

# **South Bay Union School District Board of Trustees Meeting**

Thursday  
October 18, 2018  
Burruss Auditorium

**This meeting will be recorded.**

## **Welcome**

Welcome to the meeting of the South Bay Union School District Board of Trustees. As a courtesy to others, we ask that you silence your cell phones during the meeting. Your cooperation is appreciated.

## **If you wish to address the Board of Trustees**

The Board shall give members of the public an opportunity to address the Board on any item of interest to the public that is within the subject matter jurisdiction of the Board, either before or during the Board's consideration of the item. At a time so designated on the agenda at a regular meeting, members of the public may bring before the Board, matters that are not listed on the agenda. The Board shall take no action or discussion on any item not appearing on the posted agenda, except as authorized by law. The Board need not allow the public to speak on any item that has already been considered by a committee composed exclusively of Board members at a public meeting where the public had the opportunity to address the committee on that item. However, if the Board determines that the item has been substantially changed since the committee heard it the Board shall provide an opportunity for the public to speak. A person wishing to be heard by the Board shall first be recognized by the president and shall then proceed to comment as briefly as the subject permits. Individual speakers shall be allowed three minutes to address the Board on each agenda or nonagenda item. The Board shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. The president may take a poll of speakers for or against a particular issue and may ask that additional persons speak only if they have something new to add. The Board president may rule on the appropriateness of a topic. If the topic would be more suitably addressed at a later time, the president may indicate the time and place when it should be presented. The Board president shall not permit any disturbance or willful interruption of Board meetings. Persistent disruption by an individual or group shall be grounds for the chair to terminate the privilege of addressing the Board.

## **Brown Act**

In compliance with Government Code section 54957.5, non-exempt writings that are distributed to a majority or all of the Board of Trustees in advance of its meetings, may be viewed at the South Bay Union School District located at 601 Elm Avenue, Imperial Beach, California 91932. In addition, if you would like a copy of any record related to an item on the agenda, please contact the Superintendent's Office at 619-628-1605. Also, in accordance with the Brown Act, all public Board meeting tape recordings are available for review for 30 days following the meeting, after which they are recycled. Please contact the Superintendent's Office at 619-628-1605 if you wish to schedule an appointment to review the tape recording.

## **Compliance with the Americans with Disabilities Act (ADA)**

The South Bay Union School District, in compliance with the Americans with Disabilities Act (ADA) and California Government Code section 54953.2 reads "All meetings of a legislative body of a local agency that are open and public shall meet the protections and prohibitions contained in Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and

regulations adopted in implementation thereof. Upon written request to the District, disability-related modifications or accommodations, including auxiliary aids or services, will be provided. Contact the Superintendent's Office at 619-628-1605 for specific information on resources/programs that may be available for such accommodation at least 48 hours in advance of meetings and five days in advance of scheduled services and activities. Translation and Hearing-Impaired services are also available."

**The South Bay Union School District is an Equal Opportunity Employer**

The South Bay Union School District is committed to providing equal educational, contracting, and employment opportunity to all in strict compliance with all applicable State and Federal laws and regulations. The District official who monitors compliance is the Assistant Superintendent of Human Resources and Organizational Development, 601 Elm Avenue, Imperial Beach, CA 91932, phone 619-628-1690. Individuals who believe they have been a victim of unlawful discrimination in employment, contracting, or in an educational program may file a formal complaint with the District's Human Resources and Organizational Development Office.

**South Bay Union School District**

**Board of Trustees Meeting**

**Burress Auditorium**

**October 18, 2018**

**Agenda**

**1. CLOSED SESSION - 4:45 PM, BOARD CONFERENCE ROOM**

- Pledge of Allegiance.
- Public Comments.
- Employee Discipline / Dismissal / Release / Non-reelection / Resignation / Reassignment / Retirement / Evaluation (Government Code Section 54957).
- Pending Litigation: Conference Regarding Case 37-2018-46206-CU-PT-CTL.
- Adjournment.

**TEACHER OF THE YEAR RECEPTION - 5:30 PM, BURRESS PATIO**

**REGULAR BOARD MEETING - 6:00 PM, BURRESS AUDITORIUM**

**2. CALL TO ORDER/ROLL CALL/PLEDGE OF ALLEGIANCE**

Call to order by President Ellsworth at \_\_\_\_ PM.

Roll Call:

Melanie Ellsworth, President	Present ____ Absent ____
Elvia Aguilar, Clerk	Present ____ Absent ____
Barbara Elliott-Sanders, Member	Present ____ Absent ____
Cheryl Quinones, Member	Present ____ Absent ____

Pledge of Allegiance

Recognize **Principal Jil Palmer** who will introduce students Jade Macias and Omar Zurita to lead the flag salute.

