

AGENDA
KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
BOARD OF TRUSTEES
 Board Room 1900 18th Avenue 4:00 p.m.
 Kingsburg, CA 93631
 January 18, 2017

1. CALL TO ORDER _____

2. SALUTE TO THE FLAG

3. ROLL CALL AND ESTABLISHMENT OF A QUORUM

Member's Present _____ _____
 _____ _____
 _____ _____

Members Absent _____ _____

4. OTHERS PRESENT _____ _____

5. APPROVAL OF AGENDA

Motion _____ Second _____ Vote _____

6. PUBLIC COMMENT

Public Comment

The Public Comment portion of the agenda provides an opportunity for the public to address the Governing Board on items within the Board's jurisdiction and which are not already on the agenda. The Board of Education is prohibited by law from taking action on matters discussed that are not on the agenda and no adverse conclusions should be drawn if the Board does not respond to public comments made at this time. Concerns will be referred to the Superintendent's office for review and response. Speakers should limit their comments to three (3) minutes. Twenty (20) minutes per issue will be allowed. Any person who wishes to speak during this time should rise and be recognized by the President. Speakers should state their name and the subject of their remarks. These time limits may be extended by action of the Board as necessary.

Board Room Accessibility: *The Kingsburg Joint Union High School District encourages those with disabilities to participate fully in the public meeting process. If you need a disability related modification or accommodation, including auxiliary aids or services to participate in the public meeting, please contact the Administrative Assistant to the Superintendent at 897-7721 at least 48 hours before the scheduled Board of Trustees meeting so that we may make every reasonable effort to accommodate you [Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132.)]*

7. APPROVAL OF MINUTES

- 7.1 Regular Meeting – December 12, 2016
- 7.2 Special Meeting – December 16, 2016

8. REPORTS

- 8.1 Superintendent Report
- 8.2 Principal Report
- 8.3 Student Representative Report
- 8.4 Special Education Department Presentation
- 8.5 Art Department Presentation

9. ACTION

9.1	Accounts Payable for December 2016	1
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9.3	Resolution R16-1617 Klair – Earth Science	16
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9.7	Request Extension of Time to Supply Form 1095.....	30

10. DISCUSSION

10.1 LCAP – New Format Accountability Model

11. WRITTEN INFORMATION

11.1	Student Body Fund Report for December 2016	33
11.2	Suspension Report for December 2016	36
11.3	Quarterly Report on Williams Uniform Complaints	37

12. CLOSED SESSION – Notice to Public (Closed Session Items Covered by Law May Be Requested Or Called For As Per: Government Codes: 54954.3; 54956.7; 54956.8; 54956.86; 54956.9 (a), (b), (c); 54956.95; 54957; 54957.6; 54957.8 and Education Codes: 48900; 49070.)

12.1	Staff Personnel: Teacher Assistant	38
12.2	Employee Recognitions.....	50

Government Code Section 54957 PUBLIC EMPLOYEE PERFORMANCE EVALUATION Title: Probationary Teachers

From _____ to _____

13. ACTION REPORTED OUT OF CLOSED SESSION, IF ANY

14. ITEMS FOR NEXT AGENDA

None

15. ADJOURNMENT _____
(Time)

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____

Nagle: _____ Thomsen: _____ Jackson: _____ Lunde: _____ Serpa: _____

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
Minutes of the Regular Meeting of the Board of Trustees

PLACE AND DATE

Kingsburg High School District Office, Kingsburg High School, 1900 18th Avenue, Kingsburg, California, December 12, 2016.

CALL TO ORDER

The meeting was called to order at 4:00 p.m. by Mr. Mike Serpa, President.

MEMBERS PRESENT

Mr. Mike Serpa, President
Mr. Brent Lunde, Clerk (2:04 p.m.)
Mr. Rick Jackson, Member
Mr. Johnie Thomsen, Member
Mr. Steve Nagle, Member

MEMBERS ABSENT

None

OTHERS PRESENT

Mr. Randy Morris, Superintendent
Ms. Andrea Salvador, Business Manager
Mr. Fred Cogan, Principal
Mr. Ryan Phelan, Director Alternative Education
Ms. Cindy Schreiner, Director Student Services
Ms. Shari Jensen, Superintendent Assistant

Other staff members, students, and citizens – list on file in the district office.

APPROVAL OF AGENDA (M109-1617)

Mr. Nagle moved to approve the agenda as presented.
Mr. Jackson seconded the motion.

The motion carried: 4 ayes; 0 noes;
Mr. Nagle: Aye
Mr. Thomsen: Aye
Mr. Jackson: Aye
Mr. Lunde: (Late)
Mr. Serpa: Aye

PUBLIC COMMENTS

None

APPROVAL OF MINUTES

REGULAR MEETING – NOVEMBER 14, 2016 (110-1617)

Mr. Jackson moved to approve the minutes of the regular meeting of November 14, 2016 as presented in 7.1 of the supporting documents.

Mr. Thomsen seconded the motion.

The motion carried: 4 ayes; 0 noes;
Mr. Nagle: Aye
Mr. Thomsen: Aye
Mr. Jackson: Aye
Mr. Lunde: (Late)
Mr. Serpa: Aye

SUPERINTENDENT REPORT

- Issue with the AC units, App is not communicating properly with the thermostats. Meeting is scheduled for this Wednesday to replace all thermostats.
- Gym project is almost complete. Fire Alarm testing today, with final check-off this week.
- Superintendent and Business Manager held meeting with counsel in regards to sell of GO Bonds. Kingsburg Joint Union High School District maintained an A+ Bond Rating. District will be good moving forward with the bond sell approximately the second week of January.
- District has held initial meetings with Gonzalez Architects Inc., in anticipation of the bond funds, for facilities upgrade project incorporating maintenance structures.

PRINCIPAL REPORT

- Finals will be the week of December 19th, on Tuesday, Wednesday and Thursday.
- KHS is in full gear with second season of sports.
- KHS Band and choir are holding Christmas concerts on December 12th and 19th at 7:00 p.m. in the Little Theater.
- Curriculum Council meets December 13.
- School Site Council meets December 14.
- After vacation, staff will return for an in-service day on January 9th in preparation for the SBAC Testing.
- Director of Kingsburg Alternative Education Center (KAEC): WASC Team will be at KAEC next month, February 21-24.

STUDENT REPRESENTATIVE REPORT

- Winter formal will be Thursday, December 22, at the Young Life building.
- This week is winter dress up week: Monday, Santa Day; Tuesday- Ugly Sweater Day; Wednesday – Christmas Character Day; Thursday – Christmas Morning Day; Friday- Green & Red Day. There will be activities at break each day.
- Winter sports are underway. Noted an increase in the school fan participation at games. Lots of school spirit this year!

BOARD ACTION

RESOLUTION #R15-1617 SEATING BOARD MEMBERS AREAS 1 AND 4 (M111-1617)

Mr. Nagle moved to approve Resolution #R15-1617 to seat Board members from Trustee Areas 1, Johnie Thomsen, and 4, Rick Jackson, as presented in 9.1 of the supporting documents.

Mr. Nagle seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

TRUSTEE ORGANIZATION/ELECTION OF OFFICERS (M112-1617)

Mr. Nagle moved to approve the election of officers and organizational committee assignments for the 2017 calendar year as presented in 9.2 of the supporting documents.

Mr. Lunde seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

STATEMENT OF FACT (M113-1617)

Mr. Thomsen moved to approve the Statement of Fact as presented in 9.3 of the supporting documents.

Mr. Lunde seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

APPOINTMENT OF VOTING REPRESENTATIVE (M114-1617)

Mr. Lunde moved to approve Mr. Rick Jackson as the Voting Representative and Mr. Mike Serpa as the Alternate Voting Representative to vote on behalf of the district for persons seeking election to Fresno County Committee on School District Organization as presented in 9.4 of the supporting documents.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

AUTHORIZED SIGNATURE/MAILING PERMIT FORMS (M115-1617)

Mr. Thomsen moved to approve the Authorized Signature/Mailing Permit Forms as presented in 9.5 of the supporting documents.

Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

SCHEDULE OF BOARD MEETING DATES FOR 2017 (M116-1617)

Mr. Nagle moved to approve the Schedule of Regular Board Meeting Dates for 2017 as presented in 9.6 of the supporting documents.

Mr. Lunde seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

BILLS PAID NOVEMBER 2016 (M117-1617)

Mr. Jackson moved to approve the bills paid for November 2016 as presented in 9.7 of the supporting documents.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL GRANT FUNDING AGREEMENT (M118-1617)

Mr. Nagle moved to approve the San Joaquin Valley Unified Air Pollution Control District Public Benefit Grants Program Funding Agreement for alternative fuel vehicle purchase as presented in 9.8 of the supporting documents.

Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

COLLEGE READINESS BLOCK GRANT PLAN (M119-1617)

Mr. Nagle moved to approve the College Readiness Block Grant Plan as presented in 9.9 of the supporting documents.

Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

FIRST INTERIM BOND INTEREST AND REDEMPTION FUND RE-APPROVAL (M120-1617)

Mr. Thomsen moved to approve the First Interim re-approval of Bond Interest and Redemption Fund as presented in 9.10 of the supporting documents.

Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

MANDATED BOARD POLICY – SECOND READING (M121-1617)

Mr. Nagle moved to approve the Mandated Board Policy- Second Reading as presented in 9.11 of the supporting documents.

Mr. Thomsen seconded the motion.

The motion carried: 4 ayes; 1 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: No

Mr. Serpa: Aye

CLASSIFIED CONTRACT AGREEMENT (M122-1617)

Mr. Jackson moved to approve the Classified Contract Agreement as presented in 9.12 of the supporting documents.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

NON REPRESENTED CLASSIFIED & CLASSIFIED MANAGEMENT SALARY INCREASE (M123-1617)

Mr. Thomsen moved to approve the Non Represented Classified and Classified Management salary increase of 3% to the salary schedule for 2016-17, retro-active July 1, 2016 as presented in 9.13 of the supporting document.

Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

AGRICULTURE DEPARTMENT OVERNIGHT TRIP (M124-1617)

Mr. Jackson moved to approve the Agriculture Department overnight trip to Made for Excellence and Advanced Leadership Academy, February 3-4, 2017 in Modesto, California as presented in 9.14 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 4 ayes; 1 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: No

Mr. Serpa: Aye

KINGSBURG MARCHING BAND OVERNIGHT TRIP – ANAHEIM-DISNEYLAND (M125-1617)

Mr. Jackson moved to approve the Kingsburg Marching Band Overnight Trip to Anaheim Disneyland, March 24-25, 2017 as presented in 9.15 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 4 ayes; 1 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: No

Mr. Serpa: Aye

RESIGNATION OF JESSICA DUTRA – MARCHING BAND COLORGUARD COACH (M126-1617)

Mr. Jackson moved to approve the resignation of Jessica Dutra as the Kingsburg Marching Band Colorguard Head Coach as presented in 9.16 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

DISCUSSION**DATE FOR BOARD VISITATION DAY**

10.1 The Board set the Board Visitation Day for February 7, 2017.

WRITTEN INFORMATION**STUDENT BODY FUNDS REPORT**

The Board noted the ASB Fund Reports for October and November of 2016 as presented in 11.1 of the supporting documents.

SUSPENSION REPORT – NOVEMBER 2016

The Board noted the suspension report for Kingsburg High School and Oasis High School for November 2016 as presented in 11.2 of the supporting document.

CLOSED SESSION**VOLUNTEER SOFTBALL COACH (M127-1617)**

Mr. Jackson moved to approve Amber Orosco as a volunteer coach for the Softball Varsity Team as presented in 9.17 of the supporting document.

Mr. Lunde seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

TEACHER ASSISTANT – APRYLMARIE AGUILAR (M128-1617)

Mr. Nagle moved to approve Aprylmarie Aguilar as a Teacher Assistant for the 2016-17 school year as presented in 12.1 of the supporting documents.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

COLORGUARD HEAD COACH – SARAH DEZSO (M129-1617)

Mr. Jackson moved to approve Sarah Dezso as the Colorguard Head Coach for the 2016-17 school year as presented in 12.2 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

SPRING COACHES 2016-17(M130-1617)

Mr. Nagle moved to approve the Spring Coaches for the 2016-17 school year as presented in 12.3 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

The Board met in closed session from 3:18 p.m. to 4:00 p.m.

ITEMS REPORTED OUT OF CLOSED SESSION

None Reported.

ADJOURNMENT (M131-1617)

Mr. Nagle moved to adjourn the meeting at 4:02 p.m.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Thomsen: aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

Minutes of the regular meeting of December 12, 2016 are approved except for the following omissions, deletions or changes:

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____

Nagle: _____ Thomsen: _____ Jackson: _____ Lunde: _____ Serpa: _____

Minutes of the regular meeting of December 12, 2016 are approved by action of the board.

Mike Serpa
President of the Board

Brent Lunde
Clerk of the Board

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
Minutes of the Special Meeting of the Board of Trustees**

PLACE AND DATE

Board Room, Kingsburg High School, 1900 18th Avenue, Kingsburg, California,
December 16, 2016.

CALL TO ORDER

The meeting was called to order at 8:18 a.m. by Mr. Brent Lunde, Clerk of the Board.

MEMBERS PRESENT

Mr. Brent Lunde
Mr. Rick Jackson
Mr. Steve Nagle

MEMBERS ABSENT

Mr. Mike Serpa
Mr. Johnie Thomsen

OTHERS PRESENT

Mr. Randy Morris, Superintendent
Other staff members, students, and citizens - list on file in the district office.

APPROVAL OF AGENDA (M132-1617)

Mr. Nagle moved to approve the agenda as presented.
Mr. Jackson seconded the motion.

The motion carried unanimously; 3 ayes, 0 noes

HEARING SESSION

None

BOARD ACTION**CONSIDERATION OF DISCIPLINE KHS-06-1617 (M133-1617)**

Mr. Jackson moved to expel student KHS-06-1617 for the remainder of the first semester and second semester of 2016-17. The expulsion will be placed in abeyance at Kingsburg High School during the duration of the expulsion

Mr. Nagle seconded the motion.

The motion carried by roll call vote, 3 ayes; 0 noes.

DISCUSSION

None

CLOSED SESSION

From 8:20 a.m. to 9:11 a.m.

ITEMS REPORTED OUT OF CLOSED SESSION

None

ADJOURNMENT (M134-1617)

Mr. Nagle moved to adjourn the meeting at 9:18 a.m.
Mr. Jackson seconded the motion.

The motion carried: 3 ayes; 0 noes;

Mr. Nagle: Aye

Mr. Jackson: Aye

Mr. Lunde: Aye

Minutes of the special meeting of December 16, 2016 are approved except for the following omissions, deletions or changes:

FOR BOARD ACTION:

Moved by: _____ Seconded by: _____ Vote: _____

Minutes of the special meeting of December 16, 2016 are approved by action of the Board.

Mike Serpa
President of the Board

Brent Lunde
Clerk of the Board

ISSUE: Presentation of Accounts Payable for the month of December 2016.

ACTION: Presentation of Accounts Payable for the month of December 2016.

RECOMMENDATION: Recommend approval.

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____
Nagle: _____ Thomsen: _____ Jackson: _____ Lunde: _____ Serpa: _____

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
ACCOUNTS PAYABLE BOARD REPORT
Issue Date: 12/01/2016 thru 12/31/2016
Regular Meeting January 18, 2017

0100-General Fund

Vendor	Warrant #	Reference	Description	Fu---Re----Y-G ---Fn---Ob-----Si--Dp	Amount
12-ACSA	511975840	PO-170006	ANNUAL DUES	0100-00000-0-0000-7150-530000-000-9978	550.99
				Warrant Total:	550.99
				Vendor Total:	550.99
1253-AMAZON.COM LLC	511975841	PO-170322	SUPPLIES-OFFICE	0100-00000-0-0000-2700-430000-001-0000	330.63
		PO-170323	SUPPLIES-TECHNOLOGY	0100-00000-0-1110-1000-430000-001-2017	77.72
		PO-170347	SUPPLIES-OASIS	0100-00000-0-3200-1000-430000-002-0000	85.26
		PO-170347	SUPPLIES-OASIS	0100-00000-0-3200-1000-430000-002-0000	360.68
		PO-170351	SUPPLIES-TECHNOLOGY	0100-63000-0-1110-1000-430000-001-0000	88.73
		PO-170351	SUPPLIES-TECHNOLOGY	0100-00000-0-1110-2420-430000-001-0000	19.10
		PO-170355	SUPPLIES-ART DEPT	0100-63000-0-1110-1000-430000-001-0000	169.98
		PO-170384	SUPPLIES-OASIS	0100-30100-0-1110-1000-430000-002-0000	59.99
				Warrant Total:	1,192.09
				Vendor Total:	1,192.09
2257-AMERICAN SCHOOL COUNSELOR	511975843	PO-170452	MEMBERSHIP DUES	0100-00000-0-1110-3110-530000-001-0000	129.00
				Warrant Total:	129.00
				Vendor Total:	129.00
1766-AT&T	511978750	PO-170414	PHONES-896	0100-14000-0-1110-1000-590004-001-0000	146.20
				Warrant Total:	146.20
				Vendor Total:	146.20
99-BUREAU OF EDUCATION	511975844	PO-170440	CONF. VROP	0100-62640-0-1110-1000-520000-001-0000	245.00
				Warrant Total:	245.00
				Vendor Total:	245.00
501-BUSINESS CARD	511975845	PO-170402	SUPPLIES-PBIS	0100-00000-0-1110-1000-430000-001-0036	196.74
		PO-170437	SUPPLIES-BOARDROOM	0100-00000-0-0000-7110-430000-000-0000	5.74
		PO-170451	BUSINESS DEPT-INSERVICE	0100-00000-0-0000-7300-520000-000-0000	115.59
				Warrant Total:	318.07
				Vendor Total:	318.07
107-BUSWEST-FRESNO	511975846	PO-170453	SUPPLIES-TRANS.	0100-00000-0-1110-3600-430024-001-0000	41.20
				Warrant Total:	41.20
	511978751	PO-170502	SUPPLIES-TRANSPORTATION	0100-00000-0-1110-3600-430024-001-0000	70.87
				Warrant Total:	70.87
	511980845	PO-170512	SUPPLIES-TRANSPORTATION	0100-00000-0-1110-3600-430024-001-0000	84.59
		CM-170011	RETURN	0100-00000-0-1110-3600-430024-001-0000	(82.78)
		PO-170512	SUPPLIES-TRANSPORTATION	0100-00000-0-1110-3600-430024-001-0000	102.38
				Warrant Total:	104.19
				Vendor Total:	216.26

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
ACCOUNTS PAYABLE BOARD REPORT
Issue Date: 12/01/2016 thru 12/31/2016
Regular Meeting January 18, 2017

Vendor	Warrant #	Reference	Description	Fu---Re---Y-Gl---Fn---Ob---Si--Dp	Amount
102-CAL POLY STATE UNIVERSITY	511980846	PO-170505	AG CONFERENCE	0100-35500-0-3800-1000-520000-001-0000	100.00
		PO-170505	(AMANDA FERGUSON)	0100-70100-0-3800-1000-520000-001-0000	100.00
				Warrant Total:	200.00
			Vendor Total:	200.00	
106-CALIFORNIA ASSOCIATION FFA	511975847	PO-170443	MFE & ALA CONF.	0100-35500-0-3800-1000-520000-001-0000	50.00
		PO-170443	(BRIAN DONOVAN)	0100-70100-0-3800-1000-520000-001-0000	50.00
				Warrant Total:	100.00
	511977582	PO-170470	SUPPLIES-AG	0100-35500-0-3800-1000-430000-001-0000	1,058.25
	PO-170470	SUPPLIES-AG	0100-70100-0-3800-1000-430000-001-0000	1,058.25	
			Warrant Total:	2,116.50	
			Vendor Total:	2,216.50	
2126-CARNEGIE LEARNING	511980847	PO-170434	SUPPLIES-OASIS	0100-63000-0-1110-1000-430000-001-0000	216.92
					Warrant Total:
			Vendor Total:	216.92	
2332-CARPENTERS TRAINING COMMITTEE	511975848	PO-170360	SUPPLIES-IND. ARTS	0100-63870-6-3800-1000-430000-001-0000	537.77
					Warrant Total:
			Vendor Total:	537.77	
979-CENTRAL VALLEY LOCK & SAFE	511980848	PO-170514	REPAIRS-OASIS	0100-81500-0-0000-8100-560019-000-0000	302.44
					Warrant Total:
			Vendor Total:	302.44	
150-CITY OF KINGSBURG	511977584	PO-170012	UTILITIES-KHS	0100-00000-0-0000-8200-550009-000-0000	4,192.00
		PO-170012	UTILITIES-OASIS	0100-00000-0-3200-8100-550009-002-0000	330.00
		PO-170012	UTILITIES-I.S.	0100-00000-0-3300-8100-550009-002-0000	330.00
				Warrant Total:	4,852.00
			Vendor Total:	4,852.00	
1616-CRESPIN, LISA	511977585	PO-170472	MILEAGE	0100-00000-0-0000-7300-520000-000-0000	3.56
		PO-170472	PARKING	0100-00000-0-0000-7300-520000-000-0000	5.12
		PO-170472	MILEAGE	0100-00000-0-0000-7300-520000-000-0000	22.95
				Warrant Total:	31.63
			Vendor Total:	31.63	
2337-DBA: BAYSHORE TRUCK EQUIPMENT	511977586	PO-170412	REPAIRS-BUS 2	0100-00000-0-1110-3600-560005-001-0000	2,667.28
					Warrant Total:
			Vendor Total:	2,667.28	

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
ACCOUNTS PAYABLE BOARD REPORT
Issue Date: 12/01/2016 thru 12/31/2016
Regular Meeting January 18, 2017

Vendor	Warrant #	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si--Dp	Amount
1037-DBA: DANNY'S DIESEL REPAIR	511980850	PO-170475	SUPPLIES-TRANSPORTATION	0100-00000-0-1110-3600-430024-001-0000	90.00
				Warrant Total:	90.00
				Vendor Total:	90.00
1790-DBA: GOLDEN STATE MECHANICAL	511977587	PO-170479	REPAIRS-MAINT	0100-81500-0-0000-8100-560019-000-0000	244.94
				Warrant Total:	244.94
				Vendor Total:	244.94
2307-DBA: KW CAGES	511980851	PO-170488	SUPPLIES-AG	0100-63870-6-3800-1000-430000-001-0000	3,147.52
				Warrant Total:	3,147.52
				Vendor Total:	3,147.52
2096-DBA: PROACTIVE K-9's	511978752	PO-170023	CANINE DETECTION	0100-00000-0-1110-1000-580000-001-3107	250.00
				Warrant Total:	250.00
				Vendor Total:	250.00
2167-DBA: SEBASTIAN	511975849	PO-170024	SECURITY MONITORING	0100-81500-0-0000-8100-560001-000-0000	29.95
				Warrant Total:	29.95
				Vendor Total:	29.95
660-DBA: SIGN RANCH	511977588	PO-170420	SUPPLIES-PBIS	0100-00000-0-3200-1000-430000-002-0036	746.64
		PO-170473	SUPPLIES-ATHLETICS	0100-81500-0-0000-8100-430018-000-0000	188.97
		PO-170473	SUPPLIES-ATHLETICS	0100-81500-0-0000-8100-430018-000-0000	349.86
		PO-170473	SUPPLIES-ATHLETICS	0100-81500-0-0000-8100-430018-000-0000	701.87
				Warrant Total:	1,987.34
				Vendor Total:	1,987.34
2057-DBA: TEAMTALK NETWORK	511975850	PO-170111	DISPATCH RADIOS	0100-00000-0-1110-3600-590003-001-0000	199.92
				Warrant Total:	199.92
				Vendor Total:	199.92
1715-DBA: U.S. BANK EQUIPMENT	511977589	PO-170084	COPIER LEASE-KHS	0100-14000-0-1110-1000-560008-001-0000	5,525.75
		PO-170084	COPIER LEASE-LIB	0100-00000-0-1110-2420-560008-001-0000	218.45
		PO-170084	COPIER LEASE-I.S.	0100-00000-0-3200-8100-560008-002-0000	185.59
		PO-170084	COPIER LEASE-DIST.	0100-00000-0-0000-7150-560008-000-0000	130.96
				Warrant Total:	6,060.75
				Vendor Total:	6,060.75
835-DBA: VILLAGE TIRE SALES	511978753	PO-170501	SUPPLIES-TRANSPORTATION	0100-00000-0-1110-3600-430021-001-0000	607.90
				Warrant Total:	607.90
				Vendor Total:	607.90

