

AGENDA
KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
BOARD OF TRUSTEES
Board Room 1900 18th Avenue 2:00 p.m.
Kingsburg, CA 93631
January 20, 2016

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 Special Meeting – December 2, 2015
- 7.2 Regular Meeting – December 14, 2015

8. REPORTS

- 8.1 Superintendent's Report
- 8.2 Principal's Report
- 8.3 Student Representative Report
- 8.4 Art Department Presentation

9. ACTION

- 9.1 Accounts Payable for December 2015..... 1
- 9.2 Interdistrict Permit Requests – 2015-16..... 14
- 9.3 Audit Report 2014-15 17
- 9.4 Agreement Regarding Collection and Allocation of School Facilities Fees 18
- 9.5 Volunteer for Theater 21
- 9.6 Request for Approval of Overnight Trip – Change of Date 22
- 9.7 Resignation – Suburban Driver 24
- 9.8 New Club - Acts of Random Kindness 26
- 9.9 Volunteer for Kingsburg High School Marching Band..... 30

DISCUSSION

None

11. WRITTEN INFORMATION

- 11.1 Student Body Fund Report for December 2015 31
- 11.2 2015 List of Donations to Student Body Accounts 34
- 11.3 Suspension Report for December 2015 35
- 11.4 Quarterly Report on Williams Uniform Complaints..... 36

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: School Suburban Driver 37
- 12.2 KHS Coaches: Spring 2015-16 38
- 12.3 Employee Recognitions 41

From _____ to _____

13. ITEMS FOR NEXT AGENDA

None

14. ADJOURNMENT _____ (Time)

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____

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

**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 2, 2015.

CALL TO ORDER

The meeting was called to order at 3:15 p.m. by Mr. Rick Jackson, President.

MEMBERS PRESENT

Mr. Rick Jackson
Mr. Mike Serpa
Mr. Brent Lunde

MEMBERS ABSENT

Mr. Johnie Thomsen
Mr. Steve Nagle

OTHERS PRESENT

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

APPROVAL OF AGENDA (M118-1516)

Mr. Serpa moved to approve the agenda as presented.

Mr. Lunde seconded the motion.

The motion carried unanimously; 3 ayes, 0 noes

BOARD ACTION**CONSIDERATION OF DISCIPLINE KHS-09-1516 (M119-1516)**

Mr. Serpa moved to expel student KHS-09-1516 for the remainder of the first semester and second semester of 2015-16.

Mr. Lunde seconded the motion.

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

CLOSED SESSION

From 3:20 p.m. to 4:01 p.m.

ADJOURNMENT (M120-1516)

Mr. Serpa moved to adjourn the meeting at 4:05 p.m.

Mr. Lunde seconded the motion.

The motion carried: 3 ayes; 0 noes;

Mr. Nagle: *absent*

Mr. Thomsen: *absent*

Mr. Lunde: Aye

Mr. Serpa: Aye

Mr. Jackson: Aye

Minutes of the special meeting of December 2, 2015 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 2, 2015 are approved by action of the Board.

Rick Jackson
President of the Board

Mike Serpa
Clerk of the Board

**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 14, 2015.

CALL TO ORDER

The meeting was called to order at 2:00 p.m. by Mr. Rick Jackson, President.

MEMBERS PRESENT

Mr. Rick Jackson, President
Mr. Mike Serpa, Clerk
Mr. Brent Lunde, Member
Mr. Johnie Thomsen, Member
Mr. Steve Nagle, Member

MEMBERS ABSENT

None

OTHERS PRESENT

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

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

APPROVAL OF AGENDA (M121-1516)

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

The motion carried: 5 ayes; 0 noes;

Mr. Nagle: Aye
Mr. Thomsen: Aye
Mr. Lunde: Aye
Mr. Serpa: Aye
Mr. Jackson: Aye

HEARING SESSION

None

APPROVAL OF MINUTES**SPECIAL MEETING – NOVEMBER 10, 2015 (M122-1516)**

Mr. Serpa moved to approve the minutes of the special meeting of November 10, 2015 as presented in
7.1 of the supporting documents.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes

Mr. Nagle: Aye
Mr. Thomsen: Aye
Mr. Lunde: Aye
Mr. Serpa: Aye
Mr. Jackson: Aye

REGULAR MEETING – NOVEMBER 16, 2015 (M123-1516)

Mr. Serpa moved to approve the minutes of the regular meeting of November 16, 2015 as presented in 7.2 of the supporting documents.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes

Mr. Nagle: Aye

Mr. Thomsen: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

Mr. Jackson: Aye

SUPERINTENDENT'S REPORT

- Athletic Foundation is being established through the work of Thom Sembritzki in association with the Kingsburg Community Education Foundation. Monies raised as of 12/14/15: \$59,000. Noted the implementation of oversight committee in near future.
- Lighting Project for Baseball Fields: Project is in at the Division of State Architect. Moving forward soon with finding contractors, potential start in January.
- New phone system will be installed over the holiday break.
- Ordered equipment for the pilot program to test the 1:1 devices on campus this spring.
- Narrowing down the teacher devices – potentially - Microsoft Surface
- HVAC Project – Gym underway. Classrooms more involved, but moving forward.

PRINCIPAL'S REPORT

- None

STUDENT REPRESENTATIVE'S REPORT

- None

BOARD ACTION**TRUSTEE ORGANIZATION/ELECTION OF OFFICERS (M124-1516)**

Mr. Nagle moved to approve the election of officers and organizational committee assignments for the 2016 calendar year as presented in 9.1 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

STATEMENT OF FACT (M125-1516)

Mr. Lunde moved to approve the Statement of Fact as presented in 9.2 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

APPOINTMENT OF VOTING REPRESENTATIVE (M126-1516)

Mr. Thomsen moved to approve Mr. Rick Jackson as the Voting Representative and Mr. Mike Serpa as the Alternative Voting Representative to vote on behalf of the district for persons seeking election to Fresno County Committee on School District Organization as presented in 9.3 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

SCHEDULE OF REGULAR BOARD MEETING DATES FOR 2016 (M127-1516)

Mr. Lunde moved to approve, with additional changes, the Schedule of Regular Board Meeting Dates for 2016 as presented in 9.4 of the supporting document.

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

BILLS PAID NOVEMBER 2015 (M128-1516)

Mr. Jackson moved to approve the bills paid for November 2015 as presented in 9.5 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

INTERDISTRICT TRANSFERS (M129-1516)

Mr. Nagle moved to approve the Interdistrict Transfers as presented in 9.6 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

GASB45 ACTUARIAL VALUATION REPORT- DISTRICT RETIREE HEALTH BENEFITS (M130-1516)

Mr. Nagle moved to approve the Kingsburg Joint Union High School District GASB45 Actuarial Valuation Report as presented in 9.7 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

2015-16 SPECIALIZED AGRICULTURE INCENTIVE GRANT APPLICATION (M131-1516)

Mr. Jackson moved to approve the 2015-16 Specialized Agriculture Incentive Grant Application as presented in 9.8 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

AGRICULTURE DEPARTMENT OVERNIGHT TRIP JANUARY 29-30th 2016 (M132-1516)

Mr. Jackson moved to approve the Agriculture Department overnight trip as presented in 9.9 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

INFINITY COMMUNICATIONS AND CONSULTANTS CONTRACT (M133-1516)

Mr. Nagle moved to approve the Infinity Communications and Consultants Contract as presented in 9.10 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

DISCUSSION

10.1 Set Date for Board Visitation Day for February 17, 2016.

WRITTEN INFORMATION**STUDENT BODY FUNDS REPORT**

The Board noted the ASB Fund Reports for November 2015 as presented in 11.1 of the supporting documents.

SUSPENSION REPORT – NOVEMBER 2015

The Board noted the suspension report for Kingsburg High School and Kingsburg Alternative Education Center for November 2015 as presented in 11.2 of the supporting document.

CLOSED SESSION**ASSISTANT DRAMA DIRECTOR (M134-1516)**

Mr. Lunde moved to approve Abigail Burger as the Assistant Drama Director for Kingsburg Joint Union High School District for the 2015-16 school year as presented in 12.1 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

COACHES – ADDITIONAL WINTER (M135-1516)

Mr. Thomsen moved to approve the additional winter coaches for the Kingsburg Joint Union High School District for the 2015-16 school year as presented in 12.2 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

The Board met in closed session from 2:48 p.m. to 3:25 p.m.

ADJOURNMENT (M136-1516)

Mr. Nagle moved to adjourn the meeting at 3:28 p.m.

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

Minutes of the regular meeting of December 14, 2015 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 14, 2015 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 2015.

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

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: 12/01/2015 thru 12/31/2015
Regular Meeting January 20, 2016

0100-General Fund

Vendor	Warrant #	Reference	Description	Fu---Re----Y-G ---Fn---Ob----Si--Dp	Amount
8-ACCO ENGINEERED SYSTEMS INC.	511884958	PO-160503	REPAIRS-HEATING	0100-81500-0-0000-8100-560019-000-0000	1,148.09
				Warrant Total:	1,148.09
				Vendor Total:	1,148.09
12-ACSA	511882137	PO-160063	ANNUAL DUES	0100-00000-0-0000-7150-530000-000-9978	520.67
				Warrant Total:	520.67
				Vendor Total:	520.67
53-ASBURY ENVIRONMENTAL SERVICES	511882138	PO-160189	WASTE	0100-81500-0-0000-8100-560019-000-0000	587.40
		PO-160117	DISPOSAL-MISC. WASTE	0100-81500-0-0000-8500-610015-000-0000	1,059.00
				Warrant Total:	1,646.40
				Vendor Total:	1,646.40
1766-AT&T	511883064	PO-160172	PHONES-DISTRICT (896)	0100-14000-0-1110-1000-590004-001-0000	280.12
				Warrant Total:	280.12
2219-AT&T	511883065	PO-160124	CHAIRLIFT	0100-14000-0-1110-1000-590004-001-0000	37.58
				Warrant Total:	37.58
583-AT&T	511884959	PO-160064	PHONES-KHS	0100-00000-0-3200-8100-590004-002-0000	48.92
		PO-160064	PHONES-KHS	0100-00000-0-3300-8100-590004-002-0000	48.93
		PO-160064	PHONES-KHS	0100-00000-0-3200-8100-590004-002-0000	51.08
		PO-160064	PHONES-KHS	0100-00000-0-3300-8100-590004-002-0000	51.09
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	686.99
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	19.62
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	13.47
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	15.66
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	18.17
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	17.74
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	19.64
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	109.72
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	111.31
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	150.20
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	64.84
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	694.79
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	685.63
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	685.85
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	79.49
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	19.07
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	80.15
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	19.62
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	17.76
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	21.17
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	14.76
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	139.02

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
ACCOUNTS PAYABLE BOARD REPORT
Issue Date: 12/01/2015 thru 12/31/2015
Regular Meeting January 20, 2016

Vendor	Warrant #	Reference	Description	Fu---Re----Y-GI---Fn---Ob-----Si--Dp	Amount
583-AT&T		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	0.83
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	0.76
		PO-160502	PHONES-KHS	0100-00000-0-1110-1000-590004-001-0000	139.00
				Warrant Total:	4,025.28
				Vendor Total:	4,342.98
1614-B & H PHOTO VIDEO INC.	511882139	PO-160437	SUPPLIES	0100-00000-0-1110-1000-430000-001-0000	1,398.00
				Warrant Total:	1,398.00
				Vendor Total:	1,398.00
2248-BENAVIDES, FRANCISCO	511882140	PV-160012	EXCESS STRS CONTRIBUTIONS	0100-00000-0-0000-7150-580000-000-0000	1.97
				Warrant Total:	1.97
				Vendor Total:	1.97
2250-BRADY, DANIEL	511882141	PV-160013	EXCESS STRS CONTRIBUTIONS	0100-00000-0-0000-7150-580000-000-0000	5.22
				Warrant Total:	5.22
				Vendor Total:	5.22
501-BUSINESS CARD	511882142	PO-160451	SUPPLIES	0100-00000-0-1110-1000-430000-001-0000	17.00
		PO-160451	SUPPLIES	0100-00000-0-1110-1000-430000-001-0000	85.98
		PO-160452	SUPPLIES-OFFICE	0100-00000-0-1110-1000-430000-001-0000	18.40
		PO-160410	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	62.00
		PO-160099	CCIS 2015 FALL CONF.-LODGING	0100-00000-0-3300-2700-520000-002-0000	383.29
		PO-160099	CCIS 2015 FALL CONF.-LODGING	0100-00000-0-3300-2700-520000-002-0000	383.29
		PV-160014	FEE	0100-00000-0-0000-7150-580000-000-0000	1.00
				Warrant Total:	950.96
			Vendor Total:	950.96	
107-BUSWEST-FRESNO	511882143	PO-160481	SUPPLIES-TRANSPORTATION	0100-00000-0-1110-3600-430024-001-0000	295.31
				Warrant Total:	295.31
				Vendor Total:	295.31
102-CAL POLY STATE UNIVERSITY	511884960	PO-160507	MENTORING CONF.	0100-35500-0-3800-1000-520000-001-0000	75.00
		PO-160507	MENTORING CONF.	0100-70100-0-3800-1000-520000-001-0000	75.00
				Warrant Total:	150.00
			Vendor Total:	150.00	
106-CALIFORNIA ASSOCIATION FFA	511884961	PO-160506	MFE/ALA CONF.	0100-35500-0-3800-1000-520000-001-0000	50.00
		PO-160506	MFE/ALA CONF.	0100-35500-0-3800-1000-520000-001-0000	50.00
		PO-160506	MFE/ALA CONF.	0100-35500-0-3800-1000-520000-001-0000	50.00
		PO-160506	MFE/ALA CONF.	0100-70100-0-3800-1000-520000-001-0000	50.00
		PO-160506	MFE/ALA CONF.	0100-70100-0-3800-1000-520000-001-0000	50.00
		PO-160506	MFE/ALA CONF.	0100-70100-0-3800-1000-520000-001-0000	50.00
				Warrant Total:	300.00

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
ACCOUNTS PAYABLE BOARD REPORT
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Regular Meeting January 20, 2016**

Vendor	Warrant #	Reference	Description	Fu---Re----Y-GI---Fn---Ob-----Si--Dp	Amount
106-CALIFORNIA ASSOCIATION FFA	511886160	PO-160347	SUPPLIES-AG	0100-35500-0-3800-1000-430000-001-0000	1,287.75
		PO-160347	SUPPLIES-AG	0100-70100-0-3800-1000-430000-001-0000	1,287.75
				Warrant Total:	2,575.50
			Vendor Total:	2,875.50	
1586-CENTRAL VALLEY SUPPORT SERVICE	511886162	PO-160431	403B-COMPUTER SERVICE	0100-00000-0-0000-7150-580000-000-0000	35.00
				Warrant Total:	35.00
			Vendor Total:	35.00	
1464-CENTRAL VALLEY SWEEPING LLC	511883066	PO-160127	SWEEPING	0100-00000-0-0000-8200-580036-000-0000	400.00
				Warrant Total:	400.00
			Vendor Total:	400.00	
142-CHEVRON & TEXACO BUSINESS CARD	511882144	PO-160120	FUEL	0100-00000-0-1110-3600-430009-001-9957	1,795.36
				Warrant Total:	1,795.36
			Vendor Total:	1,795.36	
150-CITY OF KINGSBURG	511883068	PO-160066	UTILITIES-KHS	0100-00000-0-0000-8200-550009-000-0000	5,501.25
		PO-160066	UTILITIES-KHS	0100-00000-0-3200-8100-550009-002-0000	330.00
		PO-160066	UTILITIES-KHS	0100-00000-0-3300-8100-550009-002-0000	330.00
				Warrant Total:	6,161.25
			Vendor Total:	6,161.25	
2068-COGAN, FRED	511884963	PO-160509	CPR TRAINING	0100-00000-0-0000-7150-580000-000-0000	24.95
				Warrant Total:	24.95
			Vendor Total:	24.95	
2107-COMCAST CORPORATION	511883069	PO-160067	INTERNET SERVICE	0100-14000-0-1110-1000-590008-001-0000	1,974.07
				Warrant Total:	1,974.07
			Vendor Total:	1,974.07	
166-COMPREHENSIVE YOUTH SERVICES	511884964	PO-160432	SOCIAL WORK/COUSELING	0100-00000-0-1110-1000-580000-001-3103	3,809.28
				Warrant Total:	3,809.28
			Vendor Total:	3,809.28	
1308-DBA: ADVENTIST HEALTH JOB CARE	511882145	PO-160479	LIFT TEST-R. NAVARRO	0100-00000-0-0000-8200-580025-000-0000	75.00
				Warrant Total:	75.00
			Vendor Total:	75.00	
2241-DBA: ANDERSON CARPET CLEANING	511882146	PO-160404	CARPET CLEANING	0100-81500-0-0000-8100-550000-000-0000	870.00
				Warrant Total:	870.00
			Vendor Total:	870.00	

