.0208 percent.

For the year ended June 30, 2018, the District recognized pension expense of \$19,278,117. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 8,573,364	\$ -
Net change in proportionate share of net pension liability	-	3,100,746
Differences between projected and actual earnings on pension plan investments	3,898,320	-
Differences between expected and actual experience in the measurement of the total pension liability	4,037,235	-
Changes of assumptions	16,460,218	1,326,791
Total	<u>\$ 32,969,137</u>	<u>\$ 4,427,537</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
2019	\$ (105,631)
2020	4,497,816
2021	1,640,855
2022	(2,134,720)
Total	<u>\$ 3,898,320</u>

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2018**

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, the differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions 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 measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2019	\$ 5,524,528
2020	5,641,029
2021	4,904,359
Total	<u>\$ 16,069,916</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, 2016, and rolling forward the total pension liability to June 30, 2017. The financial reporting actuarial valuation as of June 30, 2016, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
Experience study	July 1, 1997 through June 30, 2011
Actuarial cost method	Entry age normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.75%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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+ 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 rounded 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 equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	5.38%
Global debt securities	19%	2.27%
Inflation assets	6%	1.39%
Private equity	12%	6.63%
Real estate	11%	5.21%
Infrastructure and Forestland	3%	5.36%
Liquidity	2%	-0.90%

### Discount Rate

The discount rate used to measure the total pension liability was 7.15 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:

Discount Rate	Net Pension Liability
1% decrease (6.15%)	\$ 165,803,820
Current discount rate (7.15%)	112,690,488
1% increase (8.15%)	68,628,532

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

**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 \$12,193,976 (9.328 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.

**NOTE 13 - COMMITMENTS AND CONTINGENCIES**

As of June 30, 2018, the District had the following commitments with respect to the unfinished capital projects.

<u>Capital Projects</u>	Remaining Construction Commitment	Expected Date of Completion
Brookhurst Junior High School - Security Fencing	\$ 35,925	July 2018
Kennedy High School - Portables	35,257	July 2018
District Wide - Abatement	3,249	August 2018
District Wide - Painting	98,843	August 2018
District Wide - Polished Concrete	102,280	August 2018
Dale Junior High School - Interim Housing	219,696	August 2018
Savanna High School - Modernization Phase One	3,910,518	September 2018
Kennedy High School - Culinary Arts Classroom	221,770	September 2018
Loara High School - Security Fencing	69,500	September 2018
Kennedy High School - Site Improvement	6,145,370	December 2018
Cypress High School - Site Improvement	7,969,040	March 2019
Oxford Academy - Stem	7,410,690	August 2019
Anaheim High School - Aquatic Center	12,959,323	October 2019
	<u>\$ 39,181,461</u>	

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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### 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, 2018.

### 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, 2018.

### NOTE 14 - PARTICIPATION IN JOINT POWERS AGENCIES AND PUBLIC ENTITY RISK POOLS

The District is a member of the North Orange County Regional Occupational Program (NOCROP) 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 and SCRLEF.

During the year-ended June 30, 2018, the District made payments of \$7,294,553 and \$1,461,728 to NOCROP and SCRLEF, respectively, for services rendered and pass-through funds.

### NOTE 15 - SUBSEQUENT EVENTS

#### Long-Term Loan

In September 2018, the District obtained a long-term loan, in the amount of \$155,381, to purchase swimming pool covers. The loan will mature in July 2020.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

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**NOTE 16 - RESTATEMENT OF PRIOR YEAR NET POSITION**

The District adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, in the current year. As a result, the effect on the current fiscal year is as follows:

**Government-Wide Financial Statements**

Net Position - Beginning	\$ (37,111,225)
Inclusion of net OPEB liability from the adoption of GASB Statement No. 75	(77,746,714)
Net Position - Beginning as Restated	<u>\$ (114,857,939)</u>

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*REQUIRED SUPPLEMENTARY INFORMATION*

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ANAHEIM UNION HIGH SCHOOL DISTRICT

GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR-ENDED JUNE 30, 2018

	Budgeted Amounts		Actual (GAAP Basis)	Variances -
	Original	Final		Positive (Negative) Final to Actual
<b>REVENUES</b>				
Local Control Funding Formula	\$ 303,502,663	\$ 301,886,995	\$ 301,886,996	\$ 1
Federal sources	19,634,715	20,125,897	17,811,609	(2,314,288)
Other State sources	43,349,092	50,265,144	48,924,496	(1,340,648)
Other local sources	5,936,999	8,244,699	7,621,062	(623,637)
<b>Total Revenues</b>	<b>372,423,469</b>	<b>380,522,735</b>	<b>376,244,163</b>	<b>(4,278,572)</b>
<b>EXPENDITURES</b>				
Current				
Certificated salaries	148,479,612	148,890,104	148,614,663	275,441
Classified salaries	53,722,533	55,001,464	54,833,557	167,907
Employee benefits	103,025,706	104,912,010	104,844,268	67,742
Books and supplies	19,416,329	13,970,551	10,479,691	3,490,860
Services and operating expenditures	31,737,711	30,590,006	22,554,043	8,035,963
Other outgo	6,483,378	5,976,970	12,270,740	(6,293,770)
Capital Outlay	3,028,220	4,166,624	3,805,740	360,884
<b>Total Expenditures</b>	<b>365,893,489</b>	<b>363,507,729</b>	<b>357,402,702</b>	<b>6,105,027</b>
<b>Excess of Revenues Over Expenditures</b>	<b>6,529,980</b>	<b>17,015,006</b>	<b>18,841,461</b>	<b>1,826,455</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Other sources - proceeds from a capital lease	-	3,261,087	3,261,087	-
Transfers out	(1,500,000)	(1,500,000)	-	1,500,000
<b>Net Financing Sources (Uses)</b>	<b>(1,500,000)</b>	<b>1,761,087</b>	<b>3,261,087</b>	<b>1,500,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>5,029,980</b>	<b>18,776,093</b>	<b>22,102,548</b>	<b>3,326,455</b>
<b>Fund Balance - Beginning</b>	<b>73,664,727</b>	<b>73,664,727</b>	<b>73,664,727</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 78,694,707</b>	<b>\$ 92,440,820</b>	<b>\$ 95,767,275</b>	<b>\$ 3,326,455</b>

See accompanying note to required supplementary information.

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY  
AND RELATED RATIOS  
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>2018</u>
<b>Total OPEB Liability</b>	
Service cost	\$ 2,659,508
Interest	3,773,411
Benefit payments	<u>(2,974,091)</u>
<b>Net change in total OPEB liability</b>	3,458,828
<b>Total OPEB liability - beginning</b>	<u>105,711,694</u>
<b>Total OPEB liability - ending (a)</b>	<u><u>\$ 109,170,522</u></u>
<b>Covered payroll</b>	<u>N/A <sup>1</sup></u>
<b>District's total OPEB liability as a percentage of covered payroll</b>	<u>N/A <sup>1</sup></u>

<sup>1</sup> The District's OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay. Therefore, no measure of payroll is presented.

*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 THE DISTRICT'S PROPORTIONATE SHARE OF THE NET  
OPEB LIABILITY – MPP PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2018

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Year ended June 30,	2018
District's proportion of the net OPEB liability	0.4962%
District's proportionate share of the net OPEB liability	\$ 2,087,528
District's covered-employee payroll	N/A <sup>1</sup>
District's proportionate share of the net OPEB liability as a percentage of it's covered-employee payroll	N/A <sup>1</sup>
Plan fiduciary net position as a percentage of the total OPEB liability	0.01%

<sup>1</sup> As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

*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 THE DISTRICT'S PROPORTIONATE SHARE OF THE NET  
PENSION LIABILITY  
FOR THE YEAR-ENDED JUNE 30, 2018**

	<u>2018</u>	<u>2017</u>
<b>CalSTRS</b>		
District's proportion of the net pension liability	<u>0.2741%</u>	<u>0.2893%</u>
District's proportionate share of the net pension liability	\$ 253,465,278	\$ 233,962,152
State's proportionate share of the net pension liability associated with the District	149,947,918	133,190,479
Total	<u>\$ 403,413,196</u>	<u>\$ 367,152,631</u>
District's covered - employee payroll	<u>\$ 146,765,787</u>	<u>\$ 155,056,682</u>
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	<u>172.70%</u>	<u>150.89%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>69%</u>	<u>70%</u>
<b>CalPERS</b>		
District's proportion of the net pension liability	<u>0.4720%</u>	<u>0.4928%</u>
District's proportionate share of the net pension liability	<u>\$ 112,690,488</u>	<u>\$ 97,336,612</u>
District's covered - employee payroll	<u>\$ 60,547,264</u>	<u>\$ 60,359,787</u>
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	<u>186.12%</u>	<u>161.26%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>72%</u>	<u>74%</u>

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

See accompanying note to required supplementary information.

<u>2016</u>	<u>2015</u>
<u>0.3109%</u>	<u>0.3034%</u>
\$ 209,282,863	\$ 177,288,550
<u>110,687,564</u>	<u>107,054,481</u>
<u>\$ 319,970,427</u>	<u>\$ 284,343,031</u>
<u>\$ 140,928,288</u>	<u>\$ 136,384,781</u>
<u>148.50%</u>	<u>129.99%</u>
<u>74%</u>	<u>77%</u>
<u>0.4998%</u>	<u>0.5010%</u>
<u>\$ 73,663,959</u>	<u>\$ 56,879,614</u>
<u>\$ 54,558,219</u>	<u>\$ 52,325,387</u>
<u>135.02%</u>	<u>108.70%</u>
<u>79%</u>	<u>83%</u>

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**SCHEDULE OF DISTRICT CONTRIBUTIONS  
FOR THE YEAR-ENDED JUNE 30, 2018**

	<u>2018</u>	<u>2017</u>
<b>CalSTRS</b>		
Contractually required contribution	\$ 20,604,407	\$ 18,463,136
Contributions in relation to the contractually required contribution	<u>20,604,407</u>	<u>18,463,136</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	<u>\$ 142,788,683</u>	<u>\$ 146,765,787</u>
Contributions as a percentage of covered - employee payroll	<u>14.43%</u>	<u>12.58%</u>
 <b>CalPERS</b>		
Contractually required contribution	\$ 8,573,364	\$ 8,408,804
Contributions in relation to the contractually required contribution	<u>8,573,364</u>	<u>8,408,804</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	<u>\$ 55,201,623</u>	<u>\$ 60,547,264</u>
Contributions as a percentage of covered - employee payroll	<u>15.531%</u>	<u>13.888%</u>

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

See accompanying note to required supplementary information.



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<u>2016</u>	<u>2015</u>
\$ 16,637,582	\$ 12,514,432
<u>16,637,582</u>	<u>12,514,432</u>
<u>\$ -</u>	<u>\$ -</u>
<u>\$ 155,056,682</u>	<u>\$ 140,928,288</u>
<u>10.73%</u>	<u>8.88%</u>

\$ 7,150,824	\$ 6,422,048
<u>7,150,824</u>	<u>6,422,048</u>
<u>\$ -</u>	<u>\$ -</u>
<u>\$ 60,359,787</u>	<u>\$ 54,558,219</u>
<u>11.847%</u>	<u>11.771%</u>

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# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTE TO REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2018

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### NOTE 1 - PURPOSE OF SCHEDULES

#### **Budgetary Comparison Schedule**

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. 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.

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 Changes in the District's Total OPEB Liability and Related Ratios**

This schedule presents information on the District's changes in the total OPEB liability, including beginning and ending balances. In the future, as data becomes available, ten years of information will be presented.

*Change in Benefit Terms* – There were no changes in benefit terms.

*Changes of Assumptions* – There were no changes in economic assumptions.

#### **Schedule of the District's Proportionate Share of the Net OPEB Liability - MPP Program**

This schedule presents information on the District's proportionate share of the net OPEB Liability – MPP Program and the plans' fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

*Changes in Benefit Terms* – There were no changes in the benefit terms since the previous valuation.

*Changes of Assumptions* – The plan rate of investment return assumption was changed from 2.85 percent to 3.58 percent since the previous valuation.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTE TO REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2018

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### **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.

*Changes in Benefit Terms* – There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

*Changes of Assumptions* – The CalSTRS plan rate of investment return assumption was changed from 7.60 percent to 7.10 percent since the previous valuation. The CalPERS plan rate of investment return assumption was changed from 7.65 percent to 7.15 percent since the previous valuation.

### **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.

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*SUPPLEMENTARY INFORMATION*

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ANAHEIM UNION HIGH SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR-ENDED JUNE 30, 2018

Federal Grantor/Pass-Through Grantor/Program	CFDA Number	Pass-Through Entity Identifying Number	Program Expenditures
<b>U.S. DEPARTMENT OF EDUCATION</b>			
Passed through California Department of Education (CDE):			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 8,422,384
Title I, Part G: Advanced Placement (AP) Test Fee Reimbursement Program	84.330B	14831	42,012
Title II, Part A, Supporting Effective Instruction	84.367	14341	882,784
Title II, Part B, CA Mathematics and Science Partnerships	84.366	14512	37,035
English Language Acquisition State Grants:			
Title III, English Learner Student Program	84.365	14346	717,298
Title III, Immigrant Student Program	84.365	15146	31,117
Total English Language Acquisition State Grants			<u>748,415</u>
Carl D. Perkins Career and Technical Education: Secondary, Section 131	84.048	14894	552,822
Passed through Greater Anaheim SELPA:			
Special Education (IDEA) Cluster:			
Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	5,251,039
Local Assistance, Part B, Sec 611, Private School ISPs	84.027	10115	7,400
Mental Health Allocation Plan, Part B, Sec 611	84.027A	15197	340,032
Total Special Education (IDEA) Cluster			<u>5,598,471</u>
Passed through California Department of Rehabilitation:			
State Vocational Rehabilitation Services Program	84.126A	30103	50,826
Total U.S. Department of Education			<u>16,334,749</u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Passed through CDE:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	13396	14,489,120
Especially Needy Breakfast	10.553	13526	3,771,915
Meal Supplements	10.556	13392	487,088
Summer Lunch Program	10.559	13004	30,505
Food Distribution	10.555	13396	1,698,807
Total Child Nutrition Cluster			<u>20,477,435</u>
Total U.S. Department of Agriculture			<u>20,477,435</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, 2018

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:			
Medicaid Cluster:			
Medi-Cal Billing Option	93.778	10013	\$ 1,133,720
Passed through Orange County Office of Education (OCDE):			
Medi-Cal Administrative Activities	93.778	10060	615,695
Total Medicaid Cluster			<u>1,749,415</u>
Total U.S. Department of Health and Human Services			<u>1,749,415</u>
U.S. DEPARTMENT OF DEFENSE			
Passed through the OCDE:			
Junior Reserve Officers Training Corps - Army	12.000	[1]	400,285
Junior Reserve Officers Training Corps - Navy	12.000	JROTC153S	9,099
Total U.S. Department of Defense			<u>409,384</u>
Total Expenditures of Federal Awards			<u>\$ 38,970,983</u>

[1] - PCA number not available

See accompanying note to supplementary information.



# ANAHEIM UNION HIGH SCHOOL DISTRICT

## LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE JUNE 30, 2018

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### 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>
Al Jabbar	President	2018
Brian O'Neal	Clerk	2020
Annemarie Randle-Trejo	Assistant Clerk	2018
Anna L Piercy	Member	2018
Katherine H. Smith	Member	2020

### ADMINISTRATION

Michael B. Matsuda	Superintendent
Jennifer Root	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, 2018

	Final Report	
	Second Period Report 633D4399	Annual Report 1CC68712
Regular ADA		
Seventh and eighth	9,566.02	9,546.78
Ninth through twelfth	19,615.35	19,501.22
Total Regular ADA	<u>29,181.37</u>	<u>29,048.00</u>
Extended Year Special Education		
Seventh and eighth	12.13	12.13
Ninth through twelfth	34.01	34.01
Total Extended Year Special Education	<u>46.14</u>	<u>46.14</u>
Special Education, Nonpublic, Nonsectarian Schools		
Seventh and eighth	2.84	3.41
Ninth through twelfth	19.48	21.27
Total Special Education, Nonpublic, Nonsectarian Schools	<u>22.32</u>	<u>24.68</u>
Extended Year Special Education, Nonpublic, Nonsectarian Schools		
Seventh and eighth	0.22	0.22
Ninth through twelfth	2.19	2.19
Total Extended Year Special Education, Nonpublic, Nonsectarian Schools	<u>2.41</u>	<u>2.41</u>
Total ADA	<u>29,252.24</u>	<u>29,121.23</u>

See accompanying note to supplementary information.

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**SCHEDULE OF INSTRUCTIONAL TIME  
FOR THE YEAR-ENDED JUNE 30, 2018**

Grade Level	1986-87 Minutes Requirement	2017-18 Actual Minutes	Number of Days		Status
			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, 2018**

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There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2018.

See accompanying note to supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
FOR THE YEAR-ENDED JUNE 30, 2018

	(Budget) 2019 <sup>1</sup>	2018	2017	2016
GENERAL FUND <sup>4</sup>				
Revenues	\$ 405,902,114	\$ 376,199,865	\$ 386,025,103	\$ 367,552,364
Other sources and transfers in	-	3,264,087	1,172,232	393,372
Total Revenues and Other Sources	405,902,114	379,463,952	387,197,335	367,945,736
Expenditures	(403,984,150)	(357,400,604)	(358,111,371)	(349,192,777)
Other uses and transfers out	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Total Expenditures and Other Uses	(405,484,150)	(358,900,604)	(359,611,371)	(350,692,777)
INCREASE (DECREASE) IN FUND BALANCE	\$ 417,964	\$ 20,563,348	\$ 27,585,964	\$ 17,252,959
ENDING FUND BALANCE	\$ 90,999,017	\$ 90,581,053	\$ 70,017,705	\$ 42,431,741
AVAILABLE RESERVES <sup>2</sup>	\$ 46,588,160	\$ 39,901,027	\$ 32,847,060	\$ 13,667,566
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO	11.49%	11.12%	9.13%	3.90%
LONG-TERM OBLIGATIONS <sup>3</sup>	N/A	\$ 390,074,307	\$ 313,967,203	\$ 203,163,195
K-12 AVERAGE DAILY ATTENDANCE AT P-2	29,451	29,252	29,502	29,776

The General Fund balance has increased by \$48,146,312 over the past two years. The fiscal year 2018-2019 budget projects a further increase of \$417,964 (0.5 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 all of the past three years and anticipates incurring an operating surplus during the 2018-2019 fiscal year. Total long-term obligations have increased by \$186,911,112 over the past two years.

Average daily attendance has decreased by 524 over the past two years; however, a decrease of 178 ADA is anticipated during fiscal year 2018-2019.

<sup>1</sup> Budget 2019 is included for analytical purposes only and has not been subjected to audit.

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

<sup>3</sup> Long-term obligations have been restated as of June 30, 2017 due to the implementation of GASB Statement No. 75.

<sup>4</sup> 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, 2018

	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund
<b>ASSETS</b>			
Deposits and investments	\$ 7,016,146	\$ 27,457,744	\$ 182
Receivables	2,986,373	30,558	24
Stores inventories	169,677	-	-
<b>Total Assets</b>	<u>\$ 10,172,196</u>	<u>\$ 27,488,302</u>	<u>\$ 206</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 319,846	\$ 439,869	\$ 1
Due to other funds	919,082	991	-
Unearned revenue	102,755	-	-
<b>Total Liabilities</b>	<u>1,341,683</u>	<u>440,860</u>	<u>1</u>
<b>Fund Balances:</b>			
Nonspendable	169,677		-
Restricted	8,660,836	27,047,442	205
<b>Total Fund Balances</b>	<u>8,830,513</u>	<u>27,047,442</u>	<u>205</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 10,172,196</u>	<u>\$ 27,488,302</u>	<u>\$ 206</u>

See accompanying note to supplementary information.

<b>Bond Interest and Redemption Fund</b>	<b>Total Non-Major Governmental Funds</b>
\$ 12,895,052	\$ 47,369,124
26,027	3,042,982
-	169,677
<u>\$ 12,921,079</u>	<u>\$ 50,581,783</u>
\$ -	\$ 759,716
-	920,073
-	102,755
<u>-</u>	<u>1,782,544</u>
-	169,677
<u>12,921,079</u>	<u>48,629,562</u>
<u>12,921,079</u>	<u>48,799,239</u>
<u>\$ 12,921,079</u>	<u>\$ 50,581,783</u>

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, 2018

	<u>Cafeteria Fund</u>	<u>Capital Facilities Fund</u>	<u>County School Facilities Fund</u>
<b>REVENUES</b>			
Federal sources	\$ 20,477,435	\$ -	\$ -
Other State sources	1,461,931	-	-
Other local sources	2,562,250	4,596,964	1,082
<b>Total Revenues</b>	<u>24,501,616</u>	<u>4,596,964</u>	<u>1,082</u>
<b>EXPENDITURES</b>			
Current			
Pupil services:			
Food services	23,949,336	-	-
General administration:			
All other general administration	-	76,632	-
Plant services	315,921	-	-
Facility acquisition and construction	291,474	1,370,608	142,569
Debt service			
Principal	-	-	-
Interest and other	-	-	-
<b>Total Expenditures</b>	<u>24,556,731</u>	<u>1,447,240</u>	<u>142,569</u>
<b>Excess (Deficiency) of Revenues</b>			
<b>Over Expenditures</b>	<u>(55,115)</u>	<u>3,149,724</u>	<u>(141,487)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Other sources - premium on issuance of general obligation bonds			
	-	-	-
Transfers out	-	(2,518,711)	-
<b>Net Financing Sources (Uses)</b>	<u>-</u>	<u>(2,518,711)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(55,115)	631,013	(141,487)
<b>Fund Balances - Beginning</b>	8,885,628	26,416,429	141,692
<b>Fund Balances - Ending</b>	<u>\$ 8,830,513</u>	<u>\$ 27,047,442</u>	<u>\$ 205</u>

See accompanying note to supplementary information.



<b>Bond Interest and Redemption Fund</b>	<b>Total Non-Major Governmental Funds</b>
\$ -	\$ 20,477,435
57,778	1,519,709
10,302,597	17,462,893
<u>10,360,375</u>	<u>39,460,037</u>
-	23,949,336
-	76,632
-	315,921
-	1,804,651
13,135,000	13,135,000
5,270,369	5,270,369
<u>18,405,369</u>	<u>44,551,909</u>
<u>(8,044,994)</u>	<u>(5,091,872)</u>
4,012,882	4,012,882
<u>-</u>	<u>(2,518,711)</u>
<u>4,012,882</u>	<u>1,494,171</u>
(4,032,112)	(3,597,701)
16,953,191	52,396,940
<u>\$ 12,921,079</u>	<u>\$ 48,799,239</u>

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**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**NOTE TO SUPPLEMENTARY INFORMATION  
JUNE 30, 2018**

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**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.

	CFDA Number	Amount
Total Federal Revenues From the Statement of Revenues, Expenditures, and Changes in Fund Balances:		\$ 38,289,044
Medi-Cal Billing Option	93.778	681,939
Total Schedule of Expenditures of Federal Awards		\$ 38,970,983

**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, 2018

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### **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.

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*INDEPENDENT AUDITOR'S REPORTS*

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**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, 2018, 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 11, 2018.

***Emphasis of Matter - Change in Accounting Principles***

As discussed in Note 1 and Note 16 to the financial statements, in 2018, the District adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

**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.

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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 11, 2018.

### **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.

VAZQUEZ, TRINE, RAY + CO. LLP

Rancho Cucamonga, California  
December 11, 2018





VAVRINEK, TRINE, DAY & CO., LLP  
Certified Public Accountants

VALUE THE *difference*

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND REPORT 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, 2018. 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, 2018.

### **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 a 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, TRINE, BRY & CO. LLP

Rancho Cucamonga, California  
December 11, 2018



VAVRINEK, TRINE, DAY & CO., LLP  
Certified Public Accountants

VALUE THE *difference*

## 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 *2017-2018 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, 2018.

### ***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 *2017-2018 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 Unduplicated Local Control Funding Formula Pupil Counts***

As described in the accompanying schedule of findings and questioned costs, Anaheim Union High School District did not comply with requirements regarding the Unduplicated Local Control Funding Formula Pupil Counts as identified as item 2018-001. 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 Unduplicated Local Control Funding Formula Pupil Counts*

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, 2018.

*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, 2018, 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>
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS</b>	
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
Apprenticeship: Related and Supplemental Instruction	No, see below
<b>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS</b>	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program:	
General Requirements	Yes
After School	Yes
Before School	No, see below

	Procedures Performed
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
<b>CHARTER SCHOOLS</b>	
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 the 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 an Apprenticeship Program; therefore, we did not perform any procedures for the Apprenticeship Program.

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

*VAUZNER, TRINE, RY + CO. LLP*

Rancho Cucamonga, California  
December 11, 2018

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*SCHEDULE OF FINDINGS AND QUESTIONED COSTS*

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**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**SUMMARY OF AUDITOR'S RESULTS  
FOR THE YEAR-ENDED JUNE 30, 2018**

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**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 Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.556, and 10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 1,169,129</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>
Unduplicated Local Control Funding Formula Pupil Counts

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR-ENDED JUNE 30, 2018**

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None reported.

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR-ENDED JUNE 30, 2018**

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None reported.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR-ENDED JUNE 30, 2018

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The following findings represent instances of noncompliance 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

### *Unduplicated Local Control Funding Formula Pupil Counts*

**2018-001      40000**

#### **Criteria or Specific Requirements**

*California Education Code* Section 42238.02(b)(4) states that 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 (CALPADS).

#### **Condition**

The Unduplicated Local Control Funding Formula (LCFF) Pupil Counts submitted to the California Department of Education was inaccurate. It appears that the District inaccurately reported eligibility for a total of two student on CALPADS Form 1.18 – FRPM/English Learner/Foster Youth – Student List.

#### **Questioned Costs**

The District over claimed the total eligible pupils by two, resulting in no change to the 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 *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, Part W. Unduplicated Local Control Funding Formula Pupil Counts, 1.a: "Select a representative sample, to achieve a high level of assurance, from the students indicated as only free or reduced priced meal eligible (FRPM) identified under the "NSLP Program" column (which means students are indicated as a "No" under the "Direct Certification" column, a "No" under the "Homeless" column, blank under the "Migrant Ed Program" column, a "No" under "Foster" column, and "181-Free" or "182-Reduced" under the "NSLP Program" column)". In addition, the condition identified was determined through a selection of students from Form 1.18 based on the criteria as stated on the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, Part W. Unduplicated Local Control Funding Formula Pupil Counts, 1.b: "Select a representative sample, to achieve a high level of assurance, from the students that are only English Learner (EL) eligible as identified under the "ELAS Designation" column".

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**STATE AWARDS FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR-ENDED JUNE 30, 2018**

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**Context, (Continued)**

The inaccurately reported eligibility for a total of two student. One of 40 students tested for FRMP was reported inaccurately and one of 40 students tested for EL designation was reported inaccurately. The auditor elected to apply additional procedures for these two groups and selected 20 additional student from each population for testing. No further discrepancies were noted in the two additional sample groups.

**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 over claiming the total FRPM eligible pupil by two. The schedule below shows the exceptions:

School Site	Enrollment Count	Certified Total Unduplicated Pupil Count	Unduplicated Pupil Count Adjustment Based on Eligibility for FRPM	Unduplicated Pupil Count Adjustment Based on Eligibility EL Funding	Adjusted Enrollment Count	Adjusted Total Unduplicated Pupil Count
District-Wide	30,729	22,945	(1)	(1)	30,729	22,943

**Cause**

It appears that the condition identified has materialized as a result of the clerical error.

**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.

**Corrective Action Plan**

In 2017-2018, two students were identified to be incorrectly labeled as unduplicated students. One student was misidentified as an English Language Learner and the other was misidentified as being eligible for free/reduced lunch. For the first student, it was determined that she had two SSID numbers and her original SSID number identified her as an English Language Learner. For the second student, the student was entered as eligible for free/reduced lunch and then removed as eligible after the CBEDS identification date.

To correct this situation for the future, appropriate administrative staff have been informed regarding the necessity to review preliminary CALPADS data and make appropriate corrections before the final submission date.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS FOR THE YEAR-ENDED JUNE 30, 2018

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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

### *State Awards Findings*

2017-001 40000

#### **Criteria or Specific Requirements**

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 Dale Junior High School's monthly summary total for the month of November 2016 and in comparing the total to the site's attendance rosters, it was noted that the monthly summary totals differ significantly. Dale Junior High School's attendance rosters had a total of 616 students served whereas the total of the monthly summary were 996 students served, resulting in 380 exceptions. Exceptions consisted of 380 students who were released before 6 p.m., but did not have the early release reason documented on the rosters.

#### **Questioned Costs**

Under the provisions of the program, there are no questioned costs associated with this condition. However, for the site tested, there were 380 out of 996 students served during the month of November 2016 for which the attendance rosters did not conform to the District's early release policy.

#### **Context**

The condition identified resulted from our review of Dale Junior High School's attendance records and monthly attendance summary totals for the month of November 2016. The auditor selected one of six schools for the first semi-annual reporting period dated July to December 2016. The auditor noted that for the month of November 2016, Dale Junior High School did not have early release reason documented on the rosters for students that were being released before 6 p.m. on a daily basis.

## ANAHEIM UNION HIGH SCHOOL DISTRICT

### SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS FOR THE YEAR-ENDED JUNE 30, 2018

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#### **Effect**

As a result of the conditions identified, the District was not compliant with *Education Code* Section 8483(a)(1) for the 2016-2017 fiscal year for Dale Junior High School because the report submitted to the State reflects inaccurate attendance information.

#### **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 the sites deducted those students who were not in compliance with the established early release policy. The sites did not have an early release reason documented on the rosters for those students who were 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 per school site in order to verify that accurate information is being sent to the State for reporting.

#### **Current Status**

Implemented.

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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, 2018, 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 11, 2018, on the government-wide financial statements of the District.

***INTERNAL CONTROLS***

*Local Revenue*

Observation

Per review of the supporting documents pertaining to the District's local revenues, it was noted that 14 of 70 deposits tested were not deposited in a timely manner. Based on our review of sample transmittals selected for testing, it appears that delay in deposits ranged from 11 to 54 days. Delay in cash deposits can increase the probability of theft, loss, or misappropriation.

Recommendation

The District should, at a minimum, make their deposits once a week to minimize the amount of cash on hand. The frequency of deposits needs to be increased depending on the volume and amount of cash collected. At a minimum, the District should try and make a single deposit once a week to reduce the risks associated with theft, loss, and misappropriation.

Observation

Cash collections that occur at the site level and remitted to the District Office are not receipted at the time funds are collected. It was noted that eight of 70 receipts were completed on or after the date the clerk is ready to process the deposit batch.

Recommendation

The site is already utilizing a triplicate receipt book, but should alter the procedures to ensure that receipts are issued at the time funds are received. The original copy of the receipt should be given to the payee at the time the payment is made. This process will ensure that all deposits are made intact, timely, and sequentially.

Observation

While the District is utilizing pre-numbered triplicate receipts, current procedures do not include a reconciliation to ensure that all receipts are accounted for. Under the District's current procedures, monies collected from school sites are compared to the total amounts reported on the school collection reports. However, monies collected are not reconciled to sub-receipts or other source documentation to ensure that sites are submitting all monies and receipts are intact and accounted for sequentially. Reliance is placed on the summary recap of school collection reports. District personnel responsible for reconciling revenue transactions have no way of knowing whether they have received all monies for all receipts in a sequence for each site/department.

Recommendation

The District should consider strengthening controls over completeness of receipts by maintaining perpetual logs to ensure that pre-numbered receipts are used sequentially and are wholly accounted for. Any significant variances noted should be investigated further.

***UNRECORDED ACCOUNT***

Observation

During the review of the cash accounts, it was noted that the District Employee Fund bank account is not accounted for on the general ledger. The accounts appears to have been opened under the District's name as a District account.

Recommendation

The District should ensure that all cash accounts are correctly recorded on the general ledger in order to accurately state the District's assets and to prevent any potential misuse of the account.

***ASSOCIATED STUDENT BODY (ASB)***

Observation

During our review of the financial statements, it was noted that 12 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.

*Orangeview Junior High School*

Observations

During our review of the ASB procedures, the following were noted:

1. Based on the review of the cash receipting procedures, it was noted that three of 31 deposits tested were not deposited in a timely manner. The delay in deposit ranged from approximately 12 to 14 days from the date of receipt. This could result in large cash balances being maintained at the sites, which can hinder the safeguarding of ASB assets.
2. Based on the review of the disbursement procedures it was noted that one of 11 disbursements tested was not approved prior to the 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.
3. Based on the review of the disbursement procedures it was noted that five of 11 disbursements were made without explicit receiving documentation for goods being ordered.
4. Revenue potential forms are not consistently being completed for fundraising events or are partially completed. Through testing, it was noted that some revenue potential forms used for fundraising events were not completed with respect to actual income and expense. As a result, expected versus actual results cannot be measured to determine whether or not the fundraiser was successful or any losses have occurred.
5. A perpetual inventory, of the P.E. clothes is not calculated and reconciled to the periodic inventory count performed at the end of the fiscal year.

Recommendations

1. The ASB should, at a minimum, make their deposits once a week to minimize the amount of cash held at the sites. During weeks of high cash activity, there may be a need to make more than one deposit. The District should communicate specific guidelines for this procedure including the maximum cash on hand that should be maintained at the site.
2. In order to ensure proper internal controls over the ASB disbursements, 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 purchases.
3. All goods being ordered should be documented with explicit receiving documentation. Documentation should indicate the date that the goods have been received and documentation regarding whether or not the goods have been received intact, undamaged, and in the correct quantities. Payments for vendor invoices should only be made once the receiving documentation is available.

4. The District should require all completed revenue potential forms to be forwarded to a site level administrator to be reviewed. A third-party review of completed revenue potential forms would ensure that the ASB 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.
5. The ASB should implement a perpetual inventory system. This will allow the ASB to compute and reconcile daily sales, cost of goods sold, and items on hand at end of each close out. The starting point will be from a physical inventory count, from there any items sold should be deducted from the count, and any items purchased should be added to the count. This perpetual inventory counts should be reconciled to a quarterly/annual physical inventory count. 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, 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.

*Oxford Academy*

Observations

During our review of the ASB procedures, the following were noted:

1. Based on the review of the cash receipting procedures, it was noted that two of 14 deposits tested were not deposited in a timely manner. The delay in deposit ranged from approximately 12 to 14 days from the date of receipt. This could result in large cash balances being maintained at the sites, which can hinder the safeguarding of ASB assets.
2. Based on the review of the cash receipting procedures, it was noted that for three of the 14 deposits tested two individuals did not conduct the deposit counts simultaneously. Not having a second person present creates an opportunity for cash to be misappropriated.

Recommendation

1. The ASB should, at a minimum, make their deposits once a week to minimize the amount of cash held at the sites. During weeks of high cash activity, there may be a need to make more than one deposit. The District should communicate specific guidelines for this procedure including the maximum cash on hand that should be maintained at the site.
2. It is recommended that the ASB adhere to their deposit count procedures to have two people perform the count together and both sign-off on the cash count sheet to deter misappropriation of cash.

*Western High School*

Observations

During our review of the ASB procedures, the following were noted:

1. Based on the review of the disbursement procedures it was noted that one of 25 disbursements tested was 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. Based on the review of the disbursement procedures it was noted that three of 11 disbursements were made without explicit receiving documentation for goods being ordered.
3. It was noted that the students are actively participating in approving expenditures; however, the ASB does not maintain adequate records and documentation of ASB minutes. The ASB maintained minutes for the meetings held on Tuesdays, but not for the meetings held on Thursdays.
4. Revenue potential forms are not consistently being completed for fundraising events or are partially completed. Through testing, it was noted that some revenue potential forms used for fundraising events were not completed with respect to expected income and expense. As a result, expected versus actual results cannot be measured to determine whether or not the fundraiser was successful or any losses have occurred.
5. A perpetual inventory of the P.E. clothes is not calculated and reconciled to the periodic inventory count done at the end of the fiscal year.
6. A master ticket log is used by the ASB; however, it is not updated.
7. Five of seven ticket sales report forms tested were incomplete. The forms did not have an explanation of why there was an overage or a shortage.
8. During our review of the financial statements, it was noted that the \$1,275 petty cash/change fund is not included in its entirety on the ASB's balance sheet. The balance sheet currently shows a petty cash/change fund of only \$275.

Recommendations

1. In order to ensure proper internal controls over the ASB disbursements, 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 purchases.
2. All goods being ordered should be documented with explicit receiving documentation. Documentation should indicate the date that the goods have been received and documentation regarding whether or not the goods have been received intact, undamaged, and in the correct quantities. Payments for vendor invoices should only be made once the receiving documentation is available.
3. The ASB should maintain proper documentation of ASB meetings to record decisions made by the student council. The ASB should retain the minutes in a permanent record book or notebook.

4. The District should require all completed revenue potential forms to be forwarded to a site level administrator to be reviewed. A third-party review of completed revenue potential forms would ensure that the ASB 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.
5. The ASB should implement a perpetual inventory system. This will allow the ASB to compute and reconcile daily sales, cost of goods sold, and items on hand at end of each close out. The starting point will be from a physical inventory count and from there any items sold should be deducted from the count and any items purchased should be added to the count. This perpetual inventory counts should be reconciled to a quarterly/annual physical inventory count. 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, 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.
6. 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.
7. All ticket sales report forms must be completely filled out at the end of each event. The form is important because it shows whether or not all the monies that should have been raised and turned in actually were based on the price of the ticket and number sold. The form is also used to document overages and shortages. An explanation of any overages/shortages must be documented on the form. The site administrator should ensure that these forms are completed and turned into the bookkeeper at the conclusion of the event.
8. The site needs to ensure that all cash accounts are correctly stated on their balance sheet in order to accurately state the ASB's assets and to prevent an overstatement or understatement of assets.