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2237-DBA:SIERRA PACKAGING SOLUTIONS	511977590	PO-170430	SUPPLIES-JANITORIAL	0100-00000-0-0000-8200-430006-000-0000	180.47
		PO-170474	SUPPLIES-OPERATIONS	0100-00000-0-0000-8200-430006-000-0000	113.85
				Warrant Total:	294.32
			Vendor Total:	294.32	
1077-E. G. BABCOCK CO.	511977591	PO-170476	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	35.39
					Warrant Total:
				Vendor Total:	35.39
1596-EAI EDUCATION	511980853	PO-170446	SUPPLIES-MATH	0100-63000-0-1110-1000-430000-001-0000	22.95
					Warrant Total:
				Vendor Total:	22.95
2041-ENFINITY CENTRALVAL7 KJUHS	511977592	PO-170013	SOLAR	0100-00000-0-0000-8200-550001-000-0005	13,759.96
					Warrant Total:
				Vendor Total:	13,759.96
1261-ENNS, MIKE	511977593	PO-170014	COMPUTER SERVICES	0100-00000-0-1110-2420-580000-001-0037	1,870.00
					Warrant Total:
				Vendor Total:	1,870.00
1635-FCOE-LEGAL SERVICES DEPARTMENT	511975851	PO-170454	LEGAL SERVICES	0100-00000-0-0000-7150-580018-000-0000	502.92
					Warrant Total:
				Vendor Total:	502.92
303-FRESNO COUNTY AUDITOR-	511975852	PO-170417	PROPERTY TAX	0100-00000-0-0000-7110-580000-000-9963	569.38
					Warrant Total:
				Vendor Total:	569.38
301-FRESNO COUNTY SELF INSURANCE	511978754	PO-170504	WORK COMP	0100-00010-0-0000-0000-951600-000-0000	58,838.00
					Warrant Total:
				Vendor Total:	58,838.00
1367-G & K SERVICES	511977594	PO-170015	UNIFORM SERVICE	0100-81500-0-0000-8100-430023-000-0000	798.14
		PO-170015	UNIFORM SERVICE	0100-81500-0-0000-8100-430023-000-0000	90.10
		PO-170015	UNIFORM SERVICE	0100-81500-0-0000-8100-430023-000-0000	132.10
		PO-170015	UNIFORM SERVICE	0100-81500-0-0000-8100-430023-000-0000	90.10
		CM-170010	REFUND-UNIFORM	0100-81500-0-0000-8100-430023-000-0000	(420.19)
		PO-170015	JANITORIAL SERVICE	0100-00000-0-0000-8200-550004-000-0000	157.30
		PO-170015	JANITORIAL SERVICE	0100-00000-0-0000-8200-550004-000-0000	157.30
		PO-170015	JANITORIAL SERVICE	0100-00000-0-0000-8200-550004-000-0000	157.30
		PO-170015	JANITORIAL SERVICE	0100-00000-0-0000-8200-550004-000-0000	157.30
					Warrant Total:
			Vendor Total:	1,319.45	

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2152-GARCIA, MANUEL	511977595	PO-170296	REPAIRS-GOLF CARTS	0100-81500-0-0000-8100-560019-000-0000	395.68					
		PO-170477	REPAIRS-UTILITY CART	0100-81500-0-0000-8100-560019-000-0000	2,448.07					
	Warrant Total:					2,843.75				
	511978755	PO-170496	REPAIRS-GOLF CARTS	0100-81500-0-0000-8100-560019-000-0000	485.00					
					Warrant Total:					485.00
Vendor Total:					3,328.75					
340-GUARDIAN SAFETY & SUPPLY	511975853	PO-170455	REFILL FIRE EXTING.	0100-81500-0-0000-8100-550002-000-0000	148.23					
		PO-170456	EXT. SERVICE	0100-81500-0-0000-8100-550002-000-0000	156.17					
	Warrant Total:					304.40				
	511978756	PO-170478	SUPPLES-ATHLETICS	0100-14000-0-1135-4200-430000-001-0000	193.23					
					Warrant Total:					193.23
Vendor Total:					497.63					
400-JOE SAUBERT INC.	511977596	PO-170480	BACKFLOW TESTS	0100-81500-0-0000-8100-580033-000-0000	480.00					
					Warrant Total:					480.00
					Vendor Total:					480.00
435-KHS STUDENT BODY	511978757	PV-170016	PROPERTY TAX BILL	0100-00000-0-0000-7110-580000-000-9963	8,719.51					
					Warrant Total:					8,719.51
					Vendor Total:					8,719.51
445-KINGSBURG GLASS & SCREEN	511975854	PO-170458	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	200.00					
					Warrant Total:					200.00
					Vendor Total:					200.00
448-KINGSBURG RECORDER	511975855	PO-170459	MISC. ADDS	0100-00000-0-0000-7150-580000-000-0000	307.97					
					Warrant Total:					307.97
					Vendor Total:					307.97
479-LUND, ROBIN	511980854	PO-170499	SUPPLIES-KAEC AWARDS	0100-00000-0-3200-1000-430000-002-0036	62.78					
			SUPPLIES-KAEC AWARDS	0100-00000-0-3200-1000-430000-002-0036	9.74					
			SUPPLIES-KAEC AWARDS	0100-00000-0-3200-1000-430000-002-0036	14.66					
			Warrant Total:					87.18		
Vendor Total:					87.18					
530-MORRIS, INGRID	511978758	PO-170493	CMC MATH CONF-MEALS	0100-62640-0-1110-1000-520000-001-0000	14.06					
					Warrant Total:					14.06
					Vendor Total:					14.06
1305-NAPA AUTO PARTS	511975857	PO-170018	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-9960	82.22					
			SUPPLIES-OPERATIONS	0100-00000-0-1110-3600-430024-001-9960	147.10					
		Warrant Total:					229.32			
Vendor Total:					229.32					

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547-NELSON'S ACE HARDWARE	511975858	PO-170019	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0030	1,368.20			
					Warrant Total:	1,368.20		
					Vendor Total:	1,368.20		
568-OFFICE DEPOT INC.	511975859	PO-170425	SUPPLIES-ADMIN.	0100-00000-0-1110-3110-430000-001-0000	360.96			
					Warrant Total:	360.96		
	511977598	PO-170445	SUPPLIES-ENGLISH	0100-63000-0-1110-1000-430000-001-0000	50.51			
					PO-170447	SUPPLIES-MATH	0100-63000-0-1110-1000-430000-001-0000	17.25
								Warrant Total:
Vendor Total:	428.72							
584-PACIFIC GAS & ELECTRIC CO.	511975860	PO-170020	UTILITIES-AG	0100-00000-0-0000-8200-550001-000-0000	57.20			
			UTILITIES-BB	0100-00000-0-0000-8200-550001-000-0000	822.03			
			UTILITIES-CONCS	0100-00000-0-0000-8200-550001-000-0000	629.40			
			UTILITIES-FB	0100-00000-0-0000-8200-550001-000-0000	1,906.89			
			UTILITIES-GYM	0100-00000-0-0000-8200-550001-000-0000	2,663.13			
			UTILITIES-POOL	0100-00000-0-0000-8200-550001-000-0000	19.00			
			UTILITIES-SWP	0100-00000-0-0000-8200-550001-000-0000	99.79			
			UTILITIES-TC	0100-00000-0-0000-8200-550001-000-0000	187.06			
	511977599	PO-170020	UTILITIES-TC-B	0100-00000-0-0000-8200-550001-000-0000	90.27			
			UTILITIES-POOL	0100-00000-0-0000-8200-550001-000-0000	21.69			
			UTILITIES-KHS	0100-00000-0-0000-8200-550001-000-0000	91,226.06			
			UTILITIES-OASIS	0100-00000-0-3200-8100-550001-002-0000	1,965.76			
			UTILITIES-I.S.	0100-00000-0-3300-8100-550001-002-0000	1,965.77			
			Warrant Total:	95,179.28				
			Vendor Total:	101,654.05				
585-PACIFIC WEST CONTROLS INC.	511975861	PO-170021	HVAC MAINT SERVICE	0100-81500-0-0000-8100-560010-000-0000	150.00			
					Warrant Total:	150.00		
	511980855	PO-170021	HVAC MAINT SERVICE	0100-81500-0-0000-8100-560010-000-0000	150.00			
					Warrant Total:	150.00		
Vendor Total:	300.00							
2340-PAIN	511975863	PO-170441	STUDENT ASSEMBLY	0100-63000-0-1110-1000-430000-001-0000	200.00			
					Warrant Total:	200.00		
					Vendor Total:	200.00		
588-PASCO	511975864	PO-170429	SUPPLIES-SCIENCE	0100-63000-0-1110-1000-430000-001-0000	335.60			
					Warrant Total:	335.60		
					Vendor Total:	335.60		

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2124-PETERSON, KERRY	511975865	PO-170457	SUPPLIES-COLLEGE/CAREER	0100-63000-0-1110-1000-430000-001-0000	23.23
					Warrant Total: 23.23
					Vendor Total: 23.23
2160-PHELAN, RYAN	511975866	PO-170460	PARKING	0100-00000-0-3200-1000-520000-002-0000	9.00
					Warrant Total: 9.00
					Vendor Total: 9.00
439-PHILLIPS 66-CO./SYNCB	511977600	PO-170022	FUEL MAINT/OPERATIONS	0100-00000-0-0000-8200-430009-000-9959	114.80
					Warrant Total: 114.80
					Vendor Total: 114.80
1324-POWER DESIGN ELECTRIC INC.	511975867	PO-170359	REPAIRS-GYM LIGHTS	0100-81500-0-0000-8100-560019-000-0000	2,878.00
					Warrant Total: 2,878.00
					Vendor Total: 2,878.00
2324-PRO-PT	511977601	PO-170335	ATHLETIC TRAINING	0100-14000-0-1135-4200-580034-001-0000	4,700.00
					Warrant Total: 4,700.00
					Vendor Total: 4,700.00
2301-REPAIR CENTER LLC	511975868	PO-170461	SUPPLIES-1 TO 1	0100-00000-0-1110-1000-430000-001-2017	219.99
					Warrant Total: 219.99
					Vendor Total: 219.99
2339-SACRAMENTO COUNTY OFFICE OF	511975869	PO-170418	CAASPP INSTITUTE (COGAN,P.CRASS,HARVEY)	0100-62640-0-1110-1000-520000-001-0000	225.00
					Warrant Total: 225.00
					Vendor Total: 225.00
1675-SAN JOAQUIN VALLEY AIR	511977603	PO-170482	ANNUAL PERMIT FEE	0100-00000-0-0000-7150-580000-000-0000	264.00
					Warrant Total: 264.00
					Vendor Total: 264.00
2330-SCHOOL PATHWAYS LLC	511977604	PO-170436	CALPADS CONSULTING	0100-00000-0-1110-1000-580034-001-0000	1,600.00
					Warrant Total: 1,600.00
					Vendor Total: 1,600.00
700-SCHOOL SERVICES OF CALIFORNIA	511975870	PO-170302	FUNDING WORKSHOP (A. SALVDOR)	0100-00000-0-0000-7300-520000-000-0000	205.00
					Warrant Total: 205.00
					Vendor Total: 205.00

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724-SISC III	511977605	PV-170014	ROGERS*	0100-00000-0-3300-1000-340100-002-0000	1,533.20
		PV-170014	BOARD	0100-00000-0-0000-7110-340200-000-0000	8,296.40
		PV-170014	RETIREE SMITH*	0100-00000-0-0000-8200-370200-000-0000	2,105.80
		PV-170014	SWANSON*	0100-00000-0-0000-7110-370200-000-0016	2,083.80
		PV-170014	WHITE	0100-00000-0-3200-2700-370200-002-0000	1,511.80
		PV-170014	ACTIVE STAFF	0100-00010-0-0000-0000-951400-000-0000	138,128.70
Warrant Total:					153,659.70
Vendor Total:					153,659.70
740-STATE OF CALIFORNIA	511978760	PO-170025	FINGERPRINT APPTS.	0100-00000-0-0000-7150-580015-000-0000	49.00
				Warrant Total:	
Vendor Total:					49.00
758-TCM INVESTMENTS	511977606	PO-170026	COPIER RENTAL-AG	0100-70100-0-3800-1000-560008-001-0000	59.52
		PO-170026	COPIER RENTAL-AG	0100-35500-0-3800-1000-560008-001-0000	59.53
		PO-170026	COPIER RENTAL-I.S.	0100-00000-0-3300-8100-560008-002-0000	95.38
Warrant Total:					214.43
Vendor Total:					214.43
774-THE GAS COMPANY	511980857	PO-170028	NATURAL GAS	0100-00000-0-0000-8200-550003-000-0000	1,312.10
				Warrant Total:	
Vendor Total:					1,312.10
779-THE HOME DEPOT	511977607	PO-170391	SUPPLIES-AG	0100-00000-0-1132-1000-430000-001-1132	472.20
		PO-170029	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0004	748.42
Warrant Total:					1,220.62
Vendor Total:					1,220.62
2173-THE LINCOLN ELECTRIC COMPANY	511977608	PO-170448	SUPPLIES-AG	0100-00000-0-1132-1000-430000-001-1132	700.79
				Warrant Total:	
Vendor Total:					700.79
2341-TNT TOWING LLC	511975871	PO-170442	TOW-BUS 2	0100-00000-0-1110-3600-560005-001-0000	437.50
				Warrant Total:	
Vendor Total:					437.50
1252-TOTAL FILTRATION SERVICES INC.	511980858	PO-170371	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	159.74
		PO-170371	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	784.51
Warrant Total:					944.25
Vendor Total:					944.25

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2294-TWB INSPECTIONS INC	511975872	PO-170462	DSA INSPECTION-CELL TOWER	0100-00000-0-0000-7150-580000-000-0000	3,500.00
				Warrant Total:	3,500.00
				Vendor Total:	3,500.00
817-UNITED PARCEL SERVICE	511978762	PO-170087	PARCEL SERVICE	0100-00000-0-1110-1000-590010-001-0015	127.54
				Warrant Total:	127.54
				Vendor Total:	127.54
2297-VALERO MARKETING & SUPPLY COMP	511975873	PO-170085	FUEL	0100-00000-0-1110-3600-430009-001-9956	991.87
				Warrant Total:	991.87
				Vendor Total:	991.87
828-VALLEY IRON INC	511977609	PO-170450	SUPPLIES-AG	0100-00000-0-1132-1000-430000-001-1132	443.72
		PO-170467	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	257.03
				Warrant Total:	700.75
				Vendor Total:	700.75
2151-VERIZON WIRELESS	511975874	PO-170105	CELL PHONES	0100-00000-0-0000-7150-590006-000-0000	781.70
				Warrant Total:	781.70
				Vendor Total:	781.70
2321-WESTAIR GASES & EQUIPMENT INC.	511977610	PO-170310	SUPPLIES-AG	0100-63870-6-3800-1000-430000-001-0000	1,082.24
		PO-170310	SUPPLIES-AG	0100-63870-6-3800-1000-430000-001-0000	4,623.44
		PO-170310	SUPPLIES-AG	0100-63870-6-3800-1000-430000-001-0000	5,715.97
		PO-170310	SUPPLIES-AG	0100-63870-6-3800-1000-430000-001-0000	8,835.49
		PO-170310	SUPPLIES-AG	0100-63870-6-3800-1000-430000-001-0000	10,101.57
		PO-170310	SUPPLIES-AG	0100-63870-6-3800-1000-640000-001-0000	6,189.54
		PO-170310	SUPPLIES-AG	0100-63870-6-3800-1000-640000-001-0000	445.35
		PO-170310	SUPPLIES-AG	0100-63870-6-3800-1000-640000-001-0000	10,965.36
		PO-170310	SUPPLIES-AG	0100-63870-6-3800-1000-640000-001-0000	6,740.98
				Warrant Total:	54,699.94
	511980859	PO-170252	INSTRUCTIONAL-AG	0100-35500-0-3800-1000-430000-001-0000	20.51
		PO-170252	INSTRUCTIONAL-AG	0100-35500-0-3800-1000-430000-001-0000	253.54
		PO-170252	INSTRUCTIONAL-AG	0100-70100-0-3800-1000-430000-001-0000	20.51
		PO-170252	INSTRUCTIONAL-AG	0100-70100-0-3800-1000-430000-001-0000	253.54
				Warrant Total:	548.10
				Vendor Total:	55,248.04
859-WESTERN LIGHTSOURCE	511977611	PO-170404	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	51.62
		PO-170426	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	524.89
				Warrant Total:	576.51
				Vendor Total:	576.51

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868-WILLIAMS, GAIL	511978763	PO-170494	CMC MATH CONF-MEALS	0100-62640-0-1110-1000-520000-001-0000	14.06
				Warrant Total:	14.06
				Vendor Total:	14.06
1415-ZEE MEDICAL SERVICE CO.	511980860	PO-170515	FIRST AID RE-STOCK	0100-81500-0-0000-8100-430012-000-0000	125.27
		PO-170515	FIRST AID RE-STOCK	0100-81500-0-0000-8100-430012-000-0000	132.58
				Warrant Total:	257.85
				Vendor Total:	257.85
Fund Total:					452,779.56
<u>1300-Cafeteria Fund</u>					
1998-7UP/RC BOTTLING OF S. CALIF.	511980844	PO-170495	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	141.75
				Warrant Total:	141.75
				Vendor Total:	141.75
1253-AMAZON.COM LLC	511975842	PO-170395	SUPPLIES-FOOD SERVICES	1300-53100-0-0000-3700-470002-000-0000	83.93
				Warrant Total:	83.93
				Vendor Total:	83.93
2163-PRODUCERS DAIRY FOODS INC.	511977602	PO-170481	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	88.73
		PO-170481	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	88.77
				Warrant Total:	177.50
				Vendor Total:	177.50
755-SYSCO FOOD SERVICE OF CENTRAL	511980856	PO-170516	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	158.20
		PO-170516	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	706.27
		PO-170516	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	775.00
				Warrant Total:	1,639.47
				Vendor Total:	1,639.47
Fund Total:					2,042.65
<u>2103-Building Fund</u>					
2309-CHILDS AND COMPANY INC.	511977583	PO-170468	SUPPLIES-MAINT	2103-00000-0-0000-8100-430000-000-0000	5,676.00
				Warrant Total:	5,676.00
	511980849	PO-170511	SUPPLIES-MAINT	2103-00000-0-0000-8100-430000-000-0000	79,977.00
				Warrant Total:	79,977.00
				Vendor Total:	85,653.00
227-DIVISION OF THE STATE ARCHITEC	511980852	PO-170513	LIGHT POLE-CONSTRUCTION	2103-00000-0-0000-8500-620005-000-0000	3,706.80
				Warrant Total:	3,706.80
				Vendor Total:	3,706.80

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 Issue Date: 12/01/2016 thru 12/31/2016
 Regular Meeting January 18, 2017**

Vendor	Warrant #	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si--Dp	Amount
2296-MARK WILSON CONTRUCTION INC.	511975856	PO-170067	ENERGY EFFICIENCY	2103-00000-0-0000-8500-620000-000-0000	272,131.71
				Warrant Total:	272,131.71
				Vendor Total:	272,131.71
585-PACIFIC WEST CONTROLS INC.	511975862	PO-170364	STADIUM LIGHTING	2103-00000-0-0000-8500-620000-000-0000	7,900.00
		PO-170365	GYM HVAC CONTROLS	2103-00000-0-0000-8500-620000-000-0000	14,900.00
				Warrant Total:	22,800.00
				Vendor Total:	22,800.00
1618-SITE ONE LANDSCAPE SUPPLY	511978759	PO-170366	OVERSEEDING	2103-00000-0-0000-8500-610000-000-0000	2,530.82
				Warrant Total:	2,530.82
				Vendor Total:	2,530.82
Fund Total:					386,822.33
<u>2500-Capital Facilities Fund</u>					
438-KINGS RIVER ELEMENTARY SCHOOL	511977597	PV-170015	3962 AVE. 408	2500-00000-0-0000-0000-868100-000-0000	2,352.24
		PV-170015	3048 AVE. 396	2500-00000-0-0000-0000-868100-000-0000	5,454.90
				Warrant Total:	7,807.14
				Vendor Total:	7,807.14
85-THE BANK OF NEW YORK MELLON	511978761	PO-170500	BONDS-2006	2500-00000-0-0000-8500-620001-000-0000	795.00
				Warrant Total:	795.00
				Vendor Total:	795.00
Fund Total:					8,602.14

ISSUE: Presentation of Interdistrict Attendance Permits for the 2016-17 school year.

FROM **GRADE**

Selma

Moreno, Jeremiah	12
Plata, Christopher	10

ACTION: Accept or reject Interdistrict permits as presented.

RECOMMENDATION: Accept or reject Interdistrict Permits as recommended by the Superintendent.

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____

Nagle: _____ Thomsen: _____ Jackson: _____ Lunde: _____ Serpa: _____

ISSUE:

Presented to the Board is Resolution #R16-1617 to allow Satinder Klair to teach Earth Science during the 2016-17 school year. She has transcripts to show that she has the required 9 upper division or combined 18 upper and lower division units in Physical Science.

ACTION:

Approve or deny Board Resolution #R16-1617 to allow Satinder Klair to teach Earth Science during the 2016-17 school year.

RECOMMENDATION:

Recommend approval

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____
Nagle: _____ Thomsen: _____ Jackson: _____ Lunde: _____ Serpa: _____

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT

1900 – 18TH Avenue • Kingsburg, CA 93631 • (559) 897-7721 • FAX (559) 419-5363

Randy R. Morris, Superintendent

Board of Trustees: Mike Serpa, Brent Lunde, Rick Jackson Johnie Thomsen, Steve Nagle

BOARD RESOLUTION #R16-1617

Satinder Klair, ***-**-3732, holds a valid California Single Subject teaching credential in Life Science and has official transcripts to show that she has 9 upper division or combined 18 upper and lower division units in physical science.