3. **COMMUNITY, STUDENT, AND STAFF RECOGNITION AND AWARDS**

San Diego County Teacher of the Year

Recognize **Assistant Superintendent Kim Phifer** who will introduce South Bay's County Teacher of the Year, Jose Villegas.

4. **SCHOOL REPORT**

School Report - Mendoza School

Recognize **Principal Jil Palmer** for a presentation on the educational experience at Mendoza School.

5. **ACCLAMATIONS FROM THE BOARD OF TRUSTEES (1 minute limit per Trustee)**

6. **REPORT OF ACTION TAKEN IN CLOSED SESSION**

7. **CHANGES IN THE AGENDA**

*At this time Trustees or Staff may recommend changing the order of agenda items and/or request that an item from the Consent Calendar be placed within the Discussion/Action section of the Board Meeting. The Secretary will keep track of any recommendations. Note: No new items may be added without advance public notice.*

8. **APPROVAL OF MEETING AGENDA**

**Approve** the October 18, 2018 Regular Board Meeting Agenda after determining any changes to the Order of Business.

**Motion** \_\_\_\_\_ **Second** \_\_\_\_\_ **Vote** \_\_\_\_\_

9. **COMMUNICATIONS TO THE BOARD OF TRUSTEES**

Five Minute Limit per Group

- Educational and Student Services
  - District English Language Learner Advisory Committee (DELAC)
  - Reachout to Families Coordinating Council
  - Military Parent Council
- South Bay PTA Council
- South Bay Union School District Education Foundation
- California School Employees Association, Chapter 59 (CSEA)
- Southwest Teachers Association (SWTA)
- District Superintendent

10. **PUBLIC COMMENTS ON NON-AGENDA ITEMS**

11. **DISCUSSION/ACTION ITEMS**

**GENERAL FUNCTIONS**

**A. Governance Documents - First and Final Reading**

Recognize **Superintendent Katie McNamara**, review the Board Governance Documents, provide comments/direction, and **approve** for First and Final Reading.

- BP/AR 1330 - Use of School Facilities
- BP 3312.2 - Educational Travel Program Contracts
- BP/AR 3320 - Claims and Actions against the District
- BP 3515.21 - Unmanned Aircraft
- BP/AR 5113.12 - District School Attendance Review Board
- BP 6170.1 - Transitional Kindergarten

**Motion** \_\_\_\_\_ **Second** \_\_\_\_\_ **Vote** \_\_\_\_\_

#### **EDUCATIONAL LEADERSHIP**

##### **B. Extended School Year Waiver**

Recognize **Director Bruce Cochrane**, **conduct** a Public Hearing, and **approve** shortening the number of Extended School Year days from 20 to 15.

**Public hearing called to order at** \_\_\_\_\_ **PM. Adjourned at** \_\_\_\_\_ **PM.**

**Motion** \_\_\_\_\_ **Second** \_\_\_\_\_ **Vote** \_\_\_\_\_

#### **BUSINESS SERVICES**

##### **C. Annual Audit Report for Fiscal Year 2017-18**

Recognize **Director Bradley Wilkinson**, who will introduce Brian Hadley of Wilkinson, Hadley, King & Company LLP, and **accept** the District's Annual Audit Report for fiscal year 2017-18.

**Motion** \_\_\_\_\_ **Second** \_\_\_\_\_ **Vote** \_\_\_\_\_

#### **CONSENT CALENDAR**

*All matters listed on the Consent Calendar are considered by the Board to be routine and will be enacted in one motion in the form listed below. There will be no discussion on these items prior to the time the Board votes on the motion unless members of the Board, staff or the public wish to comment on any item. Only Board members may remove a consent item for discussion and separate vote. The Superintendent and staff recommend approval/adoption/ratification of all Consent Calendar items, unless otherwise noted.*

**Motion** \_\_\_\_\_ **Second** \_\_\_\_\_ **Vote** \_\_\_\_\_

#### **GENERAL FUNCTIONS**

##### **D. Minutes**

Approve the minutes of the Regular Board Meeting on September 13, 2018.

#### **BUSINESS SERVICES**

##### **E. Purchase Order Report 4**

Approve/ratify the Purchase Orders listed on Purchase Order Report 4.

**F. Warrant and Check Registers**

Approve/ratify the school district warrants and checks as listed.

**HUMAN RESOURCES**

**G. Activity Lists**

Approve the Certificated and Classified Activity Lists.