*Katella High School*

Observation

During our review of the ASB procedures, the following were noted:

1. Cash collections are not supported by sub-receipts or logs that tie the total to the cash count sheet. 18 of 22 deposits tested did not have sufficient support or a paper trail; therefore, the auditor was unable to confirm if these deposits were intact and deposited in a timely manner.
2. It was noted that the students are actively participating in approving expenditures; however, the ASB does not maintain adequate records and documentation of ASB minutes. The ASB minutes do not reflect details of the student council discussions and approval for transactions and other activities.

3. Two of 25 disbursements tested were noted to be charitable donations. The general ASB trust account was used to hold the funds from the fundraiser and a check was made payable to the charitable organization from the general ASB trust account.
4. Revenue potential forms are not consistently being completed for fundraising events and/or fundraising events are not being approved prior to the event taking place. Through testing, it was noted that some revenue potential forms used for fundraising events were not completed with respect to actual income and expense. As a result, expected versus actual results cannot be measured to determine whether or not the fundraiser was successful or any losses have occurred.
5. Two of three ticket sales report forms tested were incomplete. The forms did not have an explanation of why there was an overage or a shortage.
6. For one of three ticketed events tested, a ticket sales report form is not prepared and submitted with the remaining ticket roll and cash collections to the bookkeeper.

#### Recommendations

1. Pre-numbered triplicate receipts or logs should be utilized when collecting money for all ASB events and transactions. If utilizing a log, the student's name and amount being turned in should be documented. If using a receipt book, the receipts should be issued in sequential order to all individuals turning in monies for ASB events. Teachers and administrators who collect monies should be equipped with a triplicate receipts book or log sheet. The white copy of the receipt should be issued to the person turning in the monies, the yellow receipt or log sheet should be utilized for deposit back-up, and the pink copy should be retained in the receipt book for audit purposes. When teachers are turning in monies for deposit, a cash count sheet should be turned in with the yellow copy of the receipts and monies to clearly identify the total amount being turned in.
2. The ASB should maintain proper documentation of ASB meetings to record decisions made by the student council. The ASB should retain the minutes in a permanent record book or notebook.
3. Per the FCMAT manual, this type of fundraising events must be approved by the District's governing board. In addition, the ASB should open a trust account within the ASB specifically for these donations. At the end of the donation drive, the ASB should write the check made payable to the charitable organization from the trust account.
4. The District should require all completed revenue potential forms to be forwarded to a site level administrator to be reviewed. A third-party review of completed revenue potential forms would ensure that the ASB 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 prior to the event taking place to ensure that the activities related to fundraisers are appropriate in a school setting.

Governing Board  
Anaheim Union High School District

5. All ticket sales report form must be completely filled out at the end of each event. The form is important because it shows whether or not all the monies that should have been raised and turned in actually were based on the price of the ticket and number sold. The form is also used to document overages and shortages. An explanation of any overages/shortages must be documented on the form. The site administrator should ensure that these forms are completed and turned into the bookkeeper at the conclusion of the event
6. A ticket sales recap form serves the purpose of calculating, based on the number of tickets sold out of the roll and the price per ticket, the amount of cash that should have been collected. The recap should be reconciled to the cash deposit forwarded to the bookkeeper. This procedure documents overages and shortages of cash and informs site personnel about potential problems in cash collections. The forms should be filed along with the deposit form and other pertinent documents.

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

VAUZNER, TRNS. Ray + CO. LLP

Rancho Cucamonga, California  
December 11, 2018



**ANAHEIM UNION HIGH SCHOOL DISTRICT**

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**BUILDING FUND (MEASURE H)  
FINANCIAL AND PERFORMANCE AUDITS**

---

**JUNE 30, 2018**

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

**FINANCIAL AUDIT  
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JUNE 30, 2018**

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*FINANCIAL SECTION*

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Certified Public Accountants

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## 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), as of and for the year ended June 30, 2018, and the related notes to the 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 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 Building Fund (Measure H) 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 Building Fund (Measure H) 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 respective financial position of the Building Fund (Measure H) of the Anaheim Union High School District at June 30, 2018, and the respective 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 11, 2018, 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 solely 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 effectiveness of the District's Building Fund (Measure H) 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, TRINE, RAY + CO. LLP

Rancho Cucamonga, California  
December 11, 2018

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

**BALANCE SHEET  
JUNE 30, 2018**

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**ASSETS**

Investments	\$ 103,700,342
Accounts receivable	143,645
Due from other funds	<u>1,318</u>
<b>Total Assets</b>	<b><u><u>\$ 103,845,305</u></u></b>

**LIABILITIES AND FUND BALANCE**

**Liabilities**

Accounts payable	\$ 6,041,421
Due to other funds	<u>8,521</u>
<b>Total Liabilities</b>	<b><u>6,049,942</u></b>

**Fund Balance**

Restricted for capital projects	<u>97,795,363</u>
<b>Total Liabilities and Fund Balance</b>	<b><u><u>\$ 103,845,305</u></u></b>

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, 2018**

**REVENUES**

Local income

Interest income	\$ 617,499
-----------------	------------

**EXPENDITURES**

Salaries and benefits	276,728
Materials and supplies	2,084,463
Noncapitalized equipment	1,221,743
Professional/Consulting Services	864,431
Capital outlay	
Land improvements	5,189,993
Buildings and Improvements of Buildings	7,408,183
Equipment	53,875

<b>Total Expenditures</b>	<u>17,099,416</u>
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<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	<u>(16,481,917)</u>
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**OTHER FINANCING SOURCES**

Other sources - proceeds from bond issuance	<u>83,000,000</u>
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<b>NET CHANGE IN FUND BALANCE</b>	66,518,083
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<b>FUND BALANCE - BEGINNING</b>	<u>31,277,280</u>
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<b>FUND BALANCE - ENDING</b>	<u><u>\$ 97,795,363</u></u>
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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, 2018**

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***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 (Measure H) 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, 2018**

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**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 Balance**

As of June 30, 2018, fund balance of the Building Fund (Measure H) was 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.

**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.

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

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

**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

**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 Orange County Treasury Investment Pool. The District maintains a Building Fund (Measure H) investment of \$103,700,342 with the Orange County Treasury Investment Pool, with an average maturity of 302 days.

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

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

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**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. The District's investment in the Orange County Treasury Investment Pool is not required to be rated, nor has it/they been rated as of June 30, 2018.

***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, 2018:

<u>Investment Type</u>	<u>Reported Amount</u>	<u>Uncategorized</u>
Orange County Treasury Investment Pool	<u>\$ 103,700,342</u>	<u>\$ 103,700,342</u>

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

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

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***NOTE 4 - ACCOUNTS RECEIVABLE***

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

Interest	\$ 143,645
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***NOTE 5 - DUE FROM/DUE TO OTHER FUNDS***

The balance of \$8,521 is due to the General Fund from the Building Fund (Measure H) for reimbursement of project costs.

The balance of \$1,318 is due to the Building Fund (Measure H) from the General Fund for reimbursement of project costs.

***NOTE 6 - ACCOUNTS PAYABLE***

Accounts payable at June 30, 2018, consisted of the following:

Accrued payroll and benefits	\$ 20,801
Materials and supplies	742,420
Services	5,444
Construction	5,272,756
	<u>\$ 6,041,421</u>

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

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

**NOTE 7 - COMMITMENTS AND CONTINGENCIES**

**Construction Commitments**

As of June 30, 2018, the District had the following commitments with respect to the unfinished capital projects:

<u>CAPITAL PROJECTS</u>	<u>Remaining Construction Commitments</u>	<u>Expected Date of Completion</u>
Brookhurst Junior High School - Security Fencing	\$ 35,925	July 2018
Cypress High School - Site Improvement	7,969,040	March 2019
Dale Junior High School - Interim Housing	219,696	August 2018
Kennedy High School - Site Improvement	6,145,370	December 2018
Loara High School - Security Fencing	69,500	September 2018
Oxford Academy - Stem	7,410,690	August 2019
Savanna High School - Modernization Phase One	3,910,518	September 2018
Total Construction Commitments	<u>\$ 25,760,739</u>	

**Litigation**

The District is not currently a party to any legal proceedings related to the Building Fund (Measure H).

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*INDEPENDENT AUDITOR'S REPORT*

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**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 financial statements of the Anaheim Union High School District (the District) Building Fund (Measure H), as of and for the year ended June 30, 2018, and the related notes of the financial statements and have issued our report thereon dated December 11, 2018.

**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 of the financial statements, we considered the District's Building Fund (Measure H) internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's Building Fund (Measure H) internal control. Accordingly, we do not express an opinion on the effectiveness of the District's Building Fund (Measure H) 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 District's Building Fund (Measure H) financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's 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 District's Building Fund (Measure H) 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 Building Fund (Measure H) internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

VAULNER, TRINE, RAY + CO. LLP

Rancho Cucamonga, California  
December 11, 2018

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*SCHEDULE OF FINDINGS AND QUESTIONED COSTS*

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

**FINANCIAL STATEMENT FINDINGS  
JUNE 30, 2018**

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None reported.

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
JUNE 30, 2018**

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

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

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

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**JUNE 30, 2018**



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

**PERFORMANCE AUDIT  
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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 H) for the year ended June 30, 2018.

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. 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 11, 2018

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

JUNE 30, 2018

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## *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.
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.

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

**JUNE 30, 2018**

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***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.

***SCOPE OF THE AUDIT***

The scope of our performance audit covered the period of July 1, 2017 to June 30, 2018. 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, 2018 were not reviewed or included within the scope of our audit or in this report.

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

JUNE 30, 2018

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## *PROCEDURES PERFORMED*

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2018 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, 2017 and ending June 30, 2018, 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 \$8,095,387. This represents 47 percent of the total expenditures of \$17,099,416.
2. Based on our testing, we verified that there were funds from the Building Fund (Measure H) expended on salaries for Measure H. We reviewed supporting documentation to ensure that such funds were properly expended on specific projects listed in the ballot text. Our sample included transactions total \$207,687.
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 2017-2018 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. Procurement was sought for interim housing during the 2017-2018 fiscal year. We reviewed the District's interim housing including documenting arrival dates of interim housing and date of construction of related projects.
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.
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 2017-2018 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, 2018**

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None reported.



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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
JUNE 30, 2018**

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There were no audit findings reported in the prior year's schedule of findings and questioned costs.

**Business and Noninstructional Operations**

The Board of Trustees recognizes the importance of developing a system of internal control procedures in order to help fulfill its obligation to monitor and safeguard District resources. To facilitate warrant processing, the superintendent or designee shall ensure that purchasing, receiving, and payment functions are kept separate. He/she shall also ensure that invoices are paid expeditiously so that the District may, to the extent possible, take advantage of available discounts and avoid finance charges.

The superintendent or designee shall sign all warrants and shall ensure that warrants have appropriate documentary support verifying that all goods and services to be paid for have been delivered or rendered in accordance with the purchase agreement.

The Board of Trustees shall approve all warrants at a regularly scheduled Board of Trustees meeting.

The District shall not be responsible for unauthorized purchases.

**Legal Reference:****EDUCATION CODE**

17605 Delegation of authority for purchases  
42630-42651 Orders, requisitions and warrants  
42800-42806 Revolving cash fund  
42810 Alternative revolving fund  
42820 Prepayment funds

**CODE OF CIVIL PROCEDURE**

685.010 Rate of interest

**GOVERNMENT CODE**

16.5 Digital signatures  
5500-5506 Uniform Facsimile Signatures of Public Officials Act  
8111.2 Definition of public entity

**PUBLIC CONTRACT CODE**

7107 Retention proceeds; withholding; disbursement  
7201 Retention proceeds; limits and exceptions  
9203 Payment for projects costing over \$5000  
20104.50 Timely progress payments

**CODE OF REGULATIONS, TITLE 2**

22000-22005 Digital signatures

Board of Trustees August 7, 1986

Reviewed: November 13, 1989

Reviewed: February 1993

Revised: TBD

B

## Business and Noninstructional Operations

The Board of Trustees recognizes its responsibility to enter into contracts on behalf of the District for the acquisition of equipment, supplies, services, and other resources necessary for the achievement of district goals. In exercising this authority to enter into a contract, the Board of Trustees shall ensure that the District's interest is protected and that the terms of the contract conform to applicable legal standards, including the bidding requirements in Public Contract Code 20111.

The Board of Trustees may, by a majority vote, delegate to the superintendent or designee the authority to enter into contracts on behalf of the District. To be valid or to constitute an enforceable obligation against the District, all such contracts must be approved and/or ratified by the Board of Trustees.

Every contract entered into on behalf of the District shall be made available for public inspection, except when the law prohibits disclosure. No contract shall prohibit a district employee from disparaging the goods or services of any contracting party.

### Contracts for Non-nutritious Foods or Beverages

The District shall not enter into or renew a contract for the sale of foods or beverages that do not meet applicable nutritional standards specified in Education Code 49431-49431.7, 5 CCR 15500-15501 or 15575-15578, or 7 CFR 210.11 or 220.12, unless the contract specifies that such sale will occur off campus or outside the time restriction specified in the applicable law.

Before the District enters into or renews a contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages, or non-nutritious foods as defined in law, the Board of Trustees shall ensure that the District has sufficient internal controls in place to protect the integrity of public funds and to ensure that funds raised as a result of the contract benefit public education. (Education Code 35182.5)

The superintendent or designee shall develop the District's internal control procedures to protect the integrity of public funds. Such internal controls may include, but not be limited to, the following:

1. Procedures that produce accurate and reliable financial statements and, at the same time, safeguard the assets, financial resources, and integrity of every employee responsible for handling money or property. Control systems shall be systematically evaluated and revised to keep pace with the changing responsibilities of management.
2. Procedures to ensure that District personnel do not handle cash or product at the school site. The contract shall specify that the vendor stock the machines and shall provide cash accounting, along with a check, for District proceeds directly to the controller's office.

Any contract for the sale or advertisement of non-nutritious foods or carbonated or

non-nutritious beverages shall be entered into on a competitive bid basis pursuant to Public Contract Code 20111 or through the issuance of a Request for Proposal. (Education Code 35182.5 )

The Board of Trustees shall hold an annual public hearing to review and discuss all existing and potential contracts for the sale of foods and beverages on campus, including those sold as full meals or through competitive sales, fundraisers, or vending machines. The Board of Trustees shall hold a public hearing for any contract not discussed at the annual public hearing. (Education Code 35182.5)

The public hearing shall include, but not be limited to, a discussion of the nutritional value of foods and beverages sold within the District; the availability of fresh fruit, vegetables, and grains in school meals and snacks, including locally grown and organic produce; the amount of fat, sugar, and additives in the foods and beverages discussed; and barriers to student participation in school breakfast and lunch programs. (Education Code 35182.5)

The contract shall be accessible to the public and may not include a confidentiality clause that would prevent the District or a District school from making any part of the contract public. (Education Code 35182.5)

#### Contracts for Electronic Products or Services

The Board of Trustees shall not enter into a contract for electronic products or services that requires the dissemination of advertising to students, unless the Board of Trustees (Education Code 35182.5):

1. Enters into the contract at a noticed, public hearing of the Board of Trustees.
2. Makes a finding that the electronic product or service is or would be an integral component of the education of students.
3. Makes a finding that the District cannot afford to provide the electronic product or service unless it contracts to permit dissemination of advertising to students.
4. As part of the District's normal, ongoing communication to parents/guardians, provides written notice that the advertising will be used in the classroom or other learning center.
5. Offers parents/guardians the opportunity to request in writing that their child not be exposed to the program that contains the advertising. A request shall be honored for the school year in which it is submitted, or longer if specified, but may be withdrawn by the parents/guardians at any time.

#### Contracts for Digital Storage and Maintenance of Student Records

The District may enter into or renew a contract with a third party for the purpose of providing

services, including cloud-based services, for the digital storage, management, and retrieval of student records and/or to provide digital educational software that authorizes a third-party provider of digital educational software to access, store, and use student records. For these purposes, student records include any information maintained by the District that is directly related to a student and any information acquired directly from the student through the use of instructional software or applications assigned to the student by a teacher or other District employee, and do not include de-identified information. (Education Code 49073.1)

Any such contract shall contain all of the following: (Education Code 49073.1)

1. A statement that student records continue to be the property of and under the control of the District
2. If applicable, a description of the means by which students may retain possession and control of their own student-generated content, as defined in Education Code 49073.1, including options by which a student may transfer student-generated content to a personal account
3. A prohibition against the third party using any information in the student record for any purpose other than those required or specifically permitted by the contract
4. A description of the procedures by which a parent/guardian or a student age 18 years or older may review personally identifiable information in the student's records and correct erroneous information
5. A description of the actions the third party will take, including the designation and training of responsible individuals, to ensure the security and confidentiality of student records
6. A description of the procedures for notifying the affected parent/guardian, or the affected student if age 18 years or older, in the event of an unauthorized disclosure of the student's records
7. A certification that a student's records shall not be retained or available to the third party upon completion of the terms of the contract and a description of how that certification will be enforced, except that these requirements shall not apply to student-generated content if the student chooses to establish or maintain an account with the third party for the purpose of storing that content
8. A description of how the District and the third party will jointly ensure compliance with the federal Family Educational Rights and Privacy Act, 20 USC 1232g
9. A prohibition against the third party using personally identifiable information in student records to engage in targeted advertising

## Legal Reference:

## EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex  
14505 Provisions required in contracts for audits  
17250.10-17250.55 Design-build contracts  
17595-17606 Contracts  
35182.5 Contract prohibitions  
45103.1 Personal services contracts  
45103.5 Contracts for management consulting service related to food service  
49073.1 Contract requirements for digital storage, maintenance and retrieval of student records  
49431-49431.7 Nutritional standards

## CODE OF CIVIL PROCEDURE

685.010 Rate of interest

## GOVERNMENT CODE

12990 Nondiscrimination and compliance employment programs  
53260 Contract provision re maximum cash settlement  
53262 Ratification of contracts with administrative officers

## LABOR CODE

1775 Penalties for violations  
1810-1813 Working hours

## PUBLIC CONTRACT CODE

4100-4114 Subletting and subcontracting fair practices  
7104 Contracts for excavations; discovery of hazardous waste  
7106 Noncollusion affidavit  
20111 Contracts over \$50,000; contracts for construction; award to lowest responsible bidder  
20104.50 Construction Progress Payments  
22300 Performance retentions

## CODE OF REGULATIONS, TITLE 5

15500 Food sales by student organizations  
15501 Sales in high schools and junior high schools  
15575-15578 Food and beverage requirements outside of the federal school meal programs

## UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act  
1681-1688 Title IX, discrimination

## CODE OF FEDERAL REGULATIONS, TITLE 7

210.1-210.31 National School Lunch Program  
220.1-220.21 National School Breakfast Program

Management Resources:

CSBA PUBLICATIONS

Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, rev. 2005

WEB SITES

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

California Association of School Business Officials: <http://www.casbo.org>

Board of Trustees

August 7, 1986

Reviewed: November 13, 1989

Revised: February 1993

Revised: TBD

B



**CARE OF DISTRICT RECORDS**

The Board of Trustees recognizes the importance of securing and retaining District documents. The superintendent or designee shall ensure that District records are developed, maintained, and disposed of in accordance with law, Board policy, and administrative regulation.

The superintendent or designee shall consult with District legal counsel, site administrators, District information technology staff, personnel department staff, and others as necessary to develop a secure document management system that provides for the storage, retrieval, archiving, and destruction of district documents, including electronically stored information such as email. This document management system shall be designed to comply with state and federal laws regarding security of records, record retention and destruction, response to "litigation hold" discovery requests, and the recovery of records in the event of a disaster or emergency.

The superintendent or designee shall ensure the confidentiality of records as required by law and shall establish regulations to safeguard data against damage, loss, or theft.

The superintendent or designee shall ensure that employees receive information about the District's document management system, including retention and confidentiality requirements and an employee's obligations in the event of a litigation hold established on the advice of legal counsel.

If the District discovers or is notified that a breach of security of District records containing unencrypted personal information has occurred, the superintendent or designee shall notify every individual whose personal information was, or is reasonably believed to have been, acquired by an unauthorized person. Personal information includes, but is not limited to, a social security number, driver's license or identification card number, medical information, health insurance information, or an account number in combination with an access code or password that would permit access to a financial account. (Civil Code 1798.29)

The superintendent or designee shall provide the notice in a timely manner either in writing or electronically, unless otherwise provided in law. The notice shall include the material specified in Civil Code 1798.29, be formatted as required, and be distributed in a timely manner, consistent with the legitimate needs of law enforcement to conduct an uncompromised investigation or any measures necessary to determine the scope of the breach and restore reasonable integrity of the data system. (Civil Code 1798.29)

**Safe at Home Program**

District public records shall not include the actual addresses of students, parents/guardians, or employees when a substitute address is designated by the Secretary of State pursuant to the Safe at Home program. (Government Code 6206, 6207)

When a substitute address card is provided pursuant to this program, the confidential, actual address may be used only to establish District residency requirements for enrollment and for school emergency purposes.

Legal Reference:

**EDUCATION CODE**

35145 Public meetings  
35163 Official actions, minutes and journal  
35250-35255 Records and reports  
44031 Personnel file contents and inspection  
49065 Reasonable charge for transcripts  
49069 Absolute right to access

**CIVIL CODE**

1798.29 Breach of security involving personal information

**CODE OF CIVIL PROCEDURE**

1985.8 Electronic Discovery Act  
2031.010-2031.060 Civil Discovery Act, scope of discovery demand  
2031.210-2031.320 Civil Discovery Act, response to inspection demand

**GOVERNMENT CODE**

6205-6210 Confidentiality of addresses for victims of domestic violence, sexual assault or stalking  
6252-6265 Inspection of public records  
12946 Retention of employment applications and records for two years

**PENAL CODE**

11170 Retention of child abuse reports

**CODE OF REGULATIONS, TITLE 5**

430 Individual student records; definition  
432 Varieties of student records  
16020-16022 Records, general provisions  
16023-16027 Retention of records

**UNITED STATES CODE, TITLE 20**

1232g Family Educational Rights and Privacy Act

**CODE OF FEDERAL REGULATIONS, TITLE 34**

99.1-99.8 Family Educational Rights and Privacy Act

Management Resources:

WEB SITES

California Secretary of State: <http://www.sos.ca.gov/safeathome>

Board of Trustees

September 25, 1989

Reviewed: November 13, 1989

Reviewed: February 1993

Revised: TBD

B

The Board of Trustees recognizes that District employees may incur expenses in the course of performing their assigned duties and responsibilities. To ensure the prudent use of public funds, the superintendent or designee shall establish rules to keep such expenses to a minimum while affording employees a reasonable level of safety and convenience.

The Board of Trustees shall authorize payment for actual and necessary travel expenses incurred by any employee performing authorized services for the District, whether within or outside District boundaries. (Education Code 44032)

The superintendent or designee shall establish procedures for the approval of travel requests and the submission and verification of expense claims. He/she also shall establish reimbursement rates in accordance with law and Board policy.

An employee shall obtain approval from the superintendent or designee prior to traveling. The superintendent or designee may approve travel requests in accordance with the adopted budget and upon determining that the travel is authorized or assigned by the employee's supervisor, is necessary to attend a conference or other staff development opportunity that will enhance employee performance, and/or is otherwise necessary to the performance of the employee's duties. Travel expenses not previously budgeted may be approved on a case-by-case basis by the superintendent or designee if he/she determines that the travel is essential and that resources may be obtained or redirected for this purpose.

Reimbursable travel expenses may include, but are not limited to, costs of transportation, parking fees, bridge or road tolls, lodging and food when District business reasonably requires an overnight stay, registration fees for seminars and conferences, telephone and other communication expenses incurred on district business, and other necessary incidental expenses.

The District shall not reimburse personal travel expenses including, but not limited to alcohol, entertainment, laundry, expenses of any family member who is accompanying the employee on District-related business, personal use of an automobile, and personal losses or traffic violation fees incurred while on District business.

Except as otherwise provided, reimbursement of travel expenses shall be based on actual expenses as documented by original receipts.

Authorized employees shall be reimbursed for the use of their own private vehicles in the performance of assigned duties, on either a mileage or monthly basis as determined by the superintendent or designee. (Education Code 44033)

The mileage allowance provided by the District for employees' use of their private vehicles shall be equal to the rate established by the Internal Revenue Service.

Vehicles should be shared whenever possible to minimize travel costs. No employee shall be entitled to reimbursement for automobile travel when he/she is transported free of charge or by another employee who is entitled to the expense reimbursement.

**EMPLOYEE PARTICIPATION IN CONFERENCES,  
CONVENTIONS AND SEMINARS**

**6206 (3350)**

Meal costs shall be reimbursed based on documented actual expenses within the maximum amounts established by the superintendent or designee and based on the time of day that travel for District business begins and ends.

Any expense that exceeds the maximum rate of reimbursement established by the District shall be reimbursed only with the approval of the superintendent or designee.

All expense reimbursement claims shall be submitted on a District form, within 10 working days following return from travel. The form shall be accompanied by original receipts and any explanation necessary to document that the expenses meet District criteria for reimbursement.

The superintendent or designee shall approve expense claims only upon verifying that all necessary documentation is provided and that all expenses are appropriate and related to District business. If an expense claim is disallowed due to lack of documentation or inappropriate expenses, the employee may be personally responsible for any improper costs incurred.

Legal Reference:

EDUCATION CODE

- 42634 Itemization of expenses
- 44016 Travel expense to employment interview
- 44032 Travel expenses
- 44033 Automobile allowance
- 44802 Student teacher's travel expense

Management Resources:

INTERNAL REVENUE SERVICE PUBLICATIONS

Per Diem Rates (For Travel Within the Continental United States), Publication 1542

WEB SITES

Internal Revenue Service: <http://www.irs.gov>

U.S. General Services Administration, Per Diem Rates: <http://www.gsa.gov/perdiem>

Board of Trustees

November 22, 1982

Reviewed: October 23, 1986

Revised: February 22, 1990

Revised: April, 1993

Revised: July, 1994

E

Revised: TBD

B

**ACCESS TO DISTRICT RECORDS**

The Board of Trustees recognizes the right of citizens to have access to public records of the District. The Board of Trustees intends the District to provide any person reasonable access to the public records of the schools and District during normal business hours and within the requirements of law. Public access shall not be given to records listed as exempt from public disclosure in the California Public Records Act and other state or federal law.

In response to a public records request, the superintendent or designee shall make reasonable efforts to locate the requested records, including, but not limited to, any electronic communication substantively related to the records, such as email, text messages, instant messages, and other electronic communications, regardless of whether they are transmitted through a District-provided device or account or through an employee's or Board member's personal device or account.

The District may charge for copies of public records or other materials requested by individuals or groups. The charge shall be based on actual costs of duplication, as determined by the superintendent or designee and as specified in administrative regulation.

In order to help maintain the security of District records, members of the public granted access shall examine records in the presence of a District staff member.

Legal Reference:

EDUCATION CODE

- 35145 Public meetings
- 35170 Authority to secure copyrights
- 35250 Duty to keep certain records and reports
- 41020 Requirement for annual audit
- 42103 Publication of proposed budget; hearing
- 44031 Personnel file contents and inspections
- 44839 Medical certificates; periodic medical examination
- 49060-49079 Student records
- 49091.10 Parental review of curriculum and instruction

GOVERNMENT CODE

- 3547 Proposals relating to representation
- 6250-6270 California Public Records Act
- 6275-6276.48 Other exemptions from disclosure
- 53262 Employment contracts
- 54957.2 Minute book record of closed sessions
- 54957.5 Agendas and other writings distributed for discussion or consideration
- 81008 Political Reform Act, public records; inspection and reproduction

CALIFORNIA CONSTITUTION

Article 1, Section 3 Right of access to governmental information

CODE OF REGULATIONS, TITLE 5

430-438 Individual student records

COURT DECISIONS

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

Los Angeles County Board of Supervisors v. Superior Court (2016) 2 Cal.5th 282

International Federation of Professional and Technical Engineers v. The Superior Court of Alameda County, (2007) 42 Cal.4th 319

Los Angeles Times v. Alameda Corridor Transportation Authority, (2001) 88 Cal.App.4th 1381

Kleitman v. Superior Court, (1999) 74 Cal.App. 4th 324

Fairley v. Superior Court, (1998) 66 Cal.App. 4th 1414

North County Parents Organization for Children with Special Needs v. Department of Education, (1994) 23 Cal.App. 4th 144

ATTORNEY GENERAL OPINIONS

71 Ops.Cal.Atty.Gen. 235 (1988)

64 Ops.Cal.Atty.Gen. 186 (1981)

Management Resources:

CSBA PUBLICATIONS

Legal Alert: Tips for Governing Boards in Response to Public Records Act Ruling on Electronic Communications, March 2017

ATTORNEY GENERAL PUBLICATIONS

Summary of the California Public Records Act, 2004

LEAGUE OF CALIFORNIA CITIES PUBLICATIONS

The People's Business: A Guide to the California Public Records Act, 2008

WEB SITES

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

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

Institute for Local Government: <http://www.cacities.org>

State Bar of California: <http://www.calbar.ca.gov>

Board of Trustees

April 16, 2017

Revised: TBD

B

**Business and Noninstructional Operations**

The Board of Trustees recognizes its fiduciary responsibility to effectively manage and safeguard the District's assets and resources in order to help achieve the District's goals for student learning. The superintendent or designee shall establish and maintain an accurate, efficient financial management system that enhances the district's ability to meet its fiscal obligations, produces reliable financial reports, and complies with laws, regulations, policies, and procedures. He/she shall ensure that the District's accounting system provides ongoing internal controls and meets generally accepted accounting standards.

**Capital Assets**

The superintendent or designee shall develop a system to accurately identify and value District assets in order to help ensure financial accountability and to minimize the risk of loss or misuse. District assets with a useful life of more than one year and an initial acquisition cost of \$5,000 or more shall be considered capital assets. The superintendent or designee shall determine the estimated useful life of each capital asset and shall calculate and report the estimated loss of value or depreciation during each accounting period for all capital assets.

**Internal Controls/Fraud Prevention**

The Board expects Board members, employees, consultants, vendors, contractors, and other parties maintaining a business relationship with the district to act with integrity and due diligence in dealings involving the District's assets and fiscal resources.

The superintendent or designee shall develop internal controls which aid in the prevention and detection of fraud, financial impropriety, or irregularity within the District. These internal controls may include, but are not limited to, segregating employee duties relating to authorization, custody of assets, and recording or reporting of transactions; providing detailed, written job descriptions explaining the segregation of functions; adopting an integrated financial system; conducting background checks on business office employees; and requiring continuous in-service training for business office staff on the importance of fraud prevention.

All employees shall be alert for any indication of fraud, financial impropriety, or irregularity within their area of responsibility. Any employee who suspects fraud, impropriety, or irregularity shall immediately report those suspicions to his/her immediate supervisor and/or the superintendent or designee. In addition, the superintendent or designee shall establish a method for employees and outside persons to anonymously report any suspected instances of fraud, impropriety, or irregularity.

The superintendent or designee shall have primary responsibility for any necessary investigations of suspected fraud, impropriety, or irregularity, in coordination with legal counsel, the District's auditors, law enforcement agencies, or other governmental entities, as appropriate.



The superintendent or designee shall provide regular reports to the Board on the status of the District's internal control procedures and recommend any necessary revisions to related Board policies or administrative regulations.

Legal Reference:

EDUCATION CODE

14500-14508 Financial and compliance audits

35035 Powers and duties of superintendent

35250 Duty to keep certain records and reports

41010-41023 Accounting regulations, budget controls and audits

42600-42603 Control of expenditures

42647 Drawing of warrants by district on county treasurer; form; reports, statements and other data

GOVERNMENT CODE

53995-53997 Obligation of contract

Board of Trustees

Board Approved: TBD

B

**Business and Noninstructional Operations**

The Board of Trustees recognizes its fiduciary responsibility to oversee the prudent expenditure of District funds. In order to best serve District interests, the superintendent or designee shall develop and maintain effective purchasing procedures that are consistent with sound financial controls and that ensure the district receives maximum value for items purchased. He/she shall ensure that records of expenditures and purchases are maintained in accordance with law.

**Expending Authority**

The superintendent or designee may purchase supplies, materials, apparatus, equipment, and services up to the amounts specified in Public Contract Code 20111, beyond which a competitive bidding process is required. The Board of Trustees shall not recognize obligations incurred contrary to board policy and administrative regulations.

To process District purchase orders as efficiently as possible while still permitting the Board of Trustees to have an opportunity to review and approve as much as possible, the Business Services Division will prepare a report of purchase orders to be ratified at each meeting of the Board of Trustees. (Education Code 17605)

The superintendent or designee may authorize an expenditure, which exceeds the budget classification allowance against which the expenditure is charged, if the charged amount is available in the budget for transfer by the Board of Trustees.

District funds shall not be expended for the purchase of alcoholic beverages. (Education Code 32435)

**Purchasing Procedures**

Insofar as possible, goods and services purchased shall meet the needs of the person or department ordering them at the lowest price consistent with standard purchasing practices. Maintenance costs, replacement costs, and trade-in values shall be considered when determining the most economical purchase price. When price, fitness, and quality are equal, recycled products shall be preferred when procuring materials for use in district schools and buildings.

All purchases shall be made by formal contract or purchase order and shall be accompanied by a receipt. In order to eliminate the processing of numerous small purchase orders, the superintendent or designee may create a "blanket" or "open" purchase order system for the purchase of minor items as needed from a vendor. He/she shall ensure that the "open" purchase order system details a maximum purchase amount, the types of items that can be purchased under this order, the individuals authorized to approve purchases, and the expiration date of the "open" order.

Legal Reference:

EDUCATION CODE

- 17604 Delegation of powers to agents; approval or ratification of contracts by governing board
- 17605 Delegation of authority to purchase supplies and equipment
- 32370-32376 Recycling paper
- 32435 Prohibited use of public funds, alcoholic beverages
- 35010 Control of district; prescription and enforcement of rules
- 35035 Powers and duties of superintendent
- 35160 Authority of governing boards
- 35250 Duty to keep certain records and reports
- 38083 Purchase of perishable foodstuffs and seasonal commodities
- 41010 Accounting system
- 41014 Requirement of budgetary accounting

GOVERNMENT CODE

- 4330-4334 California made materials

PUBLIC CONTRACT CODE

- 3410 U.S. produce and processed foods
- 20111 Contracts over \$50,000; contracts for construction; award to lowest responsible bidder

Management Resources:

WEB SITES

- CSBA, Financial Services: <http://www.csba.org/fs>
- California Association of School Business Officials: <http://www.casbo.org>
- California Department of Education: <http://www.cde.ca.gov>

Board of Trustees

Approved: TBD

B

**Business and Noninstructional Operations**

The Board of Trustees is committed to promoting public accountability and ensuring prudent use of public funds. When leasing, purchasing, or contracting for equipment, materials, supplies, or services for the District, including when contracting for public projects involving District facilities, the Board of Trustees shall explore lawful opportunities to obtain the greatest possible value for its expenditure of public funds. When required by law, or if the Board of Trustees determines that it is in the best interest of the District, such contracts shall be made using competitive bidding.

No work, project, service, or purchase shall be split or separated into smaller work orders or projects for the purpose of evading legal requirements for competitive bidding. (Public Contract Code 20116)

The superintendent or designee shall establish comprehensive bidding procedures for the District in accordance with law. The procedures shall include a process for advertising bids, instructions and timelines for submitting and opening bids, and other relevant requirements.

For award of contracts which, by law or Board of Trustees policy, require prequalification, the procedures shall identify a uniform system for rating bidders on the basis of a completed questionnaire and financial statements.

When calling for bids, the superintendent or designee shall ensure that the bid specifications clearly describe in appropriate detail the quality, delivery, and service required and include all information which the district knows, or has in its possession, that is relevant to the work to be performed or that may impact the cost of performing the work.

Except as authorized by law, contracts shall be let to the lowest responsible bidder who shall give such security as the Board of Trustees requires, or else all bids shall be rejected. (Public Contract Code 20111)

When the Board of Trustees has determined that it is in the best interest of the District, the District may piggyback onto the contract of another public agency or corporation to lease or purchase any personal property to the extent authorized by law. (Public Contract Code 20118, 10298, and 10299)

**Legal Reference:****EDUCATION CODE**

17070.10-17079.30 Leroy F. Greene School Facilities Act

17250.10-17250.55 Design-build contracts

17406 Lease-leaseback contracts

17595 Purchase of supplies through Department of General Services

17602 Purchase of surplus property from federal agencies

38083 Purchase of perishable foodstuffs and seasonable commodities

38110-38120 Apparatus and supplies  
39802 Transportation services

**BUSINESS AND PROFESSIONS CODE**

7056 General engineering contractor  
7057 General building contractor

**CODE OF CIVIL PROCEDURE**

446 Verification of pleadings

**GOVERNMENT CODE**

4217.10-4217.18 Energy conservation contracts  
4330-4334 Preference for California-made materials  
6252 Definition of public record  
53060 Special services and advice  
54201-54205 Purchase of supplies and equipment by local agencies

**PUBLIC CONTRACT CODE**

1102 Emergencies  
1103 Definition, responsible bidder  
2000-2002 Responsive bidders  
3000-3010 Roofing projects  
3400 Bids, specifications by brand or trade name not permitted  
3410 United States produce and processed foods  
4113 Prime contractor; subcontractor  
6610 Bid visits  
12200 Definitions, recycled goods, materials and supplies  
20101-20103.7 Public construction projects, requirements for bidding  
20103.8 Award of contracts  
20110-20118.4 Local Agency Public Construction Act; school districts  
20189 Bidder's security, earthquake relief  
22000-22045 Alternative procedures for public projects (UPCCAA)  
22152 Recycled product procurement

**COURT DECISIONS**

Los Angeles Unified School District v. Great American Insurance Co., (2010) 49 Cal.4th 739  
Great West Contractors Inc. v. Irvine Unified School District, (2010) 187 Cal.App.4th 1425  
Marshall v. Pasadena Unified School District, (2004) 119 Cal.App.4th 1241  
Konica Business Machines v. Regents of the University of California, (1988) 206 Cal.App.3d 449  
City of Inglewood-Los Angeles County Civic Center Authority v. Superior Court, (1972) 7 Cal.3d 861

**ATTORNEY GENERAL OPINIONS**

89 Ops.Cal.Atty.Gen. 1 (2006)

Management Resources:

WEB SITES

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

California Association of School Business Officials: <http://www.casbo.org>

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

California Department of General Services: <https://www.dgs.ca.gov>

Board of Trustees

Approved: TBD

B

**Business and Noninstructional Operations**

In order to provide for the proper control and conservation of District property, the superintendent or designee shall maintain an inventory in a manner authorized by the State Board of Education for the following:

1. All items currently valued in excess of \$500.
2. All items purchased with federal funds or matching non- federal funds and acquired at a unit cost of \$500 or more.