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
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Issue Date: 12/01/2015 thru 12/31/2015
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Vendor	Warrant #	Reference	Description	Fu---Re---Y-G ---Fn---Ob----Si--Dp	Amount
1619-DBA: CLAY MIX LLC	511886163	PO-160383	SUPPLIES-ART	0100-63000-0-1110-1000-430000-001-0000	661.45
				Warrant Total:	661.45
				Vendor Total:	661.45
1037-DBA: DANNY'S DIESEL REPAIR	511884965	PO-160510	REPAIRS-BUSES	0100-00000-0-1110-3600-560005-001-0000	80.00
		PO-160510	REPAIRS-BUSES	0100-00000-0-1110-3600-560005-001-0000	209.39
		PO-160510	REPAIRS-BUSES	0100-00000-0-1110-3600-560005-001-0000	530.26
		PO-160510	REPAIRS-BUSES	0100-00000-0-1110-3600-560005-001-0000	530.26
				Warrant Total:	1,349.91
				Vendor Total:	1,349.91
2174-DBA: INDUSTRIAL HEALTH CARE	511886164	PO-160490	PHYSICAL-DURAN	0100-00000-0-1110-3600-580025-001-0000	90.00
				Warrant Total:	90.00
				Vendor Total:	90.00
2063-DBA: INTEGRATIVE BRAND	511886165	PO-160071	WEB SUPPORT	0100-14000-0-1110-1000-560049-001-0000	270.00
				Warrant Total:	270.00
				Vendor Total:	270.00
506-DBA: MEDCO SUPPLY	511884966	PO-160346	SUPPLIES-ATHLETICS	0100-14000-0-1135-4200-430000-001-0000	739.92
				Warrant Total:	739.92
	511886166	PO-160346	SUPPLIES-ATHLETICS	0100-14000-0-1135-4200-430000-001-0000	24.20
				Warrant Total:	24.20
				Vendor Total:	764.12
2167-DBA: SEBASTIAN	511882148	PO-160093	SECURITY MONITORING	0100-81500-0-0000-8100-560001-000-0000	30.41
				Warrant Total:	30.41
				Vendor Total:	30.41
2212-DBA: THE BASIX LLC	511882149	PO-160019	SUPPLIES-BLOCK "K"	0100-00000-0-1110-1000-430000-001-0000	1,520.39
				Warrant Total:	1,520.39
				Vendor Total:	1,520.39
1715-DBA: U.S. BANK EQUIPMENT	511882150	PO-160081	COPIER LEASE	0100-00000-0-3200-8100-560008-002-0000	185.59
		PO-160081	COPIER LEASE	0100-14000-0-1110-1000-560008-001-0000	6,194.50
		PO-160081	COPIER LEASE	0100-14000-0-1110-2420-560008-001-0000	218.45
		PO-160443	COPIER-DISTRICT	0100-00000-0-0000-7150-560008-000-0000	130.95
				Warrant Total:	6,729.49
				Vendor Total:	6,729.49
2237-DBA:SIERRA PACKAGING SOLUTIONS	511882151	PO-160476	SUPPLIES-MAINT	0100-00000-0-0000-8200-430006-000-0000	1,579.20
				Warrant Total:	1,579.20
				Vendor Total:	1,579.20

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882-DELL MARKETING L.P.	511883071	PO-160473	SUPPLIES-AG	0100-70100-0-3800-1000-430000-001-0000	528.25	
		PO-160473	SUPPLIES-AG	0100-35500-0-3800-1000-430000-001-0000	107.95	
		PO-160473	SUPPLIES-AG	0100-35500-0-3800-1000-430000-001-0000	115.46	
		PO-160473	SUPPLIES-AG	0100-35500-0-3800-1000-430000-001-0000	528.25	
		PO-160473	SUPPLIES-AG	0100-70100-0-3800-1000-430000-001-0000	107.96	
		PO-160473	SUPPLIES-AG	0100-70100-0-3800-1000-430000-001-0000	115.47	
		PO-160362	SUPPLIES-TECHNOLOGY	0100-14000-0-1110-2420-430000-001-0000	3.00	
		PO-160362	SUPPLIES-TECHNOLOGY	0100-14000-0-1110-2420-430000-001-0000	237.99	
					Warrant Total:	1,744.33
			Vendor Total:	1,744.33		
1575-DEMSEY FILLIGER & ASSOCIATES	511884967	PO-160511	RETIREE HEALTHCARE ACTUAR.	0100-00000-0-0000-7150-580000-000-0000	3,000.00	
					Warrant Total:	3,000.00
					Vendor Total:	3,000.00
2220-ELECTRIC MOTOR SHOP INC.	511882153	PO-160478	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	329.57	
					Warrant Total:	329.57
					Vendor Total:	329.57
2041-ENFINITY CENTRALVAL7 KJUHSD	511882154	PO-160068	SOLAR	0100-00000-0-0000-8200-550001-000-0005	10,557.07	
					Warrant Total:	10,557.07
					Vendor Total:	10,557.07
1261-ENNS, MIKE	511883072	PO-160069	COMPUTER SERVICES	0100-14000-0-1110-2420-580000-001-0037	2,125.00	
					Warrant Total:	2,125.00
					Vendor Total:	2,125.00
301-FRESNO COUNTY SELF INSURANCE	511886168	PO-160540	WORKERS' COMP	0100-00010-0-0000-0000-951600-000-0000	53,237.00	
					Warrant Total:	53,237.00
					Vendor Total:	53,237.00
304-FRESNO DISTRIBUTING CO.	511882155	PO-160486	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	178.03	
					Warrant Total:	178.03
					Vendor Total:	178.03
1367-G & K SERVICES	511882156	PO-160356	UNIFORM SERVICE	0100-81500-0-0000-8100-430023-000-0000	83.86	
		PO-160356	UNIFORM SERVICE	0100-81500-0-0000-8100-430023-000-0000	83.86	
		PO-160356	UNIFORM SERVICE	0100-81500-0-0000-8100-430023-000-0000	93.10	
		PO-160356	UNIFORM SERVICE	0100-81500-0-0000-8100-430023-000-0000	90.79	
		PO-160070	JANITORIAL SERVICE	0100-00000-0-0000-8200-550004-000-0000	75.85	
		PO-160070	JANITORIAL SERVICE	0100-00000-0-0000-8200-550004-000-0000	75.85	
		PO-160070	JANITORIAL SERVICE	0100-00000-0-0000-8200-550004-000-0000	75.85	
		PO-160070	JANITORIAL SERVICE	0100-00000-0-0000-8200-550004-000-0000	75.85	
		PO-160070	JANITORIAL SERVICE	0100-00000-0-0000-8200-550004-000-0000	75.85	
			Warrant Total:	655.01		
			Vendor Total:	655.01		

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335-GRADUATE SERVICES	511882157	PO-160483	SUPPLIES-TECHNOLOGY	0100-14000-0-1110-2420-430000-001-0000	52.61	
					Warrant Total:	52.61
					Vendor Total:	52.61
340-GUARDIAN SAFETY & SUPPLY	511882158	PO-160466	EXTINGUISHER SERVICE	0100-81500-0-0000-8100-550002-000-0000	137.23	
					Warrant Total:	137.23
					Vendor Total:	137.23
354-HARNESS, STEVE	511884970	PO-160517	CPR/EPI PEN TRAINING	0100-00000-0-0000-7150-580000-000-0000	29.95	
					Warrant Total:	29.95
					Vendor Total:	29.95
2185-HURD, REBECCA	511882159	PO-160482	CONSULTING	0100-00000-0-1110-1000-580034-001-0000	450.00	
					Warrant Total:	450.00
	511886169	PO-160482	CONSULTING	0100-00000-0-1110-1000-580034-001-0000	675.00	
					Warrant Total:	675.00
					Vendor Total:	1,125.00
2181-ICU TECHNOLOGIES INC.	511884971	PO-160518	MONTHLY RENTAL	0100-81500-0-0000-8100-560010-000-0000	400.00	
					Warrant Total:	400.00
					Vendor Total:	400.00
400-JOE SAUBERT INC.	511884972	PO-160519	BACKFLOW TEST	0100-81500-0-0000-8100-580033-000-0000	480.00	
					Warrant Total:	480.00
					Vendor Total:	480.00
469-LINGER PETERSON SHRUM & CO	511882161	PO-160072	ANNUAL AUDIT SERVICE	0100-00000-0-0000-7190-580005-000-0000	5,000.00	
					Warrant Total:	5,000.00
					Vendor Total:	5,000.00
476-LOZANO SMITH LLP	511882162	PO-160469	LEGAL UPDATE MEETING	0100-00000-0-0000-7150-580018-000-0000	45.00	
		PO-160470	LEGAL SERVICE	0100-00000-0-0000-7150-580018-000-0000	147.25	
					Warrant Total:	192.25
	511886170	PO-160538	LEGAL SERVICE	0100-00000-0-0000-7150-580018-000-0000	282.48	
					Warrant Total:	282.48
				Vendor Total:	474.73	
2249-LUNA, FLOYD	511882163	PV-160015	EXCESS STRS CONTRIBUTIONS	0100-00000-0-0000-7150-580000-000-0000	5.07	
					Warrant Total:	5.07
					Vendor Total:	5.07
2129-MANCINI, MARIA	511882164	PO-160485	CPR TRAINING	0100-00000-0-0000-7150-580000-000-0000	29.95	
					Warrant Total:	29.95
					Vendor Total:	29.95

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1388-MIDTOWN SPORTS INC.	511882165	PO-160491	SUPPLIES-ATHLETICS	0100-14000-0-1135-4200-430000-001-0000	134.17	
					Warrant Total:	134.17
					Vendor Total:	134.17
1305-NAPA AUTO PARTS	511882166	PO-160073	SUPPLIES-MAINT/OPERATIONS	0100-81500-0-0000-8100-430018-000-9960	602.36	
			PO-160073	SUPPLIES-MAINT/OPERATIONS	0100-00000-0-1110-3600-430024-001-9960	355.16
			Warrant Total:	957.52		
	Vendor Total:	957.52				
547-NELSON'S ACE HARDWARE	511882167	PO-160339	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0030	1,238.37	
					Warrant Total:	1,238.37
					Vendor Total:	1,238.37
568-OFFICE DEPOT INC.	511882168	PO-160471	SUPPLIES-MATH	0100-63000-0-1110-1000-430000-001-0000	262.98	
					Warrant Total:	262.98
					Vendor Total:	262.98
2116-O'REILLY AUTOMOTIVE INC.	511884973	PO-160520	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	37.87	
					Warrant Total:	37.87
					Vendor Total:	37.87
584-PACIFIC GAS & ELECTRIC CO.	511882169	PO-160075	UTILITIES-KHS	0100-00000-0-0000-8200-550001-000-0000	154.64	
			UTILITIES-KHS	0100-00000-0-0000-8200-550001-000-0000	2,566.99	
			UTILITIES-KHS	0100-00000-0-0000-8200-550001-000-0000	59.89	
			UTILITIES-KHS	0100-00000-0-0000-8200-550001-000-0000	77.68	
			UTILITIES-KHS	0100-00000-0-0000-8200-550001-000-0000	71.24	
			UTILITIES-KHS	0100-00000-0-0000-8200-550001-000-0000	506.51	
			UTILITIES-KHS	0100-00000-0-0000-8200-550001-000-0000	645.38	
			UTILITIES-KHS	0100-00000-0-0000-8200-550001-000-0000	1,856.75	
		Warrant Total:	5,939.08			
	511886171	PO-160075	UTILITIES-KHS	0100-00000-0-0000-8200-550001-000-0000	69,839.42	
			UTILITIES-KHS	0100-00000-0-0000-8200-550001-000-0000	28.31	
			UTILITIES-KHS	0100-00000-0-3200-8100-550001-002-0000	3,463.46	
			UTILITIES-KHS	0100-00000-0-3300-8100-550001-002-0000	3,463.46	
		Warrant Total:	76,794.65			
		Vendor Total:	82,733.73			
585-PACIFIC WEST CONTROLS INC.	511882170	PO-160112	HVAC MAINT SERVICE	0100-81500-0-0000-8100-560010-000-0000	150.00	
					Warrant Total:	150.00
					Vendor Total:	150.00
	511883074	PO-160112	HVAC MAINT SERVICE	0100-81500-0-0000-8100-560010-000-0000	150.00	
Warrant Total:					150.00	
	Vendor Total:	300.00				

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439-PHILLIPS 66-CO./SYNCB	511883075	PO-160077	FUEL-MAINT/OPERATIONS	0100-00000-0-0000-8200-430009-000-9959	436.77
		PO-160077	FUEL-MAINT/OPERATIONS	0100-00000-0-1110-3600-430009-001-9959	260.62
				Warrant Total:	697.39
			Vendor Total:	697.39	
103-PRAXAIR DISTRIBUTION INC.	511883076	PO-160409	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	27.33
				Warrant Total:	27.33
			Vendor Total:	27.33	
624-PSAT/NMSQT	511886173	PO-160533	SUPPLIES-PSAT TESTS	0100-00000-0-1110-1000-430000-001-9943	1,425.00
				Warrant Total:	1,425.00
			Vendor Total:	1,425.00	
1675-SAN JOAQUIN VALLEY AIR	511886174	PO-160500	ANNUAL PERMIT-GENERATOR	0100-00000-0-0000-7150-580000-000-0000	252.00
				Warrant Total:	252.00
			Vendor Total:	252.00	
898-SCHREINER, CINDY	511884975	PO-160522	CPR/EPI PEN TRAINING	0100-00000-0-0000-7150-580000-000-0000	29.95
				Warrant Total:	29.95
			Vendor Total:	29.95	
2214-SCHUTZ, LORA	511884976	PO-160101	2015 CCIS FALL CONF.	0100-00000-0-3300-2700-520000-002-0000	35.01
		PO-160101	2015 CCIS FALL CONF.	0100-00000-0-3300-2700-520000-002-0000	40.00
		PO-160101	2015 CCIS FALL CONF.	0100-00000-0-3300-2700-520000-002-0000	17.27
				Warrant Total:	92.28
			Vendor Total:	92.28	
2238-SCOUT SPECIALTIES INC.	511884977	PO-160484	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	68.72
		PO-160484	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	84.42
		PO-160484	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	107.14
		PO-160484	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	223.21
		PO-160484	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	234.85
		PO-160484	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	266.76
		PO-160484	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	402.98
				Warrant Total:	1,388.08
			Vendor Total:	1,388.08	

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724-SISC III	511883077	PV-160016	ROGERS*	0100-00000-0-3300-1000-340100-002-0000	1,498.40
		PV-160016	BOARD	0100-00000-0-0000-7110-340200-000-0000	9,873.90
		PV-160016	CRAIG	0100-00000-0-1143-1000-370100-001-2010	1,849.80
		PV-160016	FOLETTA	0100-00000-0-1167-1000-370100-001-2033	1,470.80
		PV-160016	DEMARIS	0100-14000-0-1145-1000-370100-001-2017	1,827.80
		PV-160016	ROGERS	0100-00000-0-0000-7150-370200-000-0000	1,008.90
		PV-160016	PUMAREJO	0100-81500-0-0000-8100-370200-000-0000	1,933.70
		PV-160016	WHITE	0100-00000-0-3200-2700-370200-002-0000	1,470.80
		PV-160016	OVER RETIREE SMITH*	0100-00000-0-0000-8200-370200-000-0000	2,007.80
		PV-160016	ACTIVE STAFF	0100-00010-0-0000-0000-951400-000-0000	98,103.22
		PV-160016	GARCIA-FOOD SERVICE	0100-00010-0-0000-0000-951400-000-0000	1,498.40
				Warrant Total:	122,543.52
				Vendor Total:	122,543.52
555-SPRINT	511882171	PO-160222	CELL PHONE-AG	0100-00000-0-1132-1000-590004-001-0000	121.38
			Warrant Total:	121.38	
			Vendor Total:	121.38	
740-STATE OF CALIFORNIA	511884978	PO-160078	FINGERPRINT APPTS.	0100-00000-0-0000-7150-580015-000-0000	96.00
			Warrant Total:	96.00	
			Vendor Total:	96.00	
758-TCM INVESTMENTS	511883078	PO-160121	COPIER RENTAL-AG	0100-70100-0-3800-1000-560008-001-0000	59.52
		PO-160121	COPIER RENTAL-AG	0100-35500-0-3800-1000-560008-001-0000	59.53
		PO-160121	COPIER RENTAL-AG	0100-00000-0-3300-8100-560008-002-0000	95.38
			Warrant Total:	214.43	
			Vendor Total:	214.43	
896-TCOE-ERS	511886177	PO-160329	CLOSE READING (ELA 80)	0100-62640-0-1110-1000-520000-001-0000	125.00
			Warrant Total:	125.00	
			Vendor Total:	125.00	
768-TERMINAL AIR BRAKE SUPPLY	511883079	PO-160495	SUPPLIES-MAINT	0100-00000-0-1110-3600-430024-001-0000	81.17
			Warrant Total:	81.17	
			Vendor Total:	81.17	
774-THE GAS COMPANY	511886178	PO-160079	NATURAL GAS	0100-00000-0-0000-8200-550003-000-0000	2,802.46
			Warrant Total:	2,802.46	
			Vendor Total:	2,802.46	
779-THE HOME DEPOT	511884981	PO-160350	SUPPLIES-AG	0100-70100-0-3800-1000-430000-001-0000	81.66
		PO-160396	INSTRUCTIONAL MATERIALS	0100-63000-0-1110-1000-430000-001-0000	602.81
		PO-160440	INSTRUCTIONAL MATERIALS	0100-00000-0-1132-1000-430000-001-1132	786.11
		PO-160350	SUPPLIES-AG	0100-35500-0-3800-1000-430000-001-0000	81.65