**12. COMMUNICATIONS FROM THE BOARD OF TRUSTEES (3 minute limit per Trustee)**

**13. ADJOURNMENT**

**Meeting adjourned by President Ellsworth at \_\_\_\_ PM.**

SOUTH BAY UNION SCHOOL DISTRICT  
Imperial Beach, California

October 18, 2018

TO: Katie McNamara, Ed.D., District Superintendent  
FROM: Kimberly Phifer, Assistant Superintendent, Human Resources and Organizational Development  
SUBJECT: San Diego County Teacher of the Year

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**BACKGROUND INFORMATION**

Every February, South Bay celebrates employees who are selected by their peers as Employees of the Year. District certificated winners may submit applications to the San Diego County Office of Education to participate in the Countywide Teacher of the Year process. County winners are celebrated and a winner is announced in September at the Salute to Teachers event.

**CURRENT CONSIDERATIONS**

This year, it is with great pleasure that we announce that Nestor Language Academy Teacher, Jose Villegas, was selected as one of five 2019 County Teachers of the Year. Jose will represent South Bay and San Diego County at various events over the next year.

**IMPACT ON STUDENT ACHIEVEMENT**

By providing recognition of excellence in teaching, teachers feel supported and appreciated for their contributions to student achievement.

**FINANCIAL IMPLICATIONS**

There is a District commitment to support County Teachers of the Year with substitute coverage and travel as necessary.

**RECOMMENDATION**

It is respectfully requested that the Superintendent recommend recognition of Assistant Superintendent Kim Phifer who will introduce South Bay's County Teacher of the Year, Jose Villegas.

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**SUPERINTENDENT'S RECOMMENDATION**

Recommend recognition.

**ATTACHMENTS:**

Description

Upload Date    Type

No Attachments Available

SOUTH BAY UNION SCHOOL DISTRICT  
Imperial Beach, California

October 18, 2018

TO: Katie McNamara, Ed.D., District Superintendent  
FROM: Jil Palmer, Principal, Mendoza School  
SUBJECT: School Report - Mendoza School

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### BACKGROUND INFORMATION

The Board of Trustees has identified goals and priorities related to teaching and learning in South Bay. These goals are reflected in the District's Local Control Accountability Plan (LCAP).

- Learning and Achievement for ALL - Implement and assess a rigorous, standards-aligned, 21st century educational program that promotes the development of the whole child.
- Positive School Culture for ALL - Provide safe, nurturing and purposeful environments which support the social, emotional and physical well-being of all individuals in order for them to thrive.
- Parent and Community Engagement to Support Student Achievement - Ensure ongoing, authentic parent engagement and community partnerships that strengthen the foundation for student success-both now and in the future.
- Basic Services to Support Student Achievement - Provide basic services aligned to district budget and goals in order to ensure facilities, high quality staff, and transportation systems benefit students.

Each school site develops a Single Plan for Student Achievement (SPSA) aligned to the District LCAP. The SPSA identifies the actions and services at the site level to support the District LCAP goals and site specific needs.

School reports to the Board provide an opportunity for sites to highlight one or two key focus areas that illustrate the mission and vision of the school as well as specific action steps aimed at school improvement.

### CURRENT CONSIDERATIONS

In alignment with the Board's priorities and LCAP, Mendoza School has focused our efforts in the following area(s) in order to improve student achievement and school culture.

Mendoza School staff is committed to improving student achievement results in *all* subject areas. However, we know that research tells us that we need to remain focused on a few goals in order to attain this and that significant improvement is a multi-year effort. Therefore, we have continued our focus on literacy. We have continued our partnership with Teachers College Reading and Writing Project as an affiliate school and will continue to offer professional development for teachers in Readers and Writers Workshop. Our students are being asked to read and write in all subject areas for increased periods of time. This year, we are also focusing on the progress of our English Language Learner student group in the subjects of Reading, Writing, and Mathematics.

We also know that students will not be ready to learn if they are not feeling trusted, respected, and safe in their learning environment. Therefore, we continue with our mission to demonstrate our

belief in all students' ability to learn and grow and to utilize Restorative Practices to resolve conflicts and ensure that our school culture continues to improve for all stakeholders. This year, we are paying particularly close attention to our students with chronic absenteeism and encouraging daily attendance through unique communication and incentives.

### IMPACT ON STUDENT ACHIEVEMENT

To date, our greatest progress has been in the area of our Redesignated Fluent English students. Language Arts and Mathematics student data indicate that these students are meeting or exceeding standards by more than 20% above all other