Legal Reference:

EDUCATION CODE

35168 Inventory of equipment

CODE OF REGULATIONS, TITLE 5

16023 Class 1 - Permanent records

16035-16036 Historical inventory of equipment

CARL D. PERKINS VOCATIONAL EDUCATION ACT, Public Law 98-524, 99-159

34 CODE OF FEDERAL REGULATIONS, 74.132-74.140

Office of Management and Budget, Circular A-102, Attachment N, Property Management Standards

Anaheim Union High School District

Board of Trustees

Approved: TBD

B

**Business and Noninstructional Operations**

The Board of Trustees is committed to ensuring public accountability and the fiscal health of the District. The Board shall adopt sound fiscal policies, oversee the District's financial condition, and continually evaluate whether the District's budget and financial operations support the District's goals for student achievement.

The superintendent or designee shall ensure that all financial reports are prepared in accordance with law and in conformity with generally accepted accounting principles and financial reporting standards stipulated by the Governmental Accounting Standards Board and the California Department of Education (CDE). He/she shall establish a system of ongoing internal controls to ensure the reliability of financial reporting.

When required by law or the Board, the superintendent or designee shall submit to the Board reports of the District's financial status, including, but not limited to, any report specified in this Board policy or accompanying administrative regulation. When any such report must be approved by the Board prior to its submission to a local, state, and/or federal agency, the superintendent or designee shall provide the report to the Board in sufficient time to enable the Board to carefully review the report and meet any applicable submission deadline.

The Board shall regularly communicate the District's financial position to the public and shall use financial reports to determine what actions and budget amendments, if any, are needed to ensure the District's financial stability.

If District conditions predict fiscal distress or indicate that the District might not be able to meet its fiscal obligations, the Board and superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the District's fiscal health and may contract with an external individual or organization to advise the District on fiscal matters.

**Unaudited Actual Receipts and Expenditures**

On or before September 15, the Board shall approve and file with the County Superintendent a statement of the District's unaudited actual receipts and expenditures for the preceding fiscal year. The superintendent or designee shall prepare this statement using the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42100)

**Gann Appropriations Limit Resolution**

On or before September 15, the Board shall adopt a resolution identifying, pursuant to Government Code 7900-7914, the District's estimated appropriations limit for the current fiscal year and the actual appropriations limit for the preceding fiscal year. Documentation used to identify these limits shall be made available to the public on the day of the Board meeting. (Education Code 42132; Government Code 7910)



**Interim Reports/Certification of Ability to Meet Fiscal Obligations**

The superintendent or designee shall submit two interim fiscal reports to the Board, the first report covering the District's financial and budgetary status for the period ending October 31 and the second report covering the period ending January 31. The reports and supporting data shall be made available by the District for public review. (Education Code 42130)

Within 45 days after the close of the period reported, the Board shall approve the interim report and certify, on the basis of the interim report and any additional financial information known by the Board, whether the district will be able to meet its fiscal obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certification shall be classified as one of the following: (Education Code 42130, 42131)

1. "Positive certification" indicating that the District will meet its financial obligations for the current fiscal year and two subsequent fiscal years
2. "Qualified certification" indicating that the District may not meet its financial obligations for the current fiscal year or two subsequent fiscal years
3. "Negative certification" indicating that the District will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year

The superintendent or designee shall submit a copy of each interim report and certification to the County Superintendent using the state's SACS software, as prescribed by the SPI. (Education Code 42130, 42131)

If the District's certification is subsequently changed by the County Superintendent from a positive to a qualified or negative certification, or from a qualified to a negative certification, the Board may appeal the decision to the SPI within five days of receiving the notice of change. (Education Code 42131)

Whenever the District receives a qualified or negative certification from the Board or the County Superintendent, the Superintendent or designee shall cooperate in the implementation of any remedial actions taken or prescribed by the County Superintendent under the authority granted to him/her pursuant to Education Code 42131.

If the second interim report is accompanied by a qualified or negative certification, the Board shall, no later than June 1, provide to the County Superintendent, the State Controller, and the SPI a financial statement as of April 30 ("third interim report") that projects the District's fund and cash balances through June 30. (Education Code 42131)

At any time during the year when the County Superintendent conducts a comprehensive review of the District's financial and budgetary conditions after he/she has determined that the District's budget does not comply with state criteria and standards for fiscal stability, the Board shall

review the County Superintendent's recommendations at a public Board meeting. Within 15 days of receiving the report, the District shall notify the County Superintendent and the SPI of its proposed actions on the recommendation. (Education Code 42637)

### Audit Report

By April 1 of each year, the Board shall provide for an annual audit of the District's books and accounts. (Education Code 41020)

To conduct the audit, the Board shall select a certified public accountant or public accountant licensed by the State Board of Accountancy from among those deemed qualified by the State Controller. (Education Code 41020, 41020.5)

The Board shall not select any public accounting firm to provide audit services if the lead or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for the District in each of the six previous fiscal years. (Education Code 41020)

No later than December 15, the report of the audit for the preceding fiscal year shall be filed with the County Superintendent, the CDE, and the State Controller. (Education Code 41020)

Prior to December 15 whenever possible, but in no case later than January 31, the Board shall review, at an open meeting, the annual District audit for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or any issue raised in a management letter. (Education Code 41020.3)

The Board shall have an opportunity at the meeting to ask questions of the auditor and request further information about the audit findings.

### Audit Committee

The Board may appoint an audit committee composed of staff knowledgeable about fiscal matters, other staff, and representatives of the community.

The committee shall serve in an advisory capacity and may:

1. Make recommendations regarding the selection of the external independent auditor in accordance with Education Code 41020 and 41020.5
2. Review the plan for the audit process with the independent auditor to determine the adequacy of the nature, scope, and timetable of the audit
3. Review the results of the audit and participate with the independent auditor and management in preparing final recommendations and responses

4. Participate with the independent auditor in presenting the audit report to the Board
5. Review Board policies and administrative regulations to recommend any revisions needed to ensure effective financial reporting
6. Provide input on the effectiveness of the independent auditor
7. Periodically report to the Board regarding the status of previous audit recommendations for improving the accounting and internal control systems

Legal Reference:

EDUCATION CODE

- 1240 Duties of county superintendent of schools
- 14500-14508 Financial and compliance audits
- 17070.10-17079.30 Leroy F. Greene School Facilities Act
- 17150-17150.1 Public disclosure of non-voter-approved debt
- 17170-17199.5 California School Finance Authority
- 33127 Standards and criteria for local budgets and expenditures
- 33128 Standards and criteria; inclusions
- 33129 Standards and criteria; use by local agencies
- 35035 Powers and duties of superintendent
- 41010-41024 Accounting system and audits
- 41326 Emergency apportionment
- 41344 Repayment of apportionment significant audit exceptions
- 41344.1 Appeals of audit findings
- 41455 Examination of financial problems of local districts
- 42100-42105 Requirement to prepare and file annual statement
- 42120-42129 Budget requirements
- 42130-42134 Financial reports and certifications
- 42140-42142 Public disclosure of fiscal obligations
- 42637 County superintendent review of district's financial and budgetary conditions
- 42652 Revocation or suspension of warrant authority
- 48300-48316 Student attendance alternatives
- 52060-52077 Local control and accountability plan

GOVERNMENT CODE

- 3540.2 School district; qualified or negative certification; proposed agreement review and comment
- 7900-7914 Appropriations limit
- 16429.1 Local agency investment fund
- 53646 Reports of investment policy and compliance

CODE OF REGULATIONS, TITLE 2

1859.104 Leroy F. Greene School Facilities Program, reporting requirements

CODE OF REGULATIONS, TITLE 5

15060 Standardized account code structure

15070 Submission of reports using standardized account code structure

15440-15451 Criteria and standards for school district budgets

15453-15464 Criteria and standards for school district interim reports

19810-19816.1 Audits

UNITED STATES CODE, TITLE 31

7501- 7507 Single audits of federal program funds

CODE OF FEDERAL REGULATIONS, TITLE 2

200.0-200.521 Federal uniform grant guidance

Board of Trustees

Board Approved: TBD

B

**Business and Noninstructional Operations**

Noninstructional equipment of the District is for the support of the maintenance and operations programs. Rules and regulations shall be established to ensure proper supervision, utilization, and maintenance of all district-owned equipment wherever located.

With respect to instructional equipment, the District shall provide comparable basic classroom equipment and furniture for all classes.

The superintendent or designee shall ensure that any equipment which cannot be supplied to every class is shared within and among the schools.

**Use of District Equipment**

District equipment may be used in other than District-owned facilities only when such use promotes the educational program of the District. Such use must be authorized, in advance, by the employee's Division assistant superintendent and operated under the direct supervision of District personnel. The borrower shall be responsible for the safe return of the equipment.

Any other use is prohibited by this policy and considered a gift of public funds and any violation may be cause for disciplinary action.

**Legal Reference:****EDUCATION CODE**

35160 Authority of governing boards

**HAWKINS-STAFFORD ELEMENTARY AND SECONDARY IMPROVEMENT  
AMENDMENTS OF 1988, Public Law 100-297**

Anaheim Union High School District

Board of Trustees

Approved: TBD

B

**Business and Noninstructional Operations**

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

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

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

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

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

1. Contain information rendered inaccurate or incomplete by new research or technologies
2. Contain demeaning, stereotyping, or patronizing references to any group of persons protected against discrimination by law or Board policy
3. Are damaged beyond use or repair

The superintendent or designee shall establish procedures to be used whenever the District sells equipment or supplies originally acquired under a federal grant or subgrant. Such procedures shall be designed to ensure the highest possible return. (2 CFR 200.313)

**Legal Reference:**

**EDUCATION CODE**

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

17545-17555 Sale of personal property

35168 Inventory, including record of time and mode of disposal

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

**SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES 4522 (3270)**

GOVERNMENT CODE

25505 District property; disposition; proceeds

CODE OF REGULATIONS, TITLE 5

3944 Consolidated categorical programs, district title to equipment

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

UNITED STATES CODE, TITLE 40

549 Surplus property

CODE OF FEDERAL REGULATIONS, TITLE 2

200.0-200.521 Federal uniform grant guidance

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

Standards for Evaluating Instructional Materials for Social Content, 2013

WEB SITES

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

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

Board of Trustees

Approved: TBD

B

## **Business and Non-instructional Operations**

### **Campus Security**

The Governing Board is committed to providing a school environment that promotes the safety of students, employees, and visitors to school grounds. The Board also recognizes the importance of protecting District property, facilities, and equipment from vandalism and theft.

The Superintendent or designee shall develop campus security procedures which are consistent with the goals and objectives of the District's comprehensive safety plan and site-level safety plans. Such procedures shall be regularly reviewed to reflect changed circumstances and to assess their effectiveness in achieving safe school objectives.

### **Surveillance Systems**

The Board believes that reasonable use of surveillance cameras will help the District achieve its goals for campus security. In consultation with the District Infrastructure Committee and relevant staff, the Superintendent or designee shall identify appropriate locations for the placement of surveillance cameras. Cameras shall not be placed in areas where students, staff, or community members have a reasonable expectation of privacy.

Prior to the operation of the surveillance system, the Superintendent or designee shall ensure that signs are posted at conspicuous locations at affected school buildings and grounds. These signs shall inform students, staff, and visitors that surveillance may occur. The Superintendent or designee shall also make available on the District website written notice to students and parents/guardians about the District's surveillance system, explaining that the recordings may be used in disciplinary proceedings, and that matters captured by the camera may be referred to local law enforcement, as appropriate.

To the extent that any images from the District's surveillance system create a student or personnel record, the Superintendent or designee shall ensure that the images are accessed, retained, and disclosed in accordance with law, Board policy, administrative regulation, and any applicable collective bargaining agreements.

#### **Legal Reference:**

##### EDUCATION CODE

32020 Access gates

32211 Threatened disruption or interference with classes

32280-32288 School safety plans

35160 Authority of governing boards

35160.1 Broad authority of school districts

38000-38005 Security patrols

49050-49051 Searches by school employees



49060-49079 Student records

PENAL CODE

469 Unauthorized making, duplicating or possession of key to public building  
626-626.10 Disruption of schools

CALIFORNIA CONSTITUTION

Article 1, Section 28(c) Right to Safe Schools

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act

COURT DECISIONS

New Jersey v. T.L.O. (1985) 469 U.S. 325

ATTORNEY GENERAL OPINIONS

83 Ops.Cal.Atty.Gen. 257 (2000)

75 Ops.Cal.Atty.Gen. 155 (1992)

*Management Resources:*

CSBA PUBLICATIONS

Protecting Our Schools: Governing Board Strategies to Combat School Violence, 1999

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Safe Schools: A Planning Guide for Action, 2002

NATIONAL INSTITUTE OF JUSTICE PUBLICATIONS

The Appropriate and Effective Use of Security Technologies in U.S. Schools: A Guide for Schools and Law Enforcement Agencies, 1999

WEB SITES

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

GAMUT Online: <http://www.gamutonline.net>

California Department of Education, Safe Schools Office: <http://www.cde.ca.gov/lr/ss>

National Institute of Justice: <http://www.ojp.usdoj.gov/nij>

Board of Trustees

Approved: TBD

E

## Instruction

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

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

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

## Annual Monitoring of Consolidated Application Programs

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

## Federal Program Monitoring

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

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

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

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

**Western Association of Schools and Colleges (WASC) Accreditation**

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

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

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

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

If any district school loses its accreditation status, the Board shall give official notice at a regularly scheduled Board meeting. The Superintendent or designee shall provide written notification to each parent/guardian of a student in the school that the school has lost its accreditation status, including the potential consequences of the loss of accreditation status. This notice shall also be posted on the district's web site and the school's web site. (Education Code 35178.4)

**Legal Reference:****EDUCATION CODE**

33400-33407 Educational evaluations

35178.4 Notice of accreditation status

44662 Evaluation and assessment guidelines, certificated employee performance

48985 Compliance with translation of parental notifications

51041 Education program, evaluation and revisions

51226 Model curriculum standards

52052-52052.1 Academic Performance Index; numerically significant student subgroups

52060-52077 Local control and accountability plan

62005.5 Failure to comply with purposes of funds

64000-64001 Consolidated application process

**CODE OF REGULATIONS, TITLE 5**

3930-3937 Program requirements

3942 Continuity of funding

**UNITED STATES CODE, TITLE 20**

6311 Adequate yearly progress

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

FPM Frequently Asked Questions

Federal Program Monitoring Instruments

WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES PUBLICATIONS

Focus on Learning Joint WASC/CDE Process Guide, 2014

WEB SITES

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

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

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

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

District and school performance shall be annually evaluated based on multiple measures specified in the California Accountability and Continuous Improvement System as reported on the California School Dashboard. Additional local measures, indicators or initiatives may also be used to evaluate district and school performance.

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

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

The Superintendent or designee shall provide regular reports to the Board and the public regarding district and school performance. Opportunities for feedback from students, parents/guardians, staff, and community members shall be made available as part of any review and evaluation of district programs and operations and as part of the development or annual update of the LCAP.

Evaluation results may be used as a basis for revising district or school goals, updating the LCAP or other comprehensive plans, identifying and developing strategies to address disparities in achievement among student groups, implementing programmatic changes, and determining the need for additional support and assistance.

(cf. 0400 - Comprehensive Plans)  
(cf. 0420 - School Plans/Site Councils)  
(cf. 4141/4241 - Collective Bargaining Agreement)

Legal Reference:

EDUCATION CODE

33127-33129 Standards and criteria for fiscal accountability  
33400-33407 California Department of Education evaluation of district programs  
44660-44665 Evaluation of certificated employees  
51041 Evaluation of the educational program  
52052 Accountability; numerically significant student subgroups  
52060-52077 Local control and accountability plan

56366 Nonpublic, nonsectarian schools  
60640-60649 California Assessment of Student Performance and Progress  
CODE OF REGULATIONS, TITLE 5  
1068-1074 Alternative schools accountability model, assessments  
15440-15464 Standards and criteria for fiscal accountability  
UNITED STATES CODE, TITLE 20  
6311 Accountability, state plan  
6312 Local educational agency plan  
CODE OF FEDERAL REGULATIONS, TITLE 34  
200.12-200.24 State accountability system  
200.30-200.48 State and LEA report cards and plans

Management Resources:

WEB SITES

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

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

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

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

ANAHEIM UNION HIGH SCHOOL DISTRICT  
501 N. Crescent Way–P.O. Box 3520  
Anaheim, CA 92803-3520

<b>EDUCATIONAL CONSULTING AGREEMENT</b>
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**THIS AGREEMENT** is made and entered into this:

17 <sup>th</sup>	day of	January	2019
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by and between

Dr. Mitchell J. Fennell
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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:

Dr. Mitchell J. Fennell, retired Director of Bands from California State University, Fullerton, will rehearse and conduct high school students participating in the Anaheim Union High School District (AUHSD) High School Honor Band. Duties include:

- Select literature in conjunction with the Honor Band Manager.
- Prepare and rehearse the AUHSD High School Honor Band during rehearsals at Kennedy High School.
- Conduct the AUHSD High School Honor Band in concert on February 8, 2019, at the AUHSD Performing Arts Center at Kennedy High School.

Site/School:	District Instrumental Music Department	Funds (Cost Center):	LCFF (0009) and/or Title IV (3850)
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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, 2019
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and shall diligently perform as specified and complete performance by:

Date:	February 28, 2019
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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:

No other information from the District is needed.
---

5. District shall pay Consultant the maximum amount of

\$1,000
---------

for services rendered

to # of people:	75 students	# hours per day:	3	# of days:	4
-----------------	-------------	------------------	---	------------	---

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:

The guest conductor will provide students who participate in the AUHSD High School Honor Band, the experience of being rehearsed and conducted by a professional orchestra and wind band director. Students will learn about the performance expectations for professional musicians, and they will experience music making on an exceptional level as they are taught by the Consultant.

12. What are the technical reasons Consultant is being hired as an Independent Contractor rather than an employee?

The Consultant is a distinguished educator and professional conductor whose interpretation and dynamic attention to musical detail offer audiences a truly exciting listening experience. He is a recognized authority on wind band literature and has established an international reputation with performances and conducting engagements.

List any technical support that will need to be supplied by District:

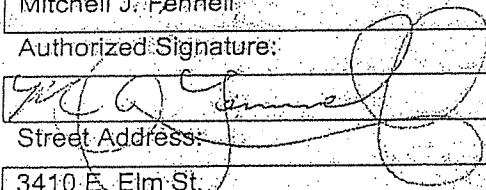
No technical support is needed.

**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:

<b>CONSULTANT:</b>		<b>DISTRICT:</b>	
Typed Name of consultant (same as page 1):			
Dr. Mitchell J. Fennell		Anaheim Union High School District	
Typed Name/Title of Authorized Signatory:		Typed Name of Assistant Superintendent:	
Mitchell J. Fennell		Dr. Jaron Fried	
Authorized Signature:		Signature of Assistant Superintendent:	
			
Street Address:		Street Address:	
3410 E. Elm St.		501 Crescent Way, P.O. Box 3520	
City, State, Zip Code:		City, State, Zip Code:	
Brea, CA 92893		Anaheim, CA 92803-3520	
Date:		Date:	
December 3, 2018			

Mark Appropriately:

Independent/Sole Proprietor:	<input checked="" type="checkbox"/>
Corporation:	<input type="checkbox"/>
Partnership:	<input type="checkbox"/>
Other/Specify:	<input type="checkbox"/>

Social Security Number\* or Federal Identification Number\*

--	--

\*Or, initial below:

<input checked="" type="checkbox"/>	I have completed a new IRS Form W-9 that will be submitted directly to AUHSD Accounting.
-------------------------------------	--

Telephone Number:

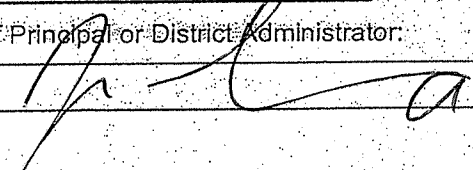
E-mail Address:

(714) 906-9436	mfennell@fullerton.edu
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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:	12/18/18
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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 <sup>th</sup>	day of	January	2019
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by and between

Melissa Palmer

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:

Melissa Palmer, Director of Bands at Lakewood High School, will rehearse and conduct junior high school students participating in the Anaheim Union High School District (AUHSD) Junior High School Honor Band. Duties include:

- Select literature in conjunction with the Honor Band Manager.
- Prepare and rehearse the AUHSD Junior High School Honor Band during rehearsals at Kennedy High School.
- Conduct the AUHSD Junior High School Honor Band in concert on February 8, 2019, at the AUHSD Performing Arts Center at Kennedy High School.

Site/School:	District Instrumental Music Department	Funds (Cost Center):	LCFF (0009 and/or Title IV (3850)
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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, 2019
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and shall diligently perform as specified and complete performance by:

Date:	February 28, 2019
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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:

No other information from the District is needed.
---

5. District shall pay Consultant the maximum amount of

\$500
-------

for services rendered

to # of people:	75 students	# hours per day:	3	# of days:	4
-----------------	-------------	------------------	---	------------	---

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.
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The guest conductor will provide students who participate in the AUHSD Junior High School Honor Band, the experience of being rehearsed and conducted by a professional orchestra and wind band director. Students will learn about the performance expectations for professional musicians, and they will experience music making on an exceptional level as they are taught by the Consultant.

12. What are the technical reasons Consultant is being hired as an Independent Contractor rather than an employee?

The Consultant is a distinguished educator and professional conductor whose interpretation and dynamic attention to musical detail offer audiences a truly exciting listening experience. She has professional performance experience in most major genres of music.

List any technical support that will need to be supplied by District:

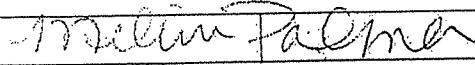
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**COMMON-LAW FACTORS**  
**(IRS Revenue Rule 87-41)**

Mark all items that are true for the intended Consultant (if completing on-line, double click the box to mark):

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  - 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):
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  - 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:

<b>CONSULTANT:</b>		<b>DISTRICT:</b>	
Typed Name of consultant (same as page 1):			
Melissa Palmer		Anaheim Union High School District	
Typed Name/Title of Authorized Signatory:		Typed Name of Assistant Superintendent:	
Melissa Palmer		Dr. Jaron Fried	
Authorized Signature:		Signature of Assistant Superintendent:	
			
Street Address:		Street Address:	
5343 E. Conant St.		501 Crescent Way, P.O. Box 3520	
City, State, Zip Code		City, State, Zip Code	
Long Beach, CA 90808		Anaheim, CA 92803-3520	
Date:		Date:	
December 3, 2018			


Mark Appropriately:

Independent/Sole Proprietor:	
Corporation:	X
Partnership:	
Other/Specify:	

Social Security Number\* or Federal Identification Number\*

	20-8221817
--	------------

\*Or, initial below:

<input checked="" type="checkbox"/> 	I have completed a new IRS Form W-9 that will be submitted directly to AUHSD Accounting.
---	--

Telephone Number:

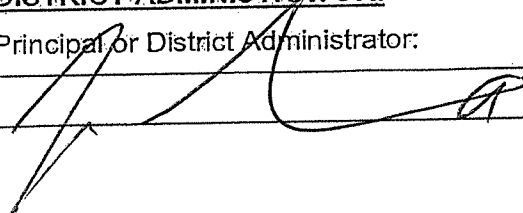
E-mail Address:

(562) 208-2150	mpalmer@lbschools.net
----------------	-----------------------

*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: 12/18/18
--	----------------



## Memorandum of Understanding

Between Anaheim Union High School District and Kaiser Permanente Educational Theatre  
This memorandum of understanding is hereby entered between the two parties indicated below and for the purpose as stated in the scope of work:

### Anaheim Union High School District

**Jaron Fried**  
Assistant Superintendent

501 N. Crescent Way  
Anaheim, CA 92801

(714) 999-3558  
Fried\_j@auhsd.us

### Kaiser Foundation Health Plan, Inc. Kaiser Permanente Educational Theatre

**Gerry Farrell**  
Director

393 E. Walnut St.  
Pasadena, CA 91188

818-557-7009  
kp.org/educationaltheatre/scal

#### I. Purpose

The purpose of this Memorandum of Understanding (MOU) is to maintain an effective working relationship established between Kaiser Permanente Educational Theatre and Anaheim Union High School District (AUHSD). Kaiser Permanente Educational Theatre inspires children, teens and adults to make informed decisions about their health and build stronger communities.

#### II. Term

No cost services to AUHSD will begin on Jan. 1<sup>st</sup>, 2019 and extend through Jan 1<sup>st</sup>, 2020.

#### III. Scope of Work

##### Description of Services

Kaiser Permanente Educational Theatre will provide free educational programs to Anaheim Union High School District. The two programs offered include an STD/HIV Prevention Program titled "What Goes Around". The 60-minute program includes a play and a Q & A session. At the end of the show, students receive information on free resources in their area. The STD/HIV Prevention Program is designed for grades 9-12. The program supports the Health Education Content Standards for California Public Schools in the areas of mental, emotional and social health; injury prevention and safety; and growth, development and sexual health. The second program to be offered is a 50-minute Adolescent Bullying Awareness Program "Someone Like Me". Kaiser Permanente's Adolescent Bullying Awareness Program is for grades 6-8. This program also supports the Health Education Content Standards for California Public Schools in the areas of mental, emotional and social health; injury prevention and safety; and growth, development and sexual health. This program is designed

as a springboard for discussions between students, teachers, parents and other trusted adults. It also models ways for students to reach out for help. Kaiser Permanente Educational Theatre can offer up to 2 free performances per day with a maximum audience of 700 and a minimum audience of 150. They do not allow photo/video recording of their performances.

AUHSD schools who book a performance will provide an indoor performance area of 30' depth, 30' width and 9' height. It is recommended that a school administrator and counselor be present and available on the day of the performance. Cancellations must occur 4 weeks prior to scheduled performance with no guarantee of rescheduling. School Booking contact will meet an assist ET Staff with any concerns on the day of the performance.

#### **IV. Termination**

This MOU may be renewed annually by a new agreement with term, modifications as needed, and affixed signatures and dates. Should this MOU require modification, such changes shall only be added by mutual agreement by both parties. This MOU may be terminated by either party by issuing a written Notice of Termination (30 days written notice) delivered by email or mail.

**Anaheim Union High School District**

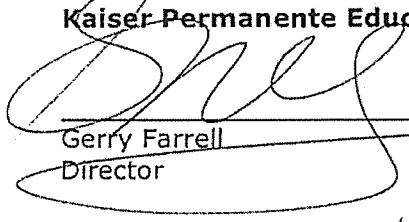
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Jaron Fried, Ed.D.  
Assistant Superintendent,  
Educational Services Division

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Date

**Kaiser Foundation Health Plan, Inc.  
Kaiser Permanente Educational Theatre**



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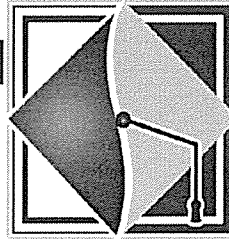
Gerry Farrell  
Director

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Date

11-30-2018

Learning With Purpose

ANAHEIM  
UNION  
HIGH  
SCHOOL  
DISTRICT

College and Career Ready

### Contract to Provide

#### Transition Assessment

████████████████████ the educational rights holder of ██████████ requested that the Anaheim Union High School District fund an independent transition assessment and has requested that the District contract with Gwennyth Palafox, Ph.D. for the evaluation. The District has agreed to fund the evaluation pursuant to the Greater Anaheim SELPA IEE Policy and contract with Dr. Palafox to complete the evaluation under the following terms and conditions:

1. The District agrees to fund transition assessment to be conducted by Dr. Gwennyth Palafox at a total cost not to exceed five thousand five hundred dollars (\$5,500).
2. In exchange for the total amount not to exceed \$5,500, Dr. Palafox agrees to the following:
  - a. Perform transition assessment.
  - b. Create a written report.
  - c. Attend an IEP meeting to review the evaluation and findings.
3. In addition to completing the foregoing, Dr. Palafox agrees to the following:
  - a. Will consult and collaborate with District assessment personnel.
  - b. Provide the District the written report at least five (5) business days prior to any IEP meeting scheduled to review the evaluation.
  - c. Provide the District a copy of all protocols used in the evaluation. The protocols shall be provided with the written report.
  - d. Will not use any subcontractor or other personnel to provide any portion of the work to be performed without first obtaining written approval by the District.

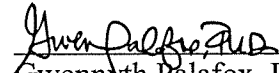
- e. Will be acting as an independent contractor and will not be working directly for the District.
4. It is understood and agreed that any recommendation for services made following the assessment and agreed to by the IEP team will not be implemented by Dr. Palafox.
5. This Agreement requires approval by the Board of Trustees of Anaheim Union High School District. Once executed by all Parties, this Agreement will be placed on the agenda for the next regularly scheduled Board of Trustees meeting.
6. Payment contained herein is contingent upon Board approval and submission of an original itemized invoice detailing the work completed and/or expenses incurred. The District agrees to pay the invoice within 45 days of receipt of all of the following: (1) an itemized invoice, (2) the written evaluation including protocols, and (3) this fully executed Agreement.
7. Indemnification and Hold Harmless:
  - a. To the fullest extent allowed by law, Dr. Palafox shall defend, indemnify and hold harmless the District and its directors, officers, agents, employees and guests against any claim or demand arising from any actual or alleged act, error, or omission by Dr. Palafox or her directors, officers, agents, employees, volunteers or guests arising from Dr. Palafox's duties and obligations described in this agreement or imposed by law.
  - b. To the fullest extent allowed by law, the District shall defend, indemnify and hold harmless Dr. Palafox and its directors, officers, agents, employees and guests against any claim or demand arising from any actual or alleged act, error, or omission by the District or its directors, officers, agents, employees, volunteers or guests arising from the District's duties and obligations described in this agreement or imposed by law.
8. Parties shall cooperate in executing any documents and/or completing any actions necessary to implement this Agreement.
9. The Parties acknowledge that this Agreement is confidential and will not be shared except as required by law. The Parties agree to disclosure and admissibility of this Agreement for implementation and/or enforcement.

10. This Agreement may be signed in counterparts permitting signatures to appear on separate signature pages. A copy or original of this document with all signatures pages appended together shall be deemed a fully executed Agreement

11. This Agreement may be executed by fax signature such that a fax signature acts as an original.

The Parties hereto have approved this Agreement.

Dated: 12/11/18

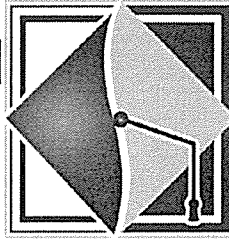
By:   
Gwennyth Palafox, Ph.D.

Anaheim Union High School District

Dated: \_\_\_\_\_

By: \_\_\_\_\_  
Dr. Jaron Fried,  
Assistant Superintendent, Ed. Division

Learning With Purpose

ANAHEIM  
UNION  
HIGH  
SCHOOL  
DISTRICT

College and Career Ready

### Contract to Provide

#### Psycho Educational Evaluation

████████████████████ the educational rights holder of ██████████████████████ requested that the Anaheim Union High School District fund an independent alternative and augmentative communication evaluation and has requested that the District contract with Scott Larson, Ph.D. for the evaluation. The District has agreed to fund the evaluation pursuant to the Greater Anaheim SELPA IEE Policy and contract with Dr. Larson to complete the evaluation under the following terms and conditions:

1. The District agrees to fund an augmentative and alternative communication evaluation to be conducted by Dr. Larson at a total cost not to exceed five thousand five hundred dollars (\$5,500).
2. In exchange for the total amount not to exceed \$5,500, Dr. Larson agrees to the following:
  - a. Perform an alternative and augmentative communication evaluation.
  - b. Create a written report.
  - c. Attend an IEP meeting to review the evaluation and findings.
3. In addition to completing the foregoing, Dr. Larson agrees to the following:
  - a. Will consult and collaborate with District assessment personnel.
  - b. Provide the District the written report at least five (5) business days prior to any IEP meeting scheduled to review the evaluation.
  - c. Provide the District a copy of all protocols used in the evaluation. The protocols shall be provided with the written report.

- d. Will not use any subcontractor or other personnel to provide any portion of the work to be performed without first obtaining written approval by the District.
  - e. Will be acting as an independent contractor and will not be working directly for the District.
4. It is understood and agreed that any recommendation for services made following the evaluation and agreed to by the IEP team will not be implemented by Dr. Larson.
5. This Agreement requires approval by the Board of Trustees of Anaheim Union High School District. Once executed by all Parties, this Agreement will be placed on the agenda for the next regularly scheduled Board of Trustees meeting.
6. Payment contained herein is contingent upon Board approval and submission of an original itemized invoice detailing the work completed and/or expenses incurred. The District agrees to pay the invoice within 45 days of receipt of all of the following: (1) an itemized invoice, (2) the written evaluation including protocols, and (3) this fully executed Agreement.
7. Indemnification and Hold Harmless:
  - a. To the fullest extent allowed by law, Dr. Larson shall defend, indemnify and hold harmless the District and its directors, officers, agents, employees and guests against any claim or demand arising from any actual or alleged act, error, or omission by Dr. Larson or his directors, officers, agents, employees, volunteers or guests arising from Dr. Larson's duties and obligations described in this agreement or imposed by law.
  - b. To the fullest extent allowed by law, the District shall defend, indemnify and hold harmless Dr. Larson and its directors, officers, agents, employees and guests against any claim or demand arising from any actual or alleged act, error, or omission by the District or its directors, officers, agents, employees, volunteers or guests arising from the District's duties and obligations described in this agreement or imposed by law.
8. Parties shall cooperate in executing any documents and/or completing any actions necessary to implement this Agreement.
9. The Parties acknowledge that this Agreement is confidential and will not be shared except as required by law. The Parties agree to disclosure and admissibility of this Agreement for implementation and/or enforcement.

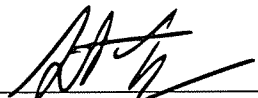


10. This Agreement may be signed in counterparts permitting signatures to appear on separate signature pages. A copy or original of this document with all signatures pages appended together shall be deemed a fully executed Agreement

11. This Agreement may be executed by fax signature such that a fax signature acts as an original.

The Parties hereto have approved this Agreement.

Dated: 12/12/2018

By:   
\_\_\_\_\_  
Scott Larson, Ph.D.

Anaheim Union High School District

Dated: \_\_\_\_\_

By: \_\_\_\_\_  
Dr. Jaron Fried,  
Assistant Superintendent, Ed. Division

## APPLICATION FOR CURRICULUM-RELATED STUDENT ORGANIZATION

CLICK AND ENTER DATA IN THE APPROPRIATE AREAS (DOUBLE CLICK SHADED BOXES)

<b>Name of Organization:</b> Journalism	<b>School:</b> Anaheim High School
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**Name(s) of student(s) making application:**  
Natalie Olivares, Vanessa Sanchez, Sahar Alftlawi

**Staff Sponsor(s):**  
Lizzette Barrios-Gracian

**List purposes, objectives, and activities of organization** (attach copy of Constitution and By-Laws)  
Support our journalism class with news stories, production of newspaper, and to fundraise for expenses of the newspaper, workshops, contests and conventions

**Proposed meetings:**

<b>Day(s):</b>	Every first and third Tuesday of the month	<b>Time(s):</b>	2:40-3:40	<b>Location:</b>	902
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**Special equipment?**  No  Yes – Describe:

**Qualifications for membership, if any:**  
Must be part of the journalism class

<b>How are officers elected?</b> Interviewed by Teacher	<b>Term?</b> Year
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**State relationship to curriculum and/or instructional program of the district, and describe** how the organization will serve as an extension of or adjunct to the curriculum. Include specific reference to the courses of study, classes, or programs which the organization is intended to supplement; the instructional materials or learning resources which will be used; the skills, concepts, or attitudes which are planned to be developed; and the evaluation techniques which will be used to assess whether or not the objectives have been achieved:

The journalism club will promote the stories of our school, city, and community

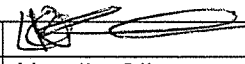
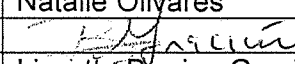
**Describe the function of the staff adviser in the promotion, supervision, and leadership of the organization:**

The staff adviser will supervise all meetings, fund raisers, and after-school activities

**Will this organization be raising funds for any purpose?**  No  Yes – Describe how funds will be raised and for what purpose:

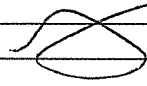
Funds will be raised through activities on campus, sales of items, and food on campus. Funds will be used for the production of the newspaper, conventions, equipment, entering contests, and travel.