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Kingsburg Joint Union High School District, at a regular meeting held on January 18, 2017 has appointed Satinder Klair to teach Earth Science during the 2016-17 school year.

ADOPTED this 18th day of January, 2017 by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

Brent Lunde, Clerk

Fred Cogan, Principal

ISSUE: Presented to the Board is the Audit Report for 2015-16.

ACTION: Approve or deny the Audit Report for 2015-16.

RECOMMENDATION: Recommend approval

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____
Nagle: _____ Thomsen: _____ Jackson: _____ Lunde: _____ Serpa: _____



November 21, 2016

To the Board of Trustees
Kingsburg School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kingsburg School District (District) for the year ended June 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as applicable, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 1, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Kingsburg School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2016, except for the adoption of GASB 72 and 79, and a portion of GASB 73. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

The District's investments are carried at fair value. Fair value amounts were derived from quoted market prices.

The District's liability for postemployment benefits other than pension benefits is based on actuarial evaluations, which involve estimates of the value of reported amounts and probabilities about the occurrence of future events far into the future. We evaluated the key factors and assumptions used to develop the liability for postemployment benefits other

than pension benefits in determining that it is reasonable in relation to the financial statements taken as a whole.

The District's net pension liability is based on actuarial evaluations, which involve estimates of the value of reported amounts and probabilities about the occurrence of future events far into the future. We evaluated the key factors and assumptions used to develop the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Depreciation expense is computed based on the estimated useful life of the asset when it is acquired. The actual useful life of the asset will most likely differ from the original estimate.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the disclosures relating to investments, to the liability for postemployment benefits other than pension benefits, to the net pension liability, and to depreciation expense as described above.

Difficulties Encountered In Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements, detected as a result of audit procedures and corrected by management, were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 21, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting

accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. Significant deficiencies, material weaknesses and instances of non-compliance are reported in the Schedule of Findings and Questioned Costs section included in the audit report.

Other Matters

We applied certain limited procedures to required supplementary information (RSI) identified in the table of contents of the reporting package, which supplement the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information identified in the table of contents of the reporting package, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Trustees and management of Kingsburg School District and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Linger, Peterson & Shrum

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT

FRESNO COUNTY

KINGSBURG, CALIFORNIA

JUNE 30, 2016

AUDIT REPORT

PREPARED BY

**LINGER, PETERSON & SHRUM
CERTIFIED PUBLIC ACCOUNTANTS**

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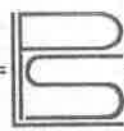
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FINANCIAL SECTION



Linger, Peterson & Shrum

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Kingsburg Joint Union High School District, as of June 30, 2016, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, Schedule of Net Pension Liability and Schedule of Pension Contributions on Pages 6 - 13, and 70 - 74 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 Kingsburg Joint Union High School District's basic financial statements. The introductory section, the Schedule of Revenues, Expenditures, and Changes in Fund Balances--Budget and Actual (GAAP) (By Object)--Major Debt Service and Capital Projects Funds, the Schedule of Funding Progress--Other Postemployment Benefits Plan, the combining General Fund financial statements and the combining nonmajor fund financial statements, and the other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining General Fund financial statements and the combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is also not a required part of the basic financial statements of the Kingsburg Joint Union High School District. The Schedule of Revenues, Expenditures, and Changes in Fund Balances--Budget and Actual (GAAP) (By Object)--Major Debt Service and Capital Projects Funds, the Schedule of Funding Progress--Other Postemployment Benefits Plan, the combining General Fund financial statements and the combining nonmajor fund financial statements, the schedule of average daily attendance, the schedule of instructional time, and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Revenues, Expenditures, and Changes in Fund Balances--Budget and Actual (GAAP) (By Object)--Major Debt Service and Capital Projects Funds, the Schedule of Funding Progress--Other Postemployment Benefits Plan, the combining General Fund financial statements and the combining nonmajor fund financial statements, the schedule of average daily attendance, the schedule of instructional time, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2016 on our consideration of the Kingsburg Joint Union High School District's internal control over financial reporting and on compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting or on compliance, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kingsburg Joint Union High School District's internal control over financial reporting and compliance.

Linger, Peterson & Shuum

November 21, 2016
Fresno, California



KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT

1900 18th Avenue • Kingsburg, California 93631 • (559) 897-7721 • FAX (559) 897-7759

Randy Morris, Superintendent

Board of Trustees: Rick Jackson, Brent Lunde, Steve Nagle, Mike Serpa, Johnie Thomsen

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2016

An overview of the Kingsburg Joint Union High School District's financial activities for the fiscal year ended June 30, 2016 is provided in this discussion and analysis of the District's financial performance.

This Management's Discussion and Analysis should be read in conjunction with the District's financial statements (including notes and supplementary information), which begin on Page 13.

Financial Highlights

- The District's financial status changed due to the economic status of the State of California. The District's General Fund (Fund 01 only) balance increased from \$2,353,290 at June 30, 2015 to \$2,785,240 at June 30, 2016. Total net position increased from last year's net position by 8.62% over the course of the year. The District is able to meet all of the current needs, and maintain an adequate reserve.
- Overall, revenues and other financing sources for all governmental funds were \$23,448,066, and total expenditures and other financing uses were \$25,781,073.
- The General Fund's ending fund balance (Fund 01 only) increased \$431,950. There was \$82,197 in Committed funds. There were no Assigned funds. The Restricted amount was \$251,209 and the Unassigned amount was \$2,534,031. The General Fund (Fund 01 only) had \$13,394,887 in revenues and transfers in, and \$12,962,937 in expenditures and transfers out.
- The District transferred \$45,000 from the General Fund (Fund 01) to the Deferred Maintenance Fund (Fund 14), and \$11,040 to the Special Reserve (Other Than Capital Projects) Fund (Fund 17).
- Average Daily Attendance in the District decreased by thirteen (13) over the prior year, or 1%.

Reporting the District as a Whole

The full annual financial report is a product of three separate parts: The basic financial statements, supplementary information, and this section, Management's Discussion and Analysis. The three sections together provide a comprehensive overview of the District.

The basic financials are comprised of two kinds of statements that present financial information from different perspectives, District-wide and funds.

District-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about the District's overall financial position.

Individual parts of the District, which are reported as fund financial statements, focus on reporting the District's operations in more detail. These fund financial statements comprise the remaining statements.

- Basic services funding (i.e., regular and special education) is described in the governmental funds statements. These statements include short-term financing and the balance remaining for future spending.
- Financial relationships, for which the District acts solely as an agent or trustee, for the benefit of others to whom the resources belong, are presented in the fiduciary fund statements.

Notes to the financials, which are included in the financial statements, provide more detailed data and explain some of the information in the statements. The required supplementary information section provides further explanations and provides additional support for the financial statements. A comparison of the District's budget for the year is included.

The Statement of Net Position and the Statement of Activities

The District as a whole is reported in the District-wide statements and uses accounting methods similar to those used by companies in the private sector. All of the District's assets and liabilities are included in the Statement of Net Position. The Statement of Activities reports all of the current year's revenues and expenses regardless of when cash is received or paid.

The District's financial health or position (net position) can be measured by the difference between the District's assets and liabilities.

- ◆ Increases or decreases in the net position of the District over time are indicators of whether its financial position is improving or deteriorating, respectively.
- ◆ Additional nonfinancial factors such as condition of school buildings and other facilities, and changes in the property tax base of the District need to be considered in assessing the overall health of the District.

In the Statement of Net Position and the Statement of Activities, we divide the District into three kinds of activities:

- Governmental activities – The basic services provided by the District, such as regular and special education, administration, transportation, and food services are included here. Property taxes and state formula aid finance most of these activities.

- Business-type activities – The District had no business type activities for the fiscal year ended June 30, 2016.
- Component units – No component units were identified for the District.

The District's Most Significant Funds

Fund Financial Statements

More detailed information about the District's most significant funds - not the District as a whole - is provided in the fund financial statements. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- ◆ Some funds are required by bond covenants and by state law.
- ◆ Other funds are established by the District to control and manage money for particular purposes (such as repaying its long-term debts). Other funds may also show proper usage of certain revenues (such as federal grants).

The District has two kinds of funds:

◆ Governmental Funds –

Most of the District's basic services are included in governmental funds, which generally focus on:

- How cash and other financial assets can readily be converted to cash flow (in and out).
- The balances left at year-end that are available for spending.

A detailed, short-term view is provided by the governmental fund statements. These help determine whether there are more or fewer financial resources that can be spent in the near future for financing the District's programs. Because this information does not encompass the additional long-term focus of the District-wide statements, additional information is provided at the bottom of the governmental fund statements that explains the differences (or relationships) between them.

◆ Fiduciary Funds –

For assets that belong to others, such as the Scholarship Fund and/or Student Body Funds, the District acts as the trustee, or fiduciary. The District is responsible for ensuring that the assets reported in these Funds are used only for their intended purposes, and by those to whom the assets belong. A separate Statement of Fiduciary Net Position--Fiduciary Funds, a Statement of Changes in Fiduciary Net Position--Fiduciary Fund, and a Statement of Changes in Assets and Liabilities--Agency Fund report the District's fiduciary activities. These activities are excluded from the District-wide financial statements, as the assets cannot be used by the District to finance its operations.

The District as a Whole

This table is for reporting both the current-year and prior-year net position as required by GASB 34. Table 1 below identifies the total assets, total liabilities, and total net position as of June 30, 2016 and 2015, respectively.

Table 1: Net Position

	<u>Governmental Activities</u>	
	<u>2016</u>	<u>2015</u>
Assets		
Cash	\$ 8,373,556	\$ 9,988,355
Receivables	439,887	364,425
Prepaid expenditures	74,091	61,618
Capital assets	37,655,486	35,412,190
Less accumulated depreciation	(12,721,049)	(11,727,656)
Total Assets	<u>\$ 33,821,971</u>	<u>\$ 34,098,932</u>
Deferred Outflows of Resources	<u>\$ 759,128</u>	<u>\$ 577,110</u>
Liabilities		
Long-term debt outstanding	\$ 28,214,195	\$ 28,293,759
Current liabilities	<u>1,651,930</u>	<u>943,666</u>
Total Liabilities	<u>\$ 29,866,125</u>	<u>\$ 29,237,425</u>
Deferred Inflows of Resources	<u>\$ 867,000</u>	<u>\$ 1,896,000</u>
Net Position		
Invested in capital assets, net of related debt	\$ 6,282,419	\$ 3,162,524
Restricted	4,565,388	7,208,183
Unrestricted	(6,999,833)	(6,828,090)
Total Net Position	<u>\$ 3,847,974</u>	<u>\$ 3,542,617</u>

The District's combined net position increased by \$305,357 or 8.62%. The increase in the District's financial position came from governmental activities, the net position of which increased from the prior year net position of \$3,542,617 to \$3,847,974.

The dollar growth increased; due to the increase in the most sweeping revision to California's new school finance system, LCFF Base Grant Entitlement Calculation, which has provided school districts with higher funding.

Changes in Net Position

Table 2: Changes in Net Position

	<u>Governmental Activities</u>	
	<u>2016</u>	<u>2015</u>
Revenues		
Program revenues:		
Operating grants and contributions	\$ 2,037,807	\$ 1,576,807
General revenues:		
Taxes and subventions	5,272,485	4,568,561
Federal and State aid not restricted to specific purposes	8,033,053	6,830,120
Interest and investment earnings	125,174	118,565
Other general revenues	<u>1,483,107</u>	<u>707,314</u>
Total Revenues	<u>16,951,626</u>	<u>13,801,367</u>
Expenses		
Program expenses:		
Instruction	8,414,238	7,818,027
Instruction-related services	1,132,505	713,222
Pupil services	1,096,436	1,036,722
Administration	871,435	815,286
Plant services	3,044,285	1,803,177
Ancillary and community services	391,767	339,377
Interest on long-term debt	1,320,957	889,491
Other outgo	<u>374,646</u>	<u>529,073</u>
Total Expenses	<u>16,646,269</u>	<u>13,944,375</u>
Changes in Net Position	<u>\$ 305,357</u>	<u>(\$ 143,008)</u>

Increase (Decrease) in Net Position

Total revenues exceeded expenses by \$305,357. In the prior year, expenses exceeded revenues by \$143,008.

Governmental Activities

Governmental activities revenue increased by 22.83%, and expenses increased by 19.38%.

Table 3: Governmental Activities

	2016		2015	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Program Expenses				
Instruction	\$ 8,414,238	\$ 7,009,115	\$ 7,818,027	\$ 6,559,189
Instruction-related services	1,132,505	968,245	713,222	627,868
Pupil services	1,096,436	862,151	1,036,722	836,174
Administration	871,435	850,628	815,286	790,296
Plant services	3,044,285	2,833,859	1,803,177	1,802,948
Ancillary services	327,039	324,529	276,641	273,457
Community services	64,728	64,728	62,736	62,736
Interest on long-term debt	1,320,957	1,320,957	889,491	889,491
Other outgo	374,646	374,250	529,073	525,409
Total Expenses	<u>\$ 16,646,269</u>	<u>\$ 14,608,462</u>	<u>\$ 13,944,375</u>	<u>\$ 12,367,568</u>

The District's Funds

General Governmental Functions

Table 4: Summary of Governmental Fund Revenues (All Funds)

	FYE 2016		FYE 2015	
	Amount	Percent of Total	Amount	Percent of Total
Revenues				
Local control funding formula sources				
State apportionments	\$ 7,196,432	45.95%	\$ 6,509,560	48.11%
Local sources	<u>3,237,147</u>	<u>20.67</u>	<u>2,689,578</u>	<u>19.88</u>
	10,433,579	66.62	9,199,138	67.99
Federal revenue	914,006	5.84	818,509	6.05
Other state revenue	1,574,858	10.06	699,804	5.17
Other local revenue	<u>2,737,301</u>	<u>17.48</u>	<u>2,813,802</u>	<u>20.79</u>
Total Revenues	<u>\$ 15,659,744</u>	<u>100.00%</u>	<u>\$ 13,531,253</u>	<u>100.00%</u>

The District's increase in total revenues was largely due to the economic status of the State of California's funding levels.

Table 5: Summary of Governmental Fund Expenditures (All Funds)

	FYE 2016		FYE 2015	
	Amount	Percent of Total	Amount	Percent of Total
Expenditures				
Instruction	\$ 7,563,588	29.40%	\$ 7,062,676	52.80%
Instruction-related services	1,089,588	4.24	694,160	5.19
Pupil services	1,192,949	4.64	983,298	7.35
All other general administration	819,267	3.18	792,970	5.93
Plant services	2,568,666	9.99	1,329,453	9.94
Facility acquisition and construction	2,050,512	7.97	270,737	2.02
Ancillary services	299,524	1.16	260,030	1.94
Community services	63,944	0.25	61,952	0.46
Principal on long-term debt	8,218,633	31.95	567,816	4.24
Interest on long-term debt	1,469,843	5.71	831,592	6.22
Other outgo	387,119	1.51	521,459	3.91
Total Expenditures	<u>\$ 25,723,633</u>	<u>100.00%</u>	<u>\$ 13,376,143</u>	<u>100.00%</u>

Total District expenses increased by \$12,347,490 over the prior year.

Capital Asset and Debt Administration

Capital Assets

Table 6: Capital Assets at Year-End (Net of Depreciation)

	Governmental Activities	
	2016	2015
Land	\$ 6,868	\$ 6,868
Work in Progress	597,616	150,674
Buildings	16,732,491	16,325,087
Improvements of Sites	7,012,108	6,796,563
Machinery and Equipment	585,354	405,342
Totals	<u>\$ 24,934,437</u>	<u>\$ 23,684,534</u>

Debt

Table 7: Outstanding Debt, at Year-End

	<u>Governmental Activities</u>	
	<u>2016</u>	<u>2015</u>
General obligation bonds	\$ 14,606,194	\$ 16,314,827
Accreted interest	3,992,537	4,056,017
Postemployment health benefits	593,623	466,293
Compensated absences	161,841	101,622
Net pension liability	<u>8,860,000</u>	<u>7,355,000</u>
Totals	<u>\$ 28,214,195</u>	<u>\$ 28,293,759</u>

The District does not have any plans to retire any specific debt instrument in the coming fiscal year. The General Obligation Bonds increased because of a new bond issue in 2014-15. Compensated absences increased by \$62,219, which agreed with the District's projection and budget allowances. The net pension liability increased \$1,505,000 from the prior year. The notes to the financial statements are an integral part of the financial presentation, and contain more detailed information as to interest, principal, retirement amounts, and future debt retirement dates.

Economic Factors and Next Year's Budgets and Rates

The Governor of the State of California and the Legislature enacted the Local Control Funding Formula to replace revenue limits and most categorical programs commencing in 2013-14. This is the first sweeping reform for the school finance system since the early 1970's. The LCFF provided that each school district receive at least as much state aid in 2013-14 and future fiscal years as the district received in 2012-13.

The District has projected that postemployment benefits (other than pension benefits) will decrease in the coming fiscal year. This is due to a number of long-term, certificated employees nearing the age limit of 65.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances, and to show the District's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact Andie Salvador, Interim CBO, Kingsburg Joint Union High School District, 1900 18th Avenue, Kingsburg, CA 93631.

* * *

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2016

	<u>Governmental Activities</u>
Assets	
Cash in county treasury	\$ 8,373,556
Accounts receivable	439,887
Prepaid expenditures	74,091
Land	6,868
Work in progress	597,616
Buildings	24,196,703
Improvement of sites	11,191,403
Equipment	1,662,896
Accumulated depreciation	<u>(12,721,049)</u>
Total Assets	<u>\$ 33,821,971</u>
 Deferred Outflows of Resources	
Deferred outflows of resources	<u>\$ 759,128</u>
 Liabilities	
Accounts payable	\$ 1,524,552
Accrued interest payable	127,378
Long-term liabilities	
Due within one year	
General obligation bonds payable	990,479
Accreted interest	459,956
Other post-employment benefits payable	60,376
Due after one year	
General obligation bonds payable	13,615,715
Accreted interest	3,532,581
Net pension liability	8,860,000
Other post-employment benefits payable	533,247
Compensated absences payable	<u>161,841</u>
Total Liabilities	<u>\$ 29,866,125</u>
 Deferred Inflows of Resources	
Deferred inflows of resources	<u>\$ 867,000</u>
 Net Position	
Net investment in capital assets	\$ 6,282,419
Restricted for:	
Capital projects, net of related debt	2,016,345
Debt services	2,275,127
Legally restricted balances	273,916
Unrestricted	<u>(6,999,833)</u>
Total Net Position	<u>\$ 3,847,974</u>

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2016

	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
				Governmental Activities	
Governmental Activities					
Instruction	\$ 8,414,238	\$ -	\$ 1,405,123	\$ -	\$ (7,009,115)
Instruction-related services					
Supervision of instruction	9,380	-	9,254	-	(126)
Instructional library, media, and technology	254,427	-	-	-	(254,427)
School site administration	868,698	-	155,006	-	(713,692)
Pupil services					
Home-to-school transportation	346,779	-	55,683	-	(291,096)
Food services	132,052	-	77,519	-	(54,533)
All other pupil services	617,605	-	101,083	-	(516,522)
General administration					
All other general administration	871,175	-	20,807	-	(850,368)
Data processing	260	-	-	-	(260)
Ancillary services	327,039	-	2,510	-	(324,529)
Community services	64,728	-	-	-	(64,728)
Plant services	3,044,285	-	210,426	-	(2,833,859)
Other outgo	374,646	-	396	-	(374,250)
Interest on long-term debt	1,320,957	-	-	-	(1,320,957)
	<u>\$ 16,646,269</u>	<u>\$ -</u>	<u>\$ 2,037,807</u>	<u>\$ -</u>	<u>(14,608,462)</u>
Business-Type Activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
General Revenues					
Taxes and subventions					
Taxes levied for general purposes					3,237,146
Taxes levied for debt service					2,026,393
Taxes levied for specific purposes					8,946
Federal and state aid not restricted to specific purposes					8,033,053
Interest and investment earnings					125,174
Interagency revenues					908
Miscellaneous					1,482,199
Total General Revenues and Special and Extraordinary Items					<u>14,913,819</u>
Changes in Net Position					305,357
Net Position, Beginning					<u>3,542,617</u>
Net Position, Ending					<u>\$ 3,847,974</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2016**

	General Fund	Bond Interest and Redemption Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
Assets					
Cash in county treasury	\$ 3,287,206	\$ 2,268,305	\$ 2,463,129	\$ 354,916	\$ 8,373,556
Accounts receivable	398,043	6,822	9,726	25,296	439,887
Total Assets	<u>\$ 3,685,249</u>	<u>\$ 2,275,127</u>	<u>\$ 2,472,855</u>	<u>\$ 380,212</u>	<u>\$ 8,813,443</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 817,812	\$ -	\$ 701,863	\$ 4,877	\$ 1,524,552
Total Liabilities	<u>817,812</u>	<u>-</u>	<u>701,863</u>	<u>4,877</u>	<u>1,524,552</u>
Fund Balances					
Nonspendable					
Restricted					
Debt services	-	2,275,127	-	-	2,275,127
Legally restricted balances	251,209	-	-	22,707	273,916
Committed					
Other Commitments	82,197	-	1,770,992	352,628	2,205,817
Assigned					
Unassigned					
Reserve for economic uncertainties	388,891	-	-	-	388,891
Unassigned	2,145,140	-	-	-	2,145,140
Total Fund Balances	<u>2,867,437</u>	<u>2,275,127</u>	<u>1,770,992</u>	<u>375,335</u>	<u>7,288,891</u>
Total Liabilities and Fund Balances	<u>\$ 3,685,249</u>	<u>\$ 2,275,127</u>	<u>\$ 2,472,855</u>	<u>\$ 380,212</u>	<u>\$ 8,813,443</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2016**

Total Fund Balances - Governmental Funds \$ 7,288,891

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

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

Capital assets relating to governmental activities, at historical cost	\$	37,655,486
Accumulated depreciation		12,721,049

Net 24,934,437

Unamortized Costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position were: 74,091

Unmatured Interest on Long-Term Debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was: (127,378)

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

General obligation bonds payable	\$	14,606,194
Accreted interest		3,992,537
Other post-employment benefits payable		593,623
Net pension liability		8,860,000
Compensated absences payable		161,841

(28,214,195)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported: 759,128

Deferred inflows of resources relating to pensions (867,000)