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		PO-160080	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0004	1,491.33
				Warrant Total:	3,043.56
				Vendor Total:	3,043.56
815-UNISOURCE WORLDWIDE INC.	511882172	PO-160455	COPY PAPER	0100-00000-0-1110-1000-430000-001-0000	6,137.68
				Warrant Total:	6,137.68
				Vendor Total:	6,137.68
817-UNITED PARCEL SERVICE	511884982	PO-160082	PARCEL SERVICE	0100-00000-0-1110-1000-590010-001-0015	90.40
				Warrant Total:	90.40
				Vendor Total:	90.40
828-VALLEY IRON INC	511883081	PO-160468	INSTRUCTIONAL MATERIALS	0100-00000-0-1132-1000-430000-001-1132	1,373.16
				Warrant Total:	1,373.16
	511884983	PO-160468	INSTRUCTIONAL MATERIALS	0100-00000-0-1132-1000-430000-001-1132	162.07
				Warrant Total:	162.07
				Vendor Total:	1,535.23
2151-VERIZON WIRELESS	511882173	PO-160083	CELL PHONES	0100-00000-0-1110-1000-590006-001-0000	863.69
				Warrant Total:	863.69
				Vendor Total:	863.69
859-WESTERN LIGHTSOURCE	511884984	PO-160475	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	467.53
				Warrant Total:	467.53
				Vendor Total:	467.53
1415-ZEE MEDICAL SERVICE CO.	511886179	PO-160531	SUPPLIES-FIRST AID	0100-63000-0-1110-1000-430000-001-0000	297.94
				Warrant Total:	297.94
				Vendor Total:	297.94
Fund Total: 349,032.19					
1300-Cafeteria Fund					
1998-7UP/RC BOTTLING OF S. CALIF.	511886159	PO-160526	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	145.50
				Warrant Total:	145.50
				Vendor Total:	145.50
1994-DINIUBA UNIFIED SCHOOL DISTRICT	511884968	PO-160523	LUNCHES	1300-53100-0-0000-3700-580000-000-0000	4,735.00
		PO-160523	LUNCHES	1300-53100-0-0000-3700-580000-000-0000	5,023.25
				Warrant Total:	9,758.25
	511886167	PO-160541	LUNCHES-NOV 2015	1300-53100-0-0000-3700-580000-000-0000	3,613.75
				Warrant Total:	3,613.75
				Vendor Total:	13,372.00

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2163-PRODUCERS DAIRY FOODS INC.	511884974	PO-160524	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	71.81	
		PO-160524	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	71.84	
		PO-160524	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	106.25	
		PO-160524	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	94.58	
				Warrant Total:	344.48	
	511886172	PO-160542	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	154.70	
				Warrant Total:	154.70	
				Vendor Total:	499.18	
	755-SYSCO FOOD SERVICE OF CENTRAL	511884979	PO-160435	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	397.01
			PO-160436	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	161.98
				Warrant Total:	558.99	
511886176		PO-160529	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	764.72	
		CM-160008	RETURN	1300-53100-0-0000-3700-470002-000-0000	(22.29)	
		PO-160530	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	57.59	
				Warrant Total:	800.02	
			Vendor Total:	1,359.01		
1368-T.S. WOO DISTRIBUTING INC.	511884980	PO-160372	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	410.60	
		PO-160434	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	214.20	
				Warrant Total:	624.80	
				Vendor Total:	624.80	
Fund Total: 16,000.49						
2103-Building Fund						
130-CDW GOVERNMENT INC.	511884962	PO-160474	SUPPLIES-TECHNOLGY	2103-00000-0-0000-8100-430000-000-0000	184.68	
		PO-160474	SUPPLIES-TECHNOLGY	2103-00000-0-0000-8100-430000-000-0000	2,862.46	
		PO-160474	SUPPLIES-TECHNOLGY	2103-00000-0-0000-8100-430000-000-0000	11,718.34	
				Warrant Total:	14,765.48	
	511886161	PO-160474	SUPPLIES-TECHNOLGY	2103-00000-0-0000-8100-430000-000-0000	12.86	
			Warrant Total:	12.86		
			Vendor Total:	14,778.34		
75-DBA: BEST BUY ADVANTAGE ACCT.	511883070	PO-160456	SUPPLIES-GEEKWISE	2103-00000-0-0000-8100-430000-000-0000	1,497.56	
					Warrant Total:	1,497.56
					Vendor Total:	1,497.56
2111-DBA: PARRIS TURF EQUIPMENT	511882147	PO-160480	SUPPLIES-MAINT	2103-00000-0-0000-8100-430000-000-0000	1,500.00	
					Warrant Total:	1,500.00
					Vendor Total:	1,500.00

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
 ACCOUNTS PAYABLE BOARD REPORT
 Issue Date: 12/01/2015 thru 12/31/2015
 Regular Meeting January 20, 2016**

Vendor	Warrant #	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si--Dp	Amount
882-DELL MARKETING L.P.	511882152	PO-160449	SUPPLIES-DISTRICT	2103-00000-0-0000-8100-430000-000-0000	1,250.61
				Warrant Total:	1,250.61
				Vendor Total:	1,250.61
227-DIVISION OF THE STATE ARCHITEC	511884969	PO-160501	PLAN/FIELD FEE	2103-00000-0-0000-8500-620005-000-0000	550.00
				Warrant Total:	550.00
				Vendor Total:	550.00
2181-ICU TECHNOLOGIES INC.	511882160	PO-160366	EQUIPMENT	2103-00000-0-0000-8100-640000-000-0000	3,246.89
				Warrant Total:	3,246.89
				Vendor Total:	3,246.89
2168-TRINITY SYSTEM GROUP INC.	511883080	PO-160414	PROP 39 MGMNT.	2103-00000-0-0000-8500-620001-000-0000	6,250.00
		PO-160413	PRACTICE FIELD LIGHTING	2103-00000-0-0000-8500-620001-000-0000	1,410.00
		PO-160415	HVAC-MAIN GYM	2103-00000-0-0000-8500-620001-000-0000	1,560.00
		PO-160416	HVAC-OLD GYM	2103-00000-0-0000-8500-620001-000-0000	1,575.00
				Warrant Total:	10,795.00
				Vendor Total:	10,795.00
Fund Total:					33,618.40
<u>2500-Capital Facilities Fund</u>					
139-CERTIFIED SPECIALIST INC.	511883067	PO-160494	6 MONTH SURVEILLANCE	2500-00000-0-0000-8500-620000-000-0000	579.00
				Warrant Total:	579.00
				Vendor Total:	579.00
1354-EXECUTIVE BUSINESS PRODUCTS	511883073	PO-160497	DISTRICT OFFICE FURNITURE	2500-00000-0-0000-8100-430000-000-0000	2,395.56
				Warrant Total:	2,395.56
				Vendor Total:	2,395.56
1618-SITE ONE LANDSCAPE SUPPLY	511886175	PO-160498	SUPPLIES-MAINT	2500-00000-0-0000-8100-430000-000-0000	1,137.48
				Warrant Total:	1,137.48
				Vendor Total:	1,137.48
Fund Total:					4,112.04

ISSUE: Presentation of Interdistrict Attendance Permits for the 2015-16 school year.

<u>FROM</u>	<u>GRADE</u>
<u>Selma</u>	
Varela, Izaiah	9
Varela, Marqus	11

<u>OUT</u>	<u>GRADE</u>
<u>Dinuba Unified</u>	
Freeman, Ty	11

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 the Audit Report from Linger, Peterson, Shrum & Co. for the Kingsburg Joint Union High School District for the 2014-15 fiscal year.

ACTION:

Approve or reject the the 2014-15 Audit Report for the 2014-15 fiscal year.

RECOMMENDATION:

Recommend approval

FOR BOARD ACTION:

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

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT

FRESNO COUNTY

KINGSBURG, CALIFORNIA

JUNE 30, 2015

AUDIT REPORT

PREPARED BY

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

INTRODUCTORY SECTION

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FINANCIAL SECTION



Gary A. Shrum
Kendra L. Keiscome
Marilyn K. Adams

Robert L. Linger (1932 - 2013)
Jim L. Peterson (Retired)

INDEPENDENT AUDITORS' 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, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider 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, 2015, 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 5 - 12, and 65 - 69 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 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 U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 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 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 25, 2015 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.

Emphasis of Matter Regarding Change in Accounting Principle

As discussed in Note 1G14 to the financial statements, in 2015 the District adopted new accounting guidance as follows: GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27*; and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68*. Our opinion is not modified with respect to these matters.

Linger, Peterson, Ahlum & Co.

November 25, 2015



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, Mike Serpa, Bill Swanson, Johnie Thomsen

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2015

An overview of the Kingsburg Joint Union High School District's financial activities for the fiscal year ended June 30, 2015 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 decreased from \$2,524,557 at June 30, 2014 to \$2,353,290 at June 30, 2015. Total net position decreased from last year's restated net position by 3.88% over the course of the year. The District is able to meet all of the current needs, and maintain an adequate reserve. The prior year net position was restated due to the adoption of GASB Statement No. 68 which requires all Districts to record their share of the Net Pension Liability on their government-wide financial statements. Further details can be found in the Notes to the Basic Financial Statements.
- * Overall, revenues and other financing sources for all governmental funds were \$18,879,456, and total expenditures and other financing uses were \$13,547,232.
- * The General Fund's ending fund balance (Fund 01 only) decreased \$171,267. There were no Committed or Assigned funds. The Restricted amount was \$82,502 and the Unassigned amount was \$2,270,788. The General Fund (Fund 01 only) had \$11,129,818 in revenues and transfers in, and \$11,301,085 in expenditures and transfers out.
- * The District transferred \$43,817 from the General Fund (Fund 01) to the Deferred Maintenance Fund (Fund 14), \$35,000 to the Cafeteria Fund (Fund 13), and \$11,040 to the Special Reserve (Other Than Capital Projects) Fund (Fund 17).
- * Average Daily Attendance in the District increased by eleven 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

Analysis of the District as a whole begins on Page 13.

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 non-financial 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, 2015.
- * 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, 2015 and 2014, respectively.

Table 1: Net Position

	<u>Governmental Activities</u>	
		(Restated)
	<u>2015</u>	<u>2014</u>
Assets		
Cash	\$ 9,988,355	\$ 4,265,904
Receivables	364,425	797,142
Prepaid expenditures	61,618	69,232
Capital assets	35,412,190	35,218,725
Less accumulated depreciation	(11,727,656)	(10,686,431)
Total Assets	<u>\$ 34,098,932</u>	<u>\$ 29,664,572</u>
Deferred Outflows of Resources	<u>\$ 577,110</u>	<u>\$ 499,910</u>
Liabilities		
Long-term debt outstanding	\$ 28,293,759	\$ 25,569,537
Current liabilities	<u>943,666</u>	<u>909,320</u>
Total Liabilities	<u>\$ 29,237,425</u>	<u>\$ 26,478,857</u>
Deferred Inflows of Resources	<u>\$ 1,896,000</u>	<u>\$ -</u>
Net Position		
Invested in capital assets, net of related debt	\$ 3,162,524	\$ 8,507,981
Restricted	7,208,183	1,842,864
Unrestricted	(6,828,090)	(6,665,220)
Total Net Position	<u>\$ 3,542,617</u>	<u>\$ 3,685,625</u>

The District's combined net position decreased by \$143,008 or 3.88%. The decrease in the District's financial position came from governmental activities, the net position of which decreased from the prior year restated net position of \$3,685,625 to \$3,542,617.

The dollar growth increased; due to the increase in the most sweeping revision to California's new school finance system, LCFE 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>2015</u>	<u>2014</u>
Revenues		
Program revenues:		
Operating grants and contributions	\$ 1,576,807	\$ 1,769,399
General revenues:		
Taxes and subventions	4,568,561	3,781,797
Federal and State aid not restricted to specific purposes	6,830,120	6,360,054
Interest and investment earnings	118,565	53,036
Other general revenues	<u>707,314</u>	<u>195,412</u>
Total Revenues	<u>13,801,367</u>	<u>12,159,698</u>
Expenses		
Program expenses:		
Instruction	7,818,027	6,997,327
Instruction-related services	713,222	599,719
Pupil services	1,036,722	1,002,714
Administration	815,286	634,893
Plant services	1,803,177	1,500,659
Ancillary and community services	339,377	312,772
Interest on long-term debt	889,491	775,187
Other outgo	<u>529,073</u>	<u>327,991</u>
Total Expenses	<u>13,944,375</u>	<u>12,151,262</u>
Changes in Net Position	<u>(\$ 143,008)</u>	<u>\$ 8,436</u>

Increase (Decrease) in Net Position

Total expenditures exceeded revenues by \$143,008. In the prior year, the revenues exceeded the expenditures by \$8,436.

Governmental Activities

Governmental activities revenue increased by 13.50%, and expenses increased by 14.76%.

Table 3: Governmental Activities

	2015		2014	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Program Expenses				
Instruction	\$ 7,818,027	\$ 6,559,189	\$ 6,997,327	\$ 5,630,704
Instruction-related services	713,222	627,868	599,719	517,656
Pupil services	1,036,722	836,174	1,002,714	797,476
Administration	815,286	790,296	634,893	627,575
Plant services	1,803,177	1,802,948	1,500,659	1,395,657
Ancillary services	276,641	273,457	266,517	266,517
Community services	62,736	62,736	46,255	46,255
Interest on long-term debt	889,491	889,491	775,187	775,187
Other outgo	529,073	525,409	327,991	324,836
Total Expenses	<u>\$ 13,944,375</u>	<u>\$ 12,367,568</u>	<u>\$ 12,151,262</u>	<u>\$ 10,381,863</u>

The District's Funds**General Governmental Functions****Table 4: Summary of Governmental Fund Revenues (All Funds)**

	FYE 2015		FYE 2014	
	Amount	Percent of Total	Amount	Percent of Total
Revenues				
Local control funding formula sources				
State apportionments	\$ 6,509,560	48.11%	\$ 5,968,722	49.09%
Local sources	<u>2,689,578</u>	<u>19.88</u>	<u>2,658,624</u>	<u>21.86</u>
	9,199,138	67.99	8,627,346	70.95
Federal revenue	818,509	6.05	730,813	6.01
Other state revenue	699,804	5.17	1,139,737	9.37
Other local revenue	<u>2,813,802</u>	<u>20.79</u>	<u>1,661,802</u>	<u>13.67</u>
Total Revenues	<u>\$ 13,531,253</u>	<u>100.00%</u>	<u>\$ 12,159,698</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)

	F Y E 2 0 1 5		F Y E 2 0 1 4	
	Amount	Percent of Total	Amount	Percent of Total
Expenditures				
Instruction	\$ 7,062,676	52.80%	\$ 6,426,354	53.78%
Instruction-related services	694,160	5.19	594,722	4.98
Pupil services	983,298	7.35	1,226,205	10.26
All other general administration	792,970	5.93	699,955	5.86
Plant services	1,329,453	9.94	1,053,292	8.82
Facility acquisition and construction	270,737	2.02	21,448	0.18
Ancillary services	260,030	1.94	250,179	2.09
Community services	61,952	0.46	45,471	0.38
Principal on long-term debt	567,816	4.24	554,436	4.64
Interest on long-term debt	831,592	6.22	756,263	6.33
Other outgo	<u>521,459</u>	<u>3.91</u>	<u>320,378</u>	<u>2.68</u>
Total Expenditures	<u>\$ 13,376,143</u>	<u>100.00%</u>	<u>\$ 11,948,703</u>	<u>100.00%</u>

Total District expenses increased by \$1,427,440 over the prior year.