**The undersigned agree to comply with all applicable district policies, school guidelines, and rules, as adopted and amended:**

<b>Signature of student making application:</b>	
<b>Printed name of student making application:</b>	Natalie Olivares
<b>Signature of faculty sponsor:</b>	
<b>Printed name of faculty sponsor:</b>	Lizzette Barrios-Gracian

**Faculty sponsor: I have reviewed this application and**

the application is complete  the Constitution/By-Laws are attached  
 the application is not complete (explain):

**Signature of School Principal:**  Robert Saldivar **Date:** 12/14/18

**Signature of Assistant Superintendent of Education:**  **Date:** 12/13/18

**Education Office Use Only:**

<b>Board of Trustees action:</b>	<input type="checkbox"/> Approved	<input type="checkbox"/> Denied	<b>Date:</b>
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**APPLICATION FOR STUDENT-INITIATED,  
NON-CURRICULUM RELATED ORGANIZATION**  
CLICK AND ENTER DATA

<b>School:</b>	Cypress High School	<b>Date of Application:</b>	10-31-18
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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:**

Student Association of Free Speech
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**Purpose of the group (Please describe thoroughly):**

Discuss/debate current day events, news, etc.
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**Frequency of group meetings:**

Once every other week
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**Proposed meeting day, time and location:**

<b>Day:</b>	Monday	<b>Time:</b>	Lunch	<b>Location:</b>	Cypress High School, Room 413
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<b>Applicant's Signature:</b>	<i>Keith Fouch</i>	<b>Date:</b>	10-31-18
<b>Printed Name:</b>	Keith Fouch		

<b>Advisor's Signature:</b>	<i>Jane Fawley</i>	<b>Date:</b>	10-31-18
<b>Printed Name:</b>	Miss Fawley		

<b>Principal's Signature:</b>	<i>Dr. Wales</i>	<b>Date:</b>	11-30-18
<b>Printed Name:</b>	Dr. Wales		

**Send signed form to #15, Assistant Superintendent/Education, for approval.**

<b>Assistant Superintendent's Signature:</b>	<i>[Signature]</i>	<b>Date:</b>	12/18/18
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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

<b>School:</b>	John F. Kennedy High School	<b>Date of Application:</b>	November 15, 2018
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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:**

Vietnamese Student Association (VSA)

**Purpose of the group (Please describe thoroughly):**

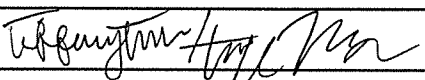
- **The purpose of this club is to promote Vietnamese and Vietnamese-American culture awareness and interests through different events. It will also be to provide an opportunity for all students to convene and discuss various topics concerning to Vietnam.**
- **Our objectives are to work with our club members and community in order to achieve this purpose, and to promote and preserve the Vietnamese heritage/culture. We will strive to welcome individuals of all different ethnicities to learn more about this culture while also promoting diversity. In addition, we will also work towards developing leadership skills as we work towards our objectives.**
- **The Vietnamese Student Association club will have many events, but not limited to: Annual Tet Festival, and Lunar New Year Week. Furthermore, we will raise funds in order to provide necessities to underprivileged kids.**

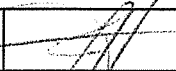
**Frequency of group meetings:**

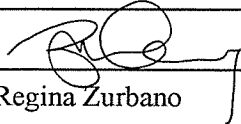
Once every two weeks.

**Proposed meeting day, time and location:**


<b>Day:</b>	Friday	<b>Time:</b>	12:02-12:32	<b>Location:</b>	Room 312 & MP-1
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<b>Applicant's Signature:</b>		<b>Date:</b>	November 28, 2018
<b>Printed Name:</b>	Tiffany Tran / Tiffany Nguyen		

Advisor's Signature:		Date:	November 28, 2018
Printed Name:	Joseph Hoang		

Principal's Signature:		Date:	November 28, 2018
Printed Name:	Regina Zurbano		

**Send signed form to #15, Assistant Superintendent/Education, for approval.**

Assistant Superintendent's Signature:		Date:	12/18/18
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**Following approval, the completed application will be returned to the school principal.**

**APPLICATION FOR STUDENT-INITIATED,  
NON-CURRICULUM RELATED ORGANIZATION**

CLICK AND ENTER DATA

<b>School:</b>	Loara High School	<b>Date of Application:</b>	8/17/18
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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:**

Competitive Games Club
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**Purpose of the group (Please describe thoroughly):**

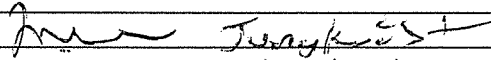
Our group job is to teach kids about sportsmanship, organizing a team and playing competitively in video games by teaching kids about competitive play, they can learn about how to play with a team and to win an objective.
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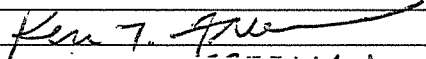
**Frequency of group meetings:**

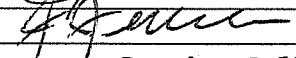
Monday, Wednesday and Friday
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**Proposed meeting day, time and location:**

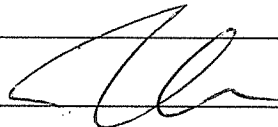
Day:	Mon, Wed, Friday	Time:	3:00	Location:	Computer Lab
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Applicant's Signature:		Date:	8-21-18
Printed Name:	Nic Jungkuist		

Advisor's Signature:		Date:	8-21-18
	Kevin Freeman		

Principal's Signature:		Date:	8/21/18
Printed Name:	Catrina Callaway		

Send signed form to #15, Assistant Superintendent/Education, for approval.

Assistant Superintendent's Signature:		Date:	12/13/18
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## APPLICATION FOR CURRICULUM-RELATED STUDENT ORGANIZATION

CLICK AND ENTER DATA IN THE APPROPRIATE AREAS (DOUBLE CLICK SHADED BOXES)

<b>Name of Organization:</b> LHS Puente Club	<b>School:</b> Loara
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**Name(s) of student(s) making application:**  
Katie Escamilla

**Staff Sponsor(s):**  
Wendy Dotan, Brian Bannon

**List purposes, objectives, and activities of organization** (attach copy of Constitution and By-Laws)  
To provide academic support and post-secondary opportunities for students enrolled in Puente program.

**Proposed meetings:**

<b>Day(s):</b>	Wednesday	<b>Time(s):</b>	Lunch	<b>Location:</b>	Rm 253
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**Special equipment?**  No  Yes – Describe:  
\_\_\_\_\_

**Qualifications for membership, if any:**  
Current and previous students in Puente Program or those planning to attend college post-graduation.

<b>How are officers elected?</b> Annually by vote	<b>Term?</b> 1 school year
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**State relationship to curriculum and/or instructional program of the district, and describe**  
how the organization will serve as an extension of or adjunct to the curriculum. Include specific reference to the courses of study, classes, or programs which the organization is intended to supplement; the instructional materials or learning resources which will be used; the skills, concepts, or attitudes which are planned to be developed; and the evaluation techniques which will be used to assess whether or not the objectives have been achieved:

Provides opportunities for community service and exposure to college campuses as component of the Puente Program.

**Describe the function of the staff adviser in the promotion, supervision, and leadership of the organization:**

Advisers will help facilitate meetings and plan/supervise off campus trips.

**Will this organization be raising funds for any purpose?**  No  Yes – Describe how funds will be raised and for what purpose:  
Funds will be raised through food sales at campus events, car washes & donations to help offset costs of college visits.

The undersigned agree to comply with all applicable district policies, school guidelines, and rules, as adopted and amended:

<b>Signature of student making application:</b>	Katie Escamilla
<b>Printed name of student making application:</b>	Katie Escamilla
<b>Signature of faculty sponsor:</b>	Wendy Dotan
<b>Printed name of faculty sponsor:</b>	Wendy Dotan

**Faculty sponsor: I have reviewed this application and**  
 the application is complete  the Constitution/By-Laws are attached  
 the application is not complete (explain): \_\_\_\_\_

**Signature of School Principal:** Katrina Callaway **Date:** 10/12/13

**Signature of Assistant Superintendent of Education:** **Date:** 12/13/13

**Education Office Use Only:**

<b>Board of Trustees action:</b>	<input type="checkbox"/> Approved	<input type="checkbox"/> Denied	<b>Date:</b>
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**APPLICATION FOR STUDENT-INITIATED,  
NON-CURRICULUM RELATED ORGANIZATION**

CLICK AND ENTER DATA

<b>School:</b>	Savanna	<b>Date of Application:</b>	9/12/2018
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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:**

Speech and Debate Club
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**Purpose of the group:**

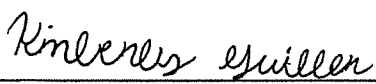
The Savanna Speech and Debate Club will encourage, support, and sponsor both curricular and co-curricular oral communication to empower students to be productive participants in American society and the global community.
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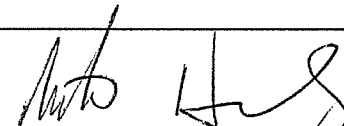
**Frequency of group meetings:**

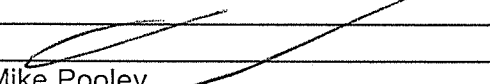
One meeting per week
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**Proposed meeting day, time and location:**

Day:	Wednesday	Time	Noon	Location:	Room 27
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Applicant's Signature:		Date:	9/12/18
Printed Name:	<b>Kimberly Guillen</b>		

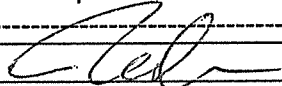
Advisor's Signature:		Date:	9/12/18
Printed Name:	<b>Peter Hernandez</b>		

Principal's Signature:		Date:	11/29/18
Printed Name:	Mr. Mike Pooley		



Send signed form to #15, Assistant Superintendent/Education, for approval.

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Assistant Superintendent's Signature:		Date:	
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Following approval, the completed application will be returned to the school principal.

**APPLICATION FOR STUDENT-INITIATED,  
NON-CURRICULUM RELATED ORGANIZATION**

CLICK AND ENTER DATA

<b>School:</b>	Savanna	<b>Date of Application:</b>	November 16, 2018
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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:**

Savanna Medical Careers Academy Sports Medicine Division
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**Purpose of the group:**

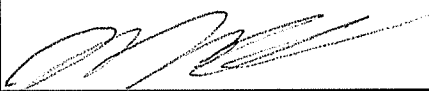
To show character, integrity, and ability to flourish through academic excellence and community outreach.
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**Frequency of group meetings:**

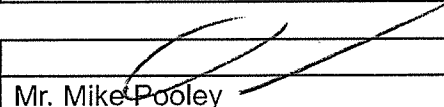
Every other week (First and third week of each month)
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**Proposed meeting day, time and location:**


Day:	Friday	Time:	Lunch	Location:	Room 35
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Applicant's Signature:		Date:	
Printed Name:	Joseph Jackson V	Date:	November 16, 2018

Advisor's Signature:		Date:	
Printed Name:	Rachael Clark	Date:	November 16, 2018

Principal's Signature:		Date:	
Printed Name:	Mr. Mike Pooley	Date:	November 16, 2018

**Send signed form to #15, Assistant Superintendent/Education, for approval.**

Assistant Superintendent's Signature:		Date:	November 16, 2018
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Following approval, the completed application will be returned to the school principal.

The Board of Trustees believes that, in order to maximize student learning and achievement, certificated staff members must be continuously learning and improving their skills. The Superintendent or designee shall develop a program of ongoing professional development, which includes opportunities for teachers to enhance their instructional and classroom management skills and become informed about changes in pedagogy and subject matter.

The Superintendent or designee shall involve teachers, site and District administrators, and others, as appropriate, in the development of the District's staff development program. He/she shall ensure that the District's staff development program is aligned with District priorities for student achievement, school improvement objectives, the local control and accountability plan, and other District and school plans.

The District's staff development program shall assist certificated staff in developing knowledge and skills, including, but not limited to:

1. Mastery of subject-matter knowledge, including state Common Core Standards and the California standards for the Teaching Profession (CSTPs).
2. Use of effective, subject-specific teaching methods, strategies, and skills.
3. Use of technologies to enhance instruction.
4. Sensitivity to and ability to meet the needs of diverse student populations, including but not limited to, students of various racial and ethnic groups, students with disabilities, English learners, economically disadvantaged students, foster youth, gifted and talented students, and at-risk students.
5. Understanding of how academic and career technical instruction can be integrated and implemented to increase student learning.
6. Knowledge of strategies that encourage parents/guardians to participate fully and effectively in their children's education.
7. Effective classroom management skills and strategies for establishing a climate that promotes respect, fairness, tolerance, and discipline, including conflict resolution and hatred prevention.
8. Ability to relate to students, understand their various stages of growth and development, and motivate them to learn.
9. Ability to interpret and use data and assessment results to guide instruction.
10. Knowledge of topics related to student health, safety and welfare.
11. Knowledge of topics related to employee health, safety and security.

The Superintendent or designee shall, in conjunction with teachers, interns, and administrators, as appropriate, develop an individualized program of professional growth to increase competence, performance, and effectiveness in teaching and classroom management, and as necessary, to assist them in meeting state or federal requirements to be fully qualified for their positions.

Professional learning opportunities offered by the District shall be evaluated based on the criteria specified in Education Code 44277. Such opportunities may be part of a coherent plan that combines school activities within a school, including lesson study or co-teaching, and external learning opportunities related to academic subjects taught, provide time to meet and work with other teachers, and support instruction and student learning. Learning activities may include, but are not limited to, mentoring projects for new teachers, extra support for teachers to improve practice, and collaboration time for teachers to develop new instructional lessons, select or develop common formative assessments or analyze student data. (Education Code 44277)

The District's staff evaluation process may be used to recommend additional, individualized staff development for individual employees.

The Board of Trustees may budget funds for actual and reasonable expenses incurred by staff who participate in staff development activities.

The Superintendent or designee shall provide a means for continual evaluation of the benefit of staff development activities to both staff and students and shall regularly report to the Board of Trustees regarding the effectiveness of the staff development program. Based on the Superintendent's report, the Board may revise the program as necessary to ensure that the staff development program supports the District's priorities for student achievement.

Board of Trustees

May 23, 1985

Reviewed: October 23, 1986

Revised: March 19, 1990

Reviewed: April, 1993

Reviewed: September, 1997

Revised: September 14, 2000

Revised: Pending Board Approval

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The Board of Trustees recognizes that classified staff does essential work that supports a healthy school environment and the educational program. Classified staff shall have opportunities to participate in staff development activities, in order to improve job skills, learn best practices, and re-train as appropriate, in order to meet changing conditions in the District, and/or enhance personal growth.

The Superintendent or designee shall involve classified staff, site and District administrators, and others, as appropriate, in the development of the District's staff development program. He/she shall ensure that the District's staff development program is aligned with District goals, school improvement objectives, the local control and accountability plan, and other District and school plans.

Staff development may address general workplace skills and/or skills and knowledge specific to the duties of each classified position, including, but not limited to, the following topics:  
(Education Code 45391)

1. Student learning and achievement.
  - a. How paraprofessionals can assist teachers and administrators to improve the academic achievement of students.
  - b. Alignment of curriculum and instructional materials with the CSTPs (California Standards for the Teaching Profession), the 5Cs (Creativity, Character, Communication, Collaboration, Critical Thinking) and Common Core State Standards.
  - c. The management and use of state and local student data to improve student learning.
  - d. Best practices in appropriate interventions and assistance to at-risk students.
2. Student and campus safety.
3. Education technology, including management strategies and best practices regarding the use of educational technology to improve student performance.
4. School facility maintenance and operations, including best practices in the operation and maintenance of school facilities, such as green technology and energy efficiency, that help reduce the use and cost of energy at school sites.
5. Special education, including best practices to meet the needs of special education students and to comply with any new state and federal mandates.
6. School transportation and bus safety.

7. Parent involvement, including ways to increase parent involvement at school sites, and increase opportunities for parents to be participatory in their student's education.
8. Food service, including food preparation to provide nutritional meals, food safety and food management.
9. Health, counseling, and nursing services.
10. Environmental safety, including pesticides and other possibly toxic substances, in an effort to use them safely at school sites.

For classroom instructional aides, or other classified staff involved in the direct instruction of students, staff development activities may also include academic content of the core curriculum, teaching strategies, classroom management, and other training designed to improve student performance, conflict resolution, and relationships among students. Such professional learning opportunities shall be evaluated based on criteria specified in Education Code 44277 and Board Policy 6312.02 - Staff Development - Certificated.

The District's staff evaluation process may be used to recommend additional individualized staff development for individual employees.

The Superintendent or designee shall provide a means for continual evaluation of the benefit of staff development activities to staff and students and shall regularly report to the Board of Trustees regarding the effectiveness of the staff development program.

Board of Trustees  
Pending Board Approval

The Board of Trustees recognizes that professional development enhances employee effectiveness and contributes to personal growth. Staff development for administrative and supervisory personnel shall be designed to guide institutional improvement, build leadership skills, and enhance overall management efficiency.

The Superintendent or designee shall develop a plan for administrator support and development activities that is based on a systematic assessment of the needs of District students and staff and is aligned to the District's vision, goals, local control and accountability plan, and other comprehensive plans.

The District's staff development program for District and school administrators may include, but is not limited to, the following topics:

1. Personnel management, including best practices on hiring, recruitment, assignment, and retention of staff.
2. Effective fiscal management and accountability practices.
3. Academic standards and standards-aligned curriculum and instructional materials.
4. Leadership training to improve the academic achievement of all students, including capacity building in pedagogies of learning, instructional strategies that meet the varied learning needs of students, including Special Education and English Learner students, and student engagement.
5. The use of student assessments, including analysis of disaggregated assessment results to identify areas of concern and the progress of student subgroups.
6. The use of technology to improve student performance and District operations.
7. Creation of safe and inclusive school environments.
8. Parental involvement and community collaboration.
9. Employee relations.
10. Effective school and District planning processes.

The District's staff evaluation process may be used to recommend additional staff development for individual employees.

The Superintendent or designee shall evaluate the benefit to staff and students of professional development activities.



**Third Party Claims Administration Agreement**

Property & Liability and Student Accident Insurance Programs

THIS AGREEMENT made and entered into February 1, 2019 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 upon request.
- 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 22 months commencing at 12:01 A.M., February 1, 2019, and ending midnight, December 31, 2020. 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) from February 1, 2019 through January 31, 2020. The fixed rate fee from February 1, 2020 to December 31, 2020 will be Twenty two thousand dollars. 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, 2019 and February 1, 2020, 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 \$80 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 \$80 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

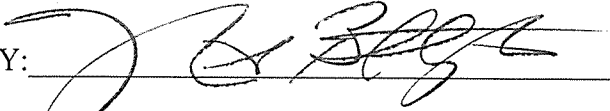
In the performance of the agreed service to DISTRICT, TPA is an independent contractor, not an employee, and DISTRICT will not provide or pay for, any benefits normally furnished to employees of DISTRICT, including but not limited to Workers' Compensation Insurance coverage, liability insurance coverage, health and accident insurance coverage, disability insurance coverage, unemployment insurance coverage or retirement benefits.

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

BY: \_\_\_\_\_

Jennifer Root, Assistant Superintendent, Business

DATE APPROVED: \_\_\_\_\_

BY: 

CLAIM RETENTION SERVICES, INC.

Neil Butterbaugh, President



**CHANGE ORDER NO. 1**

(Additive)

PROJECT: Bid #2018-29 Kennedy High School Culinary Arts ClassroomTO: JM & J Contractors

You are hereby directed to provide the extra work necessary to comply with this Change Order.

## DESCRIPTION OF CHANGE:

**Work Order #1 – COP #1 thru COP #5 and Credit Allowance**

COST (This cost shall not be exceeded.):

Original contract price:	\$ <u>221,770.00</u>
Change Order amount:	\$ <u>2,132.00</u>
New contract price:	\$ <u>223,902.00</u>

## TIME FOR COMPLETION:

Original completion date:	<u>81 consecutive calendar days</u>
Time for completion of Change Order:	<u>no change</u>
New completion date:	<u>81 consecutive calendar days</u>

Contractor agrees to perform the above-described work in accordance with the above terms and in compliance with applicable sections of the Project Documents. The amount of the charges under this Change Order is limited to the charges allowed under Article 59 of the General Conditions. The adjustment in the contract sum, if any, and the adjustment in the contract time, if any, set out in this Change Order shall constitute the entire compensation and/or adjustment in the contract time due Contractor arising out of the change in the work covered by this Change Order, unless otherwise provided in this Change Order.

No additions or deletions to this Change Order shall be allowed, except with written permission of District. Contractor accepts the terms and conditions stated above as full and final settlement of any and all claims arising from this Change Order.

(continued on next page)

This Change Order is hereby agreed to, accepted and approved.

BOT-1

CONTRACTOR

By: Joseph M. Vargas  
Signature  
Joseph M Vargas

Print Name

Owner

Title

1/08/19

Date

DISTRICT

By: \_\_\_\_\_  
Signature

Jennifer Root

Print Name

Assistant Superintendent, Business

Title

Date

ARCHITECT

By: David Bannon  
Signature

DAVID BANNON

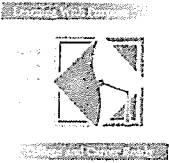
Print Name

PARTNER

Title

1.7.19

Date



## Work Order

**Project Name:** Kennedy High School Culinary Arts Classroom  
**Project Number:** 2018-29

**P.O. #** M64A0036  
**DSA #** 04-117058

To: JM & J Contractors  
 1500 Mesa Verde Dr. E, Unit B225  
 Costa Mesa, CA 92626

Work Order #: 001

You are directed to make the following changes in the contract. All work shall be performed subject to all the conditions as contained in our Contract above as fully as if same were repeated in this Work Order. This Work Order shall constitute a full and final settlement of any and all claims you have arising out of the revision set forth herein, including claims for impact and delay costs, excluding those identified herein.

COP #	Description	Dollar Value	Add/Deduct
1	RFI #1: Labor and Material to install hot/cold water piping supply for gas line, washing machine box.	\$6,919.00	ADD
2	Add Corian Waterfalls	\$4,984.00	ADD
3	Add circuits for washer/dryer. Relocate switches for exhaust fan.	\$2,092.00	ADD
4	Replace 2 existing gas valves at west wall and east wall with gas ball valves.	\$3,531.00	ADD
5	Revise demonstration island (per approved DSA Addendum No. 01).	\$1,165.00	ADD
6	Restroom ADA Revisions (per approved Addendum No. 01).	\$3,441.00	ADD
7	Contract Allowance (Item #3 of Schedule of Values)	\$(20,000.00)	DEDUCT
	<b>TOTAL</b>	<b>\$2,132.00</b>	

Not Valid until signed by the Owner.

Contractor agrees to furnish all labor and materials and perform all of the above-described Work in accordance with applicable sections of the Contract Documents. The amount of the charges (if applicable) under the Work Order is limited to \$100,000.00. The adjustment in Contract Sum, if any, an the adjustment in the Contract Time, if any, set out in this Work Order shall constitute the entire compensation and /or adjustment in the Contract Time and Contract Sum due to the Contractor arising out of the change in Work covered by this Work Order unless otherwise provided in this Work Order.

**COST:**

- Lump Sum \$2,132.00  Not to Exceed \_\_\_\_\_
- Time and Materials. Submit daily time and material equipment documentation on TIME & MATERIAL DAILY EXTRA WORK REPORT forms
- Submit quotations promptly for the work described above. The cost of the work will be determined from the CHANGE ORDER PROPOSAL subject to review, and will be resolved to be mutually agreeable
- In accordance with contract unit prices

**TIME:**

- No Change  Impact unknown at this time  Impact to contract completion date is estimated at 0 days
  - Will not change completion date but is expected to impact durations of specific CPM activities. (Activity Nos. \_\_\_\_\_ days)
- The contractor will create activities in the Contractor's Detailed Construction Schedule immediately following approval of this Work Order showing the impact of this work. These activities will be reviewed and approved in accordance with the contractor's weekly and monthly schedule submittals.

	Signature	Date
AUHSD Assistant Superintendent, Business, Jennifer Root		
AUHSD Director of Facilities, Patricia Neely		1/8/19
Contractor, JM & J Contractors		1/08/19
Architect, GBA Architects, Art Gonzalez		1/7/19
Project Manager, AUHSD, Leah Jason		1/7/19
IOR, Knowland Construction, John McMillen		1/8/19

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

Quantity	Description
1	Book Shelf
1	Bookcase
2	Cabinets
135	Chairs
21	Desks
1	Easel
1	Storage Cabinet

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

Quantity	Description
7	A/V Carts
100	A/V Wires
2	Audio Generators
2	Battery Backups
1	CD Player
1	Circuit Tester
1	Clock
20	Computers
1	Copier
10	Document Cameras
1	Drill Press
4	DVD Players
1	Equalizer
1	Filter
1	Floor Machine
1	Frequency Tester
7	Headsets
5	Lathes
1	Leak Tester
1	Light
1	Line Painter
1	Mic Antenna
21	Microscopes
1	Mixer Board
24	Monitors
2	Oscilloscopes
1	Oven
3	P.A. Systems
1	Paper Cutter
1	Phone Switch
2	Photo Equipment (Misc.)

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

Quantity	Description
6	Power Supply
22	Printers
19	Projectors
1	Record Player
2	Refrigerators
1	Scope Light
1	Scoreboard Remote
1	Service Panel
1	Signal Generator
1	Smartboard
7	Speakers
1	Spot Light
5	Stage Lights
2	Strobes
4	Switches
1	Tape Deck
14	Televisions
1	Garden Tractor
1	Tripod
7	Vacuums
11	VCR's
1	VHS Tape Recorder
1	Voltage Tester
1	Wave Generator
2	Winches

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

**EXHIBIT Q Q**

<b>Description</b>	<b>Quantity</b>	<b>Publication Date</b>	<b>General Condition</b>	<b>Reason For Disposition</b>	<b>Compliant Y/N</b>
<b>Anatomy</b>					
Essentials of Anatomy	2	Outdated	Fair	Obsolete	No To Be Sold
<b>Art</b>					
Introducing Art	2	Outdated	Fair	Obsolete	No To Be Sold
<b>Biology</b>					
Biology	417	Outdated	Fair	Obsolete	No To Be Sold
Biology AP Ninth Edition	60	Outdated	Fair	Obsolete	No To Be Sold
Physiology	1	Outdated	Fair	Obsolete	No To Be Sold
<b>Chemistry</b>					
Chemistry	65	Outdated	Fair	Obsolete	No To Be Sold
<b>Dictionary</b>					
Dictionary	18	Outdated	Fair	Obsolete	No To Be Sold
<b>English</b>					
English	1	Outdated	Fair	Obsolete	No To Be Sold
English of the World	1	Outdated	Fair	Obsolete	No To Be Sold
English To Use	1	Outdated	Fair	Obsolete	No To Be Sold
<b>Geography</b>					
World Geography	4	Outdated	Fair	Obsolete	No To Be Sold
<b>Health</b>					
Glencoe Health	1	Outdated	Fair	Obsolete	No To Be Sold
Health	2	Outdated	Fair	Obsolete	No To Be Sold
Health TE	3	Outdated	Fair	Obsolete	No To Be Sold
<b>History</b>					
History	1	Outdated	Fair	Obsolete	No To Be Sold
Medieval and Early	228	Outdated	Fair	Obsolete	No To Be Sold
Modern Day History	22	Outdated	Fair	Obsolete	No To Be Sold
Modern World History	1095	Outdated	Fair	Obsolete	No To Be Sold
The Americans	2	Outdated	Fair	Obsolete	No To Be Sold
US History	12	Outdated	Fair	Obsolete	No To Be Sold
World History	8	Outdated	Fair	Obsolete	No To Be Sold
World History Journal	72	Outdated	Fair	Obsolete	No To Be Sold
<b>Library</b>					
Atlas Shrugged	119	Outdated	Fair	Obsolete	No To Be Sold
Library Books	758	Outdated	Fair	Obsolete	No To Be Sold
The Fountainhead	121	Outdated	Fair	Obsolete	No To Be Sold

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

<b>Description</b>	<b>Quantity</b>	<b>Publication Date</b>	<b>General Condition</b>	<b>Reason For Disposition</b>	<b>Compliant Y/N</b>
<b>Literature</b>					
High Point Level C	72	Outdated	Fair	Obsolete	No To Be Sold
Timeless Voices	1	Outdated	Fair	Obsolete	No To Be Sold
Timeless Voices TE	4	Outdated	Fair	Obsolete	No To Be Sold
<b>Math</b>					
Algebra	3	Outdated	Fair	Obsolete	No To Be Sold
Algebra 2	1	Outdated	Fair	Obsolete	No To Be Sold
Algebra TE	1	Outdated	Fair	Obsolete	No To Be Sold
Analytic Trigonometry	4	Outdated	Fair	Obsolete	No To Be Sold
Geometry	76	Outdated	Fair	Obsolete	No To Be Sold
Integrated Math 2	276	Outdated	Fair	Obsolete	No To Be Sold
Integrated Math 3	56	Outdated	Fair	Obsolete	No To Be Sold
Pre-Algebra	1	Outdated	Fair	Obsolete	No To Be Sold
Pre-Algebra TE	1	Outdated	Fair	Obsolete	No To Be Sold
<b>Physics</b>					
Physics	2	Outdated	Fair	Obsolete	No To Be Sold
<b>Science</b>					
Earth Science	7	Outdated	Fair	Obsolete	No To Be Sold
Integrated Science	310	Outdated	Fair	Obsolete	No To Be Sold
Life Science	4	Outdated	Fair	Obsolete	No To Be Sold
Physical Science	2	Outdated	Fair	Obsolete	No To Be Sold
Science Interactions	15	Outdated	Fair	Obsolete	No To Be Sold
Science Spectrum	43	Outdated	Fair	Obsolete	No To Be Sold
<b>Spanish</b>					
Realidades	238	Outdated	Fair	Obsolete	No To Be Sold
Realidades 1	45	Outdated	Fair	Obsolete	No To Be Sold
<b>Writing</b>					
Writing and Grammar	3	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**

**EXHIBIT RR**

**January 17, 2019**

<u>Location</u>	<u>Donated By</u>	<u>Item</u>
AIME Program	Farmers & Merchant Bank	\$10,400
Katella	ExxonMobil Educational Alliance	\$500, site needs
Walker	ALDI Inc.	\$500, Winter Wishes



**ANAHEIM UHSD**

**PURCHASE ORDER DETAIL REPORT BY VENDOR NAME**

BOARD OF TRUSTEES MEETING 01/17/2019

FROM 12/04/2018 TO 01/07/2019

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
M64R0933	AARDVARK CLAY AND SUPPLIES INC	1,692.75	1,692.75	0138385010 4310	BA/TITLE IV/INSTR / INSTRUCTIONAL MATL &
M64R0865	AASA	715.00	715.00	0117400521 5210	ED/ONE-TIME (17-18)SUPV INSTR / TRAVEL AND
M64R0910	ABC SCHOOL EQUIPMENT INC	5,921.94	5,921.94	0121381010 4410	WE/ECIA TITLE I/INSTRUCTI / EQUIPMENT -
M64R0836	ABLENET INC.	350.19	350.19	0147000910 4310	HOPE/LCFF-CONCENTRATION/INSTR /
M64R0830	ACCURATE LABEL DESIGNS INC.	161.65	161.65	0121140027 4320	WESTERN/SCH ADM/SCH ADM / OTHER
M64R0817	ADVANTAGE WEST INVESTMENT ENTE	750.10	750.10	0147257081 4410	SEVER HDCP/MO/SEV / EQUIPMENT -
M64S0093	ADVANTAGE WEST INVESTMENT ENTE	10,905.38	10,905.38	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
M64C0075	AERIES SOFTWARE INC	400.00	400.00	0108108077 5210	INFO SYSTEM/DP / TRAVEL AND CONFERENCE
M64R0824	AERIES SOFTWARE INC	798.00	798.00	0108108077 5210	INFO SYSTEM/DP / TRAVEL AND CONFERENCE
M64R0894	AERIES SOFTWARE INC	1,800.00	1,800.00	0117400521 5805	ED/ONE-TIME (17-18)SUPV INSTR /
M64X0416	ALONTI CAFE AND CATERING	1,500.00	1,500.00	0115918510 4390	ED/INFLEXION (RRP)/INSTR / MEETING EXPENSE -
M64M0020	AMERICAN TECHNOLOGIES INC.	28,950.00	28,950.00	0124240081 5610	LOARA/POOL/MO / REPAIRS/MAINT - O/S SERVICES
M64R0833	ANAHEIM CONVENTION CENTER	3,443.56	3,443.56	0115115010 5620	EDUCATION/INSTR / RENTALS/OPERATING LEASES
M64X0413	AP EXAMINATIONS	525,000.00	525,000.00	0152152030 4310	PUPIL TEST/TEST / INSTRUCTIONAL MATL &
M64T0270	APEXSQL LLC	500.00	500.00	0108108077 5610	INFO SYSTEM/DP / REPAIRS/MAINT - O/S SERVICES
M64T0265	APPLE INC	1,218.36	1,218.36	0147000910 4410	HOPE/LCFF-CONCENTRATION/INSTR / EQUIPMENT
M64T0281	APPLE INC	406.17	406.17	0132000910 4310	OR/LCFF-CONCENTRATION/INSTR /
M64T0290	APPLE INC	2,703.60	2,703.60	0120381010 4410	ANAHEIM/ECIA1/INSTR / EQUIPMENT -
M64T0272	ARCHIVESOCIAL	7,188.00	7,188.00	0108108077 5610	INFO SYSTEM/DP / REPAIRS/MAINT - O/S SERVICES
M64R0867	ART SUPPLY WAREHOUSE	437.52	437.52	0120000910 4310	AN/LCFF-CONCENTRATION/INSTR /
M64R0875	AVID CENTER	560.00	560.00	0123000910 5210	SA/LCFF-CONCENTRATION/INSTR / TRAVEL AND
M64R0942	AWARDS BY PAUL	64.65	64.65	0115115010 4320	EDUCATION/INSTR / OTHER OFFICE/MISC
M64T0269	B AND H PHOTO VIDEO INC	107.66	107.66	0121393010 4310	WESTERN/VEA-2B/INSTR / INSTRUCTIONAL MATL
M64T0283	B AND H PHOTO VIDEO INC	3,579.77	1,645.23	0128393010 4310	CY/VEA-2B/INSTR / INSTRUCTIONAL MATL &



**ANAHEIM UHSD**

**PURCHASE ORDER DETAIL REPORT BY VENDOR NAME**

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FROM 12/04/2018 TO 01/07/2019

PO NUMBER	VENDOR	PO TOTAL	ACCOUNT AMOUNT	ACCOUNT NUMBER	PSEUDO / OBJECT DESCRIPTION
M64T0283	*** CONTINUED ***				
M64T0286	B AND H PHOTO VIDEO INC	212.37	212.37	0140017010 4310	SO/INDUS TECH/INSTR / INSTRUCTIONAL MATL &
M64R0812	B AND M LAWN AND GARDEN INC	465.44	465.44	0123028081 4347	SAVANNA/ATHLETICS/MAINT / OPERATIONS
M64R0877	BACH COMPANY, THE	246.25	246.25	0120252011 4310	ANA/MILD MODERATE/SE SEP CL/NS /
M64R0879	BACH COMPANY, THE	1,231.23	1,231.23	0121000910 4310	WE/LCFF-CONCENTRATION/INSTR /
M64R0928	BACH COMPANY, THE	1,071.17	1,071.17	0121000910 4310	WE/LCFF-CONCENTRATION/INSTR /
M64A0190	BAKER ELECTRIC INC.	39,792.00	39,792.00	0113113085 6165	TRANS/FAC. ACQ. & CONSTR / SITE
M64A0205	BANGE, CHRISTOPHER	200.00	200.00	0153000910 5810	SP PR/LCFF-SUPPLEMENTAL /
M64R0843	BARNES AND NOBLE	275.41	275.41	0137381010 4210	SY/ECIA1/INSTR / BOOKS AND REFERENCE
M64R0876	BARNES AND NOBLE	161.46	161.46	0102102071 4320	SUPT/BRD SUPT / OTHER OFFICE/MISC SUPPLIES
M64R0917	BARNES AND NOBLE	156.94	156.94	0120000910 4210	AN/LCFF-CONCENTRATION/INSTR / BOOKS AND
M64R0931	BARNES AND NOBLE	641.33	641.33	0117402510 4210	IS/COLLEGE READINESS/INSTR / BOOKS AND
M64X0417	BERTRAND'S MUSIC	900.00	900.00	0121000910 4310	WE/LCFF-CONCENTRATION/INSTR /
M64C0065	BLACK SHEEP ENTERPRISES	4,063.58	4,063.58	0100970081 4410	COMMUNITY SERVICE/MO / EQUIPMENT -
M64T0260	BLACKBOARD INC	24,000.00	24,000.00	0108400510 5880	EIT/ONE-TIME FUNDING (2017-18) / OTHER
M64R0934	BLICK ART MATERIALS LLC	299.46	299.46	0168385010 4310	GI/TITLE IV/INSTR / INSTRUCTIONAL MATL &
M64C0078	BONFIRE INTERACTIVE LTD	14,500.00	14,500.00	0112112072 5880	PURCHASING/GENL ADM / OTHER OPERATING
M64R0854	BOOK SYSTEMS INC	68.19	68.19	0137000024 4315	SY / L M T / LIBRARY/MEDIA/TECH SUPPLIES
M64T0263	BORDERLAN SECURITY	2,100.00	2,100.00	0108108077 5610	INFO SYSTEM/DP / REPAIRS/MAINT - O/S SERVICES
M64R0839	BOUND TO STAY BOUND BOOKS	30.37	30.37	0131000024 4210	BR / L M T / BOOKS AND REFERENCE MATERIAL
M64T0292	BRAINPOP LLC	1,795.00	1,795.00	0137381010 5880	SY/ECIA1/INSTR / OTHER OPERATING EXPENSES
M64R0821	BSN SPORTS	2,735.76	2,735.76	0125028010 4310	KA/ATHLET/INSTR / INSTRUCTIONAL MATL &
M64R0813	BSN SPORTS LLC	1,366.73	1,366.73	0121027010 4310	WESTERN/PHYS ED/INSTR / INSTRUCTIONAL MATL