Total Net Position—Governmental Activities \$ 3,847,974

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
JUNE 30, 2016**

	General Fund	Bond Interest and Redemption Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
Revenues					
Local control funding formula sources					
State apportionments	\$ 7,196,432	\$ -	\$ -	\$ -	\$ 7,196,432
Local sources	3,237,147	-	-	-	3,237,147
Total Local Control Funding Formula	<u>10,433,579</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,433,579</u>
Federal revenue	\$ 875,840	\$ -	\$ -	\$ 38,166	\$ 914,006
Other state revenue	1,555,906	16,186	-	2,766	1,574,858
Other local revenue	528,868	2,029,020	53,028	126,385	2,737,301
Total Revenues	<u>13,394,193</u>	<u>2,045,206</u>	<u>53,028</u>	<u>167,317</u>	<u>15,659,744</u>
Expenditures					
Instruction	7,563,588	-	-	-	7,563,588
Supervision of instruction	9,163	-	-	-	9,163
Instructional library, media, and technology	242,004	-	-	-	242,004
School site administration	838,421	-	-	-	838,421
Home-to-school transportation	491,619	-	-	-	491,619
Food services	66,122	-	-	58,752	124,874
All other pupil services	576,456	-	-	-	576,456
Ancillary services	299,524	-	-	-	299,524
Community services	63,944	-	-	-	63,944
All other general administration	819,267	-	-	-	819,267
Plant services	1,458,504	-	1,054,005	56,157	2,568,666
Facility acquisition and construction	101,268	-	1,872,002	77,242	2,050,512
Other outgo	387,119	-	-	-	387,119
Debt Service					
Principal retirement	-	8,218,633	-	-	8,218,633
Interest on long-term debt	-	1,469,843	-	-	1,469,843
Total Expenditures	<u>12,916,999</u>	<u>9,688,476</u>	<u>2,926,007</u>	<u>192,151</u>	<u>25,723,633</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>477,194</u>	<u>(7,643,270)</u>	<u>(2,872,979)</u>	<u>(24,834)</u>	<u>(10,063,889)</u>
Other Financing Sources (Uses)					
Operating transfers in	46,400	-	-	11,040	57,440
Operating transfers out	(56,040)	-	-	(1,400)	(57,440)
Proceeds from sale of bonds	-	6,510,000	-	-	6,510,000
All other financing sources	-	1,220,882	-	-	1,220,882
Total Other Financing Sources (Uses)	<u>(9,640)</u>	<u>7,730,882</u>	<u>-</u>	<u>9,640</u>	<u>7,730,882</u>
Excess (Deficiency) of Revenues and Other Financing Sources (Uses) Over Expenditures	<u>467,554</u>	<u>87,612</u>	<u>(2,872,979)</u>	<u>(15,194)</u>	<u>(2,333,007)</u>
Fund Balances, July 1, 2015	<u>2,399,883</u>	<u>2,187,515</u>	<u>4,643,971</u>	<u>390,529</u>	<u>9,621,898</u>
Fund Balances, June 30, 2016	<u>\$ 2,867,437</u>	<u>\$ 2,275,127</u>	<u>\$ 1,770,992</u>	<u>\$ 375,335</u>	<u>\$ 7,288,891</u>

See notes to the basic financial statements.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2016**

Total Net Change in Fund Balances - Governmental Funds \$ (2,333,007)

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period was:

	\$	2,295,123	
Expenditures for capital outlay		1,045,220	
Depreciation expense		1,045,220	
Net			1,249,903

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 8,218,633

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases in liabilities. Amounts recognized in governmental funds as proceeds from debt were: (6,510,000)

Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs recognized in the current period and debt issue costs amortized for the period was:

	20,495		
Prepaid debt insurance incurred during the period	8,022		
Prepaid debt insurance amortized for the period	8,022		
Net			12,473

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was: 148,886

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2016**

Compensated absences: In the governmentetal funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:	(60,219)
Pensions: In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual basis pension costs and actual employer contributions was:	(293,982)
Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:	<u>(127,330)</u>
Changes in Net Position of Governmental Activities	<u><u>\$ 305,357</u></u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
STATEMENT OF FIDUCIARY
NET POSITION—FIDUCIARY FUNDS
JUNE 30, 2016**

	Expendable Trust Fund Scholarship Fund	Agency Fund Student Body Funds	Totals
Assets			
Cash on hand and in banks	\$ 74,601	\$ 95,316	\$ 169,917
Investments with Fiscal Agent	1,383,587		1,383,587
Due from other Funds	3,400		3,400
Total Assets	\$ 1,461,588	\$ 95,316	\$ 1,556,904
 Liabilities			
Due to other Funds	\$	\$ 3,400	\$ 3,400
Due to student groups		91,916	91,916
Total Liabilities	\$ -	\$ 95,316	\$ 95,316
 Net Position			
Restricted			
Scholarships	\$ 1,461,588	\$	\$ 1,461,588

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY
NET POSITION--FIDUCIARY FUND
YEAR ENDED JUNE 30, 2016

	Expendable Trust Fund Scholarship Fund
Revenues	
Other local revenue	\$ 63,691
 Expenditures	
Services and other operating expenditures	36,313
 Change in Net Position	 27,378
 Net Position, July 1, 2015	 1,434,210
 Net Position, June 30, 2016	 \$ 1,461,588

See notes to the basic financial statements.

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
AGENCY FUND
YEAR ENDED JUNE 30, 2016

	<u>Balance</u> <u>7/1/15</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>6/30/16</u>
Student Body Funds				
Assets				
Cash on hand and in banks	\$ 101,420	\$ 517,563	\$ 523,667	\$ 95,316
Liabilities				
Due to other Funds	\$ 1,061	\$ 6,700	\$ 4,361	\$ 3,400
Due to student groups	<u>100,359</u>	<u>510,863</u>	<u>519,306</u>	<u>91,916</u>
Total Liabilities	<u>\$ 101,420</u>	<u>\$ 517,563</u>	<u>\$ 523,667</u>	<u>\$ 95,316</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

1. SIGNIFICANT ACCOUNTING POLICIES

The Kingsburg Joint Union High School District (the "District") was established in 1905. The District is currently operating one high school, and one continuation high school.

The District's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable), that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP and used by the District are discussed below.

A. Financial Reporting Entity

The District's combined financial statements include the accounts of all District operations. The criteria for including organizations as component units within the District's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is fiscal dependency by the organization on the District.

Based on the aforementioned criteria, the District has no component units.

B. Basis of Presentation

Government-Wide Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

activities of the District. Fiduciary Funds are excluded from the government-wide financial statements. All of the District's activities were governmental activities. The District had no business-type activities for the fiscal year ended June 30, 2016.

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

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities.

Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

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

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus refers to the type of resources being measured such as current financial resources or economic resources. The basis of accounting refers to when revenues and expenditures are

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing or the measurement made, regardless of the measurement focus applied.

Government-wide financial statements are reported using the economic resources measurement and the accrual basis of accounting, as are the fiduciary fund financial statements.

Governmental fund financial statements are reported using the current financial resources measurement and the modified accrual basis of accounting.

Revenues - Exchange and Non-Exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 60 days after year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables associated with non-

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
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exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

Expenses/Expenditures:

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

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major, nonmajor, and fiduciary funds as follows:

Major Governmental Funds:

General Fund is the general operating fund of the District. It is used to account for all financial resources not accounted for and reported in another fund. The General Fund, reported in these financial statements, includes two Funds maintained by the District: The General Fund (Fund 01) and the Deferred Maintenance Fund (Fund 14). Although Fund 14 is a separate fund authorized in the Education Code, it does not meet the definition of a Special Revenue Fund under accounting principles generally accepted in the United States of America, and has therefore been combined into the General Fund for financial reporting purposes.

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Bond Interest and Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the interest and redemption of principal of bonds issued by the District.

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

Nonmajor Governmental Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service and capital projects. The District maintains the following Nonmajor Special Revenue Funds:

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

Special Reserve (Other Than Capital Projects) Fund is used to account for the accumulation and expenditure of funds for general operating purposes, as established by the Board in accordance with Education Code 42840 et seq. A substantial portion of this fund balance is from prior year donations.

Capital Projects Funds are used to account for all financial resources that are restricted, committed or assigned to expenditure for capital outlays. The District maintains the following Nonmajor Capital Projects Funds:

Capital Facilities Fund is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act (CEQA).

State School Building Lease-Purchase Fund is used primarily to account for state apportionments provided for construction and reconstruction of school facilities. (Education Code Section 17070-17080)

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Fiduciary Funds:

Expendable Trust Funds are used to account for assets held by the District as Trustee. The District maintains one Expendable Trust Fund, the Scholarship Fund, which is used to provide financial assistance to students of the District.

Agency Funds are used to account for assets of others for which the District acts as an agent. The District maintains an Agency Fund for the student body accounts, which is used to account for the raising and expending of money to promote the general welfare, morale, and educational experience of the student body.

E. 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 government funds. By state law, the District's Governing Board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Governing Board satisfied these requirements.

These budgets are revised by the District's Governing Board and District Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budgets are presented for all major funds in the financial statements.

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

F. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated on June 30.

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G. Financial Statement Amounts

1. Deposits and Investments

Cash balances held in banks are insured to \$250,000 by the Federal Deposit Insurance Corporation.

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

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

2. Prepaid Expenditures

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure when incurred. On the government-wide statements, unamortized bond insurance is reported as prepaid expenditures.

3. Receivables

All receivables are reported net of estimated uncollectible amounts.

4. Capital Assets

Capital assets are those purchased or acquired with an original cost of \$5,000 or more and are reported at historical cost or estimated historical cost.

Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the lives of the assets are not capitalized, but are expensed as incurred. Depreciation on all

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

<u>Asset Class</u>	<u>Examples</u>	<u>Estimated Useful Life in Years</u>
Land		N/A
Site improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
School buildings		50
Portable classrooms		25
HVAC systems	Heating, ventilation, and air conditioning systems	20
Roofing		20
Interior construction		25
Carpet replacement		7
Electrical/plumbing		30
Sprinkler/fire system	Fire suppression systems	25
Outdoor equipment	Playground, radio towers, fuel tanks, pumps	20
Machinery and tools	Shop and maintenance equipment, tools	15
Kitchen equipment	Appliances	15
Custodial equipment	Floor scrubbers, vacuums, other	15
Science and engineering	Lab equipment, scientific apparatus	10
Furniture and accessories	Classroom and other furniture	20
Business machines	Fax, duplicating and printing equipment	10
Copiers		5
Communication equipment	Mobile, portable radios, non-computerized	10
Computer hardware	PC's, printers, network hardware	5
Computer software	Instructional, other short-term	5 to 10
Computer software	Administrative or long-term	10 to 20
Audio visual equipment	Projectors, cameras (still and digital)	10
Athletic equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical instruments	Pianos, strings, brass, percussion	10
Library books	Collections	5 to 7
Licensed vehicles	Buses, other on-road vehicles	8
Contractors equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressor	10
Grounds equipment	Mowers, tractors, attachments	15

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5. Unearned Revenue

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

6. Compensated Absences

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

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

7. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums are reported as other financing sources in the period the bonds are issued. Bond discounts, as well as issuance costs (except bond insurance), are reported as other financing uses in the period the bonds are issued. Bond insurance costs are deferred and amortized over the life of the bonds using the effective-interest method. Bonds payable are reported net of applicable bond premium or discount. Bond insurance costs are reported as prepaid expenditures and amortized over the term of the related debt.

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

8. Accounting Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported

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amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

9. Governmental Activities Net Position (Government-Wide)

Governmental activities net position is divided into three components:

- Invested in capital assets, net of related debt - consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.
- Restricted - consist of net position balances that are restricted by the District's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- Unrestricted - all other net position balances are reported in this category.

10. Governmental Fund Balances

In the governmental fund financial statements, fund balances are classified as follows:

- **Nonspendable** - Amounts that cannot be spent either because they are in a 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 state or federal laws, or externally imposed conditions by grantors or creditors.
- **Committed** - Amounts that can be used only for specific purposes determined by a formal action by Board resolution. This includes the Budget Reserve Account.
- **Assigned** - Amounts that are designated by the Board for a particular purpose.

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- **Unassigned** - All amounts not included in other spendable classifications.

Restricted balances at June 30, 2016 are as follows:

California Clean Energy Jobs Act (Prop 39)	203,579
Educator Effectiveness	47,630
Child Nutrition: School Programs	22,707
Totals	\$ 273,916

11. Use of Restricted Resources

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the District’s policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the District’s policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications - committed and then assigned fund balances before using unassigned fund balances.

12. Interfund Activity

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

13. Local Control Funding Formula (LCFF) Allocation/Property Tax

The District's LCFF allocation is received from a combination of local property taxes and state apportionments. The new funding formula replaces the old system of “revenue-limits” -- general purpose funding from the state, which was

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based on complex historical formulas and made up approximately 70% of a district's budget -- with a per-student base grant that varies by grade span. The transition to the new formula began with the 2013-14 school year, but full implementation of the new funding formula is slated to take eight years. Although the majority of school districts will receive more funding under the new formula, districts that were already receiving more funding than what they would get under LCFF are protected by a provision specifying that no district will receive less state aid than it received in 2012-13.

The county is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of each January 1st, the lien date for both secured and unsecured property. Property taxes on the secured roll are due in two installments on November 1st and February 1st following the lien date, and become delinquent if not paid by December 10th and April 10th, respectively. Both installments of taxes due on the secured roll may be paid by December 10th, at the option of each property owner. Property taxes on the unsecured roll are due on the lien date and become delinquent if not paid by August 31st following the lien date.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll -- approximately October 1st of each year.

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

The California Department of Education reduces the District's LCFF allocation by the District's local property tax revenue. The balance is paid from the State General Fund, and is known as the State Apportionment.

The District's LCFF allocation is the amount of general purpose tax revenue, per average daily attendance (ADA) by grade span, that the District is entitled to by law. This amount is multiplied by the second period ADA to derive the District's base allocation. In addition, there is supplemental funding for certain student subgroups, concentration funding and other add-ons.

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14. Impact of Recently Issued Accounting Principles

In February 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 72, *Fair Value Measurement and Application*. GASB 72 establishes standards of accounting and financial reporting for disclosures to be made about fair value measurements, the level of fair value hierarchy, and valuation techniques. It is effective for periods beginning after June 15, 2015. The District adopted GASB 72 in the fiscal year ended June 30, 2016.

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68 and Amendments to Certain Provisions of GASB Statements 67 and 68*. It is effective for periods beginning after June 15, 2015 – except for those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of GASB 68, which are effective for financial statements for fiscal years beginning after June 15, 2016. The District adopted those portions of GASB 73 which were effective in the fiscal year ended June 30, 2016, and management is currently evaluating the impact of those portions which are not yet effective on the District's financial statements.

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. GASB 74 applies to OPEB plans, and basically parallels GASB 67 and replaces GASB 43. It is effective for periods beginning after June 15, 2016. Management is currently evaluating the impact of the adoption of this statement on the District's financial statements.

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This statement applies to government employers who provide OPEB plans to their employees, and basically parallels GASB 68 and replaces GASB 45. It is effective for periods beginning after June 15, 2017. Management is currently evaluating the impact of the adoption of this statement on the District's financial statements.

In December 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*. GASB 78 amends the scope and applicability of GASB 68 to exclude certain pensions provided to employees of state or local governmental employers through cost-sharing multiple-employer defined benefit pension plans and establishes requirements for recognition and measurement of pension expense, expenditures, and liabilities; note disclosures;

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and required supplementary information. It is effective for periods beginning after December 15, 2015. Management is currently evaluating the impact of the adoption of this statement on the District's financial statements.

In December 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 79, *Certain External Investment Pools and Pool Participants*. GASB 79 establishes additional note disclosure requirements for certain qualifying external investment pools. It is effective for periods beginning after June 15, 2015. The District adopted GASB 79 in the fiscal year ended June 30, 2016.

In January 2016, the Governmental Accounting Standards Board (GASB) issued Statement No. 80, *Blending Requirements for Certain Component Units, an amendment of GASB Statement No. 14*. GASB 80 amends the blending requirements for the financial statement presentation of component units of all state and local governments. It is effective for periods beginning after June 15, 2016. Management is currently evaluating the impact of the adoption of this statement on the District's financial statements.

In January 2016, the Governmental Accounting Standards Board (GASB) issued Statement No. 82, *Pension Issues, an amendment of GASB Statements No. 67, No. 68, and No. 73*. GASB 82 clarifies that payments made by an employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements should be classified as plan member contributions for purposes of GASB 67 and as employee contributions for purposes of GASB 68. It also requires that an employer's expense and expenditures for those amounts be recognized in the period for which the contribution is assessed, and classified in the same manner as the employer classified similar compensation other than pensions. It is effective for periods beginning after June 15, 2016. Management is currently evaluating the impact of the adoption of this statement on the District's financial statements.

2. CASH AND INVESTMENTS

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

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Governmental Funds:	
Pooled Funds	
Cash in county treasury	8,373,556
Total Governmental Funds	8,373,556
Fiduciary Funds:	
Cash on hand and in banks	169,917
Investment with fiscal agent	1,383,587
Total Fiduciary Funds	1,553,504
District Totals	\$ 9,927,060

A. Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the County Treasury as part of a common investment pool (\$8,373,556 as of June 30, 2016). The fair market value of this investment pool as of that date, as provided by the pool sponsor, was \$8,373,556. The District is considered to be an involuntary participant in the external investment pool. Interest is deposited into participating funds. The county is restricted by Government Code Section 53635, pursuant to Section 53601, to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

B. Investments

1. Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

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<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Percentage in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	None	None
Commercial Paper	270 days	None	None
Negotiable Certificates of Deposit	5 years	None	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	None	None
Medium-Term Notes	5 years	None	None
Mutual Funds	N/A	None	None
Money Market Mutual Funds	N/A	None	None
Mortgage Pass-Through Securities	5 years	None	None
County Pooled Investment Funds	N/A	100%	None
Local Agency Investment Fund (LAIF)	N/A	None	None

2. Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the District's investment policy. The schedule below identifies the investment types that are authorized for investments held by bond trustees. The schedule also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Percentage in One Issuer</u>
U.S. Treasury Obligations	None	None	None
U.S. Agency Securities	None	None	None
Banker's Acceptances	180 days	None	None
Commercial Paper	270 days	None	None
Money Market Mutual Funds	N/A	None	None
Investment Contracts	30 years	None	None

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3. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

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

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
County Investment Pool Held by Merrill Lynch as Trustee Held by Ameriprise as Trustee	\$ 8,373,556	\$ 8,373,556	\$ -	\$ -	\$ -
Cash with fiscal agent	24,902	24,902	-	-	-
Mutual Funds	1,358,685	1,358,685	-	-	-
Totals	\$ 9,757,143	\$ 9,757,143	\$ -	\$ -	\$ -

4. Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the District's investment policy, and the actual rating as of year-end for each investment type. The column marked "exempt from disclosure" identifies those investment types for which GASB No. 40 does not require disclosure as to credit risk:

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Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Year End		
				AAA	AA	Not Rated
County Investment Pool Held by Merrill Lynch as Trustee Held by Ameriprise as Trustee Cash with fiscal agent	\$ 8,373,556	N/A	\$ -	\$ -	\$ -	\$ 8,373,556
Mutual Funds	1,358,685	N/A	-	-	-	1,358,685
Totals	\$ 9,757,143		\$ 24,902	\$ -	\$ -	\$ 9,732,241

5. Disclosures Relating to Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the District's investments are valued using quoted market prices (Level 1 inputs). Further, the District holds a position in an external investment pool. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. The government-investor does not "look through" the pool to report a pro rata share of the pool's investments, receivables, and payables.

3. ACCOUNTS RECEIVABLE

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

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	General Fund	Bond Interest and Redemption Fund	Building Fund	All Other Governmental Funds	Total Govern- mental Funds
Federal Government					
Federal Programs	\$ 214,632	\$ -	\$ -	\$ -	\$ 214,632
State Government					
Categorical Aid Programs	27,170	-	-	-	27,170
Lottery	107,283	-	-	-	107,283
Total State Government	134,453	-	-	-	134,453
Local Government					
Interest	12,022	6,822	9,726	1,078	29,648
Developer Fees	-	-	-	24,189	24,189
Total Local Government	12,022	6,822	9,726	25,267	53,837
Miscellaneous	36,936	-	-	29	36,965
Totals	\$ 398,043	\$ 6,822	\$ 9,726	\$ 25,296	\$ 439,887

4. INTERFUND TRANSACTIONS

Interfund Transfers

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

The interfund transfers for the 2015-2016 fiscal year are as follows:

Transfers In	Transfers Out	Amount
General Fund	Special Reserve (Special Revenue) Fund	\$ 1,400
Deferred Maintenance Fund	General Fund	45,000
Special Reserve (Special Revenue) Fund	General Fund	11,040
		<u>\$ 57,440</u>

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The transfer of \$1,400 from the Special Reserve (Special Revenue) Fund to the General Fund is for music department scholarships.

The transfer of \$45,000 from the General Fund to the Deferred Maintenance Fund will be eliminated by GASB 54.

The transfer of \$11,040 from the General Fund to the Special Reserve (Special Revenue) Fund is to transfer the AT&T tower rent.

5. CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2016 is shown below:

	Balance 7/1/15	Additions	Deductions	Balance 6/30/16
Capital assets not being depreciated				
Land	\$ 6,868	\$ -	\$ -	\$ 6,868
Work in progress	150,674	446,942	-	597,616
Total capital assets not being depreciated	157,542	446,942	-	604,484
Capital assets being depreciated				
Buildings	23,328,445	868,258	-	24,196,703
Improvements of sites	10,466,250	725,153	-	11,191,403
Equipment	1,459,953	254,770	51,827	1,662,896
Total capital assets being depreciated	35,254,648	1,848,181	51,827	37,051,002
Less: Accumulated depreciation				
Buildings	7,003,358	460,854	-	7,464,212
Improvements of sites	3,669,687	509,608	-	4,179,295
Equipment	1,054,611	74,758	51,827	1,077,542
Total accumulated depreciation	11,727,656	1,045,220	51,827	12,721,049
Total capital assets being depreciated,	23,526,992	802,961	-	24,329,953
Governmental activities capital assets,	\$ 23,684,534	\$ 1,249,903	\$ -	\$ 24,934,437

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Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Instruction	\$ 557,929
Home-to-school transportation	31,277
Food services	1,524
Ancillary services	12,902
Community services	784
Data processing	13,930
Plant services	260
Facilities acquisition and construction	<u>426,614</u>
Total Depreciation Expense	<u>\$ 1,045,220</u>

6. DEFERRED OUTFLOWS OF RESOURCES

The District reports decreases in assets that relate to future periods as deferred outflows of resources in a separate section of its government-wide funds statement of net position. The only deferred outflow of resources reported in this year's financial statements is a deferred amount arising from adjustments to the net pension liability. (See further, Note 18.)

7. DEFERRED INFLOWS OF RESOURCES

The District reports increases in assets that relate to future periods as deferred inflows of resources in a separate section of its government-wide funds statement of net position. The only deferred inflow of resources reported in this year's financial statements is a deferred amount arising from adjustments to the net pension liability. (See further, Note 18.)

8. ACCOUNTS PAYABLE

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

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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	General Fund	Building Fund	All Other Governmental Funds	Total Govern- mental Funds
Vendor payables	\$ 264,437	\$ 701,863	\$ 4,877	\$ 971,177
Salaries and benefits	553,375	-	-	553,375
Totals	\$ 817,812	\$ 701,863	\$ 4,877	\$ 1,524,552

9. GENERAL OBLIGATION BONDS

In 2014, the District received authorization through Measure K to issue \$13,000,000 of general obligation bonds at an election held on June 3, 2014. The bonds are general obligations of the District, and the county is obligated to annually levy ad valorem taxes for the payment of the interest on, and the principal of, the bonds. Bond proceeds will be used for the renovation, construction and improvement of school facilities.