Capital Asset and Debt Administration

Capital Assets

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

	Governmental Activities	
	2015	2014
Land	\$ 6,868	\$ 6,868
Work in Progress	150,674	-
Buildings	16,325,087	16,789,226
Improvements of Sites	6,796,563	7,305,969
Machinery and Equipment	<u>405,342</u>	<u>430,231</u>
Totals	<u>\$ 23,684,534</u>	<u>\$ 24,532,294</u>

Debt

Table 7: Outstanding Debt, at Year-End

	Governmental Activities	
	2015	(Restated) 2014
General obligation bonds	\$ 16,314,827	\$ 11,882,643
Accreted interest	4,056,017	4,074,954
Postemployment health benefits	466,293	409,403
Compensated absences	101,622	90,537
Net pension liability	<u>7,355,000</u>	<u>9,112,000</u>
Totals	<u>\$ 28,293,759</u>	<u>\$ 25,569,537</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 \$11,085, which agreed with the District's projection and budget allowances. The net pension liability decreased \$1,757,000 from the prior year restated amount. 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, 2015

	<u>Governmental Activities</u>
Assets	
Cash in County Treasury	\$ 9,988,355
Accounts receivable	364,425
Prepaid expenditures	61,618
Land	6,868
Work in progress	150,674
Buildings	23,328,445
Improvement of sites	10,466,250
Equipment	1,459,953
Less accumulated depreciation	<u>(11,727,656)</u>
Total Assets	<u>\$ 34,098,932</u>
Deferred Outflows of Resources	
Deferred outflows of resources	<u>\$ 577,110</u>
Liabilities	
Accounts payable	\$ 730,882
Accrued interest payable	212,784
Long-term liabilities	
Due within one year	
General obligation bonds payable	973,633
Accreted interest	437,397
Other postemployment benefits payable	103,439
Due after one year	
General obligation bonds payable	15,341,194
Accreted interest	3,618,620
Other postemployment benefits payable	362,854
Compensated absences payable	101,622
Net pension liability	<u>7,355,000</u>
Total Liabilities	<u>\$ 29,237,425</u>
Deferred Inflows of Resources	
Deferred inflows of resources	<u>\$ 1,896,000</u>
Net Position	
Net investment in capital assets	\$ 3,162,524
Restricted for:	
Capital projects, net of related debt	4,934,282
Debt services	2,187,515
Legally restricted balances	86,386
Unrestricted	<u>(6,828,090)</u>
Total Net Position	<u>\$ 3,542,617</u>

See notes to the basic financial statements.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2015**

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
Instruction	\$ 7,818,027	\$ -	\$ 1,258,838	\$ -	\$ (6,559,189)
Instruction-related services					
Supervision of instruction	16,057	-	16,057	-	-
Instructional library, media and technology	36,829	-	965	-	(35,864)
School site administration	660,336	-	68,332	-	(592,004)
Pupil services					
Home-to-school transportation	372,734	-	48,733	-	(324,001)
Food services	130,625	-	83,103	-	(47,522)
All other pupil services	533,363	-	68,712	-	(464,651)
General administration					
Data processing	260	-	-	-	(260)
All other general administration	815,026	-	24,990	-	(790,036)
Plant services	1,803,177	-	229	-	(1,802,948)
Ancillary services	276,641	-	3,184	-	(273,457)
Community services	62,736	-	-	-	(62,736)
Other outgo	529,073	-	3,664	-	(525,409)
Interest on long-term debt	889,491	-	-	-	(889,491)
	<u>\$ 13,944,375</u>	<u>\$ -</u>	<u>\$ 1,576,807</u>	<u>\$ -</u>	<u>(12,367,568)</u>
Total Governmental Activities					
General Revenues					
Taxes and subventions					
Taxes levied for general purposes					2,689,194
Taxes levied for debt service					1,870,919
Taxes levied for other specific purposes					8,448
Federal and state aid not restricted to specific purposes					6,830,120
Interest and investment earnings					118,565
Miscellaneous					707,314
					<u>12,224,560</u>
Total General Revenues					
Changes in Net Position					<u>(143,008)</u>
Net Position, Beginning					12,297,715
Restatement for change in accounting principle					<u>(8,612,090)</u>
Net Position, Beginning as Restated					<u>3,685,625</u>
Net Position, Ending					<u>\$ 3,542,617</u>

See notes to the basic financial statements.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
BALANCE SHEET--GOVERNMENTAL FUNDS
JUNE 30, 2015**

	General Fund	Bond Interest and Redemption Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
Assets					
Cash in County Treasury	\$ 2,767,497	\$ 2,180,819	\$ 4,658,212	\$ 381,827	\$ 9,988,355
Accounts receivable	314,689	6,696	16,454	26,586	364,425
Total Assets	<u>\$ 3,082,186</u>	<u>\$ 2,187,515</u>	<u>\$ 4,674,666</u>	<u>\$ 408,413</u>	<u>\$ 10,352,780</u>
 Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 682,303	\$ -	\$ 30,695	\$ 17,884	\$ 730,882
Fund Balances					
Restricted					
Debt services	-	2,187,515	-	-	2,187,515
Legally restricted balances	82,502	-	-	3,884	86,386
Committed					
Other commitments	46,593	-	4,643,971	386,645	5,077,209
Unassigned	2,270,788	-	-	-	2,270,788
Total Fund Balances	<u>2,399,883</u>	<u>2,187,515</u>	<u>4,643,971</u>	<u>390,529</u>	<u>9,621,898</u>
Total Liabilities and Fund Balances	<u>\$ 3,082,186</u>	<u>\$ 2,187,515</u>	<u>\$ 4,674,666</u>	<u>\$ 408,413</u>	<u>\$ 10,352,780</u>

See notes to the basic financial statements.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2015**

Total Fund Balances--Governmental Funds \$ 9,621,898

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	\$ 35,412,190
Accumulated depreciation	<u>11,727,656</u>

Net	23,684,534
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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:

61,618

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:

(212,784)

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	16,314,827
Accreted interest	4,056,017
Other postemployment benefits payable	466,293
Compensated absences payable	101,622
Net pension liability	<u>7,355,000</u>

Total	(28,293,759)
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Deferred Outflows and Inflows of Resources Relating to Pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported:

Deferred outflows of resources relating to pensions	577,110
Deferred inflows of resources relating to pensions	<u>(1,896,000)</u>

Total	<u>(1,318,890)</u>
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Total Net Position--Governmental Activities \$ 3,542,617

See notes to the basic financial statements.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES--GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2015**

	<u>General Fund</u>	<u>Bond Interest and Redemption Fund</u>	<u>Building Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Local control funding formula sources					
State apportionments	\$ 6,509,560	\$ -	\$ -	\$ -	\$ 6,509,560
Local sources	2,689,578	-	-	-	2,689,578
Total Local Control Funding Formula	9,199,138	-	-	-	9,199,138
Federal revenue	771,826	-	-	46,683	818,509
Other state revenue	681,836	14,399	-	3,569	699,804
Other local revenue	464,639	2,174,489	48,209	126,465	2,813,802
Total Revenues	<u>11,117,439</u>	<u>2,188,888</u>	<u>48,209</u>	<u>176,717</u>	<u>13,531,253</u>
Expenditures					
Instruction	7,062,676	-	-	-	7,062,676
Supervision of instruction	16,057	-	-	-	16,057
Instructional library, media and technology	36,999	-	-	-	36,999
School site administration	641,104	-	-	-	641,104
Home-to-school transportation	317,332	-	-	-	317,332
Food services	13,115	-	-	117,002	130,117
All other pupil services	535,849	-	-	-	535,849
All other general administration	792,970	-	-	-	792,970
Plant services	1,268,783	-	106,065	(45,395)	1,329,453
Facility acquisition and construction	22,500	-	128,173	120,064	270,737
Ancillary services	260,030	-	-	-	260,030
Community services	61,952	-	-	-	61,952
Other outgo	285,835	-	235,624	-	521,459
Debt service					
Principal retirement	-	567,816	-	-	567,816
Interest on long-term debt	-	831,592	-	-	831,592
Total Expenditures	<u>11,315,202</u>	<u>1,399,408</u>	<u>469,862</u>	<u>191,671</u>	<u>13,376,143</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(197,763)</u>	<u>789,480</u>	<u>(421,653)</u>	<u>(14,954)</u>	<u>155,110</u>
Other Financing Sources (Uses)					
Operating transfers in	13,559	111,490	-	46,040	171,089
Operating transfers out	(46,040)	-	(111,490)	(13,559)	(171,089)
All other financing sources					
Proceeds from sale of bonds	-	-	5,000,000	-	5,000,000
Other	-	-	177,114	-	177,114
Total Other Financing Sources (Uses)	<u>(32,481)</u>	<u>111,490</u>	<u>5,065,624</u>	<u>32,481</u>	<u>5,177,114</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(230,244)</u>	<u>900,970</u>	<u>4,643,971</u>	<u>17,527</u>	<u>5,332,224</u>
Fund Balances, July 1, 2014	<u>2,630,127</u>	<u>1,286,545</u>	<u>-</u>	<u>373,002</u>	<u>4,289,674</u>
Fund Balances, June 30, 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>

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, 2015**

Total Change in Fund Balances--Governmental Funds

\$ 5,332,224

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:

Expenditures for capital outlay	\$ 193,465	
Depreciation expense	<u>1,041,225</u>	
Net		(847,760)

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:

718,624

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 to liabilities. Amounts recognized in governmental funds as proceeds from debt were:

(5,000,000)

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:

Prepaid debt insurance incurred during the period	-	
Prepaid debt insurance amortized for the period	<u>7,614</u>	
Net		(7,614)

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: \$ (57,899)

Compensated Absences: In governmental 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: (11,085)

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: (61,800)

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: (207,698)

Changes in Net Position of Governmental Activities \$ (143,008)

See notes to the basic financial statements.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
STATEMENT OF FIDUCIARY
NET POSITION--FIDUCIARY FUNDS
JUNE 30, 2015**

	Expendable Trust Fund Scholarship Fund	Agency Fund Student Body Funds	Totals
Assets			
Cash on hand and in banks	\$ 60,494	\$ 101,420	\$ 161,914
Investments with Fiscal Agent	1,372,655	-	1,372,655
Due from other Funds	1,061	-	1,061
Total Assets	\$ 1,434,210	\$ 101,420	\$ 1,535,630
Liabilities			
Due to other Funds	\$ -	\$ 1,061	\$ 1,061
Due to student groups	-	100,359	100,359
Total Liabilities	\$ -	\$ 101,420	\$ 101,420
Net Position			
Restricted			
Scholarships	\$ 1,434,210	\$ -	\$ 1,434,210

See notes to the basic financial statements.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY
NET POSITION--FIDUCIARY FUND
YEAR ENDED JUNE 30, 2015**

	<u>Expendable Trust Fund Scholarship Fund</u>
Revenues	
Other local revenue	\$ 30,560
 Expenditures	
Services and other operating expenditures	<u>54,796</u>
 Change in Net Position	 (24,236)
 Net Position, July 1, 2014	 <u>1,458,446</u>
 Net Position, June 30, 2015	 <u><u>\$ 1,434,210</u></u>

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, 2015**

	<u>Balance 7/1/14</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/15</u>
Student Body Funds				
Assets				
Cash on hand and in banks	\$ 117,177	\$ 492,853	\$ 508,610	\$ 101,420
Liabilities				
Due to other Funds	\$ 4,690	\$ 7,371	\$ 11,000	\$ 1,061
Due to student groups	<u>112,487</u>	<u>485,482</u>	<u>497,610</u>	<u>100,359</u>
Total Liabilities	<u>\$ 117,177</u>	<u>\$ 492,853</u>	<u>\$ 508,610</u>	<u>\$ 101,420</u>

See notes to the basic financial statements.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

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 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, 2015. 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,

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

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 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.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

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-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.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

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 three Funds maintained by the District: The General Fund (Fund 01), the Adult Education Fund (Fund 11), and the Deferred Maintenance Fund (Fund 14). Although Funds 11 and 14 are separate funds authorized in the Education Code, they do not meet the definition of a Special Revenue Fund under accounting principles generally accepted in the United States of America, and have therefore been combined into the General Fund for financial reporting purposes.

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.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
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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)

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.

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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.

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.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
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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 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	Planos, 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

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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 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.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
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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.
- **Unassigned** - All amounts not included in other spendable classifications.

Restricted balances at June 30, 2015 are as follows:

California Clean Energy Jobs Act (Prop 39)	\$ 82,502
Child Nutrition: School Programs	3,884
	\$ 86,386
Totals	\$ 86,386

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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 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.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
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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.

14. Impact of Recently Issued Accounting Principles

Recently Issued and Adopted Accounting Pronouncements

In June 2012, the Governmental Accounting Standards Board (GASB) issued Statement No. 68, *Accounting and Financial Reporting for Pensions*. GASB 68 establishes standards of accounting and financial reporting for defined benefit pensions and defined contribution pensions provided to the employees of state and local government employers through pension plans. It is effective for periods beginning after June 15, 2014. The District adopted GASB 68 in the fiscal year ended June 30, 2015.

In November 2013, the Governmental Accounting Standards Board (GASB) issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*. GASB 71 addresses an issue regarding application of the transition provisions of GASB Statement No. 68. The provisions of this Statement are required to be applied simultaneously with the provisions of Statement No. 68. It is effective for periods beginning after June 15, 2014. The District adopted GASB 71 in the fiscal year ended June 30, 2015.

According to GASB 68 and GASB 71, the District's share of pension assets and liabilities must be recorded in the Statement of Net Position. Therefore, the beginning net position has been restated to include the District's share of the beginning Net Pension Liability in the amount of \$9,112,000. The District's share of the beginning Deferred Outflows of Resources was \$499,910. The beginning net position at July 1, 2014 is being reduced by the net amount of \$8,612,090 as shown on a separate line in the Statement of Activities. (See further, Note 2.)

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Recently Issued Accounting Pronouncements (not yet adopted)

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. 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. 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 Statement 68, which are effective for financial statements for fiscal years 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. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. GASB Statement No. 74 applies to OPEB plans, and basically parallels GASB Statement No. 67 and replaces GASB Statement No. 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 Statement No. 68 and replaces GASB Statement No. 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.

**2. RESTATEMENT OF BEGINNING GOVERNMENT-WIDE
NET POSITION**

The District is implementing GASB 68 and GASB 71 which require that the District's share of pension assets and liabilities be recorded in the Statement of Net Position. The District's share of the Net Pension Liability at June 30, 2014 was \$9,112,000 and the District's share of Deferred Outflows of Resources was \$499,910. The beginning net position at July 1, 2014 is being reduced by the net amount of \$8,612,090 as shown on a separate line in the Statement of Activities.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

3. CASH AND INVESTMENTS

Cash and investments as of June 30, 2015 are classified in the accompanying financial statements as follows:

Governmental Funds:	
Pooled Funds	
Cash in county treasury	\$ 9,988,355
Fiduciary Funds:	
Cash on hand and in banks	161,914
Held by Ameriprise as Trustee	
Money Market Fund	35,416
Mutual Funds	1,337,239
Total Fiduciary Funds	1,534,569
District Totals	\$ 11,522,924

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 (\$9,988,355 as of June 30, 2015). The fair market value of this investment pool as of that date, as provided by the pool sponsor, was \$9,988,355. 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.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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	12%	12%
Money Market Mutual Funds	N/A	<1%	<1%
Mortgage Pass-Through Securities	5 years	None	None
County Pooled Investment Funds	N/A	88%	88%
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

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.

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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 Ameriprise as Trustee	\$ 9,988,355	\$ 9,988,355	\$ -	\$ -	\$ -
Money Market Fund	35,416	35,416	-	-	-
Mutual Funds	1,337,239	1,337,239	-	-	-
Totals	\$ 11,361,010	\$ 11,361,010	\$ -	\$ -	\$ -

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:

Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Year End		
				AAA	AA	Not Rated
County Investment Pool Held by Ameriprise as Trustee	\$ 9,988,355	N/A	\$ -	\$ -	\$ -	\$ 9,988,355
Money Market Fund	35,416	N/A	-	-	-	35,416
Mutual Funds	1,337,239	N/A	-	-	-	1,337,239
Totals	\$ 11,361,010		\$ -	\$ -	\$ -	\$ 11,361,010

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

4. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2015 consisted of the following:

	General Fund	Bond Interest and Redemption Fund	Building Fund	All Other Govern- mental Funds	Total Govern- mental Funds
Federal Government					
Federal Programs	\$ 141,938	\$ -	\$ -	\$ 5,452	\$ 147,390
State Government					
Categorical Aid Programs	-	-	-	375	375
Lottery	112,569	-	-	-	112,569
Total State Government	112,569	-	-	375	112,944
Local Government					
Interest	10,626	6,696	16,454	1,190	34,966
Developer Fees	-	-	-	19,542	19,542
Total Local Government	10,626	6,696	16,454	20,732	54,508
Miscellaneous	49,556	-	-	27	49,583
Totals	\$ 314,689	\$ 6,696	\$ 16,454	\$ 26,586	\$ 364,425

5. 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 2014-2015 fiscal year are as follows:

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Transfers In	Transfers Out	Amount
General Fund	Special Reserve (Special Revenue) Fund	\$ 13,559
Cafeteria Fund	General Fund	35,000
Special Reserve (Special Revenue) Fund	General Fund	11,040
Bond Interest and Redemption Fund	Building Fund	111,490
		\$ 171,089

The transfer of \$13,559 from the Special Reserve (Special Revenue) Fund to the General Fund is to purchase musical instruments.

The transfer of \$35,000 from the General Fund to the Cafeteria Fund is to support food service salaries and benefits.

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

The transfer of \$111,490 from the Building Fund to the Bond Interest and Redemption Fund is to transfer bond premium to be used for debt service.

6. CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2015 is shown below:

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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	<u>Balance 7/1/14</u>	<u>Additions</u>	<u>Balance 6/30/15</u>
Capital assets not being depreciated			
Land	\$ 6,868	\$ -	\$ 6,868
Work in progress	-	150,674	150,674
	<u>6,868</u>	<u>150,674</u>	<u>157,542</u>
Total capital assets not being depreciated			
Capital assets being depreciated			
Buildings	23,328,445	-	23,328,445
Improvements of sites	10,466,250	-	10,466,250
Equipment	1,417,162	42,791	1,459,953
	<u>35,211,857</u>	<u>42,791</u>	<u>35,254,648</u>
Total capital assets being depreciated			
Less: Accumulated depreciation			
Buildings	6,539,219	464,139	7,003,358
Improvements of sites	3,160,281	509,406	3,669,687
Equipment	986,931	67,680	1,054,611
	<u>10,686,431</u>	<u>1,041,225</u>	<u>11,727,656</u>
Total accumulated depreciation			
Total capital assets being depreciated, net	<u>24,525,426</u>	<u>(998,434)</u>	<u>23,526,992</u>
Governmental activities capital assets, net	<u>\$ 24,532,294</u>	<u>\$ (847,760)</u>	<u>\$ 23,684,534</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Instruction	\$ 559,894
Home-to-school transportation	29,910
Food services	1,525
Ancillary services	15,885
Community services	784
All other general administration	13,930
Data processing	260
Plant services	419,037
	<u>\$ 1,041,225</u>
Total Depreciation Expense	

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

7. 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 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 20.)

8. 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 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 20.)

9. ACCOUNTS PAYABLE

Accounts payable at June 30, 2015 consisted of the following:

	<u>General Fund</u>	<u>Building Fund</u>	<u>All Other Govern- mental Funds</u>	<u>Total Govern- mental Funds</u>
Vendor payables	\$ 174,901	\$ 30,695	\$ 17,884	\$ 223,480
Salaries and benefits	507,402	-	-	507,402
Totals	<u>\$ 682,303</u>	<u>\$ 30,695</u>	<u>\$ 17,884</u>	<u>\$ 730,882</u>

10. 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%. The outstanding general obligation bond debt of the District at June 30, 2015 is as follows:

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Bond	Interest Rate	Date of Issue	Maturity Date	Amount of Original Issue	Outstanding 7/1/14	Issued	Redeemed During Year	Outstanding 6/30/15
1998	4.1% to 5.5%	8/1/98	8/1/23	\$ 10,095,327	\$ 2,968,413	\$ -	\$ 352,816	\$ 2,615,597
2006	4.0% to 8.0%	12/14/06	8/1/31	5,999,841	5,219,841	-	135,000	5,084,841
2008	4.0% to 8.0%	2/29/08	8/1/32	3,899,389	3,694,389	-	80,000	3,614,389
2014 A	2.0% to 5.0%	9/30/14	8/1/44	5,000,000	-	5,000,000	-	5,000,000
Totals					<u>\$ 11,882,643</u>	<u>\$ 5,000,000</u>	<u>\$ 567,816</u>	<u>\$ 16,314,827</u>

The annual requirements to amortize general obligation bonds, payable and outstanding as of June 30, 2015, are as follows:

<u>Year Ending June 30:</u>	<u>Debt</u>	<u>Interest</u>	<u>Totals</u>
2016	\$ 973,633	\$ 983,891	\$ 1,957,524
2017	915,479	989,443	1,904,922
2018	637,925	1,001,261	1,639,186
2019	664,404	1,009,945	1,674,349
2020	709,152	1,018,997	1,728,149
2021-2025	4,060,004	4,436,263	8,496,267
2026-2030	4,067,878	1,973,716	6,041,594
2031-2035	1,296,352	3,612,523	4,908,875
2036-2040	1,175,000	571,407	1,746,407
2041-2045	1,815,000	243,125	2,058,125
Totals	<u>\$ 16,314,827</u>	<u>\$ 15,840,571</u>	<u>\$ 32,155,398</u>

11. 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, 2015 was \$4,056,017 and will mature as follows:

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Year Ending June 30:

2016		\$ 437,397
2017		422,288
2018		411,030
2019		396,891
2020		384,453
2021-2025		1,411,274
2026-2030		160,182
2031-2033		432,502
		\$ 4,056,017
Total		\$ 4,056,017

12. 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:

- 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.

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- 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 \$150,808, 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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	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>
Present Value of Future Benefits (PVFB)			
Actives	\$ 2,229,590	\$ 2,229,590	\$ 3,030,192
Retired	<u>364,048</u>	<u>364,048</u>	<u>277,721</u>
Total: PVFB	<u>\$ 2,593,638</u>	<u>\$ 2,593,638</u>	<u>\$ 3,307,913</u>
Actuarially Accrued Liability (AAL)			
Actives	\$ 1,186,137	\$ 1,186,137	\$ 1,577,009
Retired	<u>364,048</u>	<u>364,048</u>	<u>277,721</u>
Total: AAL	1,550,185	1,550,185	1,854,730
Assets	(_____)	(_____)	(_____)
Total: Unfunded Actuarially Accrued Liability (UAAL)	<u>\$ 1,550,185</u>	<u>\$ 1,550,185</u>	<u>\$ 1,854,730</u>
Annual Required Contributions (ARC)			
Service Cost at Year-End	\$ 82,393	\$ 85,689	\$ 107,739
30-Year Amortization of Unfunded AL	<u>100,842</u>	<u>100,842</u>	<u>107,259</u>
Total: ARC	183,235	186,531	214,998
Interest Adjustment to ARC	-	-	16,376
Amortization Adjustment to ARC	<u>-</u>	<u>-</u>	<u>(23,676)</u>
Annual OPEB Cost	183,235	186,531	207,698
Net OPEB Obligation, Beginning	401,961	397,055	409,403
Less Amount of Benefits Paid During Year (including implicit rate subsidy)	<u>(188,141)</u>	<u>(174,183)</u>	<u>(150,808)</u>
Net OPEB Obligation, Ending	<u>\$ 397,055</u>	<u>\$ 409,403</u>	<u>\$ 466,293</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 2014-2015 fiscal year was \$6,563,881, for a ratio of the UAAL to covered payroll of 28.26%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about future terminations, mortality, and healthcare cost 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.

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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 \$466,293. Annual amounts to amortize this debt are as follows:

<u>Year Ending June 30:</u>	<u>Amount</u>
2016	\$ 103,439
2017	60,376
2018	52,102
2019	74,008
2020	84,221
2021-2025	<u>92,147</u>
Total	<u>\$ 466,293</u>

13. COMPENSATED ABSENCES

Compensated absences at June 30, 2015 consisted of:

	<u>Compensated Absences</u>	<u>Benefits</u>	<u>Totals</u>
Certificated	\$ 11,117	\$ 408	\$ 11,525
Classified	<u>82,640</u>	<u>7,457</u>	<u>90,097</u>
Totals (all due after one year)	<u>\$ 93,757</u>	<u>\$ 7,865</u>	<u>\$ 101,622</u>

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14. LEASES

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, 2015 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>
2016	\$ 2,768
2017	2,768
2018	1,384
Total	<u>\$ 6,920</u>

15. NET PENSION LIABILITY

The following is a summary of the net pension liability as of June 30, 2015. Further details on the computation of the net pension liability are included in Footnote 20.

	<u>Beginning</u>	<u>(Decreases)</u>	<u>Ending</u>
California State Teachers' Retirement System (CalSTRS)	\$ 7,925,000	(\$ 1,442,000)	\$ 6,483,000
California Public Employees' Retirement System (CalPERS)	<u>1,187,000</u>	<u>(315,000)</u>	<u>872,000</u>
Total	<u>\$ 9,112,000</u>	<u>(\$ 1,757,000)</u>	<u>\$ 7,355,000</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.

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

A schedule of changes in long-term debt for the year ended June 30, 2015 is shown below:

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	Balance 7/1/14	Additions	Deductions	Balance 6/30/15
General obligation bonds	\$ 11,882,643	\$ 5,000,000	\$ 567,816	\$ 16,314,827
Accreted interest--general obligation bonds	4,074,954	428,247	447,184	4,056,017
Postemployment health benefits	409,403	207,698	150,808	466,293
Compensated absences	90,537	11,085	-	101,622
Net pension liability	9,112,000	-	1,757,000	7,355,000
Totals	\$ 25,569,537	\$ 5,647,030	\$ 2,922,808	\$ 28,293,759

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.

17. 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)

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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.

Condensed financial information for the above JPAs for the year ended June 30, 2015 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

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18. 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.

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.

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.

19. CONSTRUCTION-IN-PROGRESS

The District has construction contracts-in-progress as follows:

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	<u>Project Authorization</u>	<u>Expended to 6/30/15</u>	<u>Committed</u>
Architect & Engineering Services - New Field Lighting at Practice Field	\$ 18,500	\$ 7,400	\$ 11,100
Architect & Engineering Services - New Field Lighting at Varsity Baseball Field	27,850	13,925	13,925
Architect & Engineering Services - Campus Technology Upgrades	49,800	47,310	2,490
Architect & Engineering Services - HVAC Replacement at Main Gym and Locker Rooms	52,750	26,375	26,375
Totals	<u>\$ 148,900</u>	<u>\$ 95,010</u>	<u>\$ 53,890</u>

20. 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).

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.

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Contribution Description

Active plan members are required to contribute 8.15% of their salary 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 2014-2015 was 8.88% 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, 2015, 2014, and 2013 were \$464,272, \$407,636, and \$369,759, 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, 2013, and rolling forward the total pension liability to June 30, 2014. The financial reporting actuarial valuation as of June 30, 2013, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2013
Experience Study	July 1, 2006, through June 30, 2010
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.60%
Consumer Price Inflation	3.00%
Wage Growth	3.75%
Post Retirement Benefit Increases	2.00% simple for DB Not applicable for DBS/CBB

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. 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

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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:

<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.

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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:

Discount Rate	Net Pension Liability of Employers and Nonemployer Contributing Entity
1% Decrease (6.60%)	\$ 10,105,000
Current Discount Rate (7.60%)	\$ 6,483,000
1% Increase (8.60%)	\$ 3,463,000

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:

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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

Paragraph 137 of GASB 68 and Questions 267 and 268 of the GASB 68 Implementation Guide set forth guidance on implementing the standard. The employer should use this guidance for the adjusting entries concerning the net pension obligation and the initial net pension liability. As of the start of the measurement period (July 1, 2013), the aggregate initial net pension liability was \$71,438,000,000. The Districts share of the aggregate initial net pension liability was \$7,925,000.

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, 2015, the District recognized pension expense of \$909,158.

At June 30, 2015, 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	\$ 464,272	\$ -
Net differences between projected and actual earnings on pension plan investments	<u>-</u>	(1,596,000)
Totals	<u>\$ 464,272</u>	<u>(\$ 1,596,000)</u>

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The amounts above are net of inflows and outflows recognized in the 2013-14 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>
2016	\$ 464,272	(\$ 399,000)
2017	-	(399,000)
2018	-	(399,000)
2019	-	<u>(399,000)</u>
Totals	<u>\$ 464,272</u>	<u>(\$ 1,596,000)</u>

Changes of Benefit Terms

The California Pension Employees' Pension Reform Act of 2013 (PEPRA) resulted in a new benefit formula, CalSTRS 2% at 62, for members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. Significant changes compared to the CalSTRS 2% at 60 benefit formula include raising the normal retirement age from 60 to 62 and placing a limit on creditable compensation to 120 percent of the Social Security wage base, annually adjusted for changes in the Consumer Price Index.

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' Retirement Law. Benefits are based on members' years of service, age, final

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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 Description

Active plan members are required to contribute 7.0% of their salary for 2% at 55 Members and 6% 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 2014-2015 was 11.771%. 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, 2015, 2014, and 2013 were \$112,838, \$92,274, and \$105,050, 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, 2014 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2013 total pension liability. The June 30, 2013 and the June 30, 2014 total pension liabilities were based on the following actuarial methods and assumptions:

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Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.50%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.50% Net of Pension Plan Investment and Administrative Expenses; includes Inflation
Mortality Rate Table ¹	Derived using CalPERS' Membership Data for All Funds
Post Retirement Benefit Increases	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

¹The 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 7.50 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.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has

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resulted in a slightly higher total pension liability and net pension liability. For the Schools Pool, this difference was deemed immaterial. However, employers may determine the impact for their own financial reporting purposes based on their own proportionate share.

CalPERS is scheduled to review all actuarial assumptions as part of its regular asset liability management review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-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. 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. These geometric rates of return are net of administrative expenses.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10¹</u>	<u>Real Return Years 11+²</u>
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0	0.99	2.43
Inflation Sensitive	6.0	0.45	3.36
Private Equity	12.0	6.83	6.95
Real Estate	11.0	4.50	5.13
Infrastructure and Forestland	3.0	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.

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 7.50 percent, as well as what the pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.50 percent) or 1 percentage-point higher (8.50 percent) than the current rate.

<u>Discount Rate</u>	<u>Plan's Net Pension Liability</u>
1% Decrease (6.50%)	\$ 1,530,000
Current Discount Rate (7.50%)	\$ 872,000
1% Increase (8.50%)	\$ 322,000

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

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.

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
All other amounts

5-year straight-line amortization

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).

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

**Aggregate Pension Expense and Aggregate
Deferred Outflows and Deferred Inflows**

Paragraph 137 of GASB 68 and Questions 267 and 268 of the GASB 68 Implementation Guide set forth guidance on implementing the standard. The employer should use this guidance for the adjusting entries concerning the net pension obligation and the initial net pension liability. As of the start of the measurement period (July 1, 2013), the aggregate initial net pension liability was \$15,447,330,011. The Districts share of the aggregate initial net pension liability was \$1,187,000.

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, 2015, the District recognized pension expense of \$77,274.

At June 30, 2015, 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	\$ 112,838	\$ -
Net differences between projected and actual earnings on pension plan investments	-	(300,000)
Totals	<u>\$ 112,838</u>	<u>(\$ 300,000)</u>

The amounts above are net of inflows and outflows recognized in the 2013-14 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:

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

Measurement Period Ended <u>June 30:</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
2016	\$ 112,838	(\$ 75,000)
2017	-	(75,000)
2018	-	(75,000)
2019	-	(75,000)
Totals	<u>\$ 112,838</u>	<u>(\$ 300,000)</u>

Benefit Changes

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

Changes of Assumptions

There were no changes in assumptions.

21. 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, 2015, there were 15 employees that had elected to participate, with total compensation deferrals of \$66,970.

22. 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 \$254,522 to CalSTRS (5.678848% of 2012-13 creditable CalSTRS compensation).

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

23. SUBSEQUENT EVENTS

The District's management evaluated its June 30, 2015 financial statements for subsequent events through November 25, 2015, 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 BALANCE--BUDGET AND ACTUAL (GAAP)
(BY OBJECT)--GENERAL FUND
YEAR ENDED JUNE 30, 2015**

	General Fund			Variance with Final Budget Positive/ (Negative)
	Budgeted Amounts		Actual (GAAP) Basis	
	Original	Final		
Revenues				
Local control funding formula sources				
State apportionments	\$ 6,601,778	\$ 6,509,560	\$ 6,509,560	\$ -
Local sources	2,610,338	2,689,578	2,689,578	-
Total Local Control Funding Formula	9,212,116	9,199,138	9,199,138	-
Federal revenue	652,611	808,229	771,826	(36,403)
Other state revenue	618,161	681,837	681,836	(1)
Other local revenue	361,648	466,287	464,639	(1,648)
Total Revenues	10,844,536	11,155,491	11,117,439	(38,052)
Expenditures				
Certificated salaries	5,255,690	5,300,601	5,271,224	29,377
Classified salaries	1,161,544	1,266,674	1,260,693	5,981
Employee benefits	2,313,356	2,598,158	2,570,784	27,374
Books and supplies	473,746	619,972	596,834	23,138
Services and other operating expenditures	1,044,681	1,347,609	1,255,719	91,890
Capital outlay	84,100	76,614	74,113	2,501
Payments to County Office	-	108,638	108,638	-
ROP/C transfer apportionment--JPA	236,244	177,197	177,197	-
Total Expenditures	10,569,361	11,495,463	11,315,202	180,261
Excess (Deficiency) of Revenues Over Expenditures	275,175	(339,972)	(197,763)	142,209
Other Financing Sources (Uses)				
Operating transfers in	-	13,559	13,559	-
Operating transfers out	(46,040)	(46,040)	(46,040)	-
Total Other Financing Sources (Uses)	(46,040)	(32,481)	(32,481)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	229,135	(372,453)	(230,244)	142,209
Fund Balance, July 1, 2014	2,253,445	2,630,126	2,630,127	1
Fund Balance, June 30, 2015	\$ 2,482,580	\$ 2,257,673	\$ 2,399,883	\$ 142,210

See notes to the basic financial statements.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF NET PENSION LIABILITY--
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM
YEAR ENDED JUNE 30, 2015**

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 (a/b)</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	130.7%	\$ 4,941,000	160.4%

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, 2015**

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%

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, 2015**

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 (a/b)</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	\$ 4,998,000	\$ 3,811,000	\$ 1,187,000	131.1%	\$ 806,000	147.3%

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, 2015**

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%

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)--MAJOR DEBT SERVICE AND CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2015**