**ANAHEIM UHSD**

**PURCHASE ORDER DETAIL REPORT BY VENDOR NAME**

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<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
M64R0857	BUREAU OF EDUCATION AND RESEAR	269.00	269.00	0123000910 5210	SA/LCFF-CONCENTRATION/INSTR / TRAVEL AND
M64R0863	CABE	3,600.00	3,600.00	0163379021 5210	TITLE IIIA / LIMITED ENG PROG / TRAVEL AND
M64R0913	CABE	90.00	90.00	0102102071 5310	SUPT/BRD SUPT / DUES AND MEMBERSHIPS
M64R0796	CADA CENTRAL	350.00	350.00	0123000910 5210	SA/LCFF-CONCENTRATION/INSTR / TRAVEL AND
M64R0871	CADA CENTRAL	350.00	350.00	0123025040 5210	SA/ASB/ANCIL / TRAVEL AND CONFERENCE
M64R0872	CADA CENTRAL	350.00	350.00	0123025040 5210	SA/ASB/ANCIL / TRAVEL AND CONFERENCE
M64R0912	CAHPERD	700.00	700.00	0144000910 5210	LEX/LCFF-CONCENTRATION/INSTR / TRAVEL AND
M64R0810	CAL BUILDING SYSTEMS INC	390.00	390.00	0128230081 5610	CY/GENERAL/MO / REPAIRS/MAINT - O/S SERVICES
M64R0837	CALIFORNIA FBLA	390.00	60.00	0123393010 5210	SA/VEA-2B/INSTR / TRAVEL AND CONFERENCE
			330.00	0123393010 5880	SA/VEA-2B/INSTR / OTHER OPERATING EXPENSES
M64R0914	CALIFORNIA PURCHASERS HEALTH	435.00	435.00	0177177072 5210	RISK MANAGEMENT / TRAVEL AND CONFERENCE
M64R0870	CALIFORNIA SCHOOL LIBRARY ASSO	315.00	315.00	0120381010 5210	ANAHEIM/ECLA1/INSTR / TRAVEL AND
M64R0856	CALIFORNIA SUPER CLEANERS	379.71	379.71	0131000081 5560	BR/MO / LAUNDRY
M64R0807	CAPITAL STREETSCAPES LLC	9,199.28	9,199.28	0102102172 4320	SUPT/DISTRICT BRANDING/OTR ADM / OTHER
M64R0798	CAREERTRACK	596.00	596.00	0105105072 5210	CLASS HR/GENL ADM / TRAVEL AND
M64R0862	CAROLINA BIOLOGICAL SUPPLY CO.	1,251.81	1,251.81	0123000910 4310	SA/LCFF-CONCENTRATION/INSTR /
M64R0909	CAROLINA BIOLOGICAL SUPPLY CO.	1,646.81	1,646.81	0127000910 4310	KE/LCFF-CONCENTRATION/INSTR /
M64C0073	CART MAN INC, THE	2,688.36	2,688.36	0140000910 4410	SO/LCFF-CONCENTRATION/INSTR / EQUIPMENT -
M64R0904	CASE AND SONS CONSTRUCTION INC	2,900.00	2,900.00	2537710085 6221	SYC/DEVELOPER FEES/FAC ACQ / BUILDING
M64R0899	CENGAGE LEARNING	7,434.75	7,434.75	0117402510 4210	IS/COLLEGE READINESS/INSTR / BOOKS AND
M64R0927	CENGAGE LEARNING	10,546.03	10,546.03	0117402510 4210	IS/COLLEGE READINESS/INSTR / BOOKS AND
M64R0888	CENTRAL RESTAURANT PRODUCTS	1,452.54	1,452.54	0127393010 4310	KE/VEA-2B/INSTR / INSTRUCTIONAL MATL &
M64R0938	CHILD SHUTTLE	1,784.00	1,784.00	0172381731 4310	TITLE I-MC KINNEY VENTO/GUID /
M64R0939	CHILD SHUTTLE	30,000.00	30,000.00	0119283036 5870	SYS/TRANS / PUPIL TRANSPORTATION

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M64R0815	CITY OF ANAHEIM	2,700.00	2,700.00	2423731185 6222	SA/BOND SERIES 2015 - MEAS H / PLANNING -
M64R0861	COLLEGE BOARD	700.00	700.00	0120381010 5210	ANAHEIM/EICIAI/INSTR / TRAVEL AND
M64R0808	CORVUS INDUSTRIES LTD	797.40	797.40	0110230081 4355	MAINTENANCE/MO / MAINTENANCE SUPPLIES
M64R0853	CPRI LLC	118.44	118.44	0131000034 4320	BR/HEALTH / OTHER OFFICE/MISC SUPPLIES
M64R0855	CUE INC.	1,005.20	1,005.20	0144399010 5210	TITLE II IMPR TCHR QUAL - ED / TRAVEL AND
M64A0193	CULVER NEWLIN	249.98	249.98	2421731185 4310	WE/BOND SERIES 2015 - MEAS H / INSTRUCTIONAL
M64A0203	CULVER NEWLIN	158.56	158.56	2427731185 4310	KE/BOND SERIES 2015 - MEAS H / INSTRUCTIONAL
M64A0215	CULVER NEWLIN	273.15	273.15	0138400010 4320	BA/MANDATED 1-TIME FUNDS/INSTR / OTHER
M64A0216	CULVER NEWLIN	2,262.92	2,262.92	0104104072 4320	CERT HR/GENL ADM / OTHER OFFICE/MISC
M64A0218	CULVER NEWLIN	3,450.37	3,450.37	0127400010 4310	KE/MANDATED 1-TIME FUNDS/INSTR /
M64C0082	CULVER NEWLIN	5,253.73	5,253.73	2427731185 4310	KE/BOND SERIES 2015 - MEAS H / INSTRUCTIONAL
M64R0874	CULVER NEWLIN	1,746.90	1,746.90	0104104172 4410	HR/ACCOMMODATIONS/OTHR ADMIN /
M64R0881	CURRICULUM ASSOCIATES INC	55.01	55.01	0132257011 4310	SEVER HDCP/SE SEP CL/SEV / INSTRUCTIONAL
M64A0220	DANCE MASTERS	5,400.00	5,400.00	0172489810 5805	SS/TUPE COHORT M (2018-20) / INSTRUCTIONAL
M64T0287	DBQ PROJECT, THE	1,125.00	1,125.00	0135381010 4210	DALE/EICIAI/INSTR / BOOKS AND REFERENCE
M64R0915	DEPARTMENT OF INDUSTRIAL RELAT	78,745.73	78,745.73	6800680060 5811	WORKERS COMP/ENTERP / ADMIN FEE - WORKERS
M64X0414	DISCOUNT DANCE SUPPLY	1,200.00	1,200.00	0144014010 4310	LEX/DANCE/INSTR / INSTRUCTIONAL MATL &
M64R0818	DISNEYLAND RESORT	1,980.00	1,980.00	0127000910 5880	KE/LCFF-CONCENTRATION/INSTR / OTHER
M64T0258	EDU BUSINESS SOLUTIONS	3,052.90	621.10	0118118072 5610	GRAPHICS/GENL ADM / REPAIRS/MAINT - O/S
			2,431.80	0118118072 5880	GRAPHICS/GENL ADM / OTHER OPERATING
M64R0820	EDUCATIONAL DATA SYSTEMS	280.13	280.13	0163000921 5880	EL/LCFF-CONCENTRATION/SUPV / OTHER
M64R0890	EDUCATIONAL TESTING SERVICE	1,784.92	1,784.92	0163000921 5880	EL/LCFF-CONCENTRATION/SUPV / OTHER
M64R0835	ENABLING DEVICES	461.12	461.12	0147000910 4310	HOPE/LCFF-CONCENTRATION/INSTR /
M64R0851	F.M. THOMAS AIR CONDITIONING I	2,400.00	2,400.00	0127235081 5610	KE/HVAC/MO / REPAIRS/MAINT - O/S SERVICES

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M64R0902	FACILITY SOLUTIONS GROUP INC.	125,852.00	125,852.00	0110400581 4355	M&O/ONE-TIME FUNDING (2017-18) /
M64S0096	FACILITY SOLUTIONS GROUP INC.	1,064.57	1,064.57	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
M64R0834	FLAGHOUSE INC	662.06	662.06	0147000910 4310	HOPE/LCFF-CONCENTRATION/INSTR /
M64C0072	FLEET SERVICES INC	957.43	957.43	0179113036 5610	GARAGE/TRANS-REG ED/TRANSPORT /
M64R0829	FLINN SCIENTIFIC INC	63.92	63.92	0120000910 4310	AN/LCFF-CONCENTRATION/INSTR /
M64R0860	FLINN SCIENTIFIC INC	485.13	485.13	0120405010 4310	TRANSP GRANT/INSTR / INSTRUCTIONAL MATL &
M64M0019	FLOATING DANCE FLOORS	11,445.00	11,445.00	0120233081 5610	ANAHEIM/FLOOR/MO / REPAIRS/MAINT - O/S
M64R0826	FOLLETT SCHOOL SOLUTIONS INC.	870.17	870.17	0144000024 4210	LEX / L M T / BOOKS AND REFERENCE MATERIAL
M64T0262	FOLLETT SCHOOL SOLUTIONS INC.	199.99	199.99	0127030510 4310	KE/IB BIOLOGY/INSTR / INSTRUCTIONAL MATL &
M64R0908	FULLERTON CAMERAS	450.00	450.00	0127000910 5610	KE/PHOTO/INSTR / REPAIRS/MAINT - O/S SERVICES
M64C0080	GARY'S RADIATOR SERVICE	791.96	791.96	0179113536 4376	GARAGE/TRANS-SP ED/TRANSP / TRANS
M64R0805	GOPHER SPORTS EQUIPMENT	207.99	207.99	0147000910 4310	HOPE/LCFF-CONCENTRATION/INSTR /
M64T0264	GOV CONNECTION INC	912.71	912.71	0108108077 5610	INFO SYSTEM/DP / REPAIRS/MAINT - O/S SERVICES
M64T0273	GOV CONNECTION INC	223.33	223.33	0108108077 5610	INFO SYSTEM/DP / REPAIRS/MAINT - O/S SERVICES
M64R0864	GRAY STEP SOFTWARE INC	370.00	370.00	0128025040 5210	CY/ASB/ANCIL / TRAVEL AND CONFERENCE
M64A0206	GUMERMAN, VANESSA RACHEL	200.00	200.00	0153000910 5810	SP PR/LCFF-SUPPLEMENTAL /
M64R0811	HERK EDWARDS INC.	2,166.66	2,166.66	0110230081 4355	MAINTENANCE/MO / MAINTENANCE SUPPLIES
M64R0911	HOUGHTON MIFFLIN HARCOURT	406.71	406.71	0123261012 4310	SE RES SP(RSP)/SE RES SP/NSV / INSTRUCTIONAL
M64X0412	IBNA	100,000.00	100,000.00	0152152030 4310	PUPIL TEST/TEST / INSTRUCTIONAL MATL &
M64R0925	INKHEAD	4,585.77	4,585.77	0147591510 4310	HOPE/GIFTS & GRANTS / INSTRUCTIONAL MATL &
M64R0880	INTELESYSONE INC.	457.35	457.35	0113113036 4320	TRANS/REG-ED/TRANSPORTATION / OTHER
M64T0274	INTELESYSONE INC.	1,560.72	1,560.72	0108108077 5610	INFO SYSTEM/DP / REPAIRS/MAINT - O/S SERVICES
M64C0074	J AND A FENCE	3,350.00	3,350.00	0137232081 5610	SY/FENCE/MO / REPAIRS/MAINT - O/S SERVICES
M64R0850	J.W. PEPPER AND SON INC.	176.78	176.78	0127008010 4310	KE/VOC MUSIC/INSTR / INSTRUCTIONAL MATL &

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M64R0885	J.W. PEPPER AND SON INC.	737.67	737.67	0127008010 4310	KE/VOC MUSIC/INSTR / INSTRUCTIONAL.MATL &
M64X0418	J.W. PEPPER AND SON INC.	1,000.00	1,000.00	0121000910 4310	WE/LCFF-CONCENTRATION/INSTR /
M64A0208	JACKSON, DONALD	200.00	200.00	0153000910 5810	SP PR/LCFF-SUPPLEMENTAL /
M64X0415	JART DIRECT MAIL SERVICE	10,000.00	10,000.00	0152152030 4310	PUPIL TEST/TEST / INSTRUCTIONAL.MATL &
M64R0869	JOHNSON CONTROLS	8,402.00	8,402.00	0110000881 5210	M & O/LCFF-S & C/M & O / TRAVEL AND
M64T0259	JOURNEYED.COM INC.	9,944.00	9,944.00	0108108077 5880	INFO SYSTEM/DP / OTHER OPERATING EXPENSES
M64A0212	KEENAN ASSOCIATES	4,140.00	4,140.00	6800680060 5890	WORKERS COMP/ENTERP / CLAIMS - WORKERS
M64M0021	KYA SERVICES	5,106.43	5,106.43	0144233081 5610	LEX/FLOOR/MO / REPAIRS/MAINT - O/S SERVICES
M64A0217	LANDRY, ERIN P.	200.00	200.00	0153000910 5810	SP PR/LCFF-SUPPLEMENTAL /
M64T0291	LEARNING A TO Z	349.90	349.90	0132000910 5880	OR/LCFF-CONCENTRATION/INSTR / OTHER
M64R0840	LIBRARY STORE INC., THE	88.00	88.00	0137000024 4315	SY / L M T / LIBRARY/MEDIA/TECH SUPPLIES
M64R0922	LIBRARY STORE INC., THE	96.80	96.80	0135000024 4315	DALE / L M T / LIBRARY/MEDIA/TECH SUPPLIES
M64R0943	LIBRARY STORE INC., THE	252.64	252.64	0122000024 4315	MA / L M T / LIBRARY/MEDIA/TECH SUPPLIES
M64R0819	LONE STAR PERCUSSION	1,318.88	1,144.88	0123007010 4310	SA/INS MUS/INSTR / INSTRUCTIONAL.MATL &
			174.00	0123385010 4310	SA/TITLE IV/INSTR / INSTRUCTIONAL.MATL &
M64A0209	LOS ALAMITOS UNIFIED SCHOOL DI	12,000.00	12,000.00	0113113036 5620	TRANS/REG-ED/TRANSPORTATION /
M64X0409	LUXE DIRECT LLC	500.00	500.00	0144000010 4310	LEX/INSTR / INSTRUCTIONAL.MATL & SUPPLIES
M64R0832	MACKIN LIBRARY MEDIA	1,311.36	233.36	0135000024 4210	DALE / L M T / BOOKS AND REFERENCE MATERIAL
			1,078.00	0135000910 4210	DA/LCFF-CONCENTRATION/INSTR / BOOKS AND
M64R0828	MC GRAW HILL EDUCATION INC.	888.94	888.94	0138381010 4210	BALL/ECIA I/INSTR / BOOKS AND REFERENCE
M64R0898	MC GRAW HILL EDUCATION INC.	4,090.63	4,090.63	0117402510 4210	IS/COLLEGE READINESS/INSTR / BOOKS AND
M64R0903	MC GRAW HILL EDUCATION INC.	1,600.10	1,600.10	0140000910 4210	SO/LCFF-CONCENTRATION/INSTR / BOOKS AND
M64R0929	MC KESSON MEDICAL SURGICAL INC	297.07	297.07	0119283021 4320	SYS/SUPV INST / OTHER OFFICE/MISC SUPPLIES
M64R0906	MRS. NELSON'S BOOK COMPANY	223.77	223.77	0144595027 4210	LEX/SHORT STAY VISIT PROG FEE / BOOKS AND

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M64R0816	MUSIC AND ARTS CENTERS	1,109.19	1,109.19	0132385010 4410	OR/TITLE IV/INSTR / EQUIPMENT -
M64R0883	MUSIC AND ARTS CENTERS	260.47	260.47	0132007010 4310	OR/INS MUS/INSTR / INSTRUCTIONAL MATL &
M64R0852	NASCO	489.58	489.58	0144005010 4310	LEX/ART/INSTR / INSTRUCTIONAL MATL &
M64R0932	NASCO	670.34	670.34	0138385010 4310	BA/TITLE IV/INSTR / INSTRUCTIONAL MATL &
M64R0935	NASCO	226.70	226.70	0168385010 4310	GI/TITLE IV/INSTR / INSTRUCTIONAL MATL &
M64R0893	NASSP	385.00	385.00	0120000010 5310	ANAHEIM/INSTR / DUES AND MEMBERSHIPS
M64C0076	NCS PEARSON INC.	100.00	100.00	0119283232 5880	SYS/PSYCH / OTHER OPERATING EXPENSES
M64R0926	NCS PEARSON INC.	589.35	589.35	0119271519 4310	SPEECH & LANG/SE OTHER/NSEV /
M64R0803	NEVCO INC	11,560.65	5,780.33	0125028010 6490	KA/ATHLET/INSTR / EQUIPMENT - OTHER
			5,780.32	0125231081 6490	KA/ELECTRIC/MO / EQUIPMENT - OTHER
M64R0921	NIMCO	604.88	604.88	0172489810 4310	SS/TUPE COHORT M (2018-20) / INSTRUCTIONAL
M64T0271	NOREX INC	6,040.00	6,040.00	0108108077 5880	INFO SYSTEM/DP / OTHER OPERATING EXPENSES
M64X0420	NORTH ORANGE COUNTY REGIONAL	500.00	500.00	0102102071 4390	SUPT/BRD SUPT / MEETING EXPENSE - FOOD
M64T0276	NTH GENERATION COMPUTING INC	10,650.00	10,650.00	0108108077 5610	INFO SYSTEM/DP / REPAIRS/MAINT - O/S SERVICES
M64R0873	OCDE	1,200.00	1,200.00	0144595027 5880	LEX/SHORT STAY VISIT PROG FEE / OTHER
M64A0221	OLIVE CREST ACADEMY	81,088.56	81,088.56	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
M64A0222	OLIVE CREST ACADEMY	13,050.65	13,050.65	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
M64C0067	ORANGE COUNTY REGISTER	1,340.76	1,340.76	0108108077 4320	INFO SYSTEM/DP / OTHER OFFICE/MISC SUPPLIES
M64C0068	ORANGE COUNTY REGISTER	1,340.76	1,340.76	0108108077 4320	INFO SYSTEM/DP / OTHER OFFICE/MISC SUPPLIES
M64C0069	ORANGE COUNTY REGISTER	1,340.76	1,340.76	0108108077 4320	INFO SYSTEM/DP / OTHER OFFICE/MISC SUPPLIES
M64C0070	ORANGE COUNTY REGISTER	5,889.84	5,889.84	0108108077 4320	INFO SYSTEM/DP / OTHER OFFICE/MISC SUPPLIES
M64C0071	ORANGE COUNTY REGISTER	5,889.84	5,889.84	0108108077 4320	INFO SYSTEM/DP / OTHER OFFICE/MISC SUPPLIES
M64R0878	ORANGE COUNTY REGISTER	1,313.52	1,313.52	0112112072 4320	PURCHASING/GENL ADM / OTHER OFFICE/MISC
M64R0823	P. LO BROWN INDUSTRIES	323.26	323.26	0134027010 4310	WA/PHYS ED/INSTR / INSTRUCTIONAL MATL &

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M64T0267	PARK PLACE TECHNOLOGIES LLC	1,449.36	1,449.36	0108108077 5610	INFO SYSTEM/DP / REPAIRS/MAINT - O/S SERVICES
M64R0822	PATTON SALES CORP.	606.31	606.31	0144017010 4310	LEX/INDUS TECH/INSTR / INSTRUCTIONAL MATL &
M64R0806	PAXTON PATTERSON	827.31	304.72	0144017010 4310	LEX/INDUS TECH/INSTR / INSTRUCTIONAL MATL &
			522.59	0144017010 4410	LEX/INDUS TECH/INSTR / EQUIPMENT -
M64R0831	PEARSON EDUCATION	3,974.62	3,974.62	0116468010 4150	LOTTERY/RESTRICTED/INSTR / TEXTS - STATE
M64R0930	PEARSON EDUCATION	818.17	818.17	0117402510 4210	IS/COLLEGE READINESS/INSTR / BOOKS AND
M64R0827	PITSCO INC.	2,080.55	2,080.55	0120393110 4310	VEA PERKINS STUDENT ORG ANAHEI /
M64R0844	PITSCO INC.	43.71	43.71	0138000910 4310	BA/LCFF-CONCENTRATION/INSTR /
M64R0920	PITSCO INC.	434.80	434.80	0123381010 4310	SA/TITLE I/INSTR / INSTRUCTIONAL MATL &
M64S0092	PLASTIC CONNECTIONS INC.	2,583.41	2,583.41	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
M64R0905	POOR RICHARD'S PRESS	399.25	399.25	0117400510 4210	ED/ONE-TIME FUNDING (2017-18) / BOOKS AND
M64R0841	POSITIVE DISCIPLINE	1,345.77	1,345.77	0172381731 4310	TITLE I-MC KINNEY VENTO/GUID /
M64R0891	PROJECT LEAD THE WAY INC	2,400.00	2,400.00	0117393010 5210	INSTR SVC/VEA-2B/INSTR / TRAVEL AND
M64R0892	PROJECT LEAD THE WAY INC	3,000.00	3,000.00	0128393010 5880	CY/VEA-2B/INSTR / OTHER OPERATING EXPENSES
M64C0062	RABBIT LASER USA LLC	1,146.50	646.50	0134385010 4310	WA/TITLE IV/INSTR / INSTRUCTIONAL MATL &
			500.00	0134385010 5610	WA/TITLE IV/INSTR / REPAIRS/MAINT - O/S
M64A0207	RAPIER, TRISHA	200.00	200.00	0153000910 5810	SP PR/LCFF-SUPPLEMENTAL /
M64S0097	RAYVERN LIGHTING SUPPLY	1,346.02	1,346.02	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
M64C0063	RC BODY AND PAINT	3,300.00	3,300.00	0179113036 5610	GARAGE/TRANS-REG ED/TRANSPORT /
M64A0210	REED, CYRIAN	200.00	200.00	0153000910 5810	SP PR/LCFF-SUPPLEMENTAL /
M64R0845	REGISTRATIONS FOR YOU	690.00	690.00	0120405027 5210	ANAHEIM/TRANS GRANT/SCH ADMIN / TRAVEL
M64S0094	RELIABLE WORKPLACE SOLUTIONS	133.83	133.83	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
M64R0847	REPUBLIC SERVICES OF SO. CALIF	531.53	531.53	0111000081 5580	MO/MO / SANITATION
M64X0411	RITZ CLEANERS, THE	1,200.00	1,200.00	0120007081 5560	ANA/INS MUS/MO / LAUNDRY



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M64R0848	RIV OR COUNTIES PUMP COMPANY I	3,342.44	3,342.44	0132230081 5610	OR/GENERAL/MO / REPAIRS/MAINT - O/S SERVICES
M64R0849	RIV OR COUNTIES PUMP COMPANY I	3,036.31	3,036.31	0135230081 5610	DALE/GENERAL/MO / REPAIRS/MAINT - O/S
M64T0257	ROBOLINK	2,048.36	2,048.36	0120102210 4310	AN/INNOVATION GRANT/INSTR / INSTRUCTIONAL
M64R0748	RYTE VENTURES LLC	559.79	559.79	0124028010 4310	LOARA/ATHLET/INSTR / INSTRUCTIONAL MATL &
M64X0410	SAVANNA HIGH SCHOOL	7,000.00	7,000.00	0123028040 5810	SA/ATHLET/ANCILL / NON-INSTRUCTIONAL PROF
M64R0825	SCHOLASTIC INC.	642.84	642.84	0122000910 4210	MA/LCFF-CONCENTRATION/INSTR / BOOKS AND
M64R0858	SCHOOL SERVICES OF CALIFORNIA	900.00	900.00	0106106072 5210	BUSINESS/GENL ADM / TRAVEL AND CONFERENCE
M64R0889	SCHOOL SPECIALTY INC	101.72	101.72	0131261012 4310	SE RES SP(RSP)/SE RES SP/NSEV / INSTRUCTIONAL
M64R0918	SCHOOL SPECIALTY INC	118.47	118.47	0147257011 4310	SEVER HDCP/SE SEP CL/SEV / INSTRUCTIONAL
M64S0091	SCHOOL SPECIALTY INC	344.92	344.92	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
M64S0098	SCHOOL SPECIALTY INC	91.93	91.93	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
M64R0866	SCHOOLMART	114.92	114.92	0120405010 4310	TRANSP GRANT/INSTR / INSTRUCTIONAL MATL &
M64R0814	SCHORR METALS INC	646.50	323.25	2424731185 6274	LO/BOND SERIES 2015 - MEAS H / CONSTRUCTION -
			323.25	2431731185 6274	BR/BOND SERIES 2015 - MEAS H / CONSTRUCTION -
M64R0901	SCU LACC	989.00	989.00	0127000910 5880	KE/LCFF-CONCENTRATION/INSTR / OTHER
M64T0261	SEHI COMPUTER PRODUCTS INC	70,029.99	30,029.99	0117432010 4410	CTE INCENTIVE GRANT/INST / EQUIPMENT -
			40,000.00	0123393010 4410	SA/VEA-2B/INSTR / EQUIPMENT -
M64T0266	SEHI COMPUTER PRODUCTS INC	1,271.43	1,271.43	0144000910 4410	LEX/LCFF-CONCENTRATION/INSTR / EQUIPMENT -
M64T0275	SEHI COMPUTER PRODUCTS INC	1,578.54	1,578.54	0108108077 4310	INFO SYSTEM/DP / INSTRUCTIONAL MATL &
M64T0277	SEHI COMPUTER PRODUCTS INC	2,850.00	2,850.00	0121000910 5610	WE/LCFF-CONCENTRATION/INSTR /
M64T0278	SEHI COMPUTER PRODUCTS INC	312.65	312.65	0121000910 4310	WE/LCFF-CONCENTRATION/INSTR /
M64T0279	SEHI COMPUTER PRODUCTS INC	640.04	640.04	0121000910 4310	WE/LCFF-CONCENTRATION/INSTR /
M64T0280	SEHI COMPUTER PRODUCTS INC	17.47	17.47	0132000910 5880	OR/LCFF-CONCENTRATION/INSTR / OTHER
M64T0282	SEHI COMPUTER PRODUCTS INC	16,533.14	7,892.69	0128393010 4310	CY/VEA-2B/INSTR / INSTRUCTIONAL MATL &
			8,640.45	0128393010 4410	CY/VEA-2B/INSTR / EQUIPMENT -

**ANAHEIM UHSD**

**PURCHASE ORDER DETAIL REPORT BY VENDOR NAME**

BOARD OF TRUSTEES MEETING 01/17/2019

FROM 12/04/2018 TO 01/07/2019

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
M64T0284	SEHI COMPUTER PRODUCTS INC	992.05	992.05	0144595027 4410	LEX/SHORT STAY VISIT PROG FEE / EQUIPMENT -
M64T0288	SEHI COMPUTER PRODUCTS INC	17.47	17.47	0147000910 5880	HOPE/LCFF-CONCENTRATION/INSTR / OTHER
M64T0289	SEHI COMPUTER PRODUCTS INC	10,715.80	10,715.80	0144000910 4310	LEX/LCFF-CONCENTRATION/INSTR /
M64R0868	SIGNATURE PARTY RENTALS	6,942.85	3,199.24	0148230081 5620	HANDE/LGENERAL/MO / RENTALS/OPERATING
			3,743.61	0149230081 5620	GLOVER/GEN MAINT/MO / RENTALS/OPERATING
M64A0204	SNEAD, AMBER JOURNAE	200.00	200.00	0153000910 5810	SP PR/LCFF-SUPPLEMENTAL /
M64X0419	SOCALGRAD	6,000.00	6,000.00	0168025040 4310	GILBERT SOUTH/ASB/ANCILLARY /
M64R0887	SOFTWARE 4 SCHOOLS	112.33	112.33	0125000033 4320	KA/ATTN / OTHER OFFICE/MISC SUPPLIES
M64R0804	SONRISE ELECTRIC INC	2,380.00	1,190.00	0125028010 6490	KA/ATHLET/INSTR / EQUIPMENT - OTHER
			1,190.00	0125231081 6490	KA/ELECTRIC/MO / EQUIPMENT - OTHER
M64S0095	SOUTHWEST SCHOOL AND OFFICE SU	7,981.05	7,981.05	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
M64A0223	SPEECH AND LANGUAGE	7,973.45	7,973.45	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
M64A0224	SPEECH AND LANGUAGE	6,004.84	6,004.84	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
M64R0936	SPORTS FIELD SERVICES	6,400.00	6,400.00	0120000010 5610	ANAHEIM/INSTR / REPAIRS/MAINT - O/S SERVICES
M64A0202	STANBURY UNIFORMS	28,392.15	27,099.15	0122007010 4310	MA/INS MUS/INSTR / INSTRUCTIONAL MATL &
			1,293.00	0122007010 4410	MA/INS MUS/INSTR / EQUIPMENT -
M64R0838	STAPLES ADVANTAGE	1,086.60	437.12	0144140027 4320	LEX/SCH ADM/SCH ADM / OTHER OFFICE/MISC
			649.48	0144140027 4410	LEX/SCH ADM/SCH ADM / EQUIPMENT -
M64R0842	STAPLES ADVANTAGE	213.90	213.90	0128000031 4320	CY/GUID / OTHER OFFICE/MISC SUPPLIES
M64R0846	STAPLES ADVANTAGE	552.76	552.76	0104104072 4410	CERT HR/GENL ADM / EQUIPMENT -
M64R0882	STAPLES ADVANTAGE	136.33	136.33	0132261012 4310	SE RES SP(RSP)/SE RES SP/NSEV / INSTRUCTIONAL
M64R0900	STAPLES ADVANTAGE	552.76	552.76	0117393021 4320	INSTR SVC/VEA-2B/SUPV INST / OTHER
M64R0923	STAPLES ADVANTAGE	614.15	614.15	0120110810 4310	AN/LCFF-ILC/INSTR / INSTRUCTIONAL MATL &
M64R0941	STAPLES ADVANTAGE	124.28	124.28	0122261012 4310	SE RES SP(RSP)/SE RES SP/NSEV / INSTRUCTIONAL
M64A0214	SUNDGREN, VICKI R.	200.00	200.00	0153000910 5810	SP PR/LCFF-SUPPLEMENTAL /

**ANAHEIM UHSD**

**PURCHASE ORDER DETAIL REPORT BY VENDOR NAME**

BOARD OF TRUSTEES MEETING 01/17/2019

FROM 12/04/2018 TO 01/07/2019

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
M64R0907	TEXTBOOK WAREHOUSE	673.44	673.44	0134000910 4210	WA/LCFF-CONCENTRATION/INSTR / BOOKS AND
M64R0895	THOUSAND PINES	1,530.00	1,530.00	0120405010 5880	TRANSP GRANT/INSTR / OTHER OPERATING
M64R0809	TIME AND ALARM SYSTEM	971.34	971.34	0124230081 4355	LOARA/GENERAL/MO / MAINTENANCE SUPPLIES
M64R0884	TRAN, YVONNE	400.00	400.00	0132140027 5610	OR/SCH ADM/SCH ADM / REPAIRS/MAINT - O/S
M64R0919	U S BANK	605.00	605.00	0106106072 5880	BUSINESS/GENL ADM / OTHER OPERATING
M64R0859	VIRTUAL ENTERPRISES INTERNATIO	550.00	550.00	0127002010 5880	KE/BUS ED/INSTR / OTHER OPERATING EXPENSES
M64R0896	VITAL LINK	2,000.00	2,000.00	0120000910 5210	AN/LCFF-CONCENTRATION/INSTR / TRAVEL AND
M64R0886	WARD'S NATURAL SCIENCE EST	3,849.16	3,849.16	0128030010 4310	CYPRESS/BIOLOGY/INSTRUCTIONAL /
M64R0937	WAXIE SANITARY SUPPLY	9,999.99	9,999.99	0125901010 4410	KA/LOCAL GRANTS/INSTR / EQUIPMENT -
M64A0219	WHEELS OF FREESTYLE INC.	1,798.00	1,798.00	0172489810 5805	SS/TUPE COHORT M (2018-20) / INSTRUCTIONAL
M64R0940	YELLOW CAB OF GREATER ORANGE C	9,875.00	9,875.00	0119283036 5870	SYS/TRANS / PUPIL TRANSPORTATION
M64R0897	YENNIS PARTY RENTALS INC.	350.00	350.00	0120918510 5620	AN/INFLEXION (RRP)/INSTR /

<b>Fund 01 Total:</b>	<b>1,521,241.09</b>
<b>Fund 24 Total:</b>	<b>9,008.77</b>
<b>Fund 25 Total:</b>	<b>2,900.00</b>
<b>Fund 68 Total:</b>	<b>82,885.73</b>

**Total Amount of Purchase Orders: 1,616,035.59**

**ANAHEIM UHSD**

**PURCHASE ORDER DETAIL REPORT - CHANGE ORDERS BY VENDOR NAME**

BOARD OF TRUSTEES MEETING 01/17/2019

FROM 12/04/2018 TO 01/07/2019

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>CHANGE AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
L64R0908	A 1 FENCE COMPANY	14,193.00	+1,016.00	0124232081 5610	LOARA/FENCE/MO / REPAIRS/MAINT - O/S SERVICES
M64X0340	A AND C URGENT CARE	6,000.00	+1,000.00	0119119021 5810	SPEC ED/UNREST/SUPV INSTR /
M64A0028	AMERICAN FIDELITY ASSURANCE CO	50,700.00	+2,700.00	6900690060 5450	HEALTH AND WELF/ENTERP / OTHER INSURANCE
M64X0001	AMERICAN LOGISTICS COMPANY LLC	70,000.00	+30,000.00	0113113036 5620	TRANS/REG-ED/TRANSPORTATION /
M64X0082	AMERICAN TIME	12,500.00	+2,500.00	0110231081 4355	MAINTENANCE/ELEC/MO / MAINTENANCE
L64A0240	ARAMARK UNIFORM SERVICE	4,458.90	+1,353.40	0179113036 5610	GARAGE/TRANS-REG ED/TRANSPORT /
M64A0030	BENEFIT AND RISK MANAGEMENT SE	4,382,000.00	+582,000.00	6900690060 5812	HEALTH AND WELF/ENTERP / ADMIN FEE - HEALTH
M64R0579	BOBCAT OF LOS ANGELES INC	6,366.60	+535.96	0111220081 5610	OPERATIONS - GENERAL / REPAIRS/MAINT - O/S
M64X0002	CERTIFIED TRANSPORTATION SVCS	29,900.00	+20,000.00	0113113036 5620	TRANS/REG-ED/TRANSPORTATION /
M64C0014	DAKTRONICS	993.75	+288.75	0125000010 5630	KA/INSTR / REPAIRS/ATHLETIC EQUIPMENT
M64A0016	EVOQUA WATER TECHNOLOGIES LLC.	4,871.91	+2,000.00	0113113036 5610	TRANS/REG-ED/TRANSPORTATION /
M64X0119	EWING IRRIGATION PRODUCTS	15,000.00	+5,000.00	0110230081 4355	MAINTENANCE/MO / MAINTENANCE SUPPLIES
M64R0236	GOPHER SPORTS EQUIPMENT	3,586.68	+348.01	0134027010 4310	WA/PHYS ED/INSTR / INSTRUCTIONAL MATL &
L64X0333	GREATER ANAHEIM SELPA	756,352.00	+284,880.00	76 9620	WARRANT PASSTHRU / DUE TO STUDENT GRPS/OTH
L64A0321	HARBOR ENVIRONMENTAL GROUP	64,985.00	+460.00	0110230081 5610	MAINTENANCE/MO / REPAIRS/MAINT - O/S
M64R0539	HAZ PARTY RENTAL	1,265.47	+84.14	0125000010 5620	KA/INSTR / RENTALS/OPERATING LEASES
L64A0312	ILLUMINATION INSTITUTE	26,000.00	+18,000.00	0117469021 5805	ED/EDUCATOR EFFECTIVENESS/SUPR /
M64S0079	IMAGE APPAREL FOR BUSINESS	11,326.05	+357.96	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
M64X0070	IMAGE APPAREL FOR BUSINESS	3,000.00	+1,000.00	0108108077 4345	INFO SYSTEM/DP / OPERATIONS SUPPLIES -
M64X0138	INLAND TOP SOIL MIXES INC.	25,000.00	+5,000.00	0111220081 4347	OPERATIONS - GENERAL / OPERATIONS SUPPLIES -
M64X0313	IPC USA INC.	77,837.04	+35,070.42	0113113036 4382	TRANS/REG-ED/TRANSPORTATION /
M64X0371	J.W. PEPPER AND SON INC.	800.00	+600.00	0138385010 4310	BA/TITLE IV/INSTR / INSTRUCTIONAL MATL &
M64A0054	KNORR SYSTEMS INC.	151,224.23	+2,000.00	0128240081 6490	CY/POOL/MO / EQUIPMENT - OTHER
M64S0090	LIBERTY PAPER	25,408.87	+2.71	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES

**EXHIBIT 11**

**ANAHEIM UHSD**

**PURCHASE ORDER DETAIL REPORT - CHANGE ORDERS BY VENDOR NAME**

BOARD OF TRUSTEES MEETING 01/17/2019

FROM 12/04/2018 TO 01/07/2019

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>CHANGE AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
L64M0001	ORANGE COUNTY FIRE PROTECTION	33,367.42	+8,550.00	0110230081 5610	MAINTENANCE/MO / REPAIRS/MAINT - O/S
M64X0174	ORVAC ELECTRONICS	10,000.00	+9,887.76	0110230081 4355	MAINTENANCE/MO / MAINTENANCE SUPPLIES
			-1,153.32	0110231081 4355	MAINTENANCE/ELEC/MO / MAINTENANCE
			-4.72	0123231081 4355	SA/ELECTRIC/MO / MAINTENANCE SUPPLIES
			-10.33	0131231081 4355	BR/ELECTRIC/MO / MAINTENANCE SUPPLIES
			-145.35	0137230081 4355	SY/GENERAL/MO / MAINTENANCE SUPPLIES
			-22.22	0140231081 4355	SOUTH/ELECTRIC/MO / MAINTENANCE SUPPLIES
			-241.34	0144231081 4355	LEX/ELECTRIC/MO / MAINTENANCE SUPPLIES
			-24.73	0168231081 4355	GI SOUTH/ELECTRIC/MO / MAINTENANCE SUPPLIES
M64R0775	PROJECT LEAD THE WAY INC	536.60	+173.91	0128393010 4310	CY/VEA-2B/INSTR / INSTRUCTIONAL MATL &
M64S0088	SCANTRON CORPORATION	4,217.16	+23.21	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
M64R0022	SCHOLASTIC INC.	448.47	-298.76	0144000024 4210	LEX / L M T / BOOKS AND REFERENCE MATERIAL
M64S0054	SOUTHWEST SCHOOL AND OFFICE SU	1,036.64	-74.47	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
M64X0054	TRUCK PRO PTO SALES CORPORATIO	50,000.00	+20,000.00	0179113036 4376	GARAGE/TRANS-REG ED/TRANSPORT / TRANS
K64A0252	TWINING CONSULTING	450,000.00	+200,000.00	2400731185 6250	GOB 2015 - MEAS H/FAC ACQ / PLANNING -TESTING
M64X0354	U S BANK	20,000.00	+10,000.00	0117402510 4310	IS/COLLEGE READINESS/INSTR / INSTRUCTIONAL
			173,276.99		
	<b>Fund 01 Total:</b>		<b>173,276.99</b>		
	<b>Fund 24 Total:</b>		<b>200,000.00</b>		
	<b>Fund 69 Total:</b>		<b>584,700.00</b>		
	<b>Fund 76 Total:</b>		<b>284,880.00</b>		
	<b>Total Amount of Change Orders:</b>		<b>1,242,856.99</b>		

**VENDOR CHECK REGISTER  
DECEMBER 4, 2018 THROUGH JANUARY 7, 2019**

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
A 1 FENCE COMPANY	V6408537	5610	762.00	00152566
A AND C URGENT CARE	V6412935	5810	515.00	00152521
			165.00	00152684
A D SUTTON AND SONS INC	V6411994	4310	524.96	00152383
A U H S D FOOD SERVICE DEPT	V6400023	4310	444.16	00152209
		4390	583.19	00152269
AAA ELECTRIC MOTOR SALES	V6400033	4355	189.64	00152270
			1,140.38	00152522
AARDVARK CLAY AND SUPPLIES INC	V6400035	4310	605.04	00152210
AASA	V6413217	5210	715.00	00152621
ABLENET INC.	V6405539	4310	348.56	00152685
ABU KHALAF, ZINEH	V6412791	5220	100.55	00152567
AC POWER 1 INC	V6413051	5610	2,992.00	00152523
ACORN MEDIA	V6400068	4320	556.74	00152336
ACOUSTICAL MATERIAL SERVICES	V6400070	4355	209.98	00152271
			104.99	00152686
ACS BILLING SERVICE	V6400072	5530	128.94	00152524
		5580	3,942.56	00152460
ACSA FOUNDATION FOR EDUC. ADMIN.	V6400076	5210	3,135.00	00152211
ADI	V6400095	4355	1,316.94	00152525
			160.53	00152622
ADORAMA	V6411023	5880	260.00	00152212
ADVANTAGE WEST INVESTMENT ENTERPRISES INC.	V6412537	9320	21,179.34	00152272
AERIES SOFTWARE INC	V6409157	5880	61,458.00	00152213
AFFORDABLE PIANO TUNING	V6412217	5610	95.00	00152526
AGRI TURF DISTRIBUTING LLC	V6412836	4355	1,100.72	00152623
			1,154.31	00152850
AICHELE, STEVEN G.	V6407891	4375	150.00	00152707
ALBRIGHT LIGHTING PLASTICS	V6410869	4355	238.56	00152851
ALONTI CAFE AND CATERING	V6413206	4390	300.52	00152852
ALT REV CASH FUND	V6405194	4310	1,988.25	00152322
		4315	199.00	00152322
		4320	1,276.46	00152322
		4347	244.12	00152322
		4390	1,123.22	00152322
		5880	218.10	00152322
	V6405195	4199	74.97	00152802
		4310	2,616.83	00152802
		4320	306.77	00152802
		4390	710.44	00152802
		5810	499.50	00152802
		5910	50.00	00152802
AMAZON WEB SERVICES INC.	V6412894	5880	10.23	00152527
AMERICAN LOGISTICS COMPANY LLC	V6412509	5620	28,210.00	00152461
AMTECH ELEVATOR SERVICES	V6412267	5610	3,000.00	00152528
			525.00	00152624
			6,408.51	00152708
ANAHEIM CONVENTION CENTER	V6400255	5620	3,443.56	00152462
ANAHEIM HIGH SCHOOL	V6400260	5810	2,105.00	00152214
			2,770.00	00152687

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
ANAHEIM UNION HIGH SCHOOL DIST	V6400267	5454	110,748.80	00152374
APOLLO PRINTING AND GRAPHICS	V6410446	5810	700.19	00152215
ARAMARK UNIFORM SERVICE	V6407528	4388	1,432.60	00152375
ARMSTRONG, IAN	V6408439	5220	46.33	00152337
ART SUPPLY WAREHOUSE	V6400350	4310	144.31	00152529
			171.77	00152688
AT AND T	V6400374	5918	25,261.86	00152324
			56.33	00152463
	V6406157	5918	7,671.38	00152323
ATVANTAGE ATHLETIC TRAINING	V6411449	5805	4,842.50	00152530
			1,267.50	00152625
AZEVEDO, VICKY	V6412068	5220	117.25	00152290
B AND H PHOTO VIDEO INC	V6400422	4310	373.79	00152216
			331.27	00152464
		4410	1,999.90	00152464
B AND K ELECTRIC WHOLESAL	V6400623	4355	501.44	00152384
B AND M LAWN AND GARDEN INC	V6400423	4347	306.04	00152291
			370.78	00152568
			825.79	00152626
BACH COMPANY, THE	V6407748	4310	861.85	00152385
			246.24	00152689
BANGE, CHRISTOPHER	V6413208	5810	200.00	00152569
BARNES AND NOBLE	V6400450	4210	273.14	00152465
BAVCO	V6407678	4355	606.60	00152292
BCT ENTERTAINMENT	V6406302	6490	11,738.66	00152386
BEACON DAY SCHOOL	V6409269	5860	26,004.13	00152570
BEAN, AMANDA	V6409023	5210	624.25	00152273
BELL PIPE AND SUPPLY CO	V6400476	4355	87.20	00152627
			148.91	00152853
BEREKIAN, BEVERLY	V6411469	5210	173.60	00152571
BIOMETRICS4ALL INC	V6409224	5810	70.50	00152854
BLACK AND DECKER U S INC	V6400533	4355	32.76	00152628
BLACKSHEAR, SHERRITA	V6413215	5210	185.16	00152531
BLICK ART MATERIALS LLC	V6401357	4310	47.45	00152338
			324.31	00152387
			22.69	00152572
BOBCAT OF LOS ANGELES INC	V6412602	5610	6,366.60	00152573
BONILLA, MARIA	V6403000	5210	109.00	00152388
BOOK SYSTEMS INC	V6412321	4315	203.99	00152705
		5880	4.65	00152705
BOOMERANG PROJECT	V6408986	5210	10,780.00	00152389
BORDERLAN SECURITY	V6412867	5610	2,100.00	00152772
BOYD, LOREES	V6413047	5880	850.65	00152574
BREWER, AMANDA	V6412654	5220	101.04	00152390
BRUNET, PATTY	V6403581	5210	53.12	00152690
BSN SPORTS LLC	V6412536	4310	321.66	00152629
			3,369.26	00152855
BUSWEST LLC	V6407892	4376	411.25	00152709
		4385	250.53	00152709
C TECH CONSTRUCTION INC.	V6410905	5610	1,868.00	00152274
CABRERA, VERONICA	V6412362	5210	17.89	00152691

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
CADA CENTRAL	V6400658	5210	700.00	00152293
			350.00	00152339
			350.00	00152466
			700.00	00152630
CAHPERD	V6400661	5210	700.00	00152710
CAL BUILDING SYSTEMS INC	V6412620	5610	390.00	00152577
CALIFORNIA DEPT. OF JUSTICE	V6400689	5810	3,914.00	00152856
CALIFORNIA PLUMBING PARTS	V6412567	4355	781.23	00152294
			1,385.51	00152578
CALIFORNIA PURCHASERS HEALTH	V6412514	5210	435.00	00152711
CALIFORNIA RETROFIT INC	V6406910	4355	118.53	00152631
CALIFORNIA SUPER CLEANERS	V6407577	4320	352.40	00152532
CANELA SOFTWARE INC	V6413193	5880	1,650.00	00152632
CAPISTRANO GOLF CARS INC	V6411745	5610	3,165.49	00152633
CAPITAL STREETSCAPES LLC	V6413194	4320	8,584.00	00152579
CARE YOUTH CORPORATION	V6412565	5860	25,170.00	00152467
CAREERTRACK	V6408832	5210	596.00	00152391
CARMAN, CANDICE	V6412031	5220	14.44	00152340
CART MAN INC, THE	V6404668	4410	2,688.36	00152580
		5610	435.99	00152376
			1,663.26	00152692
			1,627.59	00152857
CASBO	V6400793	5210	5,565.00	00152581
CASILLAS, ROBYN	V6412036	5220	87.47	00152392
CASTRO, YAMILA	V6405132	5210	109.00	00152693
CAVANAGH, JAMES	V6408353	5210	199.01	00152694
CDW GOVERNMENT INC.	V6400819	4410	4,607.78	00152582
CENGAGE LEARNING	V6404723	4150	5,656.88	00152217
CENTER FOR DRUG FREE COMMUNITIES	V6400833	5880	10,400.00	00152295
			5,200.00	00152695
CERASUOLO, KATHRYN	V6412765	5220	81.48	00152393
CERTIFIED TRANSPORTATION SVCS	V6400852	5620	12,758.68	00152377
			1,985.92	00152468
			4,382.72	00152583
CHILD SHUTTLE	V6406415	5870	1,176.00	00152341
CHRISTIAN BUILDING MATERIALS	V6400919	4355	1,562.54	00152296
CISCO'S SHOP INC.	V6411971	4355	39.87	00152297
			239.19	00152584
CITY OF ANAHEIM	V6400957	5520	203,081.28	00152342
			37,847.83	00152378
			61,161.26	00152575
		5530	44,315.65	00152342
			5,391.06	00152378
			11,407.88	00152575
		5580	26,962.41	00152342
			4,256.72	00152378
			7,866.88	00152575
CITY OF BUENA PARK	V6400958	5530	4,330.10	00152634
		5580	433.01	00152634
CLARK SECURITY PRODUCTS	V6400966	4355	82.12	00152275
			129.15	00152635
CLEAR BLUE ENERGY CORP	V6413169	6216	339,420.83	00152696
			171,993.38	00152799
COCO PRINTING AND GRAPHICS	V6410045	5810	4,803.49	00152218



<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
COLON, MANUEL	V6402939	5210	1,236.59	00152379
			101.69	00152394
COLON, TAMARA ELIZABETH	V6412357	5810	375.00	00152343
COMMERCIAL ROOFING SYSTEMS INC	V6413072	5610	13,976.60	00152585
COMPLETE OFFICE OF CA	V6411539	9320	10,942.66	00152697
COMPREHENSIVE DRUG TESTING INC.	V6410899	5810	665.00	00152636
CONTINENTAL CHEMICAL AND SANITARY	V6409578	9320	4,772.62	00152276
			20,364.75	00152698
CORONA, KARINA	V6413200	5210	39.01	00152277
CORVUS INDUSTRIES LTD	V6413085	5610	350.00	00152637
COUNTY CIRCUIT BREAKERS	V6412570	4355	203.65	00152638
CROCKETT, KENJI ZURI	V6413201	5810	200.00	00152344
CROWD FAVORITE PROMOTIONAL	V6412906	4320	567.50	00152298
CSM CONSULTING INC.	V6409922	5810	6,900.00	00152858
CUE INC.	V6409411	5210	2,100.15	00152533
CUEVAS, SILVIA	V6413222	5210	98.02	00152699
CULVER NEWLIN	V6411589	4320	277.56	00152219
			1,782.61	00152395
			8,183.61	00152639
		4410	578.75	00152395
			1,338.32	00152639
CUMMING CONSTRUCTION MANAGEMENT INC	V6411922	6230	2,175.00	00152534
CVT RECYCLING	V6407455	5580	26.96	00152469
DAILY SAW SERVICE	V6409559	5610	17.38	00152640
DAKTRONICS	V6408432	5630	993.75	00152641
		6490	40,175.70	00152520
DANCE MASTERS	V6412961	5805	1,800.00	00152345
			1,800.00	00152586
DERBISH, MICHAEL	V6403101	5210	941.59	00152535
DEVEREUX TEXAS TREATMENT NETWORK	V6401339	5860	240.00	00152220
			13,254.84	00152642
DHAWAN, SONITA	V6410951	5220	23.38	00152536
			16.73	00152859
DINKLE, TRACY	V6409219	5220	363.68	00152278
DION, CANDACE	V6408224	5210	377.70	00152712
DISNEYLAND RESORT	V6411011	5880	1,980.00	00152587
DUNHAM, ANITA	V6405697	5210	117.62	00152346
DUNN EDWARDS PAINTS	V6401448	4355	1,432.78	00152299
			1,527.43	00152588
DWYER, KEVIN	V6402579	5210	110.10	00152300
			104.24	00152470
E.B. BRADLEY COMPANY	V6401456	4355	570.50	00152643
			67.78	00152860
E3 AUDIOMETRICS	V6409369	5610	145.00	00152644
EDU BUSINESS SOLUTIONS	V6412222	5880	2,531.80	00152589
EDUCATIONAL DATA SYSTEMS	V6410138	5880	280.13	00152396
ELITE SHEET METAL INC	V6412835	5610	920.00	00152645
ELLIOTT, CLAY	V6400977	5210	74.08	00152380
ENCORP	V6409154	5610	7,672.00	00152800
ESPARZA, STEPHANIE	V6409393	5210	17.55	00152397
EVOQUA WATER TECHNOLOGIES LLC.	V6408457	5610	487.08	00152347
EWING IRRIGATION PRODUCTS	V6401634	4355	386.17	00152861
EXPO PROPANE	V6412144	5810	308.10	00152348
			97.49	00152590

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
F.M. THOMAS AIR CONDITIONING INC.	V6401651	5610	2,400.00	00152537
			14,640.00	00152591
FACILITY SOLUTIONS GROUP INC.	V6412428	9320	1,079.52	00152803
FARMAN, JUANA	V6406999	5220	86.44	00152713
FARMERS AND MERCHANTS BANK	V6412156	5880	9,837.25	00152471
FARR'S CUSTOM CARBIDE TOOLING	V6410142	4355	53.27	00152398
FATBOY USA LLC.	V6413171	4310	812.31	00152862
FEDEX	V6401675	5910	100.08	00152773
FELIX, STEPHANIE	V6412478	5220	170.91	00152714
FENN TERMITE AND PEST CONTROL	V6401679	5610	1,506.00	00152775
FERGUSON ENTERPRISES INC	V6409823	4355	423.55	00152221
			1,314.85	00152538
			147.62	00152592
			2,937.72	00152804
FERRELLGAS LP	V6411875	5810	4,074.97	00152222
			6,619.53	00152399
			2,843.17	00152472
			3,046.77	00152539
			2,798.31	00152593
			1,310.08	00152715
			3,963.53	00152776
FIVE STAR RUBBER STAMP INC	V6405116	4320	64.76	00152400
FLAGHOUSE INC	V6401703	4310	353.62	00152777
			266.06	00152805
FLEET SERVICES INC	V6405625	4376	10,915.03	00152301
			1,112.26	00152401
			1,183.86	00152778
		4385	181.09	00152401
			348.04	00152778
		5610	2,400.00	00152301
			4,831.20	00152401
			957.43	00152594
FLINN SCIENTIFIC INC	V6401708	4310	38.06	00152806
FLORES, STEPHANIE	V6412292	5220	89.93	00152540
FROG ENVIRONMENTAL INC.	V6407428	5610	650.00	00152807
FUJIMOTO, DIANA	V6401342	5210	490.68	00152223
		5220	98.20	00152779
FULLERTON ACE HARDWARE	V6405244	4310	149.32	00152541
FULLERTON CAMERAS	V6413223	5610	450.00	00152780
GANAHL LUMBER CO	V6401804	4355	1,674.36	00152302
			1,088.34	00152542
GANS INK AND SUPPLY CO. INC.	V6412496	6490	16,257.11	00152595
GARDENA VALLEY NEWS	V6401808	4310	548.66	00152303
			641.24	00152473
GARY'S RADIATOR SERVICE	V6401818	5610	375.00	00152808
GAS COMPANY, THE	V6404372	5510	614.85	00152474
			24,549.16	00152543
GATEWAY MEDICAL CENTER	V6401819	5810	125.00	00152224
GCR TIRES AND SERVICE	V6409136	4386	5,894.83	00152809
GDL BEST CONTRACTORS INC	V6412393	5610	12,250.00	00152279
GILBERT SOUTH ASB	V6407543	5880	400.00	00152475
GILLEN, ALEXIS	V6407523	5210	60.26	00152716
GILMAN, GARY R.	V6410259	5810	720.00	00152781

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
GLASBY MAINTENANCE SUPPLY CO.	V6401863	4347	193.14	00152476
			106.60	00152544
			136.63	00152810
		4355	305.31	00152544
GLENN, MARK	V6411268	5210	526.75	00152782
GOLDEN STATE WATER COMPANY	V6408018	5530	21,369.39	00152783
GONZALEZ, LAURA	V6410576	5220	56.90	00152477
GOPHER SPORTS EQUIPMENT	V6401902	4310	814.15	00152304
			2,747.14	00152478
			208.00	00152811
GOV CONNECTION INC	V6406748	5610	705.41	00152280
GRAINGER	V6404982	4347	145.67	00152545
		4355	233.24	00152225
			585.01	00152545
			1,084.54	00152812
GRAY STEP SOFTWARE INC	V6411851	5210	370.00	00152596
		5880	15,681.00	00152863
GREATER ANAHEIM SELPA	V6401927	5805	11,535.43	00152479
			18,009.80	00152546
		8311	167,412.49	00152305
GREENS DISCOUNT GLASS AND SCREEN	V6409591	4355	53.88	00152226
			5,663.34	00152402
			591.55	00152813
GROVE, KELLY A.	V6409563	5220	45.78	00152480
GUMERMAN, VANESSA RACHEL	V6413209	5810	200.00	00152597
GUPTON, JACK	V6411080	5210	360.78	00152717
H AND H AUTO PARTS WHOLESALE	V6401967	4375	130.72	00152403
		4376	17.62	00152814
		4385	546.57	00152403
			531.68	00152814
HARBOR ENVIRONMENTAL GROUP INC	V6412988	5610	3,249.25	00152481
HATCHER, PATTY	V6408994	5220	40.44	00152306
HAZ PARTY RENTAL	V6402005	5620	243.30	00152307
			1,265.47	00152482
HD INDUSTRIES	V6401983	4376	409.04	00152404
			5,635.65	00152815
HEALTH SCIENCE ASSOCIATES	V6412896	5610	7,863.50	00152816
HEATH, DANIELLE	V6412134	5210	1,261.34	00152483
HICKMAN, KAREN	V6402501	5210	17.56	00152484
HOME DEPOT CREDIT SERVICES	V6405234	4320	85.12	00152817
		4347	44.65	00152227
			118.27	00152308
			439.48	00152405
			16.13	00152486
		4355	741.19	00152405
			2,304.58	00152486
			679.44	00152598
			590.72	00152718
			510.36	00152817
		4375	299.08	00152405
		4385	396.85	00152405
HOOS, SHANNON	V6409552	5210	666.91	00152719
HORIZON	V6408259	4347	199.88	00152599
			362.93	00152720

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
HOUGHTON MIFFLIN HARCOURT	V6407563	4150	1,940.58	00152309
		4310	1,935.97	00152487
			614.08	00152547
HOWARD INDUSTRIES	V6402088	4355	266.54	00152406
HP DIRECT	V6408671	4410	4,310.00	00152548
HUGHES, SCOTT	V6411746	5210	56.91	00152310
HUNT, BRIAN	V6412153	5210	269.00	00152784
HUTTNER, HEATHER	V6412032	5220	28.89	00152721
IBNA	V6402179	4310	54,178.00	00152722
ICS SERVICE CO.	V6406452	5610	782.00	00152228
IMAGE APPAREL FOR BUSINESS	V6402628	4345	237.55	00152407
			332.92	00152818
		5610	170.21	00152407
			88.91	00152549
		9320	11,318.50	00152549
IMAGE SOURCE	V6412458	4320	1,163.70	00152229
			1,430.82	00152488
INLAND TOP SOIL MIXES INC.	V6402153	4347	533.36	00152408
INTELESYSONE INC.	V6412444	4320	243.12	00152600
		5610	9.54	00152600
		5880	199.00	00152600
IPC USA INC.	V6410467	4382	35,070.42	00152601
IXL	V6410650	5880	2,125.00	00152550
J AND A FENCE	V6409989	5610	3,350.00	00152602
J.W. PEPPER AND SON INC.	V6402214	4310	108.86	00152409
			174.53	00152819
JACK X CHANGE	V6413180	5610	126.58	00152230
JACKSON, DONALD	V6413212	5810	200.00	00152603
JACKSONS A S BREA F M P	V6406346	4347	592.66	00152410
			17.76	00152551
			1,088.66	00152604
		4370	262.90	00152410
			98.14	00152785
		4375	5.06	00152410
			776.77	00152785
		4376	102.21	00152410
			923.37	00152785
		4385	199.41	00152410
			694.37	00152785
		4387	264.46	00152410
			31.34	00152785
JART DIRECT MAIL SERVICE	V6402271	5910	209.24	00152820
JAUREGUI, BLANCA	V6411619	8699	1,004.38	00152489
JB BOSTICK COMPANY INC	V6411311	5610	5,448.00	00152311
JEYCO PRODUCTS INC	V6402332	4375	1,583.79	00152821
		4376	495.65	00152821
		4385	57.33	00152411
JFK TRANSPORTATION CO INC	V6413170	5620	692.50	00152412
			400.00	00152822
JHM SUPPLY INC.	V6411647	4355	2,081.32	00152413
			1,354.85	00152490
			586.57	00152605
			756.76	00152723
JIM'S MUSIC CENTER	V6402345	4310	652.97	00152823

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
JOE RHODES MAINTENANCE SERVICE	V6402367	5610	1,755.66	00152824
JOHNSON CONTROLS	V6406981	5610	6,640.00	00152491
JOHNSON, GINA	V6413227	5210	139.99	00152825
JOHNSTONE SUPPLY	V6402415	4355	20.47	00152826
JOURNEYED.COM INC.	V6412811	5880	28,717.00	00152312
KELEDJIAN, JAMIE	V6413181	5210	978.65	00152606
KEMP, CHRISTINE	V6400923	5220	11.99	00152492
			21.53	00152827
KENNEDY HIGH SCHOOL	V6402571	5810	1,448.00	00152414
			1,047.00	00152786
KERN HIGH SCHOOL DISTRICT	V6405700	5880	550.00	00152313
KERSTEN, JOHANNA	V6406865	5210	119.43	00152787
KIM, SAM	V6413091	5220	43.60	00152415
			49.05	00152607
KING, DON JAY	V6408028	5210	448.16	00152608
KNORR SYSTEMS INC.	V6402610	6490	151,177.64	00152700
KNOWLAND CONSTRUCTION SERVICES LLC	V6409073	5810	8,996.00	00152864
KNOX COMPANY	V6406957	4355	756.42	00152609
KUBIAK, WENDY	V6413102	5210	470.00	00152610
LABELL EXCHANGE	V6412680	5918	600.00	00152552
LAM, JANE	V6412453	5220	3.82	00152553
LANDRY, ERIN P.	V6413216	5810	200.00	00152788
LATHAM, RONALD	V6411335	5210	360.78	00152724
LE, CAITLIN	V6411725	5220	45.56	00152493
LETTER PERFECT SIGNS	V6402726	4355	306.29	00152494
			353.24	00152611
LEWIS, KATHY	V6402534	5210	59.00	00152416
LEXINGTON JUNIOR HIGH SCHOOL	V6402729	5810	640.00	00152789
LIBERTY PAPER	V6410278	9320	78.75	00152554
			25,408.87	00152725
LIBRARY STORE INC., THE	V6402737	4315	88.01	00152828
LOARA ASB	V6402803	5810	2,925.00	00152417
			2,902.00	00152790
LOPEZ, CYNTHIA D.	V6407771	5220	91.56	00152555
LOPEZ, SILVIA	V6413199	5210	480.00	00152418
LOS ALAMITOS UNIFIED SCHOOL DISTRICT	V6402825	5620	10,625.87	00152612
LOS ANGELES FREIGHTLINER INC	V6402833	4376	211.64	00152829
		4385	45.30	00152829
LOS ANGELES VIOLIN SHOP	V6413142	5610	248.33	00152830
LUCYS LAUNDRY ANAHEIM	V6412017	5560	1,066.39	00152419
			55.14	00152613
LUDEMAN, TISHA	V6407013	5210	438.53	00152420
LUNDQUIST, KATHY	V6402536	5220	22.89	00152726
LYMAN, SEAN	V6407962	5210	653.44	00152314
MACKIN LIBRARY MEDIA	V6402903	4210	770.50	00152831
MARKERBOARD PEOPLE, THE	V6404677	4310	198.00	00152315
MARQUEZ, LISA	V6411715	5210	125.00	00152316
MATSUDA, MICHAEL	V6403107	5210	433.01	00152421
			714.62	00152832
MC COY MILLS FORD	V6411093	6490	71,428.81	00152281

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
MC FADDEN DALE HARDWARE CO	V6403056	4347	85.66	00152833
		4355	135.94	00152422
			90.89	00152495
			79.74	00152496
			125.96	00152614
MC GRAW HILL EDUCATION INC.	V6411310	4150	542.62	00152727
			85,604.69	00152497
			7,090.47	00152728
MC QUERREY, CHRIS	V6408101	5210	436.11	00152317
MEDCO SPORTS MEDICINE	V6405872	4320	1,069.94	00152556
MERCADO, CLAUDIA	V6406536	5220	20.06	00152791
MICHELOTTI, RON	V6404003	5210	647.59	00152423
			14.76	00152792
MICRO CONNECTORS INC.	V6412826	4320	1,022.59	00152834
MIKE ELAM CONSTRUCTION	V6412866	5610	3,515.00	00152498
MISSION LINEN SUPPLY	V6411115	4388	88.55	00152231
			177.10	00152835
MOBILE INDUSTRIAL SUPPLY	V6407890	4375	240.59	00152424
MONTGOMERY HARDWARE CO.	V6405624	4355	452.70	00152425
			820.02	00152557
			108.27	00152615
			2,041.72	00152729
MORSCO SUPPLY LLC	V6412910	4355	381.34	00152836
MUSIC AND ARTS CENTERS	V6411397	4410	1,109.19	00152616
NAGEL, ERIN	V6408460	5210	576.79	00152617
NAOMY X MACHADO CECENA	V6412688	5810	210.00	00152558
NASSP	V6411086	5310	385.00	00152793
NAVARRO, MONICA	V6412545	5220	64.31	00152559
NEVCO INC	V6406113	6490	13,276.94	00152426
NEW STAR EMBROIDERY	V6413177	4310	940.66	00152837
NGUYEN HUYNH, MONIQUE	V6413191	5220	19.08	00152560
NGUYEN, CHINH	V6412608	5220	64.31	00152561
NGUYEN, PETE	V6408526	5210	56.91	00152318
NORTH ORANGE COUNTY REGIONAL OCDE	V6403384	7283	636,976.94	00152319
			950.00	00152562
			1,175.00	00152618
			350.00	00152794
		5880	108,660.00	00152562
			80,028.00	00152618
			1,200.00	00152646
OFFICE DEPOT	V6403421	4320	142.35	00152427
			60.54	00152647
			101.48	00152731
OFFICE SOLUTIONS BUSINESS PRODUCTS	V6411976	9320	247.22	00152233
			163.00	00152865
OLIVE CREST ACADEMY	V6410765	5860	8,206.84	00152732
OLMEDO, ADRIAN	V6411498	5210	505.68	00152499
ORANGE COUNTY DEBATE LEAGUE	V6412810	5310	675.00	00152282
ORANGE COUNTY FIRE PROTECTION	V6403457	4355	12,530.17	00152428
			645.00	00152648
ORANGE COUNTY PUBLIC SAFETY	V6411157	5810	13,700.00	00152795
ORANGE COUNTY REGISTER	V6403461	4320	1,395.24	00152649
			8,162.76	00152733

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
ORANGEVIEW JR HIGH SCHOOL	V6403468	5810	430.00	00152429
			820.00	00152734
O'REILLY AUTO PARTS	V6411401	4370	498.73	00152232
			180.58	00152349
			137.01	00152730
		4375	32.28	00152730
		4376	657.20	00152349
			118.07	00152730
		4385	505.23	00152232
			8.98	00152349
			(151.97)	00152730
		4387	7.53	00152349
ORNELAS SMITH, JULIE	V6408683	5210	386.00	00152650
ORVAC ELECTRONICS	V6403479	4320	51.86	00152651
		4355	145.35	00152234
			68.01	00152430
P2S ENGINEERING INC	V6411662	5810	1,023.00	00152500
			3,000.00	00152619
			750.00	00152652
PACIFIC COACHWAYS CHARTER SERVICES INC.	V6407365	5620	6,683.25	00152706
PACIFIC TURF EQUIPMENT	V6403502	4347	4,483.73	00152350
			3,297.26	00152431
PARADIGM HEALTHCARE SERVICES	V6403536	5810	3,607.75	00152653
PARK, ESTHER	V6411350	5220	64.31	00152654
PARKER AND COVERT LLP	V6403544	5821	12,858.50	00152235
PASSARO PH.D., PERRY	V6411634	5810	1,650.00	00152236
			2,337.50	00152655
			3,300.00	00152735
PATHWAY COMMUNICATIONS LTD	V6410645	4310	312.91	00152432
		4410	14,102.11	00152432
PATINO, REUBEN	V6403910	5220	101.97	00152351
PAVASARS, JOHN	V6408437	5220	128.89	00152352
PAXTON PATTERSON	V6403589	4310	106.65	00152736
PENNER PARTITIONS INC	V6403625	4355	99.67	00152433
			178.87	00152737
PINEDA'S NURSERY INC	V6403670	4347	222.93	00152738
PIPS	V6407384	3601	324,095.38	00152739
		3602	108,031.79	00152739
PITNEY BOWES	V6403677	4347	330.61	00152353
		5910	15,094.26	00152237
PITSCO INC.	V6403679	4310	2,109.19	00152740
PLAYSCRIPTS INC.	V6407976	4320	385.33	00152434
		5880	380.00	00152434
PLUMBING AND INDUSTRIAL SUPPLY CO INC	V6412332	4355	26.51	00152741
POLOS BOUSCARY, STACY	V6404429	5210	125.00	00152283
POOL SUPPLY OF ORANGE COUNTY	V6403700	4355	482.07	00152325
			964.14	00152435
PORTVIEW PREPARATORY	V6411850	5860	7,000.00	00152436
POWERSCHOOL GROUP LLC	V6412718	5880	69,000.00	00152866
PRAXAIR	V6403719	4355	271.85	00152742
PRINGLES DRAPERIES AND BLINDS	V6405953	4355	456.25	00152437
PROJECT LEAD THE WAY INC	V6410754	4310	90.93	00152743
		5210	2,400.00	00152743
		5880	3,000.00	00152743

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
PROPROFS	V6412842	5880	5,929.20	00152238
PROTECTION ONE ALARM MONITORING INC.	V6412084	5620	3,229.83	00152438
PRZ CONSULTING	V6413190	5810	2,500.00	00152239
			11,840.00	00152439
			2,000.00	00152744
PSAV PRESENTATION SERVICES	V6411495	5620	960.00	00152354
RAFAEL, ESPERANZA	V6412851	5210	95.00	00152745
RAMIREZ, MARIA T.	V6412066	5220	56.41	00152656
RANGEL, ANDRES	V6412885	5220	180.67	00152320
RAPIER, TRISHA	V6413210	5810	200.00	00152657
RAYVERN LIGHTING SUPPLY	V6409867	9320	1,346.01	00152746
READ, TISA	V6408182	5210	45.14	00152658
REAL, JEANNETTE	V6411176	5220	100.83	00152355
REALITY WORKS	V6400426	4410	2,500.00	00152440
REED, CYRIAN	V6413213	5810	200.00	00152659
REEL LUMBER SERVICE	V6403871	4355	705.76	00152441
			27.31	00152660
REFRIGERATION SUPPLIES DIST.	V6403873	4355	374.67	00152326
			180.03	00152442
			26.57	00152661
REGISTRATIONS FOR YOU	V6410301	5210	690.00	00152662
REINDL, SCOTT	V6409277	5210	303.82	00152284
RENAISSANCE LEARNING INC	V6403894	5880	8,883.50	00152501
REPUBLIC SERVICES OF SO. CALIFORNIA	V6410174	5580	1,322.61	00152502
			4,645.16	00152663
RESILITE SPORTS PRODUCTS INC	V6403903	6490	14,976.28	00152701
REVOLVING CASH FUND	V6405190	4310	1,572.45	00152576
		4369	267.00	00152576
		4390	1,125.87	00152576
		5210	525.00	00152576
		5880	61.00	00152576
RIDDLE APPLIANCE AND TV	V6406711	5610	89.00	00152503
RIVERO, ALICIA	V6408354	5210	58.86	00152664
ROSEN, STEPHANIE	V6412886	5210	152.10	00152504
ROSSIER PARK SCHOOL	V6411451	5860	21,528.71	00152665
RYLAARSDAM, MICHAEL	V6408791	5210	563.48	00152240
RYTE VENTURES LLC	V6413166	4310	562.03	00152505
S.C. SIGNS AND SUPPLIES LLC	V6410977	4355	53.98	00152747
SAATI, MICHELLE	V6405516	5210	125.00	00152506
SAFETY KLEEN	V6404072	5610	125.00	00152748
SAN DIEGO ZOO GLOBAL	V6413214	5880	405.00	00152666
SANDBOX MARKETING INC	V6413154	4410	2,693.23	00152327
SARKISSIAN, CAROL	V6409646	5210	195.00	00152749
SC FUELS	V6404378	4375	1,688.75	00152750
		4384	3,602.12	00152241
SCANTRON CORPORATION	V6404142	9320	4,193.63	00152328
			23.21	00152443
SCHOLASTIC INC.	V6404150	4210	438.44	00152507
SCHOOL BUS PARTS	V6404157	4375	239.98	00152356
		4385	799.71	00152356
SCHOOL HEALTH CORPORATION	V6404160	4320	848.42	00152285
			119.54	00152508



<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
SCHOOL SPECIALTY INC	V6404173	4310	5,054.81	00152242
			59.22	00152444
		9320	556.97	00152242
			5,660.99	00152444
			346.39	00152751
SCHORR METALS INC	V6404179	4355	135.12	00152329
			711.87	00152667
		4375	174.34	00152243
SCHULTZ, ANGELA	V6413219	5210	93.86	00152668
SCU LACC	V6405633	5880	989.00	00152752
SEHI COMPUTER PRODUCTS INC	V6404221	4310	6,051.78	00152244
			1,515.97	00152357
			523.67	00152753
		4320	1,099.86	00152244
		4410	1,658.42	00152244
			1,006.75	00152286
			9,428.27	00152357
			8,334.87	00152753
		5610	7,925.23	00152702
		5880	672.00	00152753
SHERWIN WILLIAMS CO., THE	V6410919	4355	107.75	00152330
			92.13	00152445
SHRED IT USA LLC	V6411124	5610	74.05	00152245
SIGN MART PLASTICS PLUS	V6412529	4320	1,006.12	00152246
SIGN MEDIA INC.	V6412755	4150	9,646.00	00152669
SIGNATURE PARTY RENTALS	V6406791	5620	176.09	00152446
SILVERADO STAGES INC.	V6410930	5620	3,600.62	00152247
SNEAD, AMBER JOURNAE	V6413202	5812	200.00	00152670
SO CAL OFFICE TECHNOLOGIES	V6406339	5620	495.65	00152671
SO CAL TEAM SPORTS LLC	V6413155	4310	246.24	00152754
SOBERANIS, CECILIA	V6408475	5210	339.00	00152755
SOCALGRAD	V6411708	4310	21.55	00152248
		4320	456.75	00152358
SOLED ENERGY INC	V6413100	5610	22,562.50	00152796
SOLIS GROUP, THE	V6412965	5810	14,586.00	00152838
SOS SURVIVAL PRODUCTS	V6404349	4310	136.05	00152359
SOSA, KANDYCE	V6413144	5220	37.39	00152672
SOUTH JHS ASB	V6405227	5810	280.00	00152673
SOUTHERN CALIFORNIA EDISON CO.	V6404370	5520	154,881.20	00152331
SOUTHPAW ENTERPRISES	V6404380	4410	817.38	00152756
SOUTHWEST SCHOOL AND OFFICE SUPPLY	V6404383	9320	27,486.98	00152249
			6.47	00152447
			3,099.97	00152674
SPORN, DANA	V6407911	5210	680.67	00152287
			13.97	00152448
SPRINT SOLUTIONS INC	V6411072	5918	320.60	00152797
SPYKERMAN, JULIE	V6405752	5220	87.80	00152332
STAPLES ADVANTAGE	V6410116	4310	182.42	00152250
			43.05	00152360
		4320	137.04	00152675
STEINBRICK, GAIL	V6408751	5220	118.16	00152361
SUNDGREN, VICKI R.	V6413221	5810	200.00	00152757
SWITZER CENTER	V6413048	5860	2,517.25	00152758
SWITZER, MICHAEL	V6411497	5220	51.77	00152676