On September 30, 2014, the District issued \$5,000,000 of Bank Qualified, Election of 2014, Series A, General Obligation Bonds. The interest rates range from 2.0% to 5.0%.

On March 31, 2016, the District issued 2016 General Obligation Bank Qualified Refunding Bonds for \$6,510,000 per the Board Resolution adopted on March 14, 2016. These refunding bonds are being issued to refund the outstanding maturities of the General Obligation Bonds Election of 2006, Series 2006, issued for \$5,999,841 as well as the General Obligation Bonds Election of 2006, Series 2008, issued for \$3,899,389.

The outstanding general obligation bond debt of the District at June 30, 2016 is as follows:

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
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Bond	Interest Rate	Date of Issue	Maturity Date	Amount of Original Issue	Outstanding 7/1/15	Issued	Redeemed During Year	Outstanding 6/30/16
1998	4.1% to 5.5%	8/1/98	8/1/23	\$ 10,095,327	\$ 2,615,597	\$ -	\$ 338,633	\$ 2,276,964
2006	4.0% to 8.0%	12/14/06	8/1/31	5,999,841	5,084,841	-	4,575,000	509,841
2008	4.0% to 8.0%	2/29/08	8/1/32	3,899,389	3,614,389	-	2,920,000	694,389
2014 A	*	9/30/14	8/1/44	5,000,000	5,000,000	-	385,000	4,615,000
2016	*	5/4/16	8/1/24	6,510,000	-	6,510,000	-	6,510,000
Totals					\$ 16,314,827	\$ 6,510,000	\$ 8,218,633	\$ 14,606,194

The annual requirements to amortize general obligation bonds, payable and outstanding as of June 30, 2016, are as follows:

<u>Year Ending June 30:</u>	<u>Debt</u>	<u>Interest</u>	<u>Totals</u>
2017	\$ 990,479	\$ 907,374	\$ 1,897,853
2018	607,925	995,450	1,603,375
2019	609,404	1,007,696	1,617,100
2020	654,152	1,019,498	1,673,650
2021	697,594	1,023,506	1,721,100
2022-2026	3,757,410	3,734,440	7,491,850
2027-2031	3,330,291	2,751,159	6,081,450
2032-2036	1,163,939	2,687,967	3,851,906
2037-2041	1,280,000	523,501	1,803,501
2042-2045	1,515,000	159,875	1,674,875
Totals	\$ 14,606,194	\$ 14,810,466	\$ 29,416,660

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

10. ACCRETED INTEREST

The general obligation bonds issued by the District include capital appreciation bonds. Interest on the capital appreciation bonds is accreted each year, but is not paid until the bonds reach maturity. The accreted interest at June 30, 2016 was \$3,992,537 and will mature as follows:

Year Ending June 30:		\$
2017		459,956
2018		447,811
2019		432,492
2020		418,967
2021		403,454
2022-2026		1,134,876
2027-2031		369,894
2032-2036		325,087
Total		<u>\$ 3,992,537</u>

11. POSTEMPLOYMENT HEALTH BENEFITS

Plan Description

The District provides postemployment health care benefits to age 65 to all employees who retire from the District with at least 20 years of service and who have attained the age of 55 by the date of retirement. The District pays the cost of medical, dental and vision premiums for eligible retirees, up to a dollar cap based on the composite rate package for active employees. Retirees pay the cost of any additional coverage over and above the applicable dollar cap, plus each retired employee reimburses the district \$25 per month or \$300 per year regardless of plan or tier. District paid benefits end at age 65.

Eligibility for District-Paid Benefits

The amount and duration of District-paid contributions for retiree health insurance vary by employment classification, age and date of hire as follows:

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

- Certificated employees

Employee must have attained age 55 and completed at least 20 years of service in order to be eligible for District paid retiree healthcare benefits.

- Classified employees

Employee must have attained age 55 and completed at least 20 years of service in order to be eligible for District paid retiree healthcare benefits.

- Management retirees

Employee must have attained age 55 and completed at least 20 years of service in order to be eligible for District paid retiree healthcare benefits.

Funding Policy

The District has no invested plan assets accumulated for payment of future benefits. Currently, the District pays for these benefits out of the General Fund on a pay-as-you-go basis. During the year, expenditures of \$87,910, which includes the implicit rate subsidy, were paid for these benefits.

Annual OPEB Cost and Net OPEB Obligation

The District's annual other postemployment benefits (OPEB) cost/(expense) is calculated based on an annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year, and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The District has elected to use a thirty-year amortization. A table showing the components of the District's annual OPEB cost for the year, the amount actually paid from the plan, and changes in the District's net OPEB obligation is as follows:

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

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>
Present Value of Future Benefits (PVFB)			
Actives	\$ 2,229,590	\$ 3,030,192	\$ 3,030,192
Retired	<u>364,048</u>	<u>277,721</u>	<u>277,721</u>
Total: PVFB	<u>\$ 2,593,638</u>	<u>\$ 3,307,913</u>	<u>\$ 3,307,913</u>
Actuarially Accrued Liability (AAL)			
Actives	\$ 1,186,137	\$ 1,577,009	\$ 1,577,009
Retired	<u>364,048</u>	<u>277,721</u>	<u>277,721</u>
Total: AAL	1,550,185	1,854,730	1,854,730
Assets	(-)	(-)	(-)
Total: Unfunded Actuarially Accrued Liability (UAAL)	<u>\$ 1,550,185</u>	<u>\$ 1,854,730</u>	<u>\$ 1,854,730</u>
Annual Required Contributions (ARC)			
Service Cost at Year-End	\$ 85,689	\$ 107,739	\$ 115,281
30-Year Amortization of Unfunded AL	<u>100,842</u>	<u>107,259</u>	<u>107,259</u>
Total: ARC	186,531	214,998	222,540
Interest Adjustment to ARC	-	16,376	16,376
Amortization Adjustment to ARC	<u>-</u>	<u>(23,676)</u>	<u>(23,676)</u>
Annual OPEB Cost	186,531	207,698	215,240
Net OPEB Obligation, Beginning	397,055	409,403	466,293
Less Amount of Benefits Paid During Year (including implicit rate subsidy)	<u>(174,183)</u>	<u>(150,808)</u>	<u>(87,910)</u>
Net OPEB Obligation, Ending	<u>\$ 409,403</u>	<u>\$ 466,293</u>	<u>\$ 593,623</u>

Funded Status and Funding Progress

As of July 1, 2014, the most recent actuarial valuation date, the District's unfunded actuarial accrued liability (UAAL) was \$1,854,730. The annual payroll for active employees covered by the plan in the actuarial valuation for the 2015-2016 fiscal year was \$7,446,008, for a ratio of the UAAL to covered payroll of 24.91%. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about future terminations, mortality, and healthcare cost

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

trends. Actuarially determined amounts are subject to continual revision as actuarial value of plan assets is changing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

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

In the July 1, 2014 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a rate of 5.0% to discount expected liabilities to the valuation date, which is the actuaries' best estimate of expected long-term plan experience given the types of assets available for the District for investment purposes. The initial medical and prescription drug trend rates were 8.0%, reduced by decrements to an ultimate rate of 5.0% after 4 years. Mortality, disability and retirement rates are from the 1994 Group Annuity Mortality. The UAAL is being amortized over 30 years using a discount rate of 5.0%.

The unfunded net obligation for other postemployment benefits is \$593,623. Annual amounts to amortize this debt are as follows:

<u>Year Ending June 30:</u>	<u>Amount</u>
2017	\$ 60,376
2018	52,102
2019	74,008
2020	84,221
2021	127,104
2022-2026	195,812
Total	<u>\$ 593,623</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

12. COMPENSATED ABSENCES

Compensated absences at June 30, 2016 consisted of:

	Compensated Absences	Benefits	Totals
Certificated	\$ 32,474	\$ 1,170	\$ 33,644
Classified	116,517	11,680	128,197
Totals (all due after one year)	148,991	12,850	161,841

13. LEASES

B. Operating Leases

The District has entered into a lease for copier equipment with a lease term in excess of one year. This lease does not contain a purchase option. The agreement does not contain a termination clause providing for cancellation after a specified number of days written notice to lessors. The District will receive no sublease rental revenues nor pay any contingent rentals for this operating lease. Operating lease rental expense for the year ended June 30, 2016 under this operating lease was \$2,768.

Future minimum lease payments under this agreement are as follows:

<u>Year Ending June 30:</u>	<u>Amount</u>
2017	\$ 2,768
2018	1,384
Total	\$ 4,152

14. NET PENSION LIABILITY

The following is a summary of the net pension liability as of June 30, 2016. Further details on the computation of the net pension liability are included in Footnote 18.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

	<u>Beginning</u>	<u>Increases</u>	<u>Ending</u>
California State Teachers' Retirement System (CalSTRS)	\$6,483,000	\$1,101,000	\$ 7,584,000
California Public Employees' Retirement System (CalPERS)	<u>872,000</u>	<u>404,000</u>	<u>1,276,000</u>
Total	<u>\$ 7,355,000</u>	<u>\$ 1,505,000</u>	<u>\$ 8,860,000</u>

All amounts are due after one year.
The liability is expected to be reduced each year with increasing contribution rates until the liability is eliminated.

15. GENERAL LONG-TERM DEBT--SCHEDULE OF CHANGES

A schedule of changes in long-term debt for the year ended June 30, 2016 is shown below:

	<u>Balance 7/1/15</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/16</u>
General obligation bonds	\$ 16,314,827	\$ 6,510,000	\$ 8,218,633	\$ 14,606,194
Accreted interest--general obligation bonds	4,056,017	412,887	476,367	3,992,537
Postemployment health benefits	466,293	215,240	87,910	593,623
Compensated absences	101,622	60,219	-	161,841
Net pension liability	<u>7,355,000</u>	<u>1,505,000</u>	<u>-</u>	<u>8,860,000</u>
Totals	<u>\$ 28,293,759</u>	<u>\$ 8,703,346</u>	<u>\$ 8,782,910</u>	<u>\$ 28,214,195</u>

Payments on the general obligation bonds, including the accreted interest, are made by the Bond Interest and Redemption Fund with local revenues. Payments for postemployment health benefits are made from the General Fund. The compensated absences will be paid by the Fund for which the employee worked. The net pension liability will be paid by the Fund for which the employee worked.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

16. JOINT VENTURES (JOINT POWERS AGREEMENTS)

The District participates in seven joint ventures under joint powers agreements (JPAs) as follows:

Fresno County Self-Insurance Group (FCSIG)
(workers' compensation insurance)

Kingsburg Community Swimming Pool
(recreational and educational facility)

Northern California Regional Liability Excess Fund (Nor Cal ReLiEF)
(excess liability and excess workers' compensation insurance)

Organization of Self-Insured Schools (OSS)
(property and liability insurance)

Schools Excess Liability Fund (SELF)
(excess liability and excess workers' compensation insurance)

Self-Insured Schools of California III (SISC III)
(health insurance)

Valley Regional Occupational Program
(student R.O.P. classes)

The relationships between the District and the JPAs are such that none of the JPAs are component units of the District for financial reporting purposes. The JPAs provide insurance and services as noted for member school districts. Each JPA is governed by a board consisting of a representative from each member district. Such governing board controls the operations of its JPA, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond representation on the governing board. Each district pays premiums and fees commensurate with the level of coverage or services requested, and shares surpluses and deficits proportionate to its participation in each JPA. Each JPA is independently accountable for its fiscal matters, and maintains its own accounting records. The District's share of year-end assets, liabilities, or fund equity has not been calculated by the entities.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
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Condensed financial information for the above JPAs for the year ended June 30, 2016 was not available as of the audit report date. Complete financial statements for the JPAs may be obtained from the JPAs at the addresses indicated below:

FCSIG, OSS	Tucker-Alexander Insurance 2133 High Street, Suite E Selma, CA 93662
Kingsburg Community Swimming Pool	City of Kingsburg 1401 Draper Street Kingsburg, CA 93631
Nor Cal ReLiEF	Keenan & Associates 2355 Crenshaw Blvd., Suite 200 Torrance, CA 90501
SELF	Schools Excess Liability Fund 1531 I Street, Suite 300 Sacramento, CA 95814
SISC III	Self-Insured Schools of California Kern County Superintendent of Schools P.O. Box 1847 Bakersfield, CA 93303-1847
Valley Regional Occupational Program	Valley Regional Occupational Program 1305 Q Street Sanger, CA 93657

17. COMMITMENTS AND CONTINGENCIES

A. General Obligation Bonds

On June 3, 2014, the registered voters of the District, authorized the issuance of \$13,000,000 (principal amount) of general obligation bonds for the purpose of financing the renovation, construction and improvement of school facilities. These Series A Bonds are the first series of bonds to be issued under this authorization. The bonds are general obligation bonds, and the county is obligated to annually levy ad valorem taxes for the payment of the interest on, and the principal of, the bonds.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
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On August 18, 2014, the Board of Trustees of the District signed a bond resolution to issue \$5,000,000 of Bank Qualified, Election of 2014, Series A, General Obligation Bonds. This leaves a remaining authorized balance of \$8,000,000.

On March 14, 2016, the Board of Trustees of the District signed the 2016 General Obligation Refunding Bonds (Bank Qualified). The proceeds of the refunding bonds will be used to refund, on a current basis, certain maturities of two series of the Districts outstanding general obligation bonds, and to pay costs of issuance. The two series being refunded are the Election of 2006, Series 2006 for \$5,999,841, and the Election of 2006, Series 2008 for \$3,899,389.

B. State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. If the review or audit discloses exceptions, the District may incur a liability to grantor agencies.

C. Solar Project

On August 20, 2012, the District entered into an agreement to purchase power through June 30, 2033 from a solar energy provider. The energy will be produced by the solar facilities at the rate of 16.7 cents per kilowatt hour with annual increases in the rate of 3.5%. The District has the option to purchase the solar facilities in year 6, 10, 15, and 20 of the agreement. There are substantial termination fees if the District terminates this agreement prior to July 1, 2033.

18. EMPLOYEE RETIREMENT SYSTEMS

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

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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A. California State Teachers' Retirement System (CalSTRS)

Plan Description, Benefits Provided and Employees Covered

The District contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, with the State Teachers' Retirement Law. The normal retirement benefit is equal to 2.0% of final compensation for each year of creditable service. CalSTRS issues a separate comprehensive annual financial report that includes financial statements, required supplementary information, and details of membership requirements. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, Post Office Box 15275, Sacramento, California 95851-0275.

Contribution Requirements

Active plan members are required to contribute 9.2% of their salary for "2% at 60 Members" and 8.56% of their salary for "2% at 62 Members," and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2015-2016 was 10.73% of annual payroll. The contribution requirements of the plan members are established by state statute. The District's contributions to CalSTRS for the fiscal years ended June 30, 2016, 2015, and 2014 were \$617,993, \$464,272, and \$407,636, respectively, and equal 100% of the required contributions for each year.

Actuarial Methods and Assumptions

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

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
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Valuation Date	June 30, 2014
Experience Study	July 1, 2006, through June 30, 2010
Actuarial Cost Method	Entry age normal
Discount Rate	7.60%
Consumer Price Inflation	3.00%
Wage Growth	3.75%
Post Retirement Benefit Increases	2.00% simple for defined benefit and 85% purchasing power level for SBMA (Supplemental Benefit Maintenance Account) Not applicable for DBS/CBB programs. (Defined Benefit Supplement)/(Cash Balance Benefit)

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience. RP2000 series tables are an industry standard set of mortality rates published by the Society of Actuaries. See CalSTRS July 1, 2006 – June 30, 2010 Experience Analysis for more information.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance – PCA) as an input to the process. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the Board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
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<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Global Equity	47%	4.50%
Private Equity	12	6.20
Real Estate	15	4.35
Inflation Sensitive	5	3.20
Fixed Income	20	0.20
Cash / Liquidity	1	0.00

*10-year geometric average

Discount Rate

The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the CalSTRS fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Presented below is the net pension liability of employers and the state using the current discount rate of 7.60 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or one percent higher than the current rate:

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
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<u>Discount Rate</u>	<u>Net Pension Liability of Employers and Nonemployer Contributing Entity</u>
1% Decrease (6.60%)	\$11,451,000
Current Discount Rate (7.60%)	\$7,584,000
1% Increase (8.60%)	\$4,370,000

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

**Allocation of Aggregate Net Pension Liability and
Aggregate Pension Expense to Individual Employers**

A key aspect of GASB 68 is to establish an approach to allocate the net pension liability and pension expense of the Plan to the individual employers. Paragraph 48 describes that each employer should recognize a proportionate share of the net pension liability and pension expense. Each employer's allocation of pension expense, deferred outflows and deferred inflows, and net pension liability will be based on the proportion of its actuarially determined contributions to the aggregate amount of actuarially determined contributions for all Plan employers during the measurement period. Please refer to GASB section of CalSTRS' website for further guidance on this subject.

Recognition of Gains and Losses

Under GASB 68, gains and losses (investment, experience or assumption changes) related to pensions are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
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Difference between projected and actual earnings	5-year straight-line amortization
All other amounts	Straight-line amortization over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retirees) as of the beginning of the measurement period

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive and retirees).

Aggregate Pension Expense and Aggregate Deferred Outflows and Deferred Inflows

As of the end of the measurement period (June 30, 2015), the aggregate net pension liability was \$67,324,000,000. The Districts share of the aggregate net pension liability was \$7,584,000.

The District's percentage of the CalSTRS collective net pension liability was determined by dividing the District's employer contributions by the total employer contributions received.

For the year ended June 30, 2016, the District recognized pension expense of \$1,113,235.

At June 30, 2016, the District reports the following aggregate deferred outflows and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
District contributions subsequent to the measurement date	\$ 617,993	\$ -
Net differences between projected and actual earnings on pension plan investments	-	(745,000)
Totals	<u>\$ 617,993</u>	<u>(\$ 745,000)</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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The amounts above are net of inflows and outflows recognized in the 2014-15 measurement period expense.

Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Measurement Period Ended <u>June 30:</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2017	\$617,993	(\$186,250)
2018	-	(186,250)
2019	-	(186,250)
2020	<u>-</u>	<u>(186,250)</u>
Totals	<u>\$ 617,993</u>	<u>(\$ 745,000)</u>

Changes of Benefit Terms

There were no changes to benefit terms that applied to all members of the Plan.

Changes of Assumptions

There were no changes in major assumptions from the June 30, 2012 actuarial valuation.

B. California Public Employees' Retirement System (CalPERS)

Plan Description, Benefits Provided and Employees Covered

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees'

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Retirement Law. Benefits are based on members' years of service, age, final compensation, and benefit formula. CalPERS issues a separate comprehensive annual financial report that includes financial statements, required supplementary information, and details of membership requirements. Copies of the CalPERS annual financial report may be obtained from CalPERS Headquarters, Lincoln Plaza North, 400 Q Street, Sacramento, California 95811.

Contribution Requirements

Active plan members are required to contribute 7.0% of their salary for "2% at 55 Members" and 6.0% of their salary for "2% at 62 Members," and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2015-2016 was 11.847%. The contribution requirements of the plan members are established by state statute. The District's contributions to CalPERS for the fiscal years ended June 30, 2016, 2015, and 2014 were \$141,135, \$112,838, and \$92,274, respectively, and equal 100% of the required contributions for each year.

**Actuarial Methods and Assumptions Used
To Determine Total Pension Liability**

For the measurement period ended June 30, 2015 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2014 total pension liability. The June 30, 2014 and the June 30, 2015 total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.65%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table ¹	Derived using CalPERS' Membership Data for All Funds
Post Retirement Benefit Increases	2.00% until Purchasing Power Protection

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

Allowance Floor on Purchasing Power
applies, 2.75% thereafter

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. For more details on this table, please refer to the 2014 Experience Study report.

All other actuarial assumptions used in the June 30, 2013 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS' website.

Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent. A projection of the expected benefit payments and contributions (cash flows) was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS' website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1 - 10¹</u>	<u>Real Return Years 11+²</u>
Global Equity	51.0%	5.25%	5.71%
Global Fixed Income	19.0	0.99	2.43
Inflation Sensitive	6.0	0.45	3.36
Private Equity	10.0	6.83	6.95
Real Estate	10.0	4.50	5.13
Infrastructure and Forestland	2.0	4.50	5.09
Liquidity	2.0	(0.55)	(1.05)

¹An expected inflation of 2.5% used for this period.

²An expected inflation of 3.0% used for this period.

Pension Plan Fiduciary Net Position

The plan fiduciary net position disclosed in this GASB 68 accounting valuation report may differ from the plan assets reported in the Schools Pool funding actuarial valuation report due to several reasons. First, for the accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance and OPEB expense included in fiduciary net position. These amounts are excluded for rate setting purposes in your funding actuarial valuation. In addition, differences may result from early CAFR closing and final reconciled reserves.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

**Sensitivity of the Aggregate Net Pension Liability
to Changes in the Discount Rate**

The following presents the net pension liability of the Plan as of the Measurement Date, calculated using the discount rate of 7.65 percent, as well as what the pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.65 percent) or 1 percentage-point higher (8.65 percent) than the current rate.

Discount Rate	Plan's Net Pension Liability
1% Decrease (6.50%)	\$2,077,000
Current Discount Rate (7.50%)	\$1,276,000
1% Increase (8.50%)	\$610,000

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

**Allocation of Aggregate Net Pension Liability and
Aggregate Pension Expense to Individual Employers**

A key aspect of GASB 68 is to establish an approach to allocate the net pension liability and pension expense of the Plan to the individual employers. Paragraph 48 describes that each employer should recognize a proportionate share of the net pension liability and pension expense. Each employer's allocation of pension expense, deferred outflows and deferred inflows, and net pension liability will be based on the proportion of its actuarially determined contributions to the aggregate amount of actuarially determined contributions for all Schools Pool employers during the measurement period. Please refer to GASB section of CalPERS' website for further guidance on this subject.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

Recognition of Gains and Losses

Under GASB 68, gains and losses (investment, experience or assumption changes) related to pensions are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Difference between projected and actual earnings	5-year straight-line amortization
All other amounts	Straight-line amortization over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retirees) as of the beginning of the measurement period

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive and retirees).

Aggregate Pension Expense and Aggregate Deferred Outflows and Deferred Inflows

As of the end of the measurement period (June 30, 2015), the aggregate net pension liability was \$14,740,098,710. The Districts share of the aggregate net pension liability was \$1,276,000.

The District's percentage of the CalPERS collective net pension liability was determined by dividing the District's employer contributions by the total employer contributions received.

For the year ended June 30, 2016, the District recognized pension expense of \$338,838.

At June 30, 2016, the District reports the following aggregate deferred outflows and deferred inflows of resources related to pensions from the following sources:

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
District contributions subsequent to the measurement date	\$141,135	\$ -
Net differences between projected and actual earnings on pension plan investments	<u>-</u>	<u>(122,000)</u>
Totals	<u>\$ 141,135</u>	<u>(\$ 122,000)</u>

The amounts above are net of inflows and outflows recognized in the 2014-15 measurement period expense. Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

<u>Measurement Period Ended June 30:</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2017	\$141,135	(\$30,500)
2018	-	(30,500)
2019	-	(30,500)
2020	<u>-</u>	<u>(30,500)</u>
Totals	<u>\$ 141,135</u>	<u>(\$ 122,000)</u>

Benefit Changes

There were no changes to benefit terms that applied to all members of the Schools Pool.