	Bond Interest and Redemption Fund			Variance with Final Budget Positive/ (Negative)
	Budgeted Amounts		Actual (GAAP) Basis	
	Original	Final		
Revenues				
Other state revenue	\$ 4,340	\$ 14,399	\$ 14,399	\$ -
Other local revenue	1,146,504	2,308,685	2,174,489	(134,196)
Total Revenues	<u>1,150,844</u>	<u>2,323,084</u>	<u>2,188,888</u>	<u>(134,196)</u>
Expenditures				
Books and supplies	-	-	-	-
Services and other operating expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	601,405	837,609	567,816	269,793
Interest and fiscal charges	779,270	1,044,009	831,592	212,417
Total Expenditures	<u>1,380,675</u>	<u>1,881,618</u>	<u>1,399,408</u>	<u>482,210</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(229,831)</u>	<u>441,466</u>	<u>789,480</u>	<u>348,014</u>
Other Financing Sources (Uses)				
Operating transfers in	-	111,490	111,490	-
Operating transfers out	-	-	-	-
All other financing sources				
Proceeds from sale of bonds	-	-	-	-
Other	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>111,490</u>	<u>111,490</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(229,831)</u>	<u>552,956</u>	<u>900,970</u>	<u>348,014</u>
Fund Balances, July 1, 2014	<u>1,472,955</u>	<u>1,286,545</u>	<u>1,286,545</u>	<u>-</u>
Fund Balances, June 30, 2015	<u>\$ 1,243,124</u>	<u>\$ 1,839,501</u>	<u>\$ 2,187,515</u>	<u>\$ 348,014</u>

See notes to the basic financial statements.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES--BUDGET AND ACTUAL (GAAP)
(BY OBJECT)--MAJOR DEBT SERVICE AND CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2015**

	Building Fund			Variance with Final Budget Positive/ (Negative)
	Budgeted Amounts		Actual (GAAP) Basis	
	Original	Final		
Revenues				
Other state revenue	\$ -	\$ -	\$ -	\$ -
Other local revenue	-	145,000	48,209	(96,791)
Total Revenues	-	145,000	48,209	(96,791)
Expenditures				
Books and supplies	-	205,000	81,024	123,976
Services and other operating expenditures	-	335,624	235,624	100,000
Capital outlay	-	2,550,000	153,214	2,396,786
Debt service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	3,090,624	469,862	2,620,762
Excess (Deficiency) of Revenues Over Expenditures	-	(2,945,624)	(421,653)	2,523,971
Other Financing Sources (Uses)				
Operating transfers in	-	-	-	-
Operating transfers out	-	(111,490)	(111,490)	-
All other financing sources				
Proceeds from sale of bonds	-	5,000,000	5,000,000	-
Other	-	177,114	177,114	-
Total Other Financing Sources (Uses)	-	5,065,624	5,065,624	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	2,120,000	4,643,971	2,523,971
Fund Balances, July 1, 2014	-	-	-	-
Fund Balances, June 30, 2015	\$ -	\$ 2,120,000	\$ 4,643,971	\$ 2,523,971

See notes to the basic financial statements.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FUNDING PROGRESS--
OTHER POSTEMPLOYMENT BENEFITS PLAN
YEAR ENDED JUNE 30, 2015**

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, 2015**

<u>ASSETS</u>	<u>General Fund</u>	<u>Adult Education Fund</u>	<u>Deferred Maintenance Fund</u>	<u>Totals-- Combined General Fund (GASB 54)</u>
Cash in County Treasury	\$ 2,721,128	\$ -	\$ 46,369	\$ 2,767,497
Accounts receivable	314,465	-	224	314,689
Total Assets	<u>\$ 3,035,593</u>	<u>\$ -</u>	<u>\$ 46,593</u>	<u>\$ 3,082,186</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities				
Accounts payable	\$ 682,303	\$ -	\$ -	\$ 682,303
Fund Balances				
Restricted				
Legally restricted balances	82,502	-	-	82,502
Committed				
Other commitments	-	-	46,593	46,593
Unassigned				
Total Fund Balances	<u>2,270,788</u>	<u>-</u>	<u>-</u>	<u>2,270,788</u>
Total Liabilities and Fund Balances	<u>\$ 3,035,593</u>	<u>\$ -</u>	<u>\$ 46,593</u>	<u>\$ 3,082,186</u>

See notes to the basic financial statements.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND (BY OBJECT)
YEAR ENDED JUNE 30, 2015**

	<u>General Fund</u>	<u>Adult Education Fund</u>	<u>Deferred Maintenance Fund</u>	<u>Eliminations</u>	<u>Totals-- Combined General Fund (GASB 54)</u>
Revenues					
Local control funding formula sources					
State apportionments	\$ 6,509,560	\$ -	\$ -	\$ -	\$ 6,509,560
Local sources	<u>2,689,578</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,689,578</u>
 Total Local Control Funding Formula	 9,199,138	 -	 -	 -	 9,199,138
Federal revenue	771,826	-	-	-	771,826
Other state revenue	681,836	-	-	-	681,836
Other local revenue	<u>463,459</u>	<u>-</u>	<u>1,180</u>	<u>-</u>	<u>464,639</u>
 Total Revenues	 <u>11,116,259</u>	 <u>-</u>	 <u>1,180</u>	 <u>-</u>	 <u>11,117,439</u>
Expenditures					
Certificated salaries	5,271,224	-	-	-	5,271,224
Classified salaries	1,260,693	-	-	-	1,260,693
Employee benefits	2,570,784	-	-	-	2,570,784
Books and supplies	596,828	6	-	-	596,834
Services and other operating expenditures	1,151,751	-	103,968	-	1,255,719
Capital outlay	74,113	-	-	-	74,113
Payments to County Office	108,638	-	-	-	108,638
ROP/C transfer apportionment--JPA	<u>177,197</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>177,197</u>
 Total Expenditures	 <u>11,211,228</u>	 <u>6</u>	 <u>103,968</u>	 <u>-</u>	 <u>11,315,202</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>(94,969)</u>	 <u>(6)</u>	 <u>(102,788)</u>	 <u>-</u>	 <u>(197,763)</u>
Other Financing Sources (Uses)					
Operating transfers in	13,559	-	43,817	(43,817)	57,376
Operating transfers out	<u>(89,857)</u>	<u>-</u>	<u>-</u>	<u>43,817</u>	<u>(89,857)</u>
 Total Other Financing Sources (Uses)	 <u>(76,298)</u>	 <u>-</u>	 <u>43,817</u>	 <u>-</u>	 <u>(32,481)</u>
 Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	 <u>(171,267)</u>	 <u>(6)</u>	 <u>(58,971)</u>	 <u>-</u>	 <u>(230,244)</u>
 Fund Balances, July 1, 2014	 <u>2,524,557</u>	 <u>6</u>	 <u>105,564</u>	 <u>-</u>	 <u>2,630,127</u>
 Fund Balances, June 30, 2015	 <u>\$ 2,353,290</u>	 <u>\$ -</u>	 <u>\$ 46,593</u>	 <u>\$ -</u>	 <u>\$ 2,399,883</u>

See notes to the basic financial statements.

**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, 2015**

	<u>General Fund (Internal)</u>			Variance with Final Budget Positive/ (Negative)
	<u>Budgeted Amounts</u>		<u>Actual (GAAP) Basis</u>	
	<u>Original</u>	<u>Final</u>		
Revenues				
Local control funding formula sources				
State apportionments	\$ 6,601,778	\$ 6,509,560	\$ 6,509,560	\$ -
Local sources	2,610,338	2,689,578	2,689,578	-
Total Local Control Funding Formula	9,212,116	9,199,138	9,199,138	-
Federal revenue	652,611	808,229	771,826	(36,403)
Other state revenue	618,161	681,837	681,836	(1)
Other local revenue	360,748	465,107	463,459	(1,648)
Total Revenues	10,843,636	11,154,311	11,116,259	(38,052)
Expenditures				
Certificated salaries	5,255,690	5,300,601	5,271,224	29,377
Classified salaries	1,161,544	1,266,674	1,260,693	5,981
Employee benefits	2,313,356	2,598,158	2,570,784	27,374
Books and supplies	473,746	619,966	596,828	23,138
Services and other operating expenditures	1,004,681	1,243,641	1,151,751	91,890
Capital outlay	84,100	76,614	74,113	2,501
Payments to County Office	-	108,638	108,638	-
ROP/C transfer apportionment--JPA	236,244	177,197	177,197	-
Total Expenditures	10,529,361	11,391,489	11,211,228	180,261
Excess (Deficiency) of Revenues Over Expenditures	314,275	(237,178)	(94,969)	142,209
Other Financing Sources (Uses)				
Operating transfers in	-	13,559	13,559	-
Operating transfers out	(89,857)	(89,857)	(89,857)	-
Total Other Financing Sources (Uses)	(89,857)	(76,298)	(76,298)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	224,418	(313,476)	(171,267)	142,209
Fund Balances, July 1, 2014	2,171,144	2,524,556	2,524,557	1
Fund Balances, June 30, 2015	\$ 2,395,562	\$ 2,211,080	\$ 2,353,290	\$ 142,210

**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, 2015**

	Adult Education Fund			Variance with Final Budget Positive/ (Negative)
	Budgeted Amounts		Actual (GAAP) Basis	
	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	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Certificated salaries	-	-	-	-
Classified salaries	-	-	-	-
Employee benefits	-	-	-	-
Books and supplies	-	6	6	-
Services and other operating expenditures	-	-	-	-
Capital outlay	-	-	-	-
Payments to County Office	-	-	-	-
ROP/C transfer apportionment--JPA	-	-	-	-
Total Expenditures	-	6	6	-
Excess (Deficiency) of Revenues Over Expenditures	-	(6)	(6)	-
Other Financing Sources (Uses)				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	(6)	(6)	-
Fund Balances, July 1, 2014	-	6	6	-
Fund Balances, June 30, 2015	\$ -	\$ -	\$ -	\$ -

**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, 2015**

	Deferred Maintenance Fund			Variance with Final Budget Positive/ (Negative)
	Budgeted Amounts		Actual (GAAP) Basis	
	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	1,180	1,180	-
Total Revenues	900	1,180	1,180	-
Expenditures				
Certificated salaries	-	-	-	-
Classified salaries	-	-	-	-
Employee benefits	-	-	-	-
Books and supplies	-	-	-	-
Services and other operating expenditures	40,000	103,968	103,968	-
Capital outlay	-	-	-	-
Payments to County Office	-	-	-	-
ROP/C transfer apportionment--JPA	-	-	-	-
Total Expenditures	40,000	103,968	103,968	-
Excess (Deficiency) of Revenues Over Expenditures	(39,100)	(102,788)	(102,788)	-
Other Financing Sources (Uses)				
Operating transfers in	43,817	43,817	43,817	-
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	43,817	43,817	43,817	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	4,717	(58,971)	(58,971)	-
Fund Balances, July 1, 2014	82,301	105,564	105,564	-
Fund Balances, June 30, 2015	\$ 87,018	\$ 46,593	\$ 46,593	\$ -

**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, 2015**

	Eliminations			Variance with Final Budget Positive/ (Negative)
	Budgeted Amounts		Actual (GAAP) Basis	
	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	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Certificated salaries	-	-	-	-
Classified salaries	-	-	-	-
Employee benefits	-	-	-	-
Books and supplies	-	-	-	-
Services and other operating expenditures	-	-	-	-
Capital outlay	-	-	-	-
Payments to County Office	-	-	-	-
ROP/C transfer apportionment--JPA	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Other Financing Sources (Uses)				
Operating transfers in	(43,817)	(43,817)	(43,817)	-
Operating transfers out	43,817	43,817	43,817	-
Total Other Financing Sources (Uses)	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-
Fund Balances, July 1, 2014	-	-	-	-
Fund Balances, June 30, 2015	\$ -	\$ -	\$ -	\$ -

**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, 2015**

Totals--Combined General Fund (GASB 54)

	Budgeted Amounts		Actual (GAAP) Basis	Variance with Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Local control funding formula sources				
State apportionments	\$ 6,601,778	\$ 6,509,560	\$ 6,509,560	\$ -
Local sources	2,610,338	2,689,578	2,689,578	-
Total Local Control Funding Formula	9,212,116	9,199,138	9,199,138	-
Federal revenue	652,611	808,229	771,826	(36,403)
Other state revenue	618,161	681,837	681,836	(1)
Other local revenue	361,648	466,287	464,639	(1,648)
Total Revenues	10,844,536	11,155,491	11,117,439	(38,052)
Expenditures				
Certificated salaries	5,255,690	5,300,601	5,271,224	29,377
Classified salaries	1,161,544	1,266,674	1,260,693	5,981
Employee benefits	2,313,356	2,598,158	2,570,784	27,374
Books and supplies	473,746	619,972	596,834	23,138
Services and other operating expenditures	1,044,681	1,347,609	1,255,719	91,890
Capital outlay	84,100	76,614	74,113	2,501
Payments to County Office	-	108,638	108,638	-
ROP/C transfer apportionment--JPA	236,244	177,197	177,197	-
Total Expenditures	10,569,361	11,495,463	11,315,202	180,261
Excess (Deficiency) of Revenues Over Expenditures	275,175	(339,972)	(197,763)	142,209
Other Financing Sources (Uses)				
Operating transfers in	-	13,559	13,559	-
Operating transfers out	(46,040)	(46,040)	(46,040)	-
Total Other Financing Sources (Uses)	(46,040)	(32,481)	(32,481)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	229,135	(372,453)	(230,244)	142,209
Fund Balances, July 1, 2014	2,253,445	2,630,126	2,630,127	1
Fund Balances, June 30, 2015	\$ 2,482,580	\$ 2,257,673	\$ 2,399,883	\$ 142,210

See notes to the basic financial statements.

Combining Statements--Nonmajor Funds

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2015**

<u>ASSETS</u>	<u>Cafeteria Fund</u>	<u>Special Reserve Fund</u>	<u>Totals</u>
Cash in County Treasury	\$ 9,052	\$ 95,937	\$ 104,989
Accounts receivable	<u>5,875</u>	<u>340</u>	<u>6,215</u>
Total Assets	<u>\$ 14,927</u>	<u>\$ 96,277</u>	<u>\$ 111,204</u>

LIABILITIES AND
 FUND BALANCES

Liabilities

Accounts payable	<u>\$ 10,986</u>	<u>\$ -</u>	<u>\$ 10,986</u>
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Fund Balances

Restricted

Legally restricted balances	3,884	-	3,884
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Committed

Other commitments	<u>57</u>	<u>96,277</u>	<u>96,334</u>
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Total Fund Balances	<u>3,941</u>	<u>96,277</u>	<u>100,218</u>
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Total Liabilities and Fund Balances	<u>\$ 14,927</u>	<u>\$ 96,277</u>	<u>\$ 111,204</u>
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See notes to the basic financial statements.

**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, 2015**

	<u>Cafeteria Fund</u>	<u>Special Reserve Fund</u>	<u>Totals</u>
Revenues			
Federal revenue	\$ 46,683	\$ -	\$ 46,683
Other state revenue	3,569	-	3,569
Other local revenue	<u>32,852</u>	<u>1,347</u>	<u>34,199</u>
Total Revenues	<u>83,104</u>	<u>1,347</u>	<u>84,451</u>
Expenditures			
Classified salaries	31,964	-	31,964
Employee benefits	22,696	-	22,696
Books and supplies	12,889	-	12,889
Services and other operating expenditures	<u>49,453</u>	<u>-</u>	<u>49,453</u>
Total Expenditures	<u>117,002</u>	<u>-</u>	<u>117,002</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(33,898)</u>	<u>1,347</u>	<u>(32,551)</u>
Other Financing Sources (Uses)			
Operating transfers in	35,000	11,040	46,040
Operating transfers out	<u>-</u>	<u>(13,559)</u>	<u>(13,559)</u>
Total Other Financing Sources (Uses)	<u>35,000</u>	<u>(2,519)</u>	<u>32,481</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	1,102	(1,172)	(70)
Fund Balances, July 1, 2014	<u>2,839</u>	<u>97,449</u>	<u>100,288</u>
Fund Balances, June 30, 2015	<u>\$ 3,941</u>	<u>\$ 96,277</u>	<u>\$ 100,218</u>

See notes to the basic financial statements.

**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, 2015**

	Cafeteria Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Federal revenue	\$ 46,683	\$ 46,683	\$ -
Other state revenue	3,569	3,569	-
Other local revenue	32,851	32,852	1
Total Revenues	<u>83,103</u>	<u>83,104</u>	<u>1</u>
Expenditures			
Classified salaries	31,964	31,964	-
Employee benefits	22,696	22,696	-
Books and supplies	12,889	12,889	-
Services and other operating expenditures	49,453	49,453	-
Total Expenditures	<u>117,002</u>	<u>117,002</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(33,899)</u>	<u>(33,898)</u>	<u>1</u>
Other Financing Sources (Uses)			
Operating transfers in	35,000	35,000	-
Operating transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>35,000</u>	<u>35,000</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>1,101</u>	<u>1,102</u>	<u>1</u>
Fund Balances, July 1, 2014	<u>2,839</u>	<u>2,839</u>	<u>-</u>
Fund Balances, June 30, 2015	<u>\$ 3,940</u>	<u>\$ 3,941</u>	<u>\$ 1</u>

See notes to the basic financial statements.