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
SYSCLOUD INC	V6412028	5880	20,000.00	00152288
T MOBILE	V6410424	5918	3,395.45	00152251
			0.05	00152252
TAMBARA, BARRY	V6412423	5805	2,000.00	00152253
TAVIET LCS	V6413058	4150	2,890.32	00152254
TELESTREAM LLC	V6413195	5880	696.50	00152509
TENNANT COMPANY	V6404637	5610	345.58	00152449
TEUTIMEZ, JOHN	V6407213	5210	155.73	00152255
THABET, MARWA	V6412702	5210	28.45	00152256
THOMSON REUTERS WEST	V6407958	4320	161.00	00152510
THOUSAND PINES	V6406664	5880	229.50	00152759
TRILLIUM FINISHING	V6412701	5810	39.32	00152511
TROXELL COMMUNICATIONS INC	V6404796	4320	244.35	00152450
		4410	3,516.96	00152257
			2,387.74	00152362
TRUCK PRO PTO SALES CORPORATION	V6403784	4370	1,090.97	00152677
		4375	351.27	00152760
		4376	294.28	00152677
TTG ENGINEERS	V6412574	6230	2,070.00	00152867
TURF STAR INC	V6404805	4347	2,840.33	00152451
TWINING CONSULTING	V6412575	5810	12,495.00	00152868
U S BANK	V6406511	4310	12,629.81	00152703
		4320	1,044.27	00152703
		4390	1,176.32	00152703
		5210	3,657.00	00152703
		5880	4,899.68	00152703
			605.00	00152761
U S POSTAL SERVICE	V6404814	5610	1,474.00	00152363
ULINE	V6406546	4320	1,519.26	00152258
ULTIMATE OFFICE	V6404834	4320	242.96	00152762
UNION AUTO SERVICE CENTER	V6404840	4370	485.60	00152259
		5610	400.00	00152259
UNITED REFRIGERATION INC.	V6404853	4355	208.12	00152364
			849.05	00152452
UNITED STATES ACADEMIC DECATHLON	V6404818	4310	2,381.89	00152839
UNITED VOLLEYBALL SUPPLY LLC	V6412346	4310	351.11	00152260
US AIR CONDITIONING DISTRIBUTORS	V6404317	4355	854.82	00152365
US GAMES	V6404813	4310	181.02	00152366
VALLEY VISTA SERVICES INC	V6411966	5580	5,594.97	00152333
VAVRINEK TRINE DAY AND CO	V6404910	5820	24,219.64	00152512
VAZQUEZ, LIZBETH SEGURA	V6412067	5210	540.00	00152513
		5220	71.94	00152678
VIRTUAL ENTERPRISES INTERNATIONAL INC.	V6412064	5880	550.00	00152679
VISION COMMUNICATIONS CO.	V6404955	4320	155.00	00152367
		5610	653.76	00152261
			188.96	00152514
VITAL LINK	V6404963	5210	2,000.00	00152801
		5810	36,780.62	00152262
WALKER JR HIGH SCHOOL	V6404990	5810	550.00	00152763
WALKERS DELI	V6407901	4390	20.23	00152515
WALTERS WHOLESALE	V6409053	4355	883.27	00152368
WAXMAN MARKS, MICHELLE	V6405945	8699	387.48	00152453
WESTRUX INTERNATIONAL INC	V6405053	4376	192.20	00152369
		4385	44.80	00152764

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
WHALEN, CINDY	V6406269	5210	101.12	00152516
WILDE, STEPHANIE	V6413126	5220	12.92	00152370
WINZER	V6412060	4375	1,182.12	00152263
			1,322.87	00152765
WOODCRAFT	V6405102	4355	86.76	00152454
XEROX CORPORATION	V6405129	5620	3,608.93	00152264
			3,414.35	00152455
			2,851.78	00152680
XEROX FINANCIAL SERVICES LLC	V6412617	5620	266.42	00152265
YAMAHA GOLF CARTS OF CALIFORNIA	V6405131	4410	619.56	00152266
YELLOW CAB OF GREATER ORANGE COUNTY	V6405135	5870	475.00	00152371
ZENDEJAS, NORMA	V6413220	5220	65.84	00152681
ZISKO, AMBER	V6406552	5220	54.28	00152682
ZONES	V6405158	4310	598.49	00152267
			167.23	00152289
		4410	752.94	00152267
ZURBANO, REGINA	V6412815	5210	626.91	00152268
<b>GENERAL FUND (0101)</b>			<b>4,642,884.43</b>	
CITY OF ANAHEIM	V6400957	6222	2,700.00	00152517
CULVER NEWLIN	V6411589	4310	158.56	00152683
CUMMING CONSTRUCTION MANAGEMENT INC	V6411922	6273	85,060.00	00152563
ERICKSON HALL CONSTRUCTION CO	V6413032	6165	51,891.93	00152381
		6270	235,023.33	00152381
GHATAODE BANNON ARCHITECTS	V6408656	6212	11,283.01	00152840
KNOWLAND CONSTRUCTION SERVICES LLC	V6409073	6273	10,965.00	00152869
		6276	166.00	00152869
		6291	71,967.00	00152869
PARADISE CONSTRUCTION AND CONTRACT MANAGEMENT INC	V6412708	6276	107,674.89	00152841
RED HAWK SERVICES	V6412861	6165	44,529.32	00152564
RUHNAU CLARKE ARCHITECTS	V6412249	6212	16,422.50	00152842
SCHORR METALS INC	V6404179	6274	646.50	00152456
TWINING CONSULTING	V6412575	6290	44,083.75	00152870
<b>GO BOND FUND (2124)</b>			<b>682,571.79</b>	
CASE AND SONS CONSTRUCTION INC	V6400796	6221	2,900.00	00152843
ERICKSON HALL CONSTRUCTION CO	V6413032	6270	562,218.03	00152382
			632,636.21	00152844
KNOWLAND CONSTRUCTION SERVICES LLC	V6409073	6211	170.00	00152871
PERKINS EASTMAN ARCHITECTS DCP	V6412384	6212	36,126.00	00152845
PUBLIC ECONOMICS INC	V6403787	5810	2,683.50	00152798
RUHNAU CLARKE ARCHITECTS	V6412249	6212	960.00	00152846
SCHOOL FACILITY CONSULTANTS	V6404158	5810	4,330.00	00152766
TWINING CONSULTING	V6412575	6290	16,032.00	00152872
<b>CAPITAL FACILITIES FUND (2525)</b>			<b>1,258,055.74</b>	

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
BALFOUR BEATTY CONSTRUCTION LLC	V6412996	6270	429,381.95	00152847
CUMMING CONSTRUCTION MANAGEMENT INC	V6411922	6273	10,560.00	00152565
KNOWLAND CONSTRUCTION SERVICES LLC	V6409073	6291	415.00	00152873
RUHNAU CLARKE ARCHITECTS	V6412249	6212	13,341.38	00152848
TWINING CONSULTING	V6412575	6290	8,054.00	00152874
VITAL INSPECTION SERVICES INC	V6412251	6291	12,312.00	00152849
<b>CAPITAL FACILITIES RDA FUND (2545)</b>			<b>474,064.33</b>	
AUHSD	V6400400	5890	2,696.33	00152372
DEPARTMENT OF INDUSTRIAL RELATIONS	V6409924	5811	78,745.73	00152767
KEENAN ASSOCIATES	V6409242	5890	4,140.00	00152620
<b>WORKERS COMPENSATION FUND (6768)</b>			<b>85,582.06</b>	
AMERICAN FIDELITY ASSURANCE COMPANY	V6408036	5450	8,581.92	00152768
AUHSD	V6400400	5891	890,302.52	00152457
			2,224,187.49	00152875
BENEFIT AND RISK MANAGEMENT SERVICES	V6412889	5812	411,439.25	00152769
BENISTAR HARTFORD	V6410980	5466	89,291.18	00152770
CALIFORNIA SCHOOLS DENTAL COALITION	V6405368	5892	250,791.00	00152458
EXPRESS SCRIPTS INC.	V6410974	5895	203,303.26	00152373
			120,830.59	00152518
			169,149.70	00152704
GALLAGHER BENEFIT SERVICES INC.	V6408675	5812	12,733.28	00152519
HOLMAN PROFESSIONAL COUNSELING CENTERS	V6411743	5463	157,596.60	00152321
METLIFE	V6408692	5462	22,413.90	00152771
PINNACLE CLAIMS MANAGEMENT INC.	V6409946	5812	1,867.32	00152334
VISION SERVICE PLAN	V6404956	5464	52,745.54	00152335
<b>HEALTH &amp; WELFARE INS FUND (6769)</b>			<b>4,615,233.55</b>	
GREATER ANAHEIM SELPA	V6401927	9620	445,584.00	00152459
<b>PASS THRU FUND (7676)</b>			<b>445,584.00</b>	
<b>GRAND TOTAL ALL FUNDS</b>			<b>12,203,975.90</b>	

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
ASB SUMMARY OF CASH BALANCES  
NOVEMBER 2018**

School Name	Prior Month Total	Current Month			Total
		Checking	Petty Cash / Change Fund	Savings	
Anaheim	391,146.41	331,860.37	1,000.00	53,035.92	385,896.29
Western	317,000.98	233,328.54	1,275.00	123,615.27	358,218.81
Magnolia	121,005.07	124,385.90	700.00		125,085.90
Savanna	119,138.80	113,528.36	500.00	262.91	114,291.27
Loara	199,022.57	118,411.84	800.00	67,867.42	187,079.26
Katella	253,116.99	227,986.36	2,100.00		230,086.36
Kennedy	514,927.30	517,984.48	1,300.00		519,284.48
Cypress	634,193.59	579,242.60	1,700.00	48,364.15	629,306.75
Brookhurst	18,242.23	32,484.76			32,484.76
Orangeview	33,664.02	35,193.88	100.00		35,293.88
Walker	111,240.69	107,826.26			107,826.26
Dale	56,652.26	59,835.14			59,835.14
Sycamore	21,977.00	35,643.08			35,643.08
Ball	22,422.91	20,266.51			20,266.51
South	55,840.02	57,842.11			57,842.11
Oxford	360,557.43	381,801.14	350.00		382,151.14
Lexington	75,190.71	76,521.66			76,521.66
Hope	81,108.77	79,615.69			79,615.69
Gilbert	39,272.79	40,595.07			40,595.07
<b>Total</b>	<b>3,425,720.54</b>	<b>3,174,353.75</b>	<b>9,825.00</b>	<b>293,145.67</b>	<b>3,477,324.42</b>

**Anaheim Union High School District  
Cafeteria Fund  
Financial Statements  
October 2018**

**Balance Sheet**  
**Anaheim Union High School District**  
10/31/2018

Account Number	Description	
<b>Asset</b>	<b>Assets</b>	
CASH		
9120	Cash-Checking	\$6,501,051.53
9122	Change Fund	\$12,740.00
Total CASH		\$6,513,791.53
RECEIVABLE		
9210	A/R - Current	\$115,741.68
9280	A/R - State	\$310,596.59
9290	A/R - Federal	\$4,037,854.95
Total RECEIVABLE		\$4,464,193.22
INVENTORIES		
9321	Warehouse Food	\$100,041.76
9322	Warehouse Commodity	\$992.50
9323	Warehouse Supplies	\$78,861.39
9326	School Food	\$119,376.55
9327	School Commodity	\$57.97
9328	School Supplies	\$28,783.29
Total INVENTORIES		\$328,113.46
<b>Total Asset</b>		<b>\$11,306,098.21</b>
<b>Liability</b>	<b>Liabilities and Fund Balance</b>	
LIABILITIES		
9510	A/P - Current	\$2,272,402.20
9530	A/P - Accrued Vacation	\$37,017.00
9580	Sales Tax Liability	\$2,236.89
9599	Purchases Clearing	\$0.00
9650	Deferred Revenue	\$110,021.44
Total LIABILITIES		\$2,421,677.53
<b>Total Liability</b>		<b>\$2,421,677.53</b>
<b>Fund Balance</b>	<b>Liabilities and Fund Balance</b>	
FUND BALANCE		
9780	Spending Plan/Central Kitchen	\$3,871,410.12
9798	Fund Balance	\$4,959,102.38
Total FUND BALANCE		\$8,830,512.50
<b>Total Fund Balance</b>		<b>\$8,830,512.50</b>
Current Year Profit (Loss)		\$53,908.16
<b>Total Liabilities and Fund Balance</b>		<b>\$11,306,098.19</b>
Show all data		

**Statement of Revenue and Expense**  
**Anaheim Union High School District**

	Period 4 Ending In 10/31/2018				Period 4 Ending in 10/31/2017			
	Monthly	%	YTD	%	Monthly	%	YTD	%
<b>Revenue</b>								
<b>Local Revenue</b>								
8621	\$51,732.00	1.90 %	\$134,469.00	1.86 %	\$47,973.00	1.82 %	\$123,120.00	1.73 %
Elementary - Lunch								
8632	\$9,910.25	0.36 %	\$24,281.25	0.34 %	\$7,976.50	0.30 %	\$20,475.00	0.29 %
High School - Breakfast								
8633	\$97,005.00	3.56 %	\$277,167.00	3.83 %	\$89,581.00	3.40 %	\$265,075.00	3.72 %
High School - Lunch								
8635	\$127,163.79	4.67 %	\$374,299.92	5.17 %	\$131,815.43	5.00 %	\$383,159.73	5.38 %
A La Carte Sales								
8636	\$52.85	0.00 %	\$194.70	0.00 %	\$41.72	0.00 %	\$118.76	0.00 %
Adult Rev. - Breakfast								
8637	\$2,318.70	0.09 %	\$6,999.13	0.10 %	\$4,099.22	0.16 %	\$11,805.87	0.17 %
Adult Rev. - Lunch								
Local Revenue	\$288,182.59	10.58 %	\$817,411.00	11.29 %	\$281,486.87	10.69 %	\$803,754.36	11.29 %
<b>Federal Reimbursements</b>								
8200	\$450,624.48	16.54 %	\$1,158,709.37	16.00 %	\$435,077.23	16.52 %	\$1,133,432.61	15.92 %
Fed. Meal Rev.-Breakfast								
8220	\$1,685,259.24	61.86 %	\$4,506,527.41	62.24 %	\$1,637,895.26	62.19 %	\$4,462,573.86	62.70 %
Fed. Meal Rev.-Lunch								
8290	\$63,902.02	2.35 %	\$168,438.27	2.33 %	\$55,996.16	2.13 %	\$148,850.24	2.09 %
Misc Fed Rev.-Snack								
Federal Reimbursements	\$2,199,785.74	80.74 %	\$5,833,675.05	80.56 %	\$2,128,968.65	80.83 %	\$5,744,856.71	80.72 %
<b>State Reimbursements</b>								
8500	\$50,499.75	1.85 %	\$129,603.26	1.79 %	\$53,221.68	2.02 %	\$131,033.51	1.84 %
St. Meal Rev.-Breakfast								
8520	\$118,872.63	4.36 %	\$317,719.04	4.39 %	\$125,902.86	4.78 %	\$324,006.24	4.55 %
St. Meal Rev.-Lunch								
State Reimbursements	\$169,372.38	6.22 %	\$447,322.30	6.18 %	\$179,124.54	6.80 %	\$455,039.75	6.39 %
<b>Other Revenue</b>								
8638	(\$992.54)	-0.04 %	(\$5,117.62)	-0.07 %	(\$689.33)	-0.03 %	(\$3,039.85)	-0.04 %
Cash Over & Short								
8699	\$68,118.46	2.50 %	\$147,750.99	2.04 %	\$44,835.00	1.70 %	\$116,729.01	1.64 %
Spec Activity/Cater								
Other Revenue	\$67,125.92	2.46 %	\$142,633.37	1.97 %	\$44,145.67	1.68 %	\$113,689.16	1.60 %
<b>Total Revenue</b>	<b>\$2,724,466.63</b>	<b>100.00 %</b>	<b>\$7,241,041.72</b>	<b>100.00 %</b>	<b>\$2,633,725.73</b>	<b>100.00 %</b>	<b>\$7,117,339.98</b>	<b>100.00 %</b>
<b>Expense</b>								
<b>Food Purchases &amp; Govnmt</b>								
4700	\$931,944.17	34.21 %	\$2,636,114.93	36.41 %	\$824,133.32	31.29 %	\$2,599,214.93	36.52 %
Food Purchases								
Food Purchases & Govnmt	\$931,944.17	34.21 %	\$2,636,114.93	36.41 %	\$824,133.32	31.29 %	\$2,599,214.93	36.52 %
Supplies								
4300	\$24,146.32	0.89 %	\$87,187.58	1.20 %	\$114,011.20	4.33 %	\$325,803.78	4.58 %
Materials & Supplies								
4400	\$1,852.13	0.07 %	\$82,880.00	1.14 %	\$691.79	0.03 %	\$58,163.46	0.82 %
Noncapitalized Equipment-Under \$5000								
4790	\$67,143.39	2.46 %	\$237,804.05	3.28 %	(\$2,701.87)	-0.10 %	(\$9,294.29)	-0.13 %
Supplies (Food)								
Supplies	\$93,141.84	3.42 %	\$407,871.63	5.63 %	\$112,001.12	4.25 %	\$374,672.95	5.26 %
Salaries								



**Statement of Revenue and Expense**  
**Anaheim Union High School District**

	Period 4 Ending in 10/31/2018				Period 4 Ending in 10/31/2017			
	Monthly	%	YTD	%	Monthly	%	YTD	%
2200	\$709,255.41	26.03 %	\$2,101,607.57	29.02 %	\$737,755.93	28.01 %	\$2,094,180.12	29.42 %
Classified Salaries								
2300	\$44,480.32	1.63 %	\$183,005.06	2.53 %	\$41,154.54	1.56 %	\$164,618.16	2.31 %
Class.Sup/Admin Salaries								
2400	\$48,100.09	1.77 %	\$158,667.26	2.19 %	\$35,016.78	1.33 %	\$125,401.53	1.76 %
Clerical/Office Salaries								
2550	\$12,339.00	0.45 %	\$37,017.00	0.51 %	\$12,429.00	0.47 %	\$37,287.00	0.52 %
Food Service Vacation Pay								
Salaries	\$814,174.82	29.88 %	\$2,480,296.89	34.25 %	\$826,356.25	31.38 %	\$2,421,486.81	34.02 %
Benefits								
3202	\$112,756.40	4.14 %	\$355,037.57	4.90 %	\$97,313.33	3.69 %	\$297,177.12	4.18 %
PERS, Classified Position								
3302	\$60,857.35	2.23 %	\$184,830.24	2.55 %	\$62,304.01	2.37 %	\$181,954.43	2.56 %
OASD/MED/Classified Position								
3402	\$204,863.03	7.52 %	\$813,582.72	11.24 %	\$197,456.43	7.50 %	\$754,717.50	10.60 %
Hlth/Welfare, Classified								
3502	\$400.80	0.01 %	\$1,222.51	0.02 %	\$408.14	0.02 %	\$1,194.06	0.02 %
SUI, Classified Position								
3602	\$19,558.82	0.72 %	\$59,608.21	0.82 %	\$18,797.14	0.71 %	\$55,013.28	0.77 %
Workers Comp, Classified								
Benefits	\$398,436.40	14.62 %	\$1,414,281.25	19.53 %	\$376,279.05	14.29 %	\$1,290,056.39	18.13 %
Other Expenses								
5200	\$1,412.21	0.05 %	\$4,433.73	0.06 %	\$3,644.94	0.14 %	\$7,187.05	0.10 %
Travel & Conference								
5500	\$10,062.00	0.37 %	\$81,030.93	1.12 %	\$2,495.54	0.09 %	\$55,648.61	0.78 %
Operation & Housekeeping								
5600	\$14,514.04	0.53 %	\$64,632.67	0.89 %	\$7,377.16	0.28 %	\$20,303.63	0.29 %
Rental/Lease/Repair								
5800	\$1,088.80	0.04 %	\$9,096.18	0.13 %	\$0.00	0.00 %	\$1,589.94	0.02 %
Prof. Consult Service								
5900	\$232.47	0.01 %	\$20,463.44	0.28 %	\$1,295.27	0.05 %	\$16,464.45	0.23 %
Fax, Pager, Postage								
Other Expenses	\$27,309.52	1.00 %	\$179,656.95	2.48 %	\$14,812.91	0.56 %	\$101,193.68	1.42 %
Capital Outlay								
6500	\$34,083.87	1.25 %	\$68,911.91	0.95 %	\$0.00	0.00 %	\$37,274.51	0.52 %
Equipment- Over \$5000								
Capital Outlay	\$34,083.87	1.25 %	\$68,911.91	0.95 %	\$0.00	0.00 %	\$37,274.51	0.52 %
<b>Total Expense</b>	<b>\$2,299,090.62</b>	<b>84.39 %</b>	<b>\$7,187,133.56</b>	<b>99.26 %</b>	<b>\$2,153,582.65</b>	<b>81.77 %</b>	<b>\$6,823,899.27</b>	<b>95.88 %</b>
<b>Net Profit (Loss)</b>	<b>\$425,376.01</b>	<b>15.61 %</b>	<b>\$53,908.16</b>	<b>0.74 %</b>	<b>\$480,143.08</b>	<b>18.23 %</b>	<b>\$293,440.71</b>	<b>4.12 %</b>

Show all data

ANAHEIM UNION HIGH SCHOOL DISTRICT  
Business Division  
2018-19 MONTHLY ENROLLMENT REPORT

MONTH 5  
11/26/18 - 12/21/18

SCHOOL	REGULAR DAY							SUBTOTAL	HOSP/HM	SP ED	TOTAL STUDENTS
	9th	10th	11th	12th	11th	12th	12th				
Anaheim	752	737	765	530	2,784	2	145	2,931			
Cypress	709	765	644	660	2,778	2	88	2,868			
Katella	647	653	597	570	2,467	4	162	2,633			
Kennedy	577	571	513	589	2,250	1	88	2,339			
Loara	463	478	455	436	1,832	3	132	1,967			
Magnolia	431	412	324	354	1,521	1	143	1,665			
Oxford	206	198	188	199	791	-	-	791			
Savanna	417	466	432	433	1,748	3	77	1,828			
Western	430	446	458	359	1,693	1	97	1,791			
<b>Total Comprehensive</b>	<b>4,632</b>	<b>4,726</b>	<b>4,376</b>	<b>4,130</b>	<b>17,864</b>	<b>17</b>	<b>932</b>	<b>18,813</b>			
Independent Learning Center	2	4	27	217	250	-	-	250			
Gilbert High School	-	-	130	349	479	5	119	603			
Katella Satellite Independent Study	6	17	23	33	79	-	-	79			
Kennedy Satellite Independent Study	5	19	19	32	75	-	-	75			
Polaris High School	13	17	37	52	119	-	-	119			
Special Education Transition Program	-	-	-	-	-	-	-	162			
<b>Total Alternative Ed</b>	<b>26</b>	<b>57</b>	<b>236</b>	<b>683</b>	<b>1,002</b>	<b>5</b>	<b>281</b>	<b>1,288</b>			
Hope	-	-	-	-	-	-	-	233			
<b>Total Senior High Schools</b>	<b>4,658</b>	<b>4,783</b>	<b>4,612</b>	<b>4,813</b>	<b>18,866</b>	<b>22</b>	<b>1,446</b>	<b>20,334</b>			

SCHOOL	REGULAR DAY				SUBTOTAL	HOSP/HM	SP ED	TOTAL STUDENTS
	7th	8th	8th	8th				
Ball	474	427	901	1	48	950		
Brookhurst	536	500	1,036	2	49	1,087		
Dale	523	455	978	-	66	1,044		
Lexington	674	779	1,453	-	26	1,479		
Orangeview	416	396	812	1	57	870		
Oxford	246	209	455	-	-	455		
South	750	721	1,471	1	67	1,539		
Sycamore	646	644	1,290	2	51	1,343		
Walker	509	483	992	1	32	1,025		
<b>Total Comprehensive</b>	<b>4,774</b>	<b>4,614</b>	<b>9,388</b>	<b>8</b>	<b>396</b>	<b>9,792</b>		
Polaris High School	4	13	17	-	-	17		
<b>Total Junior High Schools</b>	<b>4,778</b>	<b>4,627</b>	<b>9,405</b>	<b>8</b>	<b>396</b>	<b>9,809</b>		
<b>DISTRICT TOTAL</b>							<b>30,143</b>	

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

Business Division

2018/19 MONTHLY ENROLLMENT REPORT

**GROWTH vs. DECLINE - MONTH to MONTH COMPARISON  
Month 5**

<b>HIGH SCHOOL</b>	<b>Month 4</b>	<b>Month 5</b>	<b>Growth v. (Decline)</b>
Anaheim	2,938	2,931	(7)
Cypress	2,877	2,868	(9)
Katella	2,646	2,633	(13)
Kennedy	2,348	2,339	(9)
Loara	1,982	1,967	(15)
Magnolia	1,665	1,665	-
Oxford	793	791	(2)
Savanna	1,827	1,828	1
Western	1,791	1,791	-
<b>Total Senior High</b>	<b>18,867</b>	<b>18,813</b>	<b>(54)</b>

<b>JUNIOR HIGH SCHOOL</b>	<b>Month 4</b>	<b>Month 5</b>	<b>Growth v. (Decline)</b>
Ball	958	950	(8)
Brookhurst	1,087	1,087	-
Dale	1,040	1,044	4
Lexington	1,481	1,479	(2)
Orangeview	873	870	(3)
Oxford	455	455	-
South	1,536	1,539	3
Sycamore	1,342	1,343	1
Walker	1,027	1,025	(2)
<b>Total Junior High</b>	<b>9,799</b>	<b>9,792</b>	<b>(7)</b>

<b>Total Comprehensive Schools</b>	<b>28,666</b>	<b>28,605</b>	<b>(61)</b>
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<b>Alternative Education</b>	<b>Month 4</b>	<b>Month 5</b>	<b>Growth v. (Decline)</b>
Independent Learning Center	251	250	(1)
Gilbert High School	629	603	(26)
Hope School	236	233	(3)
Katella Satellite Independent Study	74	79	5
Kennedy Satellite Independent Study	72	75	3
Polaris High School	127	136	9
Special Education Transition Program	162	162	-
<b>Total Alternative Ed.</b>	<b>1,551</b>	<b>1,538</b>	<b>(13)</b>

<b>District Total</b>	<b>30,217</b>	<b>30,143</b>	<b>(74)</b>
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ANAHEIM UNION HIGH SCHOOL DISTRICT  
 501 Crescent Way – P.O. Box 3520  
 Anaheim, CA 92803-3520

**EDUCATIONAL CONSULTING AGREEMENT AMENDMENT**

**THIS AGREEMENT AMENDMENT** is made and entered into this (Board Approval Date):

17th	day of	January	2019
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in reference to the Consulting Agreement by and between

ATvantage Athletic Training

Independent Contractor, hereinafter referred to as "Consultant" and the Anaheim Union High School District, hereinafter referred to as "District" dated and Board approved:

June 16, 2016

and amends said Consulting Agreement as follows:

The Board of Trustees is requested to amend the consulting agreement with ATvantage Athletic Training. The original agreement was at a cost not to exceed \$6,000, for services provided July 1, 2018 through June 30, 2019, renewable annually through June 30, 2019.

The services consist of providing athletic training services to reduce the district's liability in providing appropriate medical care to all students district wide. The Consultant currently is providing as-needed substitute services to high school sites in which an athletic trainer is absent Certified Athletic Trainers are health care providers and the athletic training services in which they are trained to provide include prevention, care, treatment, education, rehabilitation, and education of injuries and medical conditions. Consultant is contracted provide athletic training services, with hours to be determined based on site needs. Consultant will be working with and communicating with site principals, athletic directors, coaches, athletes, parents, and the district athletic trainer. Consultant will be responsible for reporting and documenting of all incidences and injuries per district policies.

Kennedy and Savanna high schools had their athletic trainers leave before the start of the school year. Those positions have been unable to be filled. Substitutes have been working full-time at the school sites to provide appropriate medical care to the students of Kennedy and Savanna high schools. Human Resources has already completed the hiring process for these sites.

An additional \$4,000 is requested to provide Certified Athletic Trainers, for the time the sites did not have an athletic trainer in place at Kennedy and Savanna high schools. The amended total cost is not to exceed \$10,000.

All other terms and conditions of the original agreement will remain in force.

IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed:

<b>CONSULTANT:</b>	<b>DISTRICT:</b>
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Typed Name of consultant (same as page 1):

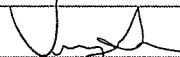
ATvantage Athletic Training	Anaheim Union High School District
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Typed Name/Title of Authorized Signatory: Typed Name of Assistant Superintendent:

Virginia Garner	Dr. Jaron Fried
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Authorized Signature:

Signature of Assistant Superintendent:

	
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Street Address:

Street Address:

500 N. Estrella Parkway B2 \$475	501 Crescent Way, P.O. Box 3520
----------------------------------	---------------------------------

City, State, Zip Code

City, State, Zip Code

Goodyear, AZ 85338	Anaheim, CA 92803-3520
--------------------	------------------------

Date:

Date:

December 18, 2018	
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Mark Appropriately:

Independent/Sole Proprietor:	X
Corporation:	
Partnership:	
Other/Specify:	

Social Security Number\*

or

Federal Identification Number\*

--	--

\*Or, initial here:

X	I have completed a new IRS Form <b>W-9</b> that will be submitted directly to AUHSD Accounting.
---	---

Telephone Number:

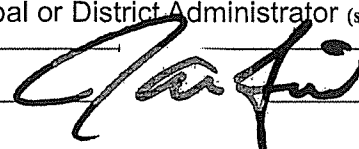
E-mail Address:

213.373.4282	ginny@theAtvantage.com
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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 (sign prior to submitting to District indicating review and approval):

Signature		Date	12/20/2018
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## School Counseling Consulting Agreement

This agreement is made on November 15, 2018 between the American School Counselor Association (ASCA), 1101 King St. Suite, 310, Alexandria VA, 22314, and Anaheim Union High School District, 501 N. Crescent Way, Anaheim, CA 92801.

It is agreed that ASCA will provide the services of Brent Burnham on March 27, 2019 to provide the following services: **Comprehensive School Counseling for Administrators Workshop.**

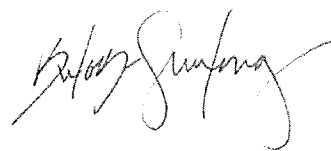
It is agreed that ASCA will be paid the sum of \$3,000.00. Pre-payment is preferred; payments received more than 14 days of the fulfillment of the contract are overdue. It is further agreed that Anaheim Union High School District will pay an additional \$500 if this agreement is signed fewer than 14 days prior to the initial delivery of the services.

If the school or district decides to cancel this training after submitting a signed contract the district will be responsible for the reimbursement of any travel arrangements or other costs that may have been already incurred.

For Anaheim Union High School District  
 Name and Title:

for American School Counselor Association  
 Kwok-Sze Wong, EdD, Executive Director

Dr. Jaron Fried, Assistant Superintendent  
 Educational Services Division



\_\_\_\_\_  
 Signature  
  
 1/18/19  
 \_\_\_\_\_  
 Date

\_\_\_\_\_  
 Signature  
  
 11/15/2018  
 \_\_\_\_\_  
 Date

Please sign and return via email to [jwalsh@schoolcounselor.org](mailto:jwalsh@schoolcounselor.org), or e-fax to: 703-997-7572 to the attention of Jen Walsh.

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 (Board Approval Date):

17 <sup>th</sup>	day of	January	2019
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by and between

Dance Masters
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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:

Educational Dance Masters Student Assembly with anti-tobacco theme focusing on encouraging students to find something they love to do and concentrate on the personal fulfillment they can gain, instead of choosing to engage in negative behaviors such as tobacco, alcohol, and drug use.
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Site/School:	2019 2/20/19 (Wed.) – LOARA HS (2 shows)	Funds (Cost Center):	TUPE Grant 4898
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2. List of Other Supportive Staff or Consultants:

No other support staff is required.
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3. Consultant shall commence providing services under this AGREEMENT on:

Date:	February 20, 2019
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and shall diligently perform as specified and complete performance by:

Date:	May 23, 2019
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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:

Student Support Services will provide consultant with current TUPE information.
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5. District shall pay Consultant the maximum amount of

<b>\$1,800</b>
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for services rendered

to # of people:	2,000 – Loara HS In addition to an unknown number of site teachers and staff participants.	# hours per day:	3.0 to 5.0	# of days:	1
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**2018-19**

**DANCE MASTERS**

*Sponsored by the Tobacco-Use Prevention Education (TUPE) Program*

ORIGINAL DATE	NEW MODIFIED DATE	DAY OF THE WEEK	ACTIVITY	SCHOOL	# PRESENTATIONS	# STUDENTS	TIME	TUPE-FUNDED COST
2/20/2019	--	Wednesday	Dance Masters	LOARA HS	2	2,000	TBD	\$1,800.00

pursuant to this AGREEMENT. **Payment shall be made 15 to 30 days after receipt of invoice. Consultant shall submit an invoice to District Accounting Department via U.S. Mail.**

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:

As a result, the Dance Masters assemblies will help students make good decisions. Students today face ever increasing challenges and they seem pressed from every side. To reach them one of the most effective tools has been through spectacular dance presentations programs that hold their attention and challenge their thinking.

12. What are the technical reasons Consultant is being hired as an Independent Contractor rather than an employee?

Dance Masters has 12 years of experience performing throughout the world delivering custom messages tailored to each event. The message of this anti-tobacco assembly is to be tobacco free and instill ideals that will increase self-confidence and positive morals.

List any technical support that will need to be supplied by District:

Needed to Present:

\*PLEASE SEE PERFORMANCE REQUIREMENTS SHEET IN ADDITION TO BELOW!

\*Access to your best available sound system.

\*Dance Masters will need to plug-in an iPod into your best portable or House PA system.

\*Requires one (1) wireless microphone or 1 wired MIC with a long cord.

\*Performance area of at LEAST 16' x 16', smooth, un-carpeted area to perform.

\*Auditorium stage, MPR stage, gymnasium floor are ideal, but we work with specific school needs. We cannot perform on CARPET!

\*Please have a custodian sweep the area first as the performers will be spinning on the floor.

\*Volunteers needed (2 or 3 teachers/admin) who are willing to be part of the show. Please hand list to host before the show starts.

\*Bottle water and a little fruit or snacks are always appreciated, but not expected.

**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:

<b>CONSULTANT:</b>	<b>DISTRICT:</b>
--------------------	------------------

Typed Name of consultant (same as page 1):

Dance Masters	Anaheim Union High School District
---------------	------------------------------------

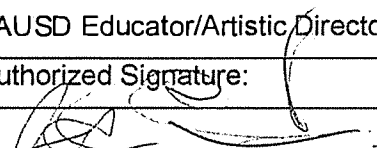
Typed Name/Title of Authorized Signatory:

Typed Name of Assistant Superintendent:

Jarrold Taylor, LAUSD Educator/Artistic Director/Official Host	Jaron Fried
---	-------------

Authorized Signature:

Signature of Assistant Superintendent:

X 	X
---	---

Street Address:

Street Address:

20748 Vose St.	501 Crescent Way, P.O. Box 3520
----------------	---------------------------------

City, State, Zip Code

City, State, Zip Code

Winnetka, CA 91306	Anaheim, CA 92803-3520
--------------------	------------------------

Date:

Date:

12/3/18	X
---------	---

Mark Appropriately:

Independent/Sole Proprietor:	
Corporation:	X
Partnership:	
Other/Specify:	


Social Security Number\*

or

Federal Identification Number\*

--	--

\*Or, initial below:

	I have completed a new IRS Form <b>W-9</b> that will be submitted directly to AUHSD Accounting.
---	---

Telephone Number:

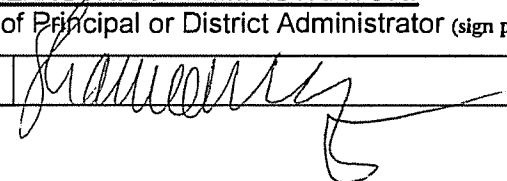
E-mail Address:

(800) 610-5570 Office / (818) 430-5626 Mobile	director@dancemaster.tv
---	-------------------------

*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 (sign prior to submitting to District indicating review and approval):

Signature: 	Date: 12/3/18	
--	---------------	--

ANAHEIM UNION HIGH SCHOOL DISTRICT  
SPECIAL YOUTH SERVICES  
501 N. CRESCENT WAY  
ANAHEIM, CA 92801

EXHIBIT B B B

TRANSPORTATION AGREEMENT

This is to certify that [REDACTED] (Parents) agree to the following method of transportation during the regular school year 2018-2019:

Parents will provide [REDACTED] transportation from his home at [REDACTED] [REDACTED] to Anaheim High School located at 811 W. Lincoln, Anaheim, CA 92805, and will be reimbursed at the rate of 0.545¢ per mile for a total of 7.1 miles each way, 14.2 miles daily for up to 180 days during 2018-19 school year, not to exceed 180 days beginning August 8, 2018 through May 23, 2019. The maximum amount approved is as follows:

$$.545 \text{ cents per mile} \times 14.2 \text{ mile daily round trip} = \$7.74 \times 180 \text{ days} = \$1,393.20$$

Invoicing to the District is required monthly, listing date of transporting student to and from Anaheim High School and verified by attendance records.