Changes of Assumptions

The discount rate was changed from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

19. SECTION 403(b) TAX-SHELTERED ANNUITY PLAN

Plan Description

The District's Board of Trustees authorized the establishment of a Section 403(b) Tax-Sheltered Annuity Plan. This is a retirement plan funded by elective deferrals made under salary reduction agreements.

Funding Policy

All eligible employees electing to participate in this plan choose the amount of monthly compensation deferrals up to maximums allowed by the Internal Revenue Code and its regulations and rulings. The District does not contribute to the plan on behalf of participating employees. For the fiscal year ended June 30, 2016, there were 15 employees that had elected to participate, with total compensation deferrals of \$85,380.

20. ON-BEHALF PAYMENTS MADE BY THE STATE OF CALIFORNIA

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of State General Fund contributions of \$327,963 to CalSTRS (7.12589% of 2013-14 creditable CalSTRS compensation).

21. SUBSEQUENT EVENTS

Other Subsequent Events

The District's management evaluated its June 30, 2016 financial statements for subsequent events through November 21, 2016, the date the financial statements were available to be issued. Management is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

* * *

**REQUIRED SUPPLEMENTARY
INFORMATION SECTION**

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES—BUDGET AND
ACTUAL (GAAP)(BY OBJECT)
YEAR ENDED JUNE 30, 2016**

	General Fund			
	<u>Budgeted Amounts</u>		Actual (GAAP) Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Local control funding formula sources				
State apportionments	\$ 7,699,107	\$ 7,196,432	\$ 7,196,432	\$ -
Local sources	2,578,430	3,237,147	3,237,147	-
Total Local Control Funding Formula	<u>10,277,537</u>	<u>10,433,579</u>	<u>10,433,579</u>	<u>-</u>
Federal revenue	\$ 749,594	\$ 875,840	\$ 875,840	\$ -
Other state revenue	893,663	1,555,906	1,555,906	-
Other local revenue	524,039	529,400	528,868	(532)
Total Revenues	<u>12,444,833</u>	<u>13,394,725</u>	<u>13,394,193</u>	<u>(532)</u>
Expenditures				
Certificated salaries	5,791,653	5,861,641	5,860,047	1,594
Classified salaries	1,500,218	1,587,205	1,585,961	1,244
Employee benefits	2,606,186	2,942,398	2,922,236	20,162
Books and Supplies	382,548	498,867	477,342	21,525
Services and other operating expenditures	1,263,768	1,452,112	1,349,822	102,290
Capital outlay	277,271	488,050	334,472	153,578
Payments to County Office	108,638	107,474	107,474	-
ROC/P transfer apportionment-JPAs	268,720	279,645	279,645	-
Debt service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>12,199,002</u>	<u>13,217,392</u>	<u>12,916,999</u>	<u>300,393</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>245,831</u>	<u>177,333</u>	<u>477,194</u>	<u>299,861</u>
Other Financing Sources (Uses)				
Operating transfers in	61,600	46,400	46,400	-
Operating transfers out	(71,040)	(56,040)	(56,040)	-
Proceeds from sale of bonds	-	-	-	-
All other financing sources	-	-	-	-
Total Other Financing Sources (Uses)	<u>(9,440)</u>	<u>(9,640)</u>	<u>(9,640)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	<u>236,391</u>	<u>167,693</u>	<u>467,554</u>	<u>299,861</u>
Fund Balances, July 1, 2015	<u>1,997,802</u>	<u>2,399,883</u>	<u>2,399,883</u>	<u>-</u>
Fund Balances, June 30, 2016	<u>\$ 2,234,193</u>	<u>\$ 2,567,576</u>	<u>\$ 2,867,437</u>	<u>\$ 299,861</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF NET PENSION LIABILITY--
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM
YEAR ENDED JUNE 30, 2016**

The table below shows an analysis of the District's proportionate share of the collective net pension liability, the District's payroll amount for current employees in the plan, a ratio of the District's proportionate share of the collective net pension liability divided by the District's covered-employee payroll, and the pension plan's net position as a percentage of the total pension liability.

<u>Year Ended</u>	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability (Asset) (a-b)</u>	<u>Plan Fiduciary Net Position as a Percentage of Total Pension Liability (b/a)</u>	<u>Covered-Employee Payroll (c)</u>	<u>Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll ((a-b)/c)</u>
June 30, 2014	\$ 33,756,000	\$ 25,831,000	\$ 7,925,000	76.5%	\$ 4,941,000	160.4%
June 30, 2015	24,955,000	18,472,000	6,483,000	74.0%	5,228,000	124.0%

This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS--
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM
YEAR ENDED JUNE 30, 2016**

The table below shows an analysis of the District's statutorially or contractually required contributions, the District's actual contributions, the difference (if any) and the District's actual contributions as a percentage of covered-employee payroll.

<u>Year Ended</u>	<u>District's Statutorially or Contractually Required Contributions (a)</u>	<u>District's Actual Contributions (b)</u>	<u>Difference Between Actual and Required Contributions (a-b)</u>	<u>District's Covered- Employee Payroll (c)</u>	<u>Actual Contributions as a Percentage of Covered- Employee Payroll (b/c)</u>
June 30, 2013	\$ 369,759	\$ 369,759	\$ -	\$ 4,482,000	8.25%
June 30, 2014	407,636	407,636	-	4,941,000	8.25%
June 30, 2015	464,272	464,272	-	5,228,000	8.88%
June 30, 2016	617,993	617,993	-	5,759,000	10.73%

This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF NET PENSION LIABILITY--
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
YEAR ENDED JUNE 30, 2016**

The table below shows an analysis of the District's proportionate share of the collective net pension liability, the District's payroll amount for current employees in the plan, a ratio of the District's proportionate share of the collective net pension liability divided by the District's covered-employee payroll, and the pension plan's net position as a percentage of the total pension liability.

<u>Year Ended</u>	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability (Asset) (a-b)</u>	<u>Plan Fiduciary Net Position as a Percentage of Total Pension Liability (b/a)</u>	<u>Covered-Employee Payroll (c)</u>	<u>Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll ((a-b)/c)</u>
June 30, 2014	\$ 7,141,000	\$ 5,954,000	\$ 1,187,000	83.4%	\$ 806,000	147.3%
June 30, 2015	4,239,000	3,367,000	872,000	79.4%	959,000	90.9%

This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS--
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
YEAR ENDED JUNE 30, 2016**

The table below shows an analysis of the District's statutorially or contractually required contributions, the District's actual contributions, the difference (if any) and the District's actual contributions as a percentage of covered-employee payroll.

<u>Year Ended</u>	<u>District's Statutorially or Contractually Required Contributions (a)</u>	<u>District's Actual Contributions (b)</u>	<u>Difference Between Actual and Required Contributions (a-b)</u>	<u>District's Covered- Employee Payroll (c)</u>	<u>Actual Contributions as a Percentage of Covered- Employee Payroll (b/c)</u>
June 30, 2013	\$ 105,050	\$ 105,050	\$ -	\$ 920,000	11.417%
June 30, 2014	92,274	92,274	-	806,000	11.442%
June 30, 2015	112,838	112,838	-	959,000	11.771%
June 30, 2016	141,135	141,135	-	1,191,000	11.847%

This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**SUPPLEMENTARY INFORMATION
SECTION**

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES--BUDGET AND
ACTUAL (GAAP)(BY OBJECT)
YEAR ENDED JUNE 30, 2016**

	Bond Interest and Redemption Fund			
	Budgeted Amounts		Actual (GAAP) Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Local control funding formula sources				
State apportionments	\$ -	\$ -	\$ -	\$ -
Local sources	-	-	-	-
Total Local Control Funding Formula	-	-	-	-
Federal revenue	-	-	-	-
Other state revenue	7,274	16,187	16,186	(1)
Other local revenue	2,069,549	2,026,811	2,029,020	2,209
Total Revenues	<u>2,076,823</u>	<u>2,042,998</u>	<u>2,045,206</u>	<u>2,208</u>
Expenditures				
Certificated salaries	-	-	-	-
Classified salaries	-	-	-	-
Employee benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services and other operating expenditures	-	243,343	243,343	-
Capital outlay	-	-	-	-
Payments to County Office	-	-	-	-
ROC/P transfer apportionment-JPAs	-	-	-	-
Debt service				
Principal retirement	991,561	8,218,633	8,218,633	-
Interest and fiscal charges	1,062,390	1,226,500	1,226,500	-
Total Expenditures	<u>2,053,951</u>	<u>9,688,476</u>	<u>9,688,476</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>22,872</u>	<u>(7,645,478)</u>	<u>(7,643,270)</u>	<u>2,208</u>
Other Financing Sources (Uses)				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Proceeds from sale of bonds	-	6,510,000	6,510,000	-
All other financing sources	-	1,220,882	1,220,882	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>7,730,882</u>	<u>7,730,882</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	<u>22,872</u>	<u>85,404</u>	<u>87,612</u>	<u>2,208</u>
Fund Balances, July 1, 2015	<u>1,716,093</u>	<u>2,187,516</u>	<u>2,187,515</u>	<u>(1)</u>
Fund Balances, June 30, 2016	<u>\$ 1,738,965</u>	<u>\$ 2,272,920</u>	<u>\$ 2,275,127</u>	<u>\$ 2,207</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES—BUDGET AND
ACTUAL (GAAP)(BY OBJECT)
YEAR ENDED JUNE 30, 2016**

	Building Fund			
	Budgeted Amounts		Actual (GAAP) Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Local control funding formula sources				
State apportionments	\$ -	\$ -	\$ -	\$ -
Local sources	-	-	-	-
Total Local Control Funding Formula	-	-	-	-
Federal revenue	-	-	-	-
Other state revenue	-	-	-	-
Other local revenue	145,000	53,028	53,028	-
Total Revenues	145,000	53,028	53,028	-
Expenditures				
Certificated salaries	-	-	-	-
Classified salaries	-	-	-	-
Employee benefits	-	-	-	-
Books and Supplies	205,000	1,050,760	1,050,758	2
Services and other operating expenditures	100,000	-	-	-
Capital outlay	2,550,000	2,156,111	1,875,249	280,862
Payments to County Office	-	-	-	-
ROC/P transfer apportionment-JPAs	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	2,855,000	3,206,871	2,926,007	280,864
Excess (Deficiency) of Revenues Over Expenditures	(2,710,000)	(3,153,843)	(2,872,979)	280,864
Other Financing Sources (Uses)				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Proceeds from sale of bonds	4,830,000	-	-	-
All other financing sources	-	-	-	-
Total Other Financing Sources (Uses)	4,830,000	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	2,120,000	(3,153,843)	(2,872,979)	280,864
Fund Balances, July 1, 2015	2,120,000	4,643,971	4,643,971	-
Fund Balances, June 30, 2016	\$ 4,240,000	\$ 1,490,128	\$ 1,770,992	\$ 280,864

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FUNDING PROGRESS--
OTHER POSTEMPLOYMENT BENEFITS PLAN
YEAR ENDED JUNE 30, 2016**

The table below shows an analysis of the actuarial value of assets as a percentage of the actuarial accrued liability, and the unfunded actuarial accrued liability as a percentage of covered payroll.

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
July 1, 2009	\$ -	\$ 1,628,334	\$ 1,628,334	0.0%	\$ 5,480,750	29.7%
July 1, 2011	-	1,550,185	1,550,185	0.0%	5,725,276	27.1%
July 1, 2014	-	1,854,730	1,854,730	0.0%	6,563,881	28.3%

Combining Statements--General Fund

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
COMBINING BALANCE SHEET
GENERAL FUND
JUNE 30, 2016**

	General Fund	Deferred Maintenance Fund	Total Combined General Fund (GASB 54)
Assets			
Cash in county treasury	\$ 3,202,968	\$ 84,238	\$ 3,287,206
Accounts receivable	397,796	247	398,043
Total Assets	\$ 3,600,764	\$ 84,485	\$ 3,685,249
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 815,524	\$ 2,288	\$ 817,812
Total Liabilities	815,524	2,288	817,812
Fund Balances			
Restricted			
Legally restricted balances	251,209	-	251,209
Committed			
Other Commitments	-	82,197	82,197
Unassigned			
Reserve for economic uncertainties	388,891	-	388,891
Unassigned	2,145,140	-	2,145,140
Total Fund Balances	2,785,240	82,197	2,867,437
Total Liabilities and Fund Balances	\$ 3,600,764	\$ 84,485	\$ 3,685,249

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND (BY OBJECT)
YEAR ENDED JUNE 30, 2016**

	General Fund	Deferred Maintenance Fund	Totals - Combined General Fund (GASB 54)
Revenues			
Local Control Funding Formula Sources			
State apportionments	\$ 7,196,432	\$ -	\$ 7,196,432
Local sources	3,237,147	-	3,237,147
Total Local Control Funding Formula	<u>10,433,579</u>	<u>-</u>	<u>10,433,579</u>
Federal revenue	875,840	-	875,840
Other state revenue	1,555,906	-	1,555,906
Other local revenue	528,162	706	528,868
Total Revenues	<u>13,393,487</u>	<u>706</u>	<u>13,394,193</u>
Expenditures			
Certificated salaries	5,860,047	-	5,860,047
Classified salaries	1,585,961	-	1,585,961
Employee benefits	2,922,236	-	2,922,236
Books and Supplies	477,342	-	477,342
Services and other operating expenditures	1,339,720	10,102	1,349,822
Capital outlay	334,472	-	334,472
Payments to County Office	107,474	-	107,474
ROC/P transfer apportionment-JPAs	279,645	-	279,645
Total Expenditures	<u>12,906,897</u>	<u>10,102</u>	<u>12,916,999</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>486,590</u>	<u>(9,396)</u>	<u>477,194</u>
Other Financing Sources (Uses)			
Operating transfers in	1,400	45,000	46,400
Operating transfers out	(56,040)	-	(56,040)
Total Other Financing Sources (Uses)	<u>(54,640)</u>	<u>45,000</u>	<u>(9,640)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	431,950	35,604	467,554
Fund Balances, July 1, 2015	<u>2,353,290</u>	<u>46,593</u>	<u>2,399,883</u>
Fund Balances, June 30, 2016	<u>\$ 2,785,240</u>	<u>\$ 82,197</u>	<u>\$ 2,867,437</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES--BUDGET AND ACTUAL (GAAP)
GENERAL FUND (BY OBJECT)
YEAR ENDED JUNE 30, 2016**

	General Fund			Variance with Final Budget Positive/ (Negative)
	Budgeted Amounts		Actual (GAAP) Basis	
	Original	Final		
Revenues				
Local Control Funding Formula Sources				
State apportionments	\$ 7,699,107	\$ 7,196,432	\$ 7,196,432	\$ -
Local sources	2,578,430	3,237,147	3,237,147	-
Total Local Control Funding Formula	<u>10,277,537</u>	<u>10,433,579</u>	<u>10,433,579</u>	<u>-</u>
Federal revenue	749,594	875,840	875,840	-
Other state revenue	893,663	1,555,906	1,555,906	-
Other local revenue	523,139	528,500	528,162	(338)
Total Revenues	<u>12,443,933</u>	<u>13,393,825</u>	<u>13,393,487</u>	<u>(338)</u>
Expenditures				
Certificated salaries	5,791,653	5,861,641	5,860,047	1,594
Classified salaries	1,500,218	1,587,205	1,585,961	1,244
Employee benefits	2,606,186	2,942,398	2,922,236	20,162
Books and Supplies	382,548	498,867	477,342	21,525
Services and other operating expenditures	1,180,768	1,442,009	1,339,720	102,289
Capital outlay	277,271	488,050	334,472	153,578
Payments to County Office	108,638	107,474	107,474	-
ROC/P transfer apportionment-JPAs	268,720	279,645	279,645	-
Total Expenditures	<u>12,116,002</u>	<u>13,207,289</u>	<u>12,906,897</u>	<u>300,392</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>327,931</u>	<u>186,536</u>	<u>486,590</u>	<u>300,054</u>
Other Financing Sources (Uses)				
Operating transfers in	1,600	1,400	1,400	-
Operating transfers out	(71,040)	(56,040)	(56,040)	-
Total Other Financing Sources (Uses)	<u>(69,440)</u>	<u>(54,640)</u>	<u>(54,640)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	258,491	131,896	431,950	300,054
Fund Balances, July 1, 2015	<u>1,945,059</u>	<u>2,353,290</u>	<u>2,353,290</u>	<u>-</u>
Fund Balances, June 30, 2016	<u>\$ 2,203,550</u>	<u>\$ 2,485,186</u>	<u>\$ 2,785,240</u>	<u>\$ 300,054</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES--BUDGET AND ACTUAL (GAAP)
 GENERAL FUND (BY OBJECT)
 YEAR ENDED JUNE 30, 2016**

	Deferred Maintenance Fund			
	Budgeted Amounts		Actual (GAAP) Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Local Control Funding Formula Sources				
State apportionments	\$ -	\$ -	\$ -	\$ -
Local sources	-	-	-	-
Total Local Control Funding Formula	-	-	-	-
Federal revenue	-	-	-	-
Other state revenue	-	-	-	-
Other local revenue	900	900	706	(194)
Total Revenues	900	900	706	(194)
Expenditures				
Certificated salaries	-	-	-	-
Classified salaries	-	-	-	-
Employee benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services and other operating expenditures	83,000	10,103	10,102	1
Capital outlay	-	-	-	-
Payments to County Office	-	-	-	-
ROC/P transfer apportionment-JPAs	-	-	-	-
Total Expenditures	83,000	10,103	10,102	1
Excess (Deficiency) of Revenues Over Expenditures	(82,100)	(9,203)	(9,396)	(193)
Other Financing Sources (Uses)				
Operating transfers in	60,000	45,000	45,000	-
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	60,000	45,000	45,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	(22,100)	35,797	35,604	(193)
Fund Balances, July 1, 2015	52,743	46,593	46,593	-
Fund Balances, June 30, 2016	\$ 30,643	\$ 82,390	\$ 82,197	\$ (193)

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES--BUDGET AND ACTUAL (GAAP)
GENERAL FUND (BY OBJECT)
YEAR ENDED JUNE 30, 2016**

	Totals - Combined General Fund (GASB 54)			
	<u>Budgeted Amounts</u>		Actual (GAAP) Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Local Control Funding Formula Sources				
State apportionments	\$ 7,699,107	\$ 7,196,432	\$ 7,196,432	\$ -
Local sources	2,578,430	3,237,147	3,237,147	-
Total Local Control Funding Formula	<u>10,277,537</u>	<u>10,433,579</u>	<u>10,433,579</u>	<u>-</u>
Federal revenue	749,594	875,840	875,840	-
Other state revenue	893,663	1,555,906	1,555,906	-
Other local revenue	524,039	529,400	528,868	(532)
Total Revenues	<u>12,444,833</u>	<u>13,394,725</u>	<u>13,394,193</u>	<u>(532)</u>
Expenditures				
Certificated salaries	5,791,653	5,861,641	5,860,047	1,594
Classified salaries	1,500,218	1,587,205	1,585,961	1,244
Employee benefits	2,606,186	2,942,398	2,922,236	20,162
Books and Supplies	382,548	498,867	477,342	21,525
Services and other operating expenditures	1,263,768	1,452,112	1,349,822	102,290
Capital outlay	277,271	488,050	334,472	153,578
Payments to County Office	108,638	107,474	107,474	-
ROC/P transfer apportionment-JPAs	268,720	279,645	279,645	-
Total Expenditures	<u>12,199,002</u>	<u>13,217,392</u>	<u>12,916,999</u>	<u>300,393</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>245,831</u>	<u>177,333</u>	<u>477,194</u>	<u>299,861</u>
Other Financing Sources (Uses)				
Operating transfers in	61,600	46,400	46,400	-
Operating transfers out	(71,040)	(56,040)	(56,040)	-
Total Other Financing Sources (Uses)	<u>(9,440)</u>	<u>(9,640)</u>	<u>(9,640)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	<u>236,391</u>	<u>167,693</u>	<u>467,554</u>	<u>299,861</u>
Fund Balances, July 1, 2015	<u>1,997,802</u>	<u>2,399,883</u>	<u>2,399,883</u>	<u>-</u>
Fund Balances, June 30, 2016	<u>\$ 2,234,193</u>	<u>\$ 2,567,576</u>	<u>\$ 2,867,437</u>	<u>\$ 299,861</u>

Combining Statements--Nonmajor Funds

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2016**

	<u>Cafeteria Fund</u>	<u>Special Reserve (Special Revenue) Fund</u>	<u>Totals</u>
Assets			
Cash in county treasury	\$ 23,601	\$ 106,924	\$ 130,525
Accounts receivable	<u>32</u>	<u>351</u>	<u>383</u>
 Total Assets	 <u>\$ 23,633</u>	 <u>\$ 107,275</u>	 <u>\$ 130,908</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	<u>\$ 926</u>	<u>\$ -</u>	<u>\$ 926</u>
 Total Liabilities	 <u>926</u>	 <u>-</u>	 <u>926</u>
Fund Balances			
Nonspendable			
Restricted			
Legally restricted balances	22,707	-	22,707
Committed			
Other Commitments	-	107,275	107,275
Assigned			
Unassigned			
 Total Fund Balances	 <u>22,707</u>	 <u>107,275</u>	 <u>129,982</u>
 Total Liabilities and Fund Balances	 <u>\$ 23,633</u>	 <u>\$ 107,275</u>	 <u>\$ 130,908</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (BY OBJECT)
YEAR ENDED JUNE 30, 2016**

	Cafeteria Fund	Special Reserve	Totals
Revenues			
Federal revenue	\$ 38,166	\$ -	\$ 38,166
Other state revenue	2,766	-	2,766
Other local revenue	36,586	1,358	37,944
Total Revenues	<u>77,518</u>	<u>1,358</u>	<u>78,876</u>
Expenditures			
Books and Supplies	18,868	-	18,868
Services and other operating expenditures	39,884	-	39,884
Total Expenditures	<u>58,752</u>	<u>-</u>	<u>58,752</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>18,766</u>	<u>1,358</u>	<u>20,124</u>
Other Financing Sources (Uses)			
Operating transfers in	-	11,040	11,040
Operating transfers out	-	(1,400)	(1,400)
Total Other Financing Sources (Uses)	<u>-</u>	<u>9,640</u>	<u>9,640</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	18,766	10,998	29,764
Fund Balances, July 1, 2015	<u>3,941</u>	<u>96,277</u>	<u>100,218</u>
Fund Balances, June 30, 2016	<u>\$ 22,707</u>	<u>\$ 107,275</u>	<u>\$ 129,982</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES--BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS (BY OBJECT)
 YEAR ENDED JUNE 30, 2016**