Special Reserve Fund		
Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -
-	-	-
1,148	1,347	199
<u>1,148</u>	<u>1,347</u>	<u>199</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>1,148</u>	<u>1,347</u>	<u>199</u>
11,040	11,040	-
(13,559)	(13,559)	-
<u>(2,519)</u>	<u>(2,519)</u>	<u>-</u>
(1,371)	(1,172)	199
97,448	97,449	1
<u>\$ 96,077</u>	<u>\$ 96,277</u>	<u>\$ 200</u>

Totals		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 46,683	\$ 46,683	\$ -
3,569	3,569	-
33,999	34,199	200
<u>84,251</u>	<u>84,451</u>	<u>200</u>
31,964	31,964	-
22,696	22,696	-
12,889	12,889	-
49,453	49,453	-
<u>117,002</u>	<u>117,002</u>	<u>-</u>
(32,751)	(32,551)	200
46,040	46,040	-
(13,559)	(13,559)	-
<u>32,481</u>	<u>32,481</u>	<u>-</u>
(270)	(70)	200
100,287	100,288	1
<u>\$ 100,017</u>	<u>\$ 100,218</u>	<u>\$ 201</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2015**

<u>ASSETS</u>	<u>Capital Facilities Fund</u>	<u>State School Building Lease- Purchase Fund</u>	<u>Totals</u>
Cash in County Treasury	\$ 268,240	\$ 8,598	\$ 276,838
Accounts receivable	<u>20,341</u>	<u>30</u>	<u>20,371</u>
Total Assets	<u>\$ 288,581</u>	<u>\$ 8,628</u>	<u>\$ 297,209</u>

**LIABILITIES AND
 FUND BALANCES**

Liabilities

Accounts payable	\$ 6,898	\$ -	\$ 6,898
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Fund Balances

Committed

Other commitments	<u>281,683</u>	<u>8,628</u>	<u>290,311</u>
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Total Liabilities and Fund Balances	<u>\$ 288,581</u>	<u>\$ 8,628</u>	<u>\$ 297,209</u>
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See notes to the basic financial statements.

**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, 2015**

	<u>Capital Facilities Fund</u>	<u>State School Building Lease- Purchase Fund</u>	<u>Totals</u>
Revenues			
Other local revenue	\$ 92,148	\$ 118	\$ 92,266
Expenditures			
Books and supplies	43,117	-	43,117
Services and other operating expenditures	8,643	-	8,643
Capital outlay	<u>22,909</u>	<u>-</u>	<u>22,909</u>
Total Expenditures	<u>74,669</u>	<u>-</u>	<u>74,669</u>
Excess of Revenues Over Expenditures	17,479	118	17,597
Fund Balances, July 1, 2014	<u>264,204</u>	<u>8,510</u>	<u>272,714</u>
Fund Balances, June 30, 2015	<u>\$ 281,683</u>	<u>\$ 8,628</u>	<u>\$ 290,311</u>

See notes to the basic financial statements.

**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, 2015**

	Capital Facilities Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Other local revenue	\$ 78,367	\$ 92,148	\$ 13,781
Expenditures			
Books and supplies	50,000	43,117	6,883
Services and other operating expenditures	19,500	8,643	10,857
Capital outlay	51,600	22,909	28,691
Total Expenditures	121,100	74,669	46,431
Excess (Deficiency) of Revenues Over Expenditures	(42,733)	17,479	60,212
Fund Balances, July 1, 2014	264,204	264,204	-
Fund Balances, June 30, 2015	\$ 221,471	\$ 281,683	\$ 60,212

See notes to the basic financial statements.

State School Building Lease-Purchase Fund			Totals		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 118	\$ 118	\$ -	\$ 78,485	\$ 92,266	\$ 13,781
-	-	-	50,000	43,117	6,883
-	-	-	19,500	8,643	10,857
-	-	-	51,600	22,909	28,691
-	-	-	121,100	74,669	46,431
118	118	-	(42,615)	17,597	60,212
8,510	8,510	-	272,714	272,714	-
<u>\$ 8,628</u>	<u>\$ 8,628</u>	<u>\$ -</u>	<u>\$ 230,099</u>	<u>\$ 290,311</u>	<u>\$ 60,212</u>

Other Supplementary Information

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
OTHER SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2015**

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>
Rick Jackson	President	November, 2016
Mike Serpa	Clerk	November, 2018
Brent Lunde	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, 2015**

SCHEDULE OF AVERAGE DAILY ATTENDANCE

	District ADA		Audited ADA	
	Second Period	Annual	Second Period	Annual
High School				
General Education				
Grades 9 - 12	1,137.65	1,124.70	1,137.65	1,124.70

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, 2015**

SCHEDULE OF INSTRUCTIONAL TIME

<u>Grade Level</u>	<u>1986-87 Required Minutes</u>	<u>1986-87 Required Minutes as Reduced</u>	<u>2014-15 Offered Minutes</u>	<u>Days Offered</u>	<u>Status</u>
Grade 9	64,800	63,000	68,164	180	In Compliance
Grade 10	64,800	63,000	68,164	180	In Compliance
Grade 11	64,800	63,000	68,164	180	In Compliance
Grade 12	64,800	63,000	68,164	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, 2015**

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

<u>General Fund</u>	<u>(Budget)</u> <u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Revenues and Other Financing Sources	\$ 12,536,441	\$ 11,130,998	\$ 10,895,495	\$ 9,732,131
Expenditures	12,373,815	11,315,202	10,446,549	9,606,429
Other Financing Uses and Transfers Out	11,040	46,040	41,040	54,040
Total Outgo	12,384,855	11,361,242	10,487,589	9,660,469
Change in Fund Balance	\$ 151,586	\$ (230,244)	\$ 407,906	\$ 71,662
Ending Fund Balance	\$ 2,551,469	\$ 2,399,883	\$ 2,630,127	\$ 2,222,221
Unassigned Fund Balance	\$ 2,459,474	\$ 2,270,788	\$ 2,243,735	\$ 2,137,640
Reserve for Economic Uncertainties	-	-	-	-
Available Reserves	\$ 2,459,474	\$ 2,270,788	\$ 2,243,735	\$ 2,137,640
Available Reserves as a Percentage of Total Outgo	19.86%	19.99%	21.39%	22.13%
Total Long-Term Debt	\$ 27,368,447	\$ 28,293,759	\$ 16,457,537	\$ 17,104,985
Average Daily Attendance at P-2--Traditional	1,153	1,138	1,127	1,112

This schedule discloses the District's financial trends by displaying past years' data along with budget information for the fiscal year ending June 30, 2016. 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 \$177,662 over the past two years. The fiscal year 2015-2016 budget projects a further increase of \$151,586 (6.3%). 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, but does not anticipate an operating deficit during the 2015-2016 fiscal year.

Total long-term debt has increased by \$11,188,774 over the past two years.

Average daily attendance has increased by 26 over the past two years. During fiscal year 2015-2016, an increase of 15 ADA is anticipated.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
OTHER SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2015**

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	\$ 536,147
1 Special Education--Grants to States	84.027	13379	161,717
Career and Technical Education-- Basic Grants to States	84.048	13924	36,581
Advanced Placement Program	84.330	14831	1,554
Improving Teacher Quality State Grants	84.367	14341	<u>35,827</u>
Total U. S. Department of Education			771,826
U. S. Department of Agriculture			
Passed through CDE			
2 National School Lunch Program	10.555	13523, 13524	<u>46,683</u>
Total Expenditures of Federal Awards			<u>\$ 818,509</u>

* = Major Federal Program

1 = Special Education Cluster (IDEA)

2 = Child Nutrition Cluster

See notes to schedule of expenditures of federal awards.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
OTHER SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2015**

**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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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.

* * *

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
OTHER SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2015**

**RECONCILIATION OF ANNUAL FINANCIAL
AND BUDGET REPORT (SACS 2015)
WITH AUDITED FINANCIAL STATEMENTS,
ALL GOVERNMENTAL FUNDS**

	<u>General Fund</u>	<u>Deferred Maintenance Fund</u>
Annual Financial and Budget Report (SACS 2015) Fund Balances	\$ 2,353,290	\$ 46,593
Adjustments and Reclassifications Increasing (Decreasing) the Fund Balances		
Reclassification of Funds per GASB 54	<u>46,593</u>	<u>(46,593)</u>
Audited Financial Statements Fund Balances	<u>\$ 2,399,883</u>	<u>\$ -</u>

This schedule provides the information necessary to reconcile the fund balances of all Funds reported on SACS 2015 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, 2015**

**RECONCILIATION OF ANNUAL FINANCIAL
AND BUDGET REPORT (SACS 2015) FORM DEBT
WITH AUDITED FINANCIAL STATEMENTS**

Total Debt Reported on Form DEBT		\$ 19,707,297
Adjustments to Reported Amounts		
General obligation bonds payable	\$ 1,065,393	
Other general long-term debt	(230,250)	
Net OPEB obligation	396,319	
Net pension liability	<u>7,355,000</u>	
Total Adjustments		<u>8,586,462</u>
Total Debt Per Financial Statements		<u><u>\$ 28,293,759</u></u>

This schedule provides the information necessary to reconcile the long-term debt reported on SACS 2015 Form DEBT to the audited financial statements.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
OTHER SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2015**

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 AUDITORS'
REPORTS**

Gary A. Shrum
Kendra L. Keiscome
Marilyn K. Adams



Robert L. Linger (1932 - 2013)
Jim L. Peterson (Retired)

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

Board of Trustees
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, 2015, 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 25, 2015.

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 2015-001.

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, Arum & Co.

November 25, 2015

Gary A. Shrum
Kendra L. Keiscome
Marilyn K. Adams



Robert L. Linger (1932 - 2013)
Jim L. Peterson (Retired)

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

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 *OMB Circular A-133 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, 2015. The District's major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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.

Basis for Qualified Opinion on Title I, Grants to Local Educational Agencies

As described in Finding 2015-002 in the accompanying Schedule of Findings and Questioned Costs, the District did not comply with requirements regarding the following:

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2015-002	84.010	Title I, Grants to Local Educational Agencies	Allowable Costs/Cost Principles (Personnel Activity Reports)

Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to that program.

Qualified Opinion on Title I, Grants to Local Educational Agencies

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 Title I, Grants to Local Educational Agencies for the year ended June 30, 2015.

Unmodified Opinion on Each of the Other Major Federal Programs

There were no other major federal programs.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered 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 OMB Circular A-133, 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Kingsburg Joint Union High School District, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 25, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic

financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Linger, Peterson, Ahum & Co.

November 25, 2015

INDEPENDENT AUDITORS' 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 *California Code of Regulations (CCR)*, Title 5, Education, Division 1.5. Education Audit Appeals Panel, Chapter 3. Audits of California K-12 Local Educational Agencies for the year ended June 30, 2015.

Management's Responsibility

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

Auditors' 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 Standards and Procedures for Audits of California K-12 Local Educational Agencies, prescribed in the *California Code of Regulations (CCR)*, Title 5, Education, 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. Regional Occupational Centers or Programs Maintenance of Effort	Yes
R. Adult Education Maintenance of Effort	Yes
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS	
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. Common Core Implementation Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
CHARTER SCHOOLS	
Y. Attendance	Not Applicable
Z. Mode of Instruction	Not Applicable
AA. Nonclassroom-Based Instruction/Independent Study for Charter Schools	Not Applicable
BB. Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
CC. Annual Instructional Minutes--Classroom-Based	Not Applicable
DD. 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 Auditors' Responsibility section above for the year ended June 30, 2015.

Linger, Peterson, Arum & Co.

November 25, 2015

**FINDINGS AND RECOMMENDATIONS
SECTION**

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2015**

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:	Qualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	Yes

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:	\$300,000
--	-----------

Auditee qualified as low-risk auditee?	No
--	----

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2015**

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*.

2015-001 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 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.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2015**

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.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

This section identifies the audit findings required to be reported by Circular A-133, Section .510(a) (e.g., significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs).

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2015**

2015-002 Federal Compliance [50000]

Federal Program Information

Program and Catalog Number:

Title I Grants to Local Educational Agencies (84.010)

Award Year:

2014-2015

Passed Through:

California Department of Education from U.S. Department of Education

Criteria or Specific Requirement

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, requires specific documentation for federally-funded employees. If an employee is funded solely (100%) from a single federal categorical program or cost objective, the minimum requirement for documenting salary or wages is a semi-annual certification by the employee that he/she worked solely on that federal categorical program or cost objective. The certification must be signed by the employee and the supervisor having first-hand knowledge of the work performed.

Whenever an employee works in more than one categorical program or cost objective, and at least one of the sources is federal, the distribution of the employee's salary must be supported by a personnel activity report. These personnel activity reports are filled out monthly, unless the District elects to use the approved substitute system, beginning July 1, 1998. Under this substitute system, the personnel activity reports are required to be filled out every fourth month (three times per year).

Condition

The payroll charges for two out of seven employees tested below were not supported by a properly completed and signed personnel activity report.

Questioned Costs

The total questioned costs are \$9,615. (See chart below for program totals.)

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2015**

Perspective

Title I Grants to Local Educational Agencies (84.010)

	<u>Activity Report was not Completed and Signed Properly</u>	
	<u>Number of</u>	
	<u>Employees</u>	<u>Amount</u>
Population	Unknown	\$ 347,344
Sample Size	7	20,086
Questioned Costs	2	9,615

Effect

Without properly completed and signed personnel activity reports, there is not adequate documentation to support these payroll charges to federal awards. The District may be required to pay back the questioned costs or make additional program expenditures in the subsequent year if the questioned costs are disallowed.

Cause

The procedure requiring properly completed and signed personnel activity reports for federally-funded employees was not followed.

Recommendation

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.

Views of Responsible Officials and Planned Corrective Actions

The District Office will more closely monitor procedures for the proper documentation of personnel activity reports, and will contact the Department of Education to determine the disposition of the questioned costs.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2015**

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, 2015**

<u>Finding Number</u>	<u>Findings/Recommendations</u>	<u>Status</u>	<u>District Explanation if Not Fully Implemented</u>
2014-1	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 2015-001.

* * *

ISSUE:

Presented to the Board is an Agreement Regarding Collection and Allocation of School Facilities Fees regarding common territorial jurisdiction between Kingsburg Elementary Charter School District and KJUHSD specifying: the allocation of fees, who is to collect the fees on KJUHSD behalf and the duration of the agreement.

ACTION:

Approve or deny the Agreement Regarding Collection and Allocation of School Facilities Fees.

RECOMMENDATION:

Recommend approval

FOR BOARD ACTION:

Motion _____

Second _____

Vote _____

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

**AGREEMENT REGARDING COLLECTION
AND
ALLOCATION OF SCHOOL FACILITIES FEES**

This agreement is entered into by and between Kingsburg Elementary Charter School District (hereafter "Elementary District") and Kingsburg Joint Union High School District (hereafter "High School District") and for reference purposes is retroactive to July 1, 2015.

RECITALS

- A. Elementary District and High School District have common territorial jurisdiction.
- B. Residential growth in the common territory has caused a need for additional elementary and high school facilities now and/or in the future.
- C. Education Code section 17623 requires the two districts to enter into an agreement specifying the allocation of fees and the duration of the agreement.
- D. Elementary District has developed expertise in collecting school facilities fees and is willing to collect the fees on behalf of High School District.
- E. Developers in the common territory will benefit from having one location at which school facilities must be paid.

AGREEMENT

Now, therefore, the parties agree as follows:

1. The currently authorized fee of \$3.36 per square foot of residential development shall be allocated as follows:

Elementary District: \$2.25 per square foot
High School District: \$1.11 per square foot

2. The currently authorized fee of \$0.54 per square foot of commercial/industrial development shall be allocated as follows:

Elementary District: \$0.36 per square foot
High School District: \$0.18 per square foot

Pursuant to Government Code section 65995, the State Allocation Board may increase the maximum fee during the term of this Agreement. If the maximum fee is increased and/or both districts take action to increase fees, any such increase, if effective during the term of this agreement, shall be allocated on the same percentage to the Elementary District and the High School District as is reflected in the allocation identified above.

3. Elementary District shall collect the fee for both districts. Elementary District shall take such steps as are deemed necessary to enable developers to present to the appropriate building department certification of compliance with both districts' fees.
4. Elementary District shall establish a separate account or fund for fees belonging to Elementary District, and shall transmit fees collected on behalf of High School District to High School District quarterly. Any interest accrued during the time funds are in the accounts of Elementary District may be kept by Elementary District; provided, however, that the interest may be transferred only to Elementary District's separate capital facilities account or fund, as required by Government Code section 66006.
5. Elementary District shall not impose a service charge for collecting the fees on behalf of High School District.
6. This agreement shall be in effect retroactively to July 1, 2015 and shall be renegotiated when the Elementary and/or High School Districts increase their school facilities fees, if necessary, based on any changes in the costs of construction, residential growth on each of the districts, and any other relevant factors.
7. This agreement shall not be applicable to alternative amounts imposed by either the Elementary and/or High School Districts pursuant to Government Code sections 65995.5 or 65995.7 ("Level 2" or "Level 3" fees). In the event that either or both districts adopt Level 2 or Level 3 fees, the districts shall agree on how fees will be collected thereafter.