During the entire term of this agreement, and any extension or modification thereof, Parents shall keep in effect a policy or policies of liability insurance, including coverage on owned and non-owned automobiles, of at least \$100,000.00 for each person, and \$300,000.00 for each accident or occurrence for all damages arising out of deaths, bodily injury, sickness or diseases from any one accident of occurrence, and \$25,000.00 for all damages arising out of injury to or destruction of property for each accident or occurrence. Parents agree to provide a copy of their insurance policy to the District prior to transporting student. Parents agree to indemnify and hold district harmless for any act of family in providing said transportation.

The following persons are authorized to transport [REDACTED] from his home to Anaheim High School: [REDACTED]

Parent Signature: Signature on original Date: \_\_\_\_\_

Parent Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Celeste Krueger: \_\_\_\_\_ Date: \_\_\_\_\_  
Director, Special Youth Services

Board Approved \_\_\_\_\_  
Date

Memorandum of Understanding Between  
Anaheim Union High School District  
And  
Huntington Beach Union High School District  
2018 - 2019

It is hereby agreed by and between the Anaheim Union High School District (hereinafter referred to as the "Provider District") and the Huntington Beach Union High School District (hereinafter 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 8, 2018, and ending June 30, 2019.

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 2018-2019 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 15<sup>th</sup> 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: Anaheim Union High School District  
Address: 501 N. Crescent Way  
City: Anaheim, CA 92801  
Attn: Celeste Krueger  
Title: Director, Special Youth Services

Telephone: 714-999-3528  
Fax: 714-999-0622

**Sending District**

School District: Huntington Beach Union High School District  
Address: 5832 Bolsa Avenue  
City: Huntington Beach, CA 92649  
Attn: Douglas Siembieda  
Title: Director, Special Education  
Telephone: 714-903-7000 extension 4410  
Fax: 714-372-8101

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

Huntington Beach Union High School District  
Sender District

By: \_\_\_\_\_  
Authorized Agent Signature

By: Clint Harwick  
Authorized Agent Signature

Jaron Fried, Assistant Superintendent  
Name/Title

Clint Harwick, Ed.D., Superintendent  
Name/Title

\_\_\_\_\_  
Date

11-13-18  
Date

Date Approved by Provider  
District Board: \_\_\_\_\_

Date Approved by Sender  
District Board: 11/13/18

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 \_\_\_\_\_

SAMPLE

**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 Display**  
**Thursday, January 17, 2019**  
**January 18, 2019-February 7, 2019**

<b>Curriculum</b>	<b>Basic/ Suppl.</b>	<b>Course Name (Number)</b>	<b>Grade</b>	<b>Title</b>	<b>Publisher</b>
English	Basic	English 7, English 7 HP (#1330, #1335)	7	<i>Refugee</i>	Scholastic
English	Basic	English 8 (#1350)	8	<i>Unwind</i>	Simon & Schuster
Social Science	Basic	AP American Government & Politics (#2700, #2700E)	12	<i>American Politics Today</i>	W.W. Norton & Co.

Field Trip Report

Board of Trustees

January 17, 2019

1. Anaheim High School: Band (108 students-54 male, 54 female)  
 Adviser/Lead Chaperone: Breysi Garcia (male)  
 Chaperones: Befael Garcia (male), Roberto Vega (male), Daniel Castellanos (male), Steven Takeda (male), Todd Brickner (male), Marcotulio Giles (male), Jose Juan Hernandez (male), Sarah Peralta (female), Jackie Nozuka (female), Susana Herndandez (female), Norma Castelan (female), Ana Patricia Holguin (female), Cynthia A. Juarez Nava (female) Kari D. Brickner (female), Amelia J. Mix (female), and Maria Rosario Garcia (female)

To: San Francisco, CA  
 Dates: March 14, 2019 to March 17, 2019  
 Purpose: Perform at St. Patrick's Day Parade  
 Expenses: ASB/Club Fundraisers-registration, transportation  
 Booster Club-meals, transportation, accommodations

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. Brookhurst Junior High School: Drama Club (36 students-12 male, 24 female)  
 Adviser/Lead Chaperone: Autumn Browne (female)  
 Chaperones: Pamela Woehler (female), Frances Fierro (female), Marc Weiss (male) and Michael Buss (male)

To: Hollywood, CA  
 Dates: March 8, 2019 to March 10, 2019  
 Purpose: To learn about behind the scenes film making  
 Expenses: Parent/Student-registration, meals, transportation, accommodations

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. Cypress High School: APES/Science (21 students-8 male, 13 female)  
 Adviser/Lead Chaperone: Erin Doherty (female)  
 Chaperones: Jennifer Russell (female) and Michael Franks (male)

To: Ocean Institute, Dana Point, CA  
 Dates: January 21, 2019 to January 22, 2019  
 Purpose: Science of Surf and Civic Engagement  
 Expenses: Ocean Institute-meals, accommodations  
 Site Funds-transportation, substitutes

Number of school days missed for this trip: 1  
 Number of school days missed previously: 0  
 Total number of days missed by this group: 1

**Field Trip Report**

Board of Trustees

January 17, 2019

4. Katella High School: HOSA (10 students-2 male, 8 female)  
Adviser/Lead Chaperone: Kelly Neal (female)  
Chaperone: Cornelio Pascua (male)  
  
To: Sacramento, CA  
Dates: March 27, 2019 to March 31, 2019  
Purpose: Participate in the 2019 HOSA State Leadership Conference  
Expenses: ASB/Club Fundraisers-registration, transportation, accommodations  
Parent/Student-meals, accommodations  
NOCROP-substitutes  
  
Number of school days missed for this trip: 3  
Number of school days missed previously: 0  
Total number of days missed by this group: 3
  
5. Katella High School: Choir (40 students-10 male, 30 female)  
Adviser/Lead Chaperone: Janae West (female)  
Chaperones: Victoria Acker (female), Janice Coats (female), Debbie Morgan (female),  
Debbie Rush (female), Dennis Morgan (male), and Shaun McLaren (male)  
  
To: Seattle, WA  
Dates: May 17, 2019 to May 19, 2019  
Purpose: Choir Performance Tour  
Expenses: ASB/Club Fundraisers-meals, transportation, accommodations, substitutes  
  
Number of school days missed for this trip: 1  
Number of school days missed previously: 0  
Total number of days missed by this group: 1
  
6. Magnolia High School: Choir (45 students-14 male, 31 female)  
Adviser/Lead Chaperone: Alan Garcia (male)  
Chaperones: Aaron Yim (male), Katrina Mundy (female), Lorena Dayton (female), Liliana  
Mai (female), and Barbara Campbell (female)  
  
To: San Francisco, CA  
Dates: April 4, 2019 to April 7, 2019  
Purpose: Compete, explore the history of San Francisco, visit college campuses and  
do exchanges with other high school choir students  
Expenses: ASB/Club Fundraisers-registration, meals, transportation, accommodations,  
substitutes  
Parent/Student-registration, meals, transportation, accommodations,  
substitutes  
  
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



**Field Trip Report**

Board of Trustees

January 17, 2019

7. Oxford Academy: HOSA (112 students-48 male, 64 female)  
Adviser/Lead Chaperone: Jun Cuenca (male)  
Chaperones: Cornelio Pascua (male), Kiem D. Liem (male), Le Bui (male), Mathew L. Chea (male), Samir Grover (male), Rachelle Blinoff-Mudd (female), Taylor Swaney (female), Elizabeth McPeak (female), Tamara Sasaki (female), Sapna Patel (female), Danling Wu (female), Luminita Stingaciu (female), and Anita Chatterjee (female)

To: Sacramento, CA  
Dates: March 27, 2019 to March 31, 2019  
Purpose: Participate in the 2019 HOSA State Leadership Conference  
Expenses: Parent/Student-registration, meals, transportation, accommodations  
NOCROP-substitutes

Number of school days missed for this trip: 3  
Number of school days missed previously: 0  
Total number of days missed by this group: 3

8. South Junior High School: MESA (4 female students)  
Adviser/Lead Chaperone: Lisa Marquez (female)

To: Ocean Institute, Dana Point, CA  
Dates: February 22, 2019 to February 24, 2019  
Purpose: International Summit for plastic awareness  
Expenses: Parent/Student-transportation  
Outside Source-registration, meals, accommodations

Number of school days missed for this trip: 0  
Number of school days missed previously: 1  
Total number of days missed by this group: 1



24 Hour Fitness USA, Inc.  
 1265 Laurel Tree Lane # 200  
 Carlsbad, CA 92011

**106467CORP**

December 17, 2018

**Anaheim Union High School District**

Brad Jackson  
 501 N. Crescent Way  
 Anaheim, CA 92803

Dear Brad,

Thank you for choosing 24 Hour Fitness to be your corporate partner.

Upon the receipt of your payment in the amount of **\$0.00 which includes applicable tax (see chart below)** and a signed copy of this agreement, 24 Hour Fitness will activate your corporate membership and will administer your one-year open enrollment period.

Payment can be made using one of the following options:

Wire or Credit Card Instructions  
 Contact Anthony Badalian at (949) 431-8525 for further instructions

Check (Overnight Mail)  
 Lockbox Services  
 Attn: 24 Hour Fitness USA, Inc.  
 Box 51018 3440 Flair Drive  
 El Monte, CA 91731

Check (Regular Mail)  
 24 Hour Fitness  
 PO Box 51018  
 Los Angeles, CA 90051-5318

**COMPANY INVESTMENT**

<b>Company Investment:</b>	<b>Company Investment Fee for up to 2,896 Employees</b>	<b>\$2,896.00</b>
<b>DISCOUNT</b>	<b>This year's Sponsorship Fee has been reduced by 100 %</b>	<b>-\$2,896.00</b>
<b>Company Sponsored Fee:</b>		<b>\$0.00</b>

**YOUR COMPANY WILL RECEIVE THE FOLLOWING WITH YOUR CORP. MEMBERSHIP:**

Employees have their choice of membership options:

*Month to Month payment memberships (EFT - Electronic Funds Transfer) Initiation, first and last months' dues must be paid at time of enrollment*

*Commitment memberships require a 12 month commitment.*

12 Month open enrollment period

Access to over 425 clubs throughout the U.S. (with Super Sport Membership)

Professional account management with a dedicated 24 Hour Fitness corporate contact for all your needs.

Access to 24 Life e-magazine for all employees

Annual reporting to include roster and usage detail

**ENROLLMENT RATES FOR ANAHEIM UNION HIGH SCHOOL DISTRICT EMPLOYEES -  
#106467CORP**

	<b>All Club Sport</b>	<b>All Club Super Sport</b>	<b>All Club Ultra Sport</b>
<b>Employee: Month to Month with 1 Year Commitment</b>	\$0.00 Initiation Fee, \$28.99 add'l dues/month	\$0.00 Initiation Fee, \$38.99 add'l dues/month	\$0.00 Initiation Fee, \$48.99 add'l dues/month
<b>Employee: Month To Month</b>	\$29.99 Initiation Fee, \$29.99 dues/month	\$29.99 Initiation Fee, \$39.99 dues/month	\$29.99 Initiation Fee, \$49.99 dues/month
<b>Each Add-On: Month To Month</b>	\$0.00 Initiation Fee, \$28.99 add'l dues/month	\$0.00 Initiation Fee, \$38.99 add'l dues/month	\$0.00 Initiation Fee, \$48.99 add'l dues/month

Please note that each employee will be required to sign a membership agreement upon enrollment and are bound by the terms of that agreement.

24 Hour Fitness's membership agreement provides for an annual fee of \$49.99 for all of its members in addition to the monthly dues. The annual fee due date is in accordance with the membership enrollment date as long as the membership is in effect.

24 Hour Fitness's membership agreement provides for an annual five percent (5%) increase in monthly dues and annual fees for all of its members.

The annual fee increase will occur only once in a calendar year; rates specified above will not change during the term of this agreement.

**ADDITIONAL TERMS**

**In exchange for your corporate membership you agree to inform your employees about the corporate membership enrollment rates- please select at minimum two of the following communication tools:**

- On site enrollment events- Monthly- Quarterly- Semi-annual (circle one)
- Email distribution of branded marketing flyers- Monthly- Quarterly- Semi-annual (circle one)
- Guest pass distribution to all employees- Quarterly- semi- annual (circle one)
- Post color flyers and posters in high traffic employee areas.
- Intranet online enrollment link with a personalized corporate URL.

**Additional engagement opportunities: Select preference:**

- Paycheck stuffers
- Custom in club VIP and Group Exercise events
- Custom fitness seminars- Quarterly- Semi- annual (circle one)

**This Section Intentionally Left Blank**

**This agreement begins on the date 24 Hour Fitness receives your company investment fee and a signed copy of this agreement, and expires one year from that date.** All employees may enroll during the one-year term of this agreement and must provide proof of employment upon enrollment. For employees who are currently members with higher monthly dues for similar privileges, they may reduce their dues to the corporate rate at any time during this one-year agreement by contacting Member Services or the Corporate Account Manager and providing proof of employment.

This agreement constitutes the entire understanding between 24 Hour Fitness and supersedes all prior discussions, agreements, arrangements, representation and communication (whether oral or written) regarding the subject matter of this agreement.

**Please do not hesitate to contact Anthony Badalian at (949) 431-8525 should you have any questions.**

We look forward to assisting you in changing lives for the better at **Anaheim Union High School District.**

Sincerely,

\_\_\_\_\_  
Anthony Badalian  
24 Hour Fitness USA, Inc.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Brad Jackson  
Anaheim Union High School District

\_\_\_\_\_  
Date

**\*The company investment is immediately earned, and there are no refunds of this fee.** No other discounts can be used in conjunction with this offer. Members must be at least 18 years old (19 in Nebraska) or 12 with parent. Personal training and Kid's Club available at most centers for an additional fee. Monthly dues must be paid by electronic funds transfer with first and last months' dues per person paid at time of enrollment. Add-on monthly dues must be debited from the same account as the primary member with the same access level. Maximum 6 Add-ons per primary member. Must show proof of employment with above-referenced firm at time of enrollment. **This offer expires 01/16/2019, unless executed prior to that date.**

2018-19 Quarterly Report  
Williams Legislation Uniform Complaints

EXHIBIT GGG

**District:** Anaheim Union High School District

**District Contact:** Brad Jackson

**Title:** Assistant Superintendent, Human Resources

- |                                     |            |                               |                                       |
|-------------------------------------|------------|-------------------------------|---------------------------------------|
| <input type="checkbox"/>            | Quarter #1 | July 1 - September 30, 2018   | <b>Report due by October 26, 2018</b> |
| <input checked="" type="checkbox"/> | Quarter #2 | October 1 - December 31, 2018 | <b>Report due by January 25, 2019</b> |
| <input type="checkbox"/>            | Quarter #3 | January 1 - March 31, 2019    | <b>Report due by April 26, 2019</b>   |
| <input type="checkbox"/>            | Quarter #4 | April 1 - June 30, 2019       | <b>Report due by July 26, 2019</b>    |

**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		
<b>TOTALS</b>	0		

Name of Superintendent: Michael B. Matsuda

Signature of Superintendent: \_\_\_\_\_

Date: \_\_\_\_\_

**Please submit to:**

Alicia Gonzalez  
Senior Administrative Assistant  
200 Kalmus Drive, B-1009  
P.O. Box 9050, Costa Mesa, CA 92628-9050

Phone: (714) 966-4336 Email: aliciagonzalez@ocde.us Fax: (714) 327-1371



**Candidate Rate Confirmation**

Date: 12/18/18

This agreement is entered into on 12/18/18 by and between **Rockstar Recruiting LLC, DBA StaffRehab** (StaffRehab) and **Anaheim Union High School District**. The purpose of this confirmation is to establish a bill rate for the candidate referenced below.

**Facility agrees to the following:**

Candidate's Name:	Tony Meehleis – School Psychologist
Assignment Dates:	January 7 <sup>th</sup> , 2019 – May 23 <sup>rd</sup> , 2019 or until district needs have been met, whichever comes first.
Approved Time Off:	N/A
Guaranteed Hours & Schedule	M-F 7:30-4:00, 30 minute lunch, 8 hour billable day, per school calendar
Cancellation Notice:	30 days
Bill Rate:	\$90.00
Overtime/Holiday Rate:	\$135.00
Pre-employment Processing Fee:	N/A
Mileage Reimbursement:	Per IRS Guidelines for drive time between Schools

All time over 40 hours in a week or 8 hours in a day will be billed at time and one half (1 ½ )

**Please complete the following information:**

Facility Name and Address:	Anaheim Union High School District Special Youth Services 501 N. Crescent Way, Anaheim, CA 92801
Facility Telephone Number:	(714) 999-3526
Facility Supervisor Name:	Celeste Krueger
Facility Dress Code:	Business Casual
Timesheet Approver Email Address and Name:	Celeste Krueger - krueger_c@auhsd.us

**Billing Info:**

Billing Address:	Anaheim Union High School District Special Youth Services 501 N/ Crescent Way, Anaheim, CA 92801
Billing Telephone Number:	(714) 999-6756
Billing Contact Info:	Celeste Krueger or Angelica Flores
Billing Email Address:	krueger_c@auhsd.us cc: flores_a@auhsd.us

**Cancellation of Services:** A minimum 30 day written cancellation notice whereas the traveler's end date falls on a Friday must be given to StaffRehab directly (not the contract employee) for cancellation or early termination of any specific traveler contract, other than termination for cause attributable to StaffRehab or the contract employee.

Please sign and fax back to 949-258-5296 or scan and send over to [tisam@staffrehab.com](mailto:tisam@staffrehab.com) . If you have any questions or concerns, please contact Sara Palmer at 888.835.0894.

<b>Client Name</b>		<b>Rockstar Recruiting, LLC DBA StaffRehab</b>	
<b>Name:</b>		<b>Name:</b>	<i>Tiara Medley</i>
<b>Print:</b>	Brad Jackson	<b>Print:</b>	Tiara Medley
<b>Title:</b>	Assistant Superintendent, Human Resources	<b>Title:</b>	Account Manager
<b>Date:</b>		<b>Date:</b>	12/18/18

By extending a permanent or travel offer to a candidate that you have received from StaffRehab, you expressly agree to the terms and conditions of the start confirmation and the StaffRehab Fee Agreement unless otherwise agreed in writing

**Human Resources Division, Certificated Personnel**

Board of Trustees  
January 17, 2019

**1. Resignations/Retirements, effective as noted:**

Woodbury, Randi      Resignation    12/20/18

**2. Employment:**

A. Teacher(s)/Probationary:

		<u>Column</u>	<u>Step</u>
Shin, Ye Eun	1/7/19	2	1

B. Teacher(s)/Temporary:

		<u>Column</u>	<u>Step</u>
Hoang, Vy Huyen	12/17/18	4	1
Thomas, Kyle	12/22/18	1	1
Tweed, Matthew	12/13/18	3	1
Van Vooren, Melissa	1/7/19	3	7

C. Day-to-Day Substitute Teacher(s) with authorization to teach in subject areas where they have adequate preparation, effective as noted:

Ambruso, Diane	12/13/18
Azevedo, Cody	1/7/19
Bradley, Dylan	12/5/18
Brito, Jenny	12/14/18
Constable, Andrew	12/13/18
Contreras, Raul	12/13/18
Cordero, Angel	1/7/19
Franks, Alec	12/3/18
Heck, Daniel	12/22/18
Mai, Do	12/18/18
Riehn, Rachel	12/13/18
Roe, Courtney	12/17/18
Slover, David	1/7/19
Suarez, Cecilia	11/26/18
Wood, Gary	11/21/18
Yi, Min Ji	12/5/18

D. School Nurse/Probationary, effective as noted:

		<u>Column</u>	<u>Step</u>
Nguyen, Amy	1/7/19	2	7

E. Administrator Salary Placements, effective as noted:

		<u>Range</u>	<u>Step</u>
Wood, Stephan Program Specialist	12/10/18	30	1

F. School Psychologist Intern, to be paid at the rate of \$98 per day, effective as noted: (Medi-Cal Funds)

Ray, Robert	1/9/19
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**Human Resources Division, Certificated Personnel**

Board of Trustees  
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Page 3 of 8

- E. Doctorate Stipend, to be paid to the following individual(s) for an earned doctorate stipend, effective as noted:

Jensen, Scott      11/5/18

- F. District ELPAC Testers, to administer the individual student portion of the English Language Proficiency Assessment for California (ELPAC), on an as-needed basis, effective January 25, 2019, to be paid at the rate of \$160 per day. (LCFF Funds)

Anderson, Neil  
Ashman, Matthew  
Enell, Stephen  
Finder, Haywood  
Fried, Norman  
Munsey, Douglas  
Ranciglio, Terry  
Savage, Patricia  
Umles, Steve  
Wilson, William Mike  
Ziemba, Jeffrey

- G. Puente Counselors, for the 2018-2019 year, for the following individuals, to be paid in the amounts indicated, one half at the end of each semester. (Site Funds)

Alvarez, Veronica	Savanna High School	\$1,200
Banning, Brian	Loara High School	\$1,200
Cuellar, Amie	Anaheim High School	\$1,200
Gonzales, Steve	Magnolia High School	\$1,200
Mounger, Lacie	Katella High School	\$1,200
Roberts, Diane	Orangeview Jr. High	\$1,200
Saldivar, Natalie	Western High School	\$1,200

- F. Administrator Substitute, on an in and as needed basis, effective as noted:

Malotte, Nancy      1/7/19

**4. Change of contract for the following personnel who have completed the additional units and/or years of experience to advance on the salary schedule, effective as noted:**

	<u>From</u>		<u>To</u>		<u>Effective</u>
Derus, Jeffrey	3	4	4	4	1/7/19
Hoang, Vy	4	1	4	6	12/17/18
Tweed, Mathew	3	1	3	7	12/13/18

**5. Volunteer Employee Aides, with coverage by Workers' Compensation Insurance, effective as noted:**

Aldaz, Maria      12/11/18      |      Andrade, Ariel      12/18/18

**Human Resources Division, Certificated Personnel**

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Benitez, Jose	12/4/18	Matt, Samantha	12/3/18
Buss, Michael	12/6/18	Maxwell, Dwayne	12/5/18
Carline, Marcus	12/5/18	Mondragon, Noemi	12/14/18
Cortes, Marisol	12/6/18	Mukai, Lisle	12/4/18
Espinoza Mejia, Rosa	12/4/18	Nguyen, Anthony	12/7/18
Gorajia, Avani	12/11/18	Pham, Dangkhao	12/4/08
Guzman Velasquez, Irene	12/12/18	Ramos, Marcus	12/7/18
Ho, Quang	12/20/18	Rodriguez, Maria	12/19/18
Huerta, Alejandra	12/12/18	Sanchez, Nancy	11/30/18
Jhunjhnuwala, Jasmine	12/3/18	Simmons, Norma	11/7/18
Kraemer, Edwin	12/7/18	Swaney, Taylor	12/18/18
Lino-Mendoza, Olga	12/5/18	Tejeda, Cinthia	12/4/18
Marin Martinez, Griselda	12/5/18		

**6. Extra Service Assignments, employment effective as noted:**

**Classified:**

	<u>Salary</u>	<u>Term</u>	<u>Effective</u>
<u>Anaheim</u>			
Ceja, Jose Volleyball	\$3,383	Season	1/28/19
Ceja, Oscar Volleyball, Assistant	\$3,053	Season	1/28/19
Cortes Hernandez, Arturo Basketball, Assistant	\$3,383	Season	10/29/18
Guerrero, Luis Track, Assistant	\$3,053	Season	1/28/19
Gutierrez, Alyssa Softball	\$4,239	Season	1/28/19
Ibarra, Jose Basketball, Assistant	\$3,383	Season	10/29/18
Orellana, Ruben Soccer, Assistant	\$3,053	Season	10/29/18
Pineda, Gersain Volleyball, Assistant	\$3,053	Season	1/28/19
Reese, David Baseball, Assistant	\$3,383	Season	1/28/19
Tafoya V, Manuel Baseball, Assistant	\$1,691.50	Season	1/28/19
<u>Cypress</u>			
Applebaum, Sterling Swimming, Asst./Lower Level	\$3,053	Season	1/7/19

**Human Resources Division, Certificated Personnel**

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Chang Jr., Spencer Badminton, Asst./Lower Level	\$3,053	Season	1/7/19
Eguilos, Christopher Badminton, Asst./Lower Level	\$3,053	Season	1/8/19
Griffiths, Alexandra Volleyball	\$3,752	Season	1/7/19
Jeon, Brian Badminton	\$3,607	Season	1/7/19
Mariscal Jr., Ernesto Soccer, Asst./Lower Level	\$3,053	Season	12/5/18
Poole, Ryan Swimming, Asst./Lower Level	\$3,053	Season	1/7/19
Poole, Ryan Water Polo, Asst./Lower Level	\$3,053	Season	12/13/18
Rivera, Nicole Basketball, Asst./Lower Level	\$3,383	Season	12/13/18
Sandvig, Erik Swimming	\$3,383	Season	1/7/19
Tuaniga, Gustiano Volleyball, Asst./Lower Level	\$3,053	Season	1/15/19
Tweed, Matthew Track	\$4,239	Season	1/7/19
<u>Katella</u> Jackson, Eileen Softball, Asst./Lower Level	\$3,383	Season	1/28/19
Luis Mendez, Dennis Soccer, Asst./Lower Level	\$2,000	Season	10/29/18
Paddison, Richard Softball, Asst./Lower Level	\$3,383	Season	1/28/19
Solis, Antonio Soccer, Asst./Lower Level	\$2,000	Season	10/29/18
<u>Kennedy</u> Avila, Richard Swimming, Asst./Lower Level	\$3,053	Season	1/29/19
Burdick, Marlene Swimming, Asst./Lower Level	\$3,053	Season	2/4/19

**Human Resources Division, Certificated Personnel**

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Caternolo, Robert Baseball, Asst./Lower Level	\$3,383	Season	1/28/19
Cervantes Cenizo, Sergio Swimming	\$3,383	Season	1/29/19
Hyde, Jeff Track, Asst./Lower Level	\$3,053	Season	1/28/19
Johnson, Devan Tennis	\$3,752	Season	1/28/19
Johnson, Kris Track	\$4,239	Season	1/28/19
Monahan, Thomas Baseball	\$4,239	Season	1/28/19
Panis, Aehjai Dan Tennis, Asst./Lower Level	\$3,053	Season	1/29/19
Peoples, Kevin Baseball	\$3,383	Season	1/28/19
Roman Torres, Carlos Soccer, Asst./Lower Level	\$1,000	Season	11/30/18
Salvatierra, Natalie Band, Assistant	\$250	1 <sup>st</sup> Semester	11/30/18
Siatunuu, Lalotoa Track, Asst./Lower Level	\$3,053	Season	1/28/19
<u>Loara</u> Abuhadwan, Mohammad Basketball, Assistant	\$3,383	Season	10/29/18
Jiron, Tera Water Polo, Assistant	\$3,053	Season	10/29/18
Villa, Exsau Soccer, Assistant	\$3,053	Season	10/29/18
<u>Magnolia</u> Dong, Qianting Accompanist	\$830.50	2 <sup>nd</sup> Semester	1/7/19
Williams Jr., Nathan Basketball, Assistant	\$3,383	Season	10/29/18

**Human Resources Division, Certificated Personnel**

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Oxford

Christensen, Joshua \$4,239 Season 1/29/19  
Track

Mendez, Osvaldo \$3,053 Season 1/28/19  
Track, Assistant

Polk, W \$4,239 Season 1/28/19  
Track

Williams, Casey \$3,383 Season 1/28/19  
Baseball, Assistant

Savanna

Dickson, Gary \$3,383 Season 10/29/18  
Basketball, Asst./Lower Level

Foley, Sara \$3,053 Season 10/29/18  
Soccer, Asst./Lower Level

Moreno Navarrete, Jose \$3,053 Season 10/29/18  
Soccer, Asst./Lower Level

Walker

Dodd, Timothy \$2,511 3<sup>rd</sup> Quarter 1/7/19  
Basketball

Pickel, Degala \$2,511 3<sup>rd</sup> Quarter 1/7/19  
Cross Country

Rankin, Lauren \$2,511 3<sup>rd</sup> Quarter 1/7/19  
Soccer

Western

Aguilera Jr., Robert \$3,383 Season 1/28/19  
Baseball, Asst./Lower Level

Bobadilla, Karen \$2,508 2<sup>nd</sup> Semester 1/7/19  
Song/Cheer

Calva Delgado, Victor \$3,383 Season 12/18/18  
Wrestling

Canto, Kaylee \$3,383 Season 1/28/19  
Softball, Asst./Lower Level

Canto, Roger \$3,383 Season 1/28/19  
Softball, Asst./Lower Level

Conner Jr., Donald \$3,383 Season 2/4/19  
Swimming

**Human Resources Division, Certificated Personnel**

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Hawkins, Cassandra Drill Team	\$2,748.50	2 <sup>nd</sup> Semester	1/7/19
Leonard, Maile Dance	\$1,876	2 <sup>nd</sup> Semester	1/7/19
Luong, Tiffany Basketball	\$3,383	Season	12/3/18
Maniscalco, Kimberly Softball, Asst./Lower Level	\$3,383	Season	1/28/19
Mikels, Lynsey Accompanist	\$830.50	2 <sup>nd</sup> Semester	1/7/19
Mikels, Lynsey Color Guard	\$2,748.50	2 <sup>nd</sup> Semester	1/7/19
Parsons, Bernie Band Director, Assistant	\$1,605	2 <sup>nd</sup> Semester	1/7/19
Phillips, Scott Basketball, Asst./Lower Level	\$3,383	Season	11/30/18
Rogers, Aaron Basketball	\$3,350	Season	2/28/18

**1. Retirements/Resignations/Terminations, effective as noted:**

	<b><u>Location:</u></b>	<b><u>Effective</u></b>
Aguilera, Ernie Instructional Assistant – Behavioral Support	Orangeview Jr. High School	01/18/2019
Bevins, Stephen Food Service Assistant	Loara High School	12/14/2018
Bidnick, Lance Director of Maintenance and Operations	Maintenance and Operations Department	01/25/2019
Gamboa, Melinda Instructional Assistant – Behavioral Support	South Jr. High School	12/21/2018
Johnson, Kathy Campus Safety Aide	Cypress High School	02/22/2019
Lazo, Victoria Food Service Assistant II	Food Service Department	12/14/2019
Mejia-Dominguez, Sandra Instructional Assistant – Specialized Academic Instruction	Sycamore Jr. High School	12/18/2018
Tabares-Torres, Ma Isabel Instructional Assistant – Bilingual (Spanish)	Ball Jr. High School	01/07/2019

**2. Employment, effective as noted:**

	<b><u>Range/Step:</u></b>	<b><u>Effective:</u></b>
<b>Permanent Employees:</b>		
Alba-Cobarrubias, Juan Instructional Assistant – Behavioral Support	51/02	12/17/2018
Bomar, Dominique Instructional Assistant – Behavioral Support	51/01	12/12/2018
Conrad, Kimberly Instructional Assistant – Behavioral Support	51/02	10/22/2018
Gutierrez, Andreina Office Assistant - Bilingual	47/04	12/28/2018
Haque, Shafikul Information Systems Specialist I	59/01	01/14/2019
Nava, Isela Instructional Assistant – Behavioral Support	51/01	12/13/2018

**Human Resources Division, Classified Personnel**

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Nguyen, John Instructional Assistant – Behavioral Support	51/02	12/11/2018
Ojeda, Elvira Food Service Assistant I	41/01	12/17/2018
Ortiz, Jocelyn Instructional Assistant – Specialized Academic Instruction	43/01	12/06/2018
Osorio, Denise Instructional Assistant – Specialized Academic Instruction	43/01	12/17/2018
Sanchez, Mary Office Assistant	43/04	01/14/2019
Valencia, Opalina Office Assistant	43/01	01/14/2019

**Promotions:**

Brito, Jessie Food Service Assistant II	49/03	01/07/2019
Dolores, Gabriela Food Service Assistant II	49/05	01/07/2019
Fernandez, Maria Food Service Assistant II	49/05	01/07/2019
McIlveen, Monika Food Service Assistant II	49/03	01/07/2019
Zimmerman, Celeste Senior Administrative Assistant – School Support	59/01	12/20/2018

**Substitute Employees:**

Acevez, Monica Substitute Food Service Assistant I	41/01	12/10/2018
Arvizu, Reyna Substitute Custodian	48/01	12/11/2018
Blandon, Danilo Substitute Custodian	48/01	12/17/2018
Boehringer, Melissa Substitute Food Service Assistant I	41/01	12/21/2018



**Human Resources Division, Classified Personnel**

Board of Trustees  
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Brown, Michael Substitute Food Service Assistant I	41/01	12/04/2018
Burgos-Cisneros, Giovannie Substitute Custodian	48/01	12/12/2018
Bumpers-King, Tia Substitute Instructional Assistant – Adult Transition	51/01	12/06/2018
Bumpers-King, Tia Substitute Instructional Assistant – Behavioral Support	51/01	12/06/2018
Bumpers-King, Tia Substitute Instructional Assistant – Special Abilities	51/01	12/06/2018
Dotson, Shannon Substitute Custodian	48/01	12/13/2018
Farias, Hailee Substitute Speech-Language Pathology Assistant	57/01	01/17/2019
Garcia, Yvonne Substitute Campus Safety Aide	41/01	12/12/2018
Gim, Albert Tutor - General	\$14.53/Hr.	12/07/2018
Gomez-Barraza, Jason Substitute Campus Safety Aide	41/01	12/03/2018
Gonzalez, Alexis Substitute Campus Safety Aide	41/01	12/19/2018
Hatjygeorge, Komala Substitute Food Service Assistant I	41/01	12/05/2018
Laguna, Janet Substitute Campus Safety Aide	41/01	12/18/2018
Lewis-Brown, Yoshika Substitute Campus Safety Aide	41/01	12/20/2018
Madrigal, Ricardo Substitute Custodian	48/01	12/19/2018
Martinez, Michelle Substitute Food Service Assistant I	41/01	12/04/2018

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Medina, Guillermina Substitute Food Service Assistant I	41/01	12/11/2018
Merritts, Tammy Substitute Instructional Assistant – Specialized Academic Instruction	43/01	12/05/2018
Mozqueda-Zamora, Micaela Substitute Food Service Assistant I	41/01	12/18/2018
Nasrabadi, Noushin Substitute Food Assistant I	41/01	12/13/2018
Novoa de Neilsen, Adela Substitute Food Service Assistant I	41/01	12/13/2018
Ramos, Sandra Substitute Food Service Assistant I	41/01	12/07/2018
Reynoso de Jimenez, Claudia Substitute Food Service Assistant I	41/01	12/21/2018
Rodriguez, Stephanie AVID Tutor	\$14.53/Hr.	12/13/2018
Ross, Marcus Substitute Custodian	48/01	12/13/2018
Salgado-Ramirez, Yesenia Substitute Food Service Assistant I	41/01	12/10/2018
Tran, Kevin Intern	\$14.53/Hr.	12/07/2018
Vazquez, Karina Substitute Instructional Assistant – Adult Transition	51/01	12/19/2018
Vazquez, Karina Substitute Instructional Assistant – Behavioral Support	51/01	12/19/2018
Vazquez, Karina Substitute Instructional Assistant – Special Abilities	51/01	12/19/2018
Vazquez, Karina Substitute Instructional Assistant – Specialized Academic Instruction	43/01	12/19/2018

**Human Resources Division, Classified Personnel**

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Viramontes, Diane Substitute Instructional Assistant – Adult Transition	51/01	12/12/2018
Viramontes, Diane Substitute Instructional Assistant – Behavioral Support	51/01	12/12/2018
Viramontes, Diane Substitute Instructional Assistant – Special Abilities	51/01	12/12/2018
Viramontes, Diane Substitute Instructional Assistant – Specialized Academic Instruction	43/01	12/12/2018

4. **Workability, current minimum wage or stipend of \$256 effective as noted:**  
(Workability Grant Funds)

**Effective**

Alvarez, Samuel	12/13/2018
Howard, David	11/26/2018
Huerta, Isabella	12/07/2018
Lopez, Ethan	11/26/2018
Nguyen, Justin	12/18/2018
Paez, Leonardo	11/26/2018
Salgado, Nancy	12/05/2018

5. **Food Service Student Workers**

**Effective**

Hong, Jessica	12/03/2018
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6. **Stipends**

**Stipend Amount**

**Effective**

*Positive Discipline Parenting Workshop Stipend*

Diaz-Colon, Melida Family and Community Engagement Specialist	\$1,500	01/18/2019
Garcia, Tracy Family and Community Engagement Specialist	\$1,500	01/18/2019
Lorz, Elizabeth Family and Community Engagement Specialist	\$1,500	01/18/2019
Perez, Kenny Family and Community Engagement Specialist	\$1,500	01/18/2019