	Cafeteria Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Federal revenue	\$ 38,166	\$ 38,166	\$ -
Other state revenue	2,766	2,766	-
Other local revenue	36,570	36,586	16
Total Revenues	<u>77,502</u>	<u>77,518</u>	<u>16</u>
Expenditures			
Books and Supplies	18,868	18,868	-
Services and other operating expenditures	39,884	39,884	-
Total Expenditures	<u>58,752</u>	<u>58,752</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>18,750</u>	<u>18,766</u>	<u>16</u>
Other Financing Sources (Uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	18,750	18,766	16
Fund Balances, July 1, 2015	<u>3,940</u>	<u>3,941</u>	<u>1</u>
Fund Balances, June 30, 2016	<u>\$ 22,690</u>	<u>\$ 22,707</u>	<u>\$ 17</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES--BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS (BY OBJECT)
 YEAR ENDED JUNE 30, 2016**

	Special Reserve (Special Revenue) Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Federal revenue	\$ -	\$ -	\$ -
Other state revenue	-	-	-
Other local revenue	1,100	1,358	258
Total Revenues	<u>1,100</u>	<u>1,358</u>	<u>258</u>
Expenditures			
Books and Supplies	-	-	-
Services and other operating expenditures	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,100</u>	<u>1,358</u>	<u>258</u>
Other Financing Sources (Uses)			
Operating transfers in	11,040	11,040	-
Operating transfers out	(1,400)	(1,400)	-
Total Other Financing Sources (Uses)	<u>9,640</u>	<u>9,640</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	10,740	10,998	258
Fund Balances, July 1, 2015	<u>96,278</u>	<u>96,277</u>	<u>(1)</u>
Fund Balances, June 30, 2016	<u>\$ 107,018</u>	<u>\$ 107,275</u>	<u>\$ 257</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES--BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS (BY OBJECT)
 YEAR ENDED JUNE 30, 2016**

	Totals		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Federal revenue	\$ 38,166	\$ 38,166	\$ -
Other state revenue	2,766	2,766	-
Other local revenue	37,670	37,944	274
Total Revenues	<u>78,602</u>	<u>78,876</u>	<u>274</u>
Expenditures			
Books and Supplies	18,868	18,868	-
Services and other operating expenditures	39,884	39,884	-
Total Expenditures	<u>58,752</u>	<u>58,752</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>19,850</u>	<u>20,124</u>	<u>274</u>
Other Financing Sources (Uses)			
Operating transfers in	11,040	11,040	-
Operating transfers out	(1,400)	(1,400)	-
Total Other Financing Sources (Uses)	<u>9,640</u>	<u>9,640</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	29,490	29,764	274
Fund Balances, July 1, 2015	<u>100,218</u>	<u>100,218</u>	<u>-</u>
Fund Balances, June 30, 2016	<u>\$ 129,708</u>	<u>\$ 129,982</u>	<u>\$ 274</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2016**

	<u>Capital Facilities Fund</u>	<u>State School Building Lease- Purchase Fund</u>	<u>Totals</u>
Assets			
Cash in county treasury	\$ 215,673	\$ 8,718	\$ 224,391
Accounts receivable	<u>24,884</u>	<u>29</u>	<u>24,913</u>
Total Assets	<u>\$ 240,557</u>	<u>\$ 8,747</u>	<u>\$ 249,304</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	<u>\$ 3,951</u>	<u>\$ -</u>	<u>\$ 3,951</u>
Total Liabilities	<u>3,951</u>	<u>-</u>	<u>3,951</u>
Fund Balances			
Nonspendable			
Restricted			
Committed			
Other Commitments	236,606	8,747	245,353
Assigned			
Unassigned	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>236,606</u>	<u>8,747</u>	<u>245,353</u>
Total Liabilities and Fund Balances	<u>\$ 240,557</u>	<u>\$ 8,747</u>	<u>\$ 249,304</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS (BY OBJECT)
 YEAR ENDED JUNE 30, 2016**

	Capital Facilities Fund	State School Building Lease- Purchase Fund	Totals
Revenues			
Other local revenue	\$ 88,322	\$ 119	\$ 88,441
Expenditures			
Books and Supplies	49,473	-	49,473
Services and other operating expenditures	6,684	-	6,684
Capital outlay	77,242	-	77,242
Total Expenditures	133,399	-	133,399
Excess (Deficiency) of Revenues Over Expenditures	<u>(45,077)</u>	<u>119</u>	<u>(44,958)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	(45,077)	119	(44,958)
Fund Balances, July 1, 2015	<u>281,683</u>	<u>8,628</u>	<u>290,311</u>
Fund Balances, June 30, 2016	<u>\$ 236,606</u>	<u>\$ 8,747</u>	<u>\$ 245,353</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES--BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS (BY OBJECT)
 YEAR ENDED JUNE 30, 2016**

	Capital Facilities Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Other local revenue	\$ 88,000	\$ 88,322	\$ 322
Expenditures			
Books and Supplies	50,000	49,473	527
Services and other operating expenditures	9,000	6,684	2,316
Capital outlay	80,550	77,242	3,308
Total Expenditures	139,550	133,399	6,151
Excess (Deficiency) of Revenues Over Expenditures	(51,550)	(45,077)	6,473
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	(51,550)	(45,077)	6,473
Fund Balances, July 1, 2015	281,683	281,683	-
Fund Balances, June 30, 2016	\$ 230,133	\$ 236,606	\$ 6,473

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES--BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS (BY OBJECT)
 YEAR ENDED JUNE 30, 2016**

	State School Building Lease-Purchase Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Other local revenue	\$ 100	\$ 119	\$ 19
Expenditures			
Books and Supplies	-	-	-
Services and other operating expenditures	-	-	-
Capital outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	<u>100</u>	<u>119</u>	<u>19</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	100	119	19
Fund Balances, July 1, 2015	<u>8,628</u>	<u>8,628</u>	-
Fund Balances, June 30, 2016	<u>\$ 8,728</u>	<u>\$ 8,747</u>	<u>\$ 19</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES--BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS (BY OBJECT)
 YEAR ENDED JUNE 30, 2016**

	Totals		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues			
Other local revenue	\$ 88,100	\$ 88,441	\$ 341
Expenditures			
Books and Supplies	50,000	49,473	527
Services and other operating expenditures	9,000	6,684	2,316
Capital outlay	80,550	77,242	3,308
Total Expenditures	139,550	133,399	6,151
Excess (Deficiency) of Revenues Over Expenditures	(51,450)	(44,958)	6,492
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	(51,450)	(44,958)	6,492
Fund Balances, July 1, 2015	290,311	290,311	-
Fund Balances, June 30, 2016	\$ 238,861	\$ 245,353	\$ 6,492

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Other Supplementary Information

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
OTHER SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2016**

ORGANIZATION STRUCTURE

The District was established in 1905, and is comprised of an area of approximately 32 square miles, located in Fresno, Kings and Tulare Counties. There were no changes in the boundaries of the District during the year ended June 30, 2015. The District is currently operating one high school and one continuation high school.

Board of Trustees

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Mike Serpa	President	November, 2018
Brent Lunde	Clerk	November, 2016
Rick Jackson	Member	November, 2016
Johnie Thomsen	Member	November, 2016
Steve Nagle	Member	November, 2018

Administration

Randy Morris
Superintendent

Andrea Salvador
Interim CBO

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
OTHER SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2016**

SCHEDULE OF AVERAGE DAILY ATTENDANCE

	District ADA		Audited ADA	
	Second Period	Annual	Second Period	Annual
High School				
General Education				
Grades 9 - 12	<u>1,124.80</u>	<u>1,090.16</u>	<u>1,124.80</u>	<u>1,090.16</u>

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.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
OTHER SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2016**

SCHEDULE OF INSTRUCTIONAL TIME

<u>Grade Level</u>	<u>1986-87 Required Minutes</u>	<u>2015-16 Offered Minutes</u>	<u>Days Offered</u>	<u>Status</u>
Grade 9	64,800	69,184	180	In Compliance
Grade 10	64,800	69,184	180	In Compliance
Grade 11	64,800	69,184	180	In Compliance
Grade 12	64,800	69,184	180	In Compliance

Districts must maintain their instructional minutes as required by Education Code Section 46201 and 46207.

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

The District exceeded its Local Control Funding Formula target funding.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
OTHER SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2016**

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

<u>General Fund</u>	<u>(Budget)</u> <u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Revenues and Other Financing Sources	\$ 12,879,844	\$ 13,440,593	\$ 11,130,998	\$ 10,895,495
Expenditures	13,294,588	12,916,999	11,315,202	10,446,549
Other Financing Uses and Transfers Out	11,040	56,040	46,040	41,040
Total Outgo	13,305,628	12,973,039	11,361,242	10,487,589
Change in Fund Balance	\$ (425,784)	\$ 467,554	\$ (230,244)	\$ 407,906
Ending Fund Balance	\$ 2,441,652	\$ 2,867,437	\$ 2,399,883	\$ 2,630,127
Unassigned Fund Balance	\$ 2,238,074	\$ 2,145,140	\$ 2,270,788	\$ 2,243,735
Reserve for Economic Uncertainties	-	388,891	-	-
Available Reserves	\$ 2,238,074	\$ 2,534,031	\$ 2,270,788	\$ 2,243,735
Available Reserves as a Percentage of Total Outgo	16.82%	19.53%	19.99%	21.39%
Total Long-Term Debt	\$ 27,165,091	\$ 28,214,195	\$ 28,293,759	\$ 16,457,537
Average Daily Attendance at P-2--Traditional	1,124	1,125	1,138	1,127

This schedule discloses the District's financial trends by displaying past years' data along with budget information for the fiscal year ending June 30, 2017. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

The General Fund balance has increased by \$237,310 over the past two years. The fiscal year 2016-2017 budget projects a decrease of \$425,784 (14.8%). For a District this size, the state recommends available reserves of at least 3% of total General Fund expenditures, transfers out, and other uses (total outgo), but not less than \$60,000. The District's available reserves are in excess of this suggested balance.

The District has incurred an operating deficit in one of the past three years, and anticipates an operating deficit during the 2016-2017 fiscal year.

Total long-term debt has increased by \$11,756,658 over the past two years.

Average daily attendance has decreased by 2 over the past two years. During fiscal year 2016-2017, a decrease of 1 ADA is anticipated.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
OTHER SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2016**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

<u>Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U. S. Department of Education			
Passed through California Department of Education (CDE)			
* Title I Grants to Local Educational Agencies	84.010	14329, 14955 13797	\$ 647,460
1 Special Education--Grants to States	84.027	13379	154,391
Vocational Education-- Basic Grants to States	84.048	13924	38,499
Improving Teacher Quality State Grants	84.367	14341	<u>35,490</u>
Total U. S. Department of Education			875,840
U. S. Department of Agriculture			
Passed through CDE			
2 National School Lunch Program	10.555	13523, 13524	<u>38,166</u>
Total Expenditures of Federal Awards			<u>\$ 914,006</u>

* = Major Federal Program

1 = Special Education Cluster (IDEA)

2 = Child Nutrition Cluster

	Cluster Totals
\$	<u>154,391</u>
	38,166

See notes to schedule of expenditures of federal awards.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
OTHER SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2016**

**NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS**

1. BASIS OF PRESENTATION

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.

2. SUBRECIPIENTS

The District did not provide any awards to subrecipients.

3. DE MINIMUS COST RATE

The District did not elect to use the 10% de minimus cost rate.

* * *

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
OTHER SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2016**

**RECONCILIATION OF ANNUAL FINANCIAL
AND BUDGET REPORT (SACS 2016)
WITH AUDITED FINANCIAL STATEMENTS,
ALL GOVERNMENTAL FUNDS**

	<u>Building Fund</u>
Annual Financial and Budget Report (SACS 2016) Fund Balances	\$ 1,770,992
Adjustments and Reclassifications Increasing (Decreasing) the Fund Balances	
Increase (Decrease) in Assets	
Accounts receivable	(231,271)
Accounts payable	<u>231,271</u>
Audited Financial Statements Fund Balances	<u><u>\$ 1,770,992</u></u>

This schedule provides the information necessary to reconcile the fund balances of all Funds reported on SACS 2016 forms to the audited financial statements.

There were no audit adjustments for the remaining District Funds not listed above.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
OTHER SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2016**

**RECONCILIATION OF ANNUAL FINANCIAL
AND BUDGET REPORT (SACS 2016) FORM DEBT
WITH AUDITED FINANCIAL STATEMENTS**

Total Debt Reported on Form DEBT		\$ 18,348,550
Adjustments to Reported Amounts		
General obligation bonds payable	\$ 637,704	
Other general long-term debt	(205,250)	
Compensated absences payable	(2,857)	
Net OPEB obligation	576,048	
Net pension liability	<u>8,860,000</u>	
Total Adjustments		<u>9,865,645</u>
Total Debt Per Financial Statements		<u><u>\$ 28,214,195</u></u>

This schedule provides the information necessary to reconcile the long-term debt reported on SACS 2016 Form DEBT to the audited financial statements.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
OTHER SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2016**

SCHEDULE OF CHARTER SCHOOLS

No Charter Schools are chartered by the District.

* * *

EXCESS SICK LEAVE

The District did not authorize or accrue any excess sick leave as that term is defined in subdivision (c) of Education Code Section 22170.5 for the District's employees who are members of the California State Teachers' Retirement System (CalSTRS).

* * *

**OTHER INDEPENDENT AUDITOR'S
REPORTS**

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

Board of Trustees
Kingsburg Joint Union High School District
Kingsburg, 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 Kingsburg Joint Union High School District (the District), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 21, 2016. The purpose of our audit was to express an opinion on the financial statements.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified a certain deficiency in internal control that we consider to be a material weakness.

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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs to be a material weakness. This material weakness is described in the accompanying Schedule of Findings and Questioned Costs as Item 2016-001.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The District's Response to Finding

The District's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Linger, Peterson & Shaum

November 21, 2016



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

Board of Trustees
Kingsburg Joint Union High School District
Kingsburg, California:

Report on Compliance for Each Major Federal Program

We have audited Kingsburg Joint Union High School District's (the District) compliance with the types of compliance requirements described in the *Uniform Guidance Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2016. The District's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements 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 the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, rules, and provisions of contracts or grant agreements applicable to federal programs. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 the District's internal control over compliance.

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

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

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

Linger, Peterson & Shrum

November 21, 2016



INDEPENDENT AUDITOR'S REPORT
ON STATE COMPLIANCE

Board of Trustees
Kingsburg Joint Union High School District
Kingsburg, California:

Report on State Compliance

We have audited the compliance of Kingsburg Joint Union High School District (the District) with the types of compliance requirements described in the *2015-16 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations (CCR)*, Title 5, Section 19810 and following for the year ended June 30, 2016.

Management's Responsibility

The District's management is responsible for the District's compliance with the applicable compliance requirements.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with the applicable compliance requirements based on our compliance audit. Our compliance audit was made in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2015-16 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations (CCR)*, Title 5, Section 19810 and following. Our compliance audit included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our compliance audit provides a reasonable basis for our opinion. Our compliance audit does not provide a legal determination on the District's compliance with these requirements. We selected and tested transactions and records to determine the District's compliance with the laws and regulations applicable to the items below.

<u>Description</u>	<u>Procedures Performed</u>
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS	
A. Attendance	Yes
B. Teacher Certification and Misassignments	Yes
C. Kindergarten Continuance	Not Applicable
D. Independent Study	Yes
E. Continuation Education	Yes
F. Instructional Time	Yes
G. Instructional Materials	Yes
H. Ratios of Administrative Employees to Teachers	Yes
I. Classroom Teacher Salaries	Yes
J. Early Retirement Incentive	Not Applicable
K. GANN Limit Calculation	Yes
L. School Accountability Report Card	Yes
M. Juvenile Court Schools	Not Applicable
N. Middle or Early College High Schools	Not Applicable
O. K-3 Grade Span Adjustment	Not Applicable
P. Transportation Maintenance of Effort	Yes
Q. [Reserved]	
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS	
R. Educator Effectiveness	Yes
S. California Clean Energy Jobs Act	Yes
T. After School Education and Safety Program	Not Applicable
U. Proper Expenditure of Education Protection Account Funds	Yes
V. [Reserved]	
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study—Course-Based	Not Applicable
Z. Immunizations	Not Applicable
CHARTER SCHOOLS	
AA. Attendance	Not Applicable
BB. Mode of Instruction	Not Applicable
CC. Nonclassroom-Based Instruction/Independent Study for Charter Schools	Not Applicable
DD. Determination of Funding for Nonclassroom-Based Instruction	Not Applicable

EE.	Annual Instructional Minutes--Classroom-Based	Not Applicable
FF.	Charter School Facility Grant Program	Not Applicable

Opinion on State Compliance

In our opinion, the Kingsburg Joint 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 State Programs identified in the Auditor's Responsibility section above for the year ended June 30, 2016.

Linger, Peterson & Shaum

November 21, 2016

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**FINDINGS AND RECOMMENDATIONS
SECTION**

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2016**

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of Auditors' Report issued:	Unmodified
Internal control over financial reporting: Material weakness identified?	Yes
Significant deficiency identified not considered to be a material weakness?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs: Material weakness identified?	No
Significant deficiency identified not considered to be a material weakness?	None reported
Type of Auditors' Report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance	No

Identification of major programs:

CFDA Numbers

Name of Federal Program or Cluster

84.010

Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	No
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**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2016**

State Awards

Internal control over State programs:	
Material weakness identified?	No
Significant deficiency identified not considered to be a material weakness?	None reported
Type of Auditors' Report issued on compliance for State programs:	Unmodified

SECTION II - FINANCIAL STATEMENT FINDINGS

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of *Government Auditing Standards*.

2016-001 Internal Control [30000]

Federal Program Information

This finding does not relate to any Federal programs.

Criteria or Specific Requirement

A strong internal control structure is necessary to provide management with reasonable, but not absolute, assurance that financial data are recorded, processed, summarized, and reported consistent with the assertions embodied in the financial statements.

Condition

The District's personnel responsible for accounting for the Student Body and the Scholarship Funds have initiated and implemented significant improvements to the procedures providing for sufficient segregation of duties that provide for an adequate system of internal control over the receiving, disbursing and accounting for student body funds. However, there still remain several procedures to implement or improve to provide an adequate system of internal control with respect to the Student Body Fund. Therefore, there remains inadequate control over financial transactions of the Student

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2016**

Body and the Scholarship Funds, because of a lack of segregation of duties due to a limited number of employees performing certain tasks. We believe this to be a material weakness.

Questioned Costs

There were no questioned costs related to this finding.

Perspective

This weakness applies to the entire internal control structure over the Student Body and Scholarship Funds.

Effect

If financial data were recorded, processed, summarized, or reported in a manner which was not consistent with the assertions embodied in the financial statements, management may not be able to detect such errors within a reasonable period of time.

Cause

There are not enough District employees involved in these Funds to adequately separate the duties.

Recommendation

While we realize that budgetary considerations may preclude the hiring of additional employees, we still must advise the Administration of this situation and recommend that duties be segregated as much as possible in order to enhance internal controls.

Views of Responsible Officials and Planned Corrective Actions

The Administration has segregated duties as much as possible with existing personnel, and believes that it is impractical and not cost effective to increase the number of employees.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2016**

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

This section identifies the audit findings required to be reported by the Uniform Guidance (e.g., significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs).

There were no Federal award findings or questioned costs.

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

This section identifies the audit findings pertaining to noncompliance with State program rules and regulations.

There were no State award findings or questioned costs.

* * *

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR FINDINGS
YEAR ENDED JUNE 30, 2016**

<u>Finding Number</u>	<u>Findings/Recommendations</u>	<u>Status</u>	<u>District Explanation if Not Fully Implemented</u>
2015-1	Although significant improvements were made, there were still insufficient numbers of employees to adequately separate duties in the Student Body and Scholarship Funds. We recommend that duties be segregated as much as possible in order to enhance internal control.	Not implemented	See current-year Finding 2016-001.
2015-2	The payroll charges for two out of seven employees tested below were not supported by a properly completed and signed personnel activity report. Properly completed and signed personnel activity reports should document all salary expenditures charged to federal programs. The District should contact the Department of Education to determine whether they need to pay back the questioned costs or make additional program expenditures in the subsequent year if the questioned costs are disallowed.	Implemented	

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ISSUE: Presented to the Board is the Local Wellness Plan for the 2016-17 school year.

ACTION: Approve or deny the Local Wellness Plan for the 2016-17 school year.

RECOMMENDATION: Recommend approval

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____
Nagle: _____ Thomsen: _____ Jackson: _____ Lunde: _____ Serpa: _____



Kingsburg Joint Union High School District Local Wellness Plan

Rational:

Will the students of today be the first generation to have a shorter life expectancy than their parents? Children today are eating diets high in calories with little nutritional value and exercise levels are low. Lack of physical activity and poor nutrition can lead to high blood pressure, type 2 diabetes, and obesity. (1) Over the last 30 years, childhood obesity in adolescents has tripled and more than one third of adolescents were obese in 2010. (2-3) Will academic success become more and more difficult for students to attain as lifestyle choices diminish a child's ability to learn?

A healthy school environment goes beyond school meals. A healthy lifestyle and maintaining a healthy weight requires a combination of healthy food choices, an appropriate amount of physical activity, and having good self worth. Foods made available on school campuses should offer children a variety of nutritious choices, physical activity should be incorporated into school life and provide skills to improve self worth. A healthy, physically active student, who has high self worth is more likely to be academically successful.

With the passage of The Healthy, Hunger-Free Kids Act of 2010, the scope of the local school wellness policies has expanded. Section 204 of the Healthy, Hunger-Free Kids Act of 2010 (Public Law 111-296) added Section 9A to the Richard B. Russell national School Lunch Act (42 USC 1758b), *Local School Wellness Policy Implementation*. The provision set forth in Section 204 expand upon the previous local wellness policy requirement from the Child Nutrition and Special Supplemental Nutrition Program for Women, Infants and Children (WIC) Reauthorization Act of 2004 (Public Law 108-265).

The Healthy, Hunger-Free Kids Act of 2010 brings in additional stakeholders in its development, implementation and review; and requires public updates on the content and implementation of the wellness policies. The intent is to strengthen local school wellness policies so they become useful tools in evaluating, establishing, and maintaining healthy school environments, and to make clear to the public (including parents, students, and others in the community) about the content and implementation of local school wellness policies.

The federal government recognizes that a coordinated effort by the entire community including child nutrition professionals, school board members, parents, students, school administrators, and teachers is warranted. School districts have an important role in educating students about nutritional choices, offering healthy food choices and encouraging physical activity.

Component #1: Nutrition Education

- Students receive nutrition education that is interactive and teaches students the skills to help them develop healthy eating habits.
- The staff members responsible for nutrition education are adequately prepared and participate in professional development activities to effectively deliver an accurate nutrition education program as planned. (4)
- Teachers educate students regarding the “balancing equation” of food intake and physical activity.
- Nutrition education involves sharing information with families and the broader community to positively impact students and the health of the community. (7)
- Students are encouraged to start each day with a healthy breakfast.