Kingsburg Elementary Charter
School District



Wesley Sever, Superintendent

Kingsburg Joint Union High
School District

Randy Morris, Superintendent

Approved by the Governing Board

NOVEMBER 16, 2015
Date

Approved by the Governing Board

Date

ISSUE: Presented to the Board is Jacob Pasalakis as a volunteer for the Kingsburg High School Theater.

ACTION: Approve or deny Jacob Pasalakis as a volunteer for Theater.

RECOMMENDATION: Recommend approval.

FOR BOARD ACTION:

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

ISSUE:

Presented to the Board is the Agriculture Department Overnight Trip change of date and venue from Ontario California to Visalia on Sunday February 21st through Monday February 22nd, 2016.

ACTION:

Approve or deny the Agriculture Department Overnight Trip to Visalia, California on February 21-22, 2016.

RECOMMENDATION:

Recommend approval

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____

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



Kingsburg Joint Union High School District
Agriculture Department
1900 18th Avenue
Kingsburg, CA 93631
(559) 897-2248

To: Board of Trustees
Kingsburg Joint Union High School District

From: Brian Donovan
Agriculture Department Chair

Date: January 5th 2016

Re: Request for Approval of Overnight Trip

The Kingsburg High School Agriculture Department is requesting board approval of one overnight trip that has been rescheduled due to conference enrollment.

- Made for Excellence and Advance Leadership Academy Conferences
Sunday February 21st through Monday February 22nd Downtown
Marriott – Visalia California

Change of date – California FFA opened another conference closer to home, and we have elected to transfer our registration to the closer conference. The original location was in Ontario California. We will be transporting students in our department/school vehicles. Mrs. Ferguson or Miss Vaz will chaperone students who are interested in going. The 2 day conference costs \$100 per student which will be paid by the students attending the leadership conference. Rooms for the advisors will be paid jointly out of Ag Incentive Grant & Carl Perkins funding.

If you have any questions or concerns, please contact Brian Donovan by cell phone (352-1323). Thank you!

ISSUE:

Presented to the Board is the resignation of Gene Blocker as a School Suburban Driver for the Kingsburg Joint Union High School District.

ACTION:

Approve or deny the resignation of Gene Blocker.

RECOMMENDATION:

Recommend approval with best wishes.

\

FOR BOARD ACTION:

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

Date: 12/28/2015

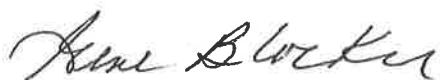
To: Mr. Roger Carender
Cc: Mr. Fred Cogan, Ms. Lisa Crespin

Subject: Resignation

I am writing to resign my position as School Suburban Driver at Kingsburg Joint Union High School District. I have been offered full time employment at another school district. My start date with my new employer is projected for 11 January 2016 based on school board approval scheduled for 7 January 2016. I am projecting my last day of employment with KJUHSD as 8 January 2016.

I want to thank you all for hiring me at KJUHSD. I truly appreciate the employment opportunity that was provided me. Though brief, it has been a pleasurable and memorable work experience.

Very respectfully,



Gene Blocker

(559) 362-3637

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ISSUE: Presented to the Board is a new club for Kingsburg High School Students, Acts of Random Kindness, (A.R.K.), a national kindness club, to help promote positive campus culture.


ACTION: Approve or deny the new club, Acts of Random Kindness.

RECOMMENDATION: Recommend approval

FOR BOARD ACTION:

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

approved @ Student Council
11/3/16
need Approval
Principal
Supt
Board



ARK (Acts of Random Kindness Club)

1. Club's Existence- What purpose does the club fulfill?

We high school students face stress, anxiety, drama, and negativity from time to time. The Acts of Random Kindness Club strives to make high school a little more pleasant by conducting uplifting campaigns, activities, and projects, because it's the little things in life that make a difference. The K in KHS is for Kindness and we want to make that more of a reality.

2. What service will the club perform for the school?

We would conduct uplifting campaigns, activities, and projects. -it's the little things that matter

Examples of Activities:

- For Valentines we would post paint samples around the whole school with three kind words and the student's name on it. In the morning and throughout the day the student's can go find their paint sample.
- For St. Patrick's day we would like to give out bags of lucky charms.
- For finals week we would like to put together a care package to get through finals.
- we will also work concessions or help clean campus

3. Proposed List of Charter Members:

Sydney Luttrell, Shareen Purewal, Ashlynn Bergman, Madelyn Gunlund, Karen Gong, Caoilinn Hardy, Evanny Guzman, Eliza Guzman, Kamree Laursen, Karley Hager, and Jasmine Gracia.

*we will begin promoting our club once it is approved.

4. Club Sponsor: Mrs. Engstrom

Proposed Constitution: Acts of Random Kindness Club (ARK Club)

1. Name: Acts of Random Kindness Club (ARK Club)
2. Purpose: We high school students face stress, anxiety, drama, and negativity from time to time. The Acts of Random Kindness Club strives to make high school a little more pleasant by conducting uplifting campaigns, activities, and projects, because it's the little things in life that make a difference.
3. Membership Requirements: anyone can join the club. We will require that all members attend every meeting and participate in signing up to help with at least once activity during the school year.
4. Financing:
 - A. Dues- N/A
 - B. Fundraisers will fund the club as well as possible grant opportunities.
5. Meetings will be held once a month in Room 26.
6. Standing Committee (please see prior list of proposed members. We will elect officers at our first meeting)
7. Election of Officers: at our first meeting we will elect officers.
8. Duties of Officers will follow the Duties of the Officer's Description (attached page)
9. Point System and Awards- ARK will hold a Kindness Banquet at the end of the year honoring club members as well as other campus and community personnel.
10. Amendments- Bylaws may be amended by a two-thirds vote at any monthly meeting where a quorum is present. They will be reviewed each year at the first meeting of the year.
11. Bylaws- (see attached page)

ARK Club Bylaws

I. Name

1. The name of this club is ARK (Acts of Random Kindness)

II. Responsibilities of Members

1. Members assist in the planning of activities and events on campus.
2. Members attend monthly meetings.
3. Members participate in at least one activity or event for ARK during the year.
4. Other responsibilities may be recommended by Standing Committee or Club Sponsor and approved at a meeting.

III. Membership

1. Members are persons interested in creating a kinder and more safe campus culture.
2. Members must sign a Respect Agreement for the Club and attend each meeting.
3. Monthly meetings are mandatory for the Standing Committee, unless given notice of absence.

IV. Officers

1. The Officers are a President, Vice President, Treasurer and Secretary.
2. Officers are elected by the members at the first Annual Meeting of the year.
3. Officers are elected to one year terms, normally beginning on September 1.
4. There is no limit to the number of terms an Officer may serve.
5. The President presides over each club meeting.
6. The Vice President carries out the duties of the President in his/her absence.
7. The Secretary ensures that Minutes of meetings are recorded and distributed to all members.
8. The Treasurer keeps account of money collected and spent and makes a report at the end of each meeting.

V. Meetings

1. The Standing Committee holds an annual meeting for the purpose of electing officers and conducting other business.
2. Regular meetings will be held on the first Thursday of every month.
3. Special meetings may be called by the President or by a majority of the Standing Committee.
4. Members receive written notice at least one week prior to any regular meeting.
5. A simple majority of the Standing Committee constitutes a quorum at all meetings.

VI. Amendments

1. These Bylaws may be amended by a two-thirds vote at any Advisory Board meeting where a quorum is present. They will be reviewed each year at the Annual Meeting.

ISSUE:

Presented to the Board is Mallory Charpentier as a volunteer for the Kingsburg High School Marching Band for the 2015-16 school year.

ACTION:

Approve or deny Mallory Charpentier as a volunteer for the Kingsburg High School Marching Band.

RECOMMENDATION:

Recommend approval

FOR BOARD ACTION:

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

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 12/1/2015 through 12/31/2015

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
100-00-00 Cash-Checking-WestAmerica Bank	130,871.65	37,058.92	62,746.47		105,184.10
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	169,314.81	37,058.92	62,746.47	0.00	143,627.26
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	12.66			(12.66)	0.00
015-00-00 Class 2015	0.00				0.00
015-40-00 CLASS 2015	1,048.98			(1,048.98)	0.00
016-00-00 CLASS 2016	4,118.40	1,050.00			5,168.40
017-00-00 CLASS 2017	329.70				329.70
018-00-00 CLASS 2018	296.89				296.89
101-00-00 DUE TO STUDENT BODY	0.00				0.00
102-30-00 FELLOWSHIP OF CHRISTIAN ATHLET	25.04				25.04
103-40-00 AUTOSHOP OPPORTUNITIES	1,847.91				1,847.91
104-40-00 LIFE SKILLS	355.28				355.28
106-10-10 GOLF~BOYS	963.75	20.00	307.81		675.94
106-10-20 GOLF~GIRLS	0.00				0.00
107-00-00 BAND	0.00				0.00
107-01-00 CHOIR	82.00				82.00
107-02-00 COLOR GUARD	777.69				777.69
108-00-00 PRE-MED SCHOLARSHIP	0.00				0.00
108-30-00 PRE-MED CLUB	626.00				626.00
109-30-00 FUTURE BUSINESS LEADERS OF AME	0.00				0.00
109-30-01 FBLA-PRINTING ACCOUNT	0.00				0.00
111-00-00 STUDENT BODY GENERAL	7,477.38	3,975.52	2,220.83		9,232.07
111-01-00 SCHOLARSHIP ACCOUNT	0.00				0.00
111-02-00 SPECIAL PROJECTS	7,767.19				7,767.19
112-30-00 VIRTUAL ENTERPRISE	0.00				0.00
113-40-00 LIBRARY OPPORTUNITIES	522.86				522.86
114-30-00 BEYOND BELIEF	0.00				0.00
116-00-00 RIBBONS OF HOPE	1,038.25	60.00	98.24		1,000.01
117-00-00 PEPSI FUND	336.36				336.36
118-00-00 ENGLISH OPPORTUNITIES	1,912.71		27.54		1,885.17
119-00-00 PRE-LAW CLUB	227.69				227.69
121-10-00 CONCESSIONS	4,162.89	440.75	621.54		3,982.10
122-10-10 TENNIS~BOYS	0.00				0.00
122-10-20 TENNIS~GIRLS	1,866.89		1,106.97		759.92
123-10-10 SOCCER~BOYS	1,080.00	140.00	201.00		1,019.00
123-10-20 SOCCER~GIRLS	6,030.54	398.00	1,474.99		4,953.55
124-10-00 WEIGHTLIFTING	3,674.48		717.36		2,957.12

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ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 12/1/2015 through 12/31/2015

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
125-10-10 FOOTBALL	2,412.15	405.00	1,894.80		922.35
126-10-00 BASKETBALL	300.00		4,972.27	4,672.27	0.00
127-10-10 BASEBALL	785.00				785.00
128-10-20 SOFTBALL	0.00				0.00
129-10-00 CROSS COUNTRY	10,112.36	119.00			10,231.36
130-40-00 AVID	7,560.40	5.00			7,565.40
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	150.00			150.00
130-40-12 AVID 12	229.15				229.15
131-40-00 YEARBOOK	34,482.11	890.00	346.00		35,026.11
132-40-00 VIKING VOICE	0.00				0.00
133-30-00 IOTA LAMBDA CHI	1,620.68				1,620.68
134-30-00 MU ALPHA THETA	1,173.37		100.00		1,073.37
135-00-02 SCI OPPORT-GRANT #2	675.00				675.00
135-40-00 SCIENCE OPPORTUNITIES	2,005.52		996.84		1,008.68
135-40-01 SCI OPPORT-GRANT #1	308.12				308.12
136-30-00 KEY CLUB	2,237.58	556.60	556.60		2,237.58
136-30-01 KEY CLUB-LT GOV FUND	0.00				0.00
137-30-00 CSF	1,282.35				1,282.35
138-10-20 VOLLEYBALL	0.00				0.00
139-00-00 AP OPPORTUNITIES	601.75				601.75
140-30-00 ART CLUB	710.21				710.21
141-00-00 HISTORY OPPORTUNITIES	1,596.35				1,596.35
142-00-00 GREEN CLUB	532.11				532.11
145-00-00 FFA	6,270.29	12,894.84	14,057.36		5,107.77
145-01-00 FFA-ORNAMENTAL HORTICULTURE	685.19		(531.89)		1,217.08
145-02-00 FFA DONATION ACCOUNT	0.00				0.00
148-10-10 WRESTLING	0.00				0.00
149-10-00 Jose Valencia Scholarship	0.00				0.00
150-10-00 ATHLETICS	27,958.18	6,093.93	28,524.39	(4,672.27)	855.45
151-30-00 MULTI-CULTURAL CLUB	798.26				798.26
152-40-00 PEP SQUAD	(2,340.80)	560.50	1,569.07	2,061.64	(1,287.73)
153-40-00 GYM CLOTHES	2,458.26		718.83	(1,000.00)	739.43
158-30-00 FRIDAY NIGHT LIVE	0.00				0.00
159-10-00 AQUATICS	881.68				881.68
160-40-00 MATH PROJECT	0.00				0.00
165-00-00 KAEC	928.80	9,325.00	513.49		9,740.31
165-01-00 KAEC OPPORTUNITIES	0.00				0.00
168-30-00 DRAMA CLUB	8,215.34		400.00		7,815.34
170-40-00 SHAKESPEAREAN STUDY TOUR	0.00				0.00
173-30-00 SCIENCE CLUB	372.70				372.70
175-30-00 TEACHERS OF TOMORROW	662.65		34.93		627.72
176-10-00 TRACK	6,253.75				6,253.75
405-00-00 DISTRICT	1,817.50	970.00	1,817.50		970.00
900-00-00 Web Store Clearing for Remitt	(152.59)	(995.22)			(1,147.81)
920-00-00 Web Store Fees	(700.15)				(700.15)
Total Other Accounts	169,314.81	37,058.92	62,746.47	0.00	143,627.26

LIST OF DONATIONS TO STUDENT BODY ACCOUNTS

Date	Donor	Amount	What	Account
01/09/15	Shannon Hodges	\$500	Check	Girls Soccer
01/12/15	KR Women's Golf	\$288	Check	Girls Golf
06/08/15	Pauline Phillips	\$500	Check	ROH Scholarships
06/26/15	Jeremy Ball	\$500	Cash	O Brasil Scholar*
06/30/15	Cuenca Family	\$500	Check	Scholarship
09/01/15	Blake/Lisa Carlson	\$1000	Check	Every Viking Counts
09/22/15	Schuil Real Estate	\$500	Check	Every Viking Counts
11/03/15	Rick Jackson Farms	\$1500	Check	Athletics
11/09/15	Anonymous	\$4028	Check	Boys Basketball
12/03/15	L. L. Hillblom Foundation	\$9325	Check	KAEC
12/15/15	Dr. Sabrina Nassar	N/A	Dental **	AVID
12/15/15	Scott Hodges	\$600	Check	Girls Soccer

*Odilia Brasil was a 2003 Kingsburg High graduate who was in a terrible automobile accident not too long after she graduated. She passed away this past spring and Jeremy Ball, who was a friend and in the car with her when the accident occurred gave a donation for a scholarship in her name.

**Dr. Nassar donated toothbrushes, toothpaste, and dental floss to our AVID program to help with their needy families project.

This is a list of donations we have received this year. A thank you letter was sent to each of the above donators signed by the Superintendent. This is for your information and at the end of each year this report will be a part of the board packet.

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:
(check one)

July 2015
 October 2015
 January 2016
 April 2016

Date for information to be reported publicly at governing board meeting: January 20, 2016

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 R. Morris
 Print Name of District Superintendent


 Signature of District Superintendent

01/20/16
 Date

ISSUE:

Presented to the Board for employment is _____ as a School Suburban Driver for the Kingsburg Joint Union High School District for the 2015-16 school year.

ACTION:

Approve or deny the employment of _____ as a School Suburban Driver.

RECOMMENDATION:

Recommend approval.

FOR BOARD ACTION:

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

ISSUE: Presented to the Board is the list of Spring Coaches for the Kingsburg Joint Union High School District for the 2015-16 school year.

ACTION: Approve or deny the Spring Coaches for the 2015-16 school year.

RECOMMENDATION: Recommend approval

FOR BOARD ACTION:

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

Expired Missing

Sport Level Gender Pos. 2015-2016

	CPR	1st Aid	Concussion	Cardiac Arrest	TB	Contract	Coaches Ed	DOJ	Board Approved	Reported
Baseball										
JD Salles										
Michael Hostettler										
Seth Batty										
Jake Johnson										
Roman Banuelos										
Nick Espinosa										
Softball										
Randy Sieger										
Jose Salinas										
Eric Erling										
Brittany Acuna										
Kristin Loera										
Track										
Amanda Hodges										
Robert Hernandez										
Jason Crass										
Sarah Schmal										
Jashawn Banks										
Donna Linder										
Swimming										
Mike Manley										
Patti Crass										
LeAnn Hodges										
Marci Cranford										
Golf										

ISSUE: Presented to the Board are the Employee Recognitions for the Kingsburg Joint Union High School District for the 2015-16 school year.

ACTION: Approve or deny the Employee Recognitions for the 2015-16 school year.

RECOMMENDATION: Recommend approval

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____

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