Component #2: Physical Activity

- Physical fitness testing for all ninth graders and retakes the following year if students do not pass.
- Physical activity is integrated throughout the school day through physical education, co and extra-curricular activities, and other curricular areas, as applicable.
- Physical education courses are an environment where students learn, practice and are assessed on developmentally appropriate motor skills, social skills and knowledge. (7)
- Trained and knowledgeable instructors facilitate physical education classes.
- Time allotted for physical activity is a priority, is adequate and age appropriate to encourage optimum health habits.
- Health and physical education instructors teach and reinforce the “balancing equation” of food intake and physical activity.
- Physical education includes the instruction of individual activities as well as competitive and non-competitive team sports to encourage life-long physical activity. (9)
- Physical activity facilities on school district grounds are safe and equipment is available for student participation.
- The school district provides physical and social environments that encourage safe and enjoyable activity for all students including those who are not athletically gifted. (4)

- The school district provides community access to encourage students and community members to use school physical activity facilities outside of the normal school day. (9)

Component #3: Other School District Based Activities

- Implementation of a character education program that helps teach students self worth.
- After-school programs encourage physical activity and healthy habit formation. (9)
- The school district works in concert with local families, teachers, administrators to plan, implement and improve nutrition and physical activity in the school environment.
- The school district encourages youth groups of all ages to use the district facilities and to develop strong programs in team sports as a healthy outlet for physical development and social growth.
- Implementation of Positive Behavior Intervention Support program on campus.
- Use of Sprigeo to allow students to report issues relating to student well-being
- The school district has SAP counselors available for students to help work on self-worth and mental health needs.

Component #4: Nutrition Standards

- School reimbursable school meals meet the program requirements and nutrition standards set forth under the 7 CFR Part 210 and 220.
- Nutrition standards for all foods served and/or sold during the school day meet the standards set forth under the 7 CFR Part 210 and 220 and the School Nutrition Department.
- Food service providers take every measure to ensure that student access to foods and beverages meet federal, California legislation and guidelines. The food service providers offer a variety of age appropriate healthy food and beverage selections for schools.
- All foods made provided on campuses will comply with the state and local food safety and sanitation regulations. Hazard Analysis and Critical Control Points (HACCP) plans and guidelines are implemented to prevent food illness in schools. (4)
- For the safety and security of the district food and facility access to the food service operations are limited to food service staff and authorized personnel. (5)
- Morning nutrition break offers healthy choice options at the snack bar. (6)

- Foods and beverages sold at fundraisers include healthy choices and provide age-appropriate selections.

Component #5: Evaluation

- The Local Wellness Plan will be reviewed every year.
- The school district superintendent will oversee the evaluation of the LWP.
- The district superintendent will report the evaluations findings to the individual schools in the district.
- The report will be present to the school board.
- Food is not used as a reward or punishment in classrooms or on school campuses, unless, it is detailed in a student's Individualized Education Plan (IEP).
- Supporting documentation
 - A copy of the current Local School Wellness Policy
 - Documentation demonstrating the Local School Wellness Policy has been made available to the public
 - Documentation of the district's efforts to review and update the Local School Wellness Policy, including an indication of who is involved in the update and methods the district uses to make stakeholders aware of their ability to participate
 - A copy of the district's most recent assessment on the implementation of the Local School Wellness Policy
 - Documentation demonstrating the district's most recent assessment on the implementation of the Local School Wellness Policy has been made available to the public

Component #6: Policy Development Committee

- The child nutrition program aims to be financially self-supporting. Budget neutrality or profit generation will not take precedence over the provided nutritional needs of students.
- The child nutrition program ensures that all students have affordable access to varied and nutritious foods they need to stay healthy and learn well. (8)
- The school district participates in federal Child Nutrition programs.
- The Kingsburg Joint Union High School District employs a food service provider who is trained, knowledgeable, and properly qualified in current professional standards to administer school food service programs.

Goals for the 2016-17 School Year

- **Committee**
 - The superintendent will involve members from the school community; students, administrators, school nutrition, board members, health educators, and physical education teachers.
- **Health Classes**
 - Students will complete a project that tracks what they eat for a period of time and then analyze what they eat and discuss a plan for making healthier choices.
 - Students will complete a project that tracks their fitness level over a period of time and discuss how they can improve their overall fitness.
- **Lunch Menu**
 - Have the daily menu read during the bulletin
 - Every classroom post the monthly lunch menu
 - On the bulletin, list a nutrition, physical fitness, or self worth tip each week
- **Wellness Week:**
 - Hold a wellness fair to allow students the opportunity to seek out different agencies that promote health living.
- **Public Service Announcements**
 - Have the marketing class or leadership class create public service announcements about improving wellness (nutrition, fitness, mental health)
- **On the school website include the following new information**
 - Monthly lunch menu
 - Website links for students, parents and community to access about proper nutrition, physical fitness, and self-worth.
(<http://www.cdc.gov/HealthyYouth/>, <http://www.letsmove.gov/>
<http://www.californiahealthykids.org/index>, <http://www.nutrition.gov/>)
<http://www.choosemyplate.gov/>

References:

- 1) US Department of Health and Human Services. *The Surgeon General's call to action to prevent and decrease overweight and obesity*. Rockville, MD: US Department of Health and Human Services, editor. US Department of Health and Human Services, Public Health Service, Office of the Surgeon General; 2001.
- 2) Ogden CL, Carroll MD, Kit BK, Flegal KM. Prevalence of obesity and trends in body mass index among US children and adolescents, 1999-2010. *Journal of the American Medical Association* 2012; 307(5):483-490.
- 3) National Center for Health Statistics. Health, United States, 2011: With Special Features on Socioeconomic Status and Health. Hyattsville, MD; U.S. Department of Health and Human Services; 2012.
- 4) Action for Healthy Kids, Arizona State Team. Arizona healthy school environment model policy. Available at: www.asu.edu/educ/epsl/CERU/Guidelines/CERU-0401-210-RCC.pdf. Accessed March 7, 2005.
- 5) United States Department of Agriculture, Food Safety and Inspection Service. Food safety and emergency preparedness. Available at: http://www.fsis.usda.gov/Food_Security_&_Emergency_Preparedness/index.asp. Accessed March 7, 2005.
- 6) Alabama Action for Healthy Kids. Guide to healthy school parties. Available at: http://www.actionforhealthykids.org/AFHK/team_center/team_public_view.php?team=AL. Accessed March 7, 2005.
- 7) Texas Agriculture Commission. Creating a course for change. Available at: http://www.squaremeals.org/fn/home/page/0,1248_0_0,00.html. Accessed March 7, 2005.
- 8) Seattle Public Schools. Breakfast and lunch program. Available at: <http://www.seattleschools.org/area/news/x40903rr.xml?wrapper=0>. Accessed March 7, 2005.
- 9) Wisconsin Association of School Boards. Promoting healthy eating and physical activity. Available at: <http://www.wasb.org/policy/focusoct03.html>. Accessed March 7, 2005.
- 10) California School Boards Association. Student Wellness Policy. Available at <http://www.csba.org>. Accessed November 2, 2005.

Preamble to Kingsburg Joint Union High School District Local Wellness Plan and Policy

Whereas, children need access to healthful foods and opportunities to be physically active in order to grow, learn, and thrive;

Whereas, good health fosters student attendance and education;

Whereas, obesity rates have doubled in children and tripled in adolescents over the last two decades, and in 2010, more than one third of children and adolescents were overweight or obese.

Whereas, heart disease, cancer, stroke, and diabetes are responsible for two-thirds of deaths in the United States, and major risk factors for those diseases, including unhealthy eating habits, physical inactivity, and obesity, often are established in childhood;

Whereas, in 2011, 29% of high school students surveyed had participated in at least 60 minutes per day of physical activity on all 7 days before the survey, and only 31% attended physical education class daily

Whereas, school districts around the country are facing significant fiscal and scheduling constraints; and

Whereas, community participation is essential to the development and implementation of successful school wellness policies;

Thus, the Kingsburg Joint Union High School District is committed to providing an environment that promotes and protects children's health, well-being, and ability to learn by supporting healthy eating and physical activity. Therefore, it is the policy of the Kingsburg Joint Union High School District that:

- All students in grades K-12 will have opportunities, support, and encouragement to be physically active on a regular basis.
- Foods and beverages sold or served at school will meet the nutrition recommendations of the *U.S. Dietary Guidelines for Americans*.
- Nutrition professionals will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students; will accommodate the religious, ethnic, and cultural diversity of the student body in meal planning; and will provide clean, safe, and pleasant settings and adequate time for students to eat.
- To the maximum extent practicable, Kingsburg Joint Union High School District participates in available federal school meal programs.

- Kingsburg Joint Union High School District provides nutrition education, physical education, and self worth education to foster lifelong habits of healthy eating, physical activity, and self worth.

The Kingsburg Joint Union High School Site Council supports the efforts of the Kingsburg Joint Union High School District defined in this preamble and the Local Wellness Plan.

12/14/16
Date


School Site Council Chairperson

ISSUE:

Presented to the Board is Resolution #R17-1617 Fund Transfer of \$45,000.00 from General Fund to the Deferred Maintenance Fund.

ACTION:

Approve or deny Resolution #R17-1617 Fund Transfer of \$45,000.00 from General Fund to the Deferred Maintenance Fund.

RECOMMENDATION:

Recommend approval

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____

Nagle: _____ Thomsen: _____ Jackson: _____ Lunde: _____ Serpa: _____



KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT

1900 18th Avenue • Kingsburg, California 93631 • (559) 897-7721 • FAX (559) 897-7759

Randy Morris, Superintendent

Board of Trustees: Rick Jackson, Brent Lunde, Steve Nagle, Mike Serpa, Johnie Thomsen

FUND TRANSFER

January 18, 2017

Mr. Jim Yovino
 Fresno County Office of Education
 1111 Van Ness Avenue
 Fresno, CA 93721-2000

Dear Mr. Yovino;

At a Meeting of our Board of Trustees to be held on January 18, 2017 it will be resolved that \$45,000.00 be transferred from the General Fund to the Deferred Maintenance Fund. Resolution No. R17-1617.

FROM: District Fund No: 0100
 Auditor Fund No: 6330/60001
 Description of Fund: General Fund

Account Classification:

Fu	Re	Y	Goal	Fn	Ob	Si	Dp
0100	00000	0	0000	9300	761900	000	0000

TO: District Fund No: 1400
 Auditor Fund No: 6330/60005
 Description of Fund: Deferred Maintenance Fund

Account Classification:

Fu	Re	Y	Goal	Fn	Ob	Si	Dp
1400	00000	0	0000	0000	891900	000	0000

District Deferred
 Maintenance Contribution

Sincerely,

Randy Morris, Superintendent
 Kingsburg Joint Union High School District

ISSUE:

Presented to the Board is the Request for Extension of Time to Supply Form 1095 due to the Affordable Care Act and additional needed time to process the form for distribution to district employees.

ACTION:

Approve or deny the Request for Extension of Time to Supply Form 1095.

RECOMMENDATION:

Recommend approval

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____
Nagle: _____ Thomsen: _____ Jackson: _____ Lunde: _____ Serpa: _____



fresno county office of education

Jim A. Yovino
Superintendent

December 6, 2016

To: District Superintendents and Chief Business Officials

From: ^{Rm} Richard Martin, Deputy Superintendent/CFO
Business Services

Subject: **Request for Extension of Time to Supply Form 1095**

Health Care Reform has been greatly impacted by the results of the November election. On Monday, November 28, 2016, the Fresno and Madera County Offices of Education held a joint meeting for all of the school districts that use the FCOE Everest Financial System and have their Form 1095-C processed through the system.

Our Health Care Consultant presented timely information on the current and future status of the Affordable Care Act. His belief is that many if not all mandates including penalties will be eliminated by the end of January.

Because of the amount of time and effort to enter and process the Form 1095-C for distribution to your employees, he has recommended that all of the school districts affected by the Affordable Care Act request an extension of time for providing the Form.

For your convenience, I have created a template that may be used for that purpose. Once you have completed the extension request, please mail it directly to the address listed on the request and send a copy to me for our records.

I have attached the applicable page from the Internal Revenue Service's *2016 Instructions for Forms 1094-C and 1095-C* for your reference.

If you have any questions, please feel free to contact Laurie Gabriel at (559) 497-3931 or myself at (559) 265-3083.

Enclosure

C: Jim A. Yovino, Superintendent,
Laurie Gabriel, Administrator, Human Resources
Jamie Perry, Senior Director, District Financial Services
Grace Findley, Associate Director, District Payroll
Raj Sra, Administrator, Information Systems & Technology

1111 Van Ness Avenue • Fresno, California 93721-2000
(559) 265-3000 • TDD (559) 497-3912 • www.fcoe.org



KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT

1900 18th Avenue • Kingsburg, California 93631 • (559) 897-7721 • FAX (559) 897-7759

Randy Morris, Superintendent

Board of Trustees: Rick Jackson, Brent Lunde, Steve Nagle, Mike Serpa, Johnie Thomsen

January 12, 2017

Internal Revenue Service
Information Returns Branch
Attn: Extension of Time Coordinator
240 Murall Drive, Mail Stop 4360
Kearneysville, WV 25430

Subject: Request for Extension of Time to Supply Form 1095-C

Dear Sir/Madam:

We hereby request an extension of time to provide Form 1095-C to one or more recipients to whom we are required by Internal Revenue Code section(s) 6056 and/or 6056 to provide such statements.

Filer/Employer Name: Kingsburg Joint Union High School District

Filer EIN: 77-0333383

Filer Address: 1900 18th Ave, Kingsburg, CA 93631

Type of Return: Form 1095-C

Reason for Request: The administrative burden brought on at the same time with other scholastic requirements.

Thank you for your consideration.

Sincerely,

Governing Board President

Superintendent

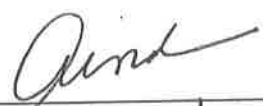
BANK RECONCILIATION REPORT


As of Statement Ending Date: 12/30/2016

Bank Code: A - Cash-Checking-WestAmerica Bank GL Account: 100-00-00 Cash-Checking-WestAmerica Bank

Opening Bank Statement Balance:	156,347.82
Cleared Deposits:	42,718.82
Cleared Checks and Charges:	73,984.81
Cleared Adjustments:	(68.97)
	<hr/>
Calculated Bank Balance:	125,012.86
Less: Outstanding Checks:	6,459.80
Plus: Deposits In Transit:	0.00
Plus: Uncleared Adjustments:	0.00
	<hr/>
Calculated Book Balance:	118,553.06
Actual Book Balance:	118,553.06
	<hr/>
	<hr/>
VARIANCE:	0.00

Ending Bank Statement Balance:	125,012.86
Calculated Bank Balance:	<u>125,012.86</u>
Out of Balance Amount:	<u><u>0.00</u></u>

Prepared by:  Date: 1/10/17

Reviewed by:  Date: 1-10-2017

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 12/1/2016 through 12/31/2016

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
100-00-00 Cash-Checking-WestAmerica Bank	127,453.52	42,649.85	51,550.31		118,553.06
105-00-00 CD-WestAmerica Bank	10,011.75				10,011.75
110-00-00 CD-WestAmerica Bank	18,302.41				18,302.41
115-00-00 CD-WestAmerica Bank	10,000.00				10,000.00
120-00-00 Petty Cash	100.00				100.00
910-00-00 Web Store Clearing Bank	29.00				29.00
Total Cash Accounts	165,896.68	42,649.85	51,550.31	0.00	156,996.22
Other Accounts					
004-40-00 CLASS OF 2004	0.00				0.00
005-40-00 CLASS OF 2005	0.00				0.00
006-40-00 CLASS OF 2006	0.00				0.00
007-40-00 CLASS OF 2007	0.00				0.00
008-40-00 CLASS OF 2008	0.00				0.00
009-40-00 CLASS 2009	0.00				0.00
010-00-00 CLASS 2010	0.00				0.00
011-40-00 CLASS 2011	0.00				0.00
012-40-00 CLASS 2012	0.00				0.00
013-40-00 CLASS 2013	0.00				0.00
014-00-00 CLASS 2014	0.00				0.00
015-00-00 Class 2015	0.00				0.00
015-40-00 CLASS 2015	0.00				0.00
016-00-00 CLASS 2016	0.00				0.00
017-00-00 CLASS 2017	1,849.59				1,849.59
018-00-00 CLASS 2018	146.89				146.89
019-00-00 CLASS 2019	350.00				350.00
101-00-00 DUE TO STUDENT BODY	0.00				0.00
102-30-00 FELLOWSHIP OF CHRISTIAN ATHLET	135.04		119.98	200.00	215.06
103-40-00 AUTOSHOP OPPORTUNITIES	2,382.68				2,382.68
104-40-00 LIFE SKILLS	644.04				644.04
106-10-10 GOLF~BOYS	148.20			290.00	438.20
106-10-20 GOLF~GIRLS	553.97			(290.00)	263.97
107-00-00 BAND	600.00	350.00			950.00
107-01-00 CHOIR	82.00				82.00
107-02-00 COLOR GUARD	0.00				0.00
108-00-00 PRE-MED SCHOLARSHIP	0.00				0.00
108-30-00 PRE-MED CLUB	861.00				861.00
109-30-00 A RANDOM KINDNESS	603.00		63.01		539.99
109-30-01 FBLA-PRINTING ACCOUNT	0.00				0.00
111-00-00 STUDENT BODY GENERAL	6,402.31	4,641.71	1,871.57	(300.00)	8,872.45
111-01-00 SCHOLARSHIP ACCOUNT	1,604.67		100.00		1,504.67
111-02-00 SPECIAL PROJECTS	5,908.67	8,819.51	9,123.56		5,604.62
112-30-00 VIRTUAL ENTERPRISE	0.00				0.00
113-40-00 LIBRARY OPPORTUNITIES	19.30				19.30
114-30-00 BEYOND BELIEF	0.00				0.00
116-00-00 RIBBONS OF HOPE	1,544.98			100.00	1,644.98
117-00-00 PEPSI FUND	313.02				313.02
118-00-00 ENGLISH OPPORTUNITIES	2,264.66				2,264.66
119-00-00 PRE-LAW CLUB	437.69				437.69
121-10-00 CONCESSIONS	12,012.55	1,494.00	9,440.39		4,066.16
122-10-10 TENNIS~BOYS	0.00				0.00
122-10-20 TENNIS~GIRLS	536.39		97.66		438.73
123-10-10 SOCCER~BOYS	1,616.00	171.00	123.23		1,663.77
123-10-20 SOCCER~GIRLS	1,262.48		1,627.08		(364.60)

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 12/1/2016 through 12/31/2016

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
124-10-00 WEIGHTLIFTING	1,562.28				1,562.28
125-10-10 FOOTBALL	3,809.58		1,742.51		2,067.07
126-10-00 BASKETBALL	1.00				1.00
127-10-10 BASEBALL	2,217.00				2,217.00
128-10-20 SOFTBALL	0.00				0.00
129-10-00 CROSS COUNTRY	17,448.95	240.00			17,688.95
130-40-00 AVID	7,875.87	873.00	883.80		7,865.07
130-40-09 AVID 9	0.00				0.00
130-40-10 AVID 10	0.00				0.00
130-40-11 AVID 11	0.00				0.00
130-40-12 AVID 12	974.87	690.00			1,664.87
131-40-00 YEARBOOK	41,216.99	735.00	460.00		41,491.99
132-40-00 VIKING VOICE	0.00				0.00
133-30-00 IOTA LAMBDA CHI	1,664.13				1,664.13
134-30-00 MU ALPHA THETA	700.87	205.00	851.20		54.67
135-00-02 SCI OPPORT-GRANT #2	0.00				0.00
135-40-00 SCIENCE OPPORTUNITIES	1,369.86		(78.00)		1,447.86
135-40-01 SCI OPPORT-GRANT #1	0.00				0.00
136-30-00 KEY CLUB	2,001.10	230.19	628.66		1,602.63
136-30-01 KEY CLUB-LT GOV FUND	0.00				0.00
137-30-00 CSF	1,277.72				1,277.72
138-10-20 VOLLEYBALL	0.00				0.00
139-00-00 AP OPPORTUNITIES	851.75				851.75
140-30-00 ART CLUB	470.21				470.21
141-00-00 HISTORY OPPORTUNITIES	1,596.35				1,596.35
142-00-00 GREEN CLUB	779.01				779.01
145-00-00 FFA	3,296.70	13,213.08	9,597.05		6,912.73
145-01-00 FFA-ORNAMENTAL HORTICULTURE	748.76				748.76
145-02-00 FFA DONATION ACCOUNT	0.00				0.00
148-10-10 WRESTLING	3,778.25		331.34		3,446.91
149-10-00 Jose Valencia Scholarship	502.09	232.91	735.00		0.00
150-10-00 ATHLETICS	29,136.59	6,619.24	9,883.78		25,872.05
150-10-02 ATHLETICS-TOURNAMENT ACCOUNT	0.00				0.00
151-30-00 MULTI-CULTURAL CLUB	464.15	862.45	91.34		1,235.26
152-40-00 PEP SQUAD	(14,788.57)	2,830.05			(11,958.52)
153-40-00 GYM CLOTHES	1,214.39	21.00			1,235.39
158-30-00 FRIDAY NIGHT LIVE	0.00				0.00
159-10-00 AQUATICS	149.56				149.56
160-40-00 MATH PROJECT	0.00				0.00
165-00-00 KAEC	498.99		476.15		22.84
165-01-00 KAEC OPPORTUNITIES	0.00				0.00
168-30-00 DRAMA CLUB	8,098.53		3,250.00		4,848.53
170-40-00 SHAKESPEAREAN STUDY TOUR	0.00				0.00
173-30-00 SCIENCE CLUB	478.07				478.07
175-30-00 TEACHERS OF TOMORROW	743.79				743.79
176-10-00 TRACK	4,401.35				4,401.35
405-00-00 DISTRICT	131.00	354.00	131.00		354.00
900-00-00 Web Store Clearing for Remitt	(297.65)	67.90			(229.75)
920-00-00 Web Store Fees	(755.99)	(0.19)			(756.18)
Total Other Accounts	165,896.68	42,649.85	51,550.31	0.00	156,996.22

Quarterly Report on Williams Uniform Complaints

[Education Code § 35186]

District: Kingsburg Joint Union High School District

Person completing this form: Randy R. Morris Title: Superintendent

Quarterly Report Submission Date: July 2016
 (check one) October 2016
 January 2017
 April 2017

Date for information to be reported publicly at governing board meeting: January 18, 2017

Please check the box that applies:

- No complaints were filed with any school in the district during the quarter indicated above.
- Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
TOTALS	0		

Randy Morris
 Print Name of District Superintendent

 Signature of Superintendent

January 18, 2017
 Date

ISSUE:

Presented to the Board for employment is Samantha Mendoza as a Teacher Assistant for the 2016-17 school year.

ACTION:

Approve or deny the employment of Samantha Mendoza as a Teacher Assistant for the 2016-17 school year.

RECOMMENDATION:

Recommend approval.

FOR BOARD ACTION:

Motion _____

Second _____

Vote _____

Nagle: _____ Thomsen: _____ Jackson: _____ Lunde: _____ Serpa: _____

ISSUE: Presented to the Board are the Employee Recognitions for the Kingsburg Joint Union High School District for the 2016-17 school year.

ACTION: Approve or deny the Employee Recognitions for the 2016-17 school year.

RECOMMENDATION: Recommend approval

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____

Nagle: _____ Thomsen: _____ Jackson: _____ Lunde: _____ Serpa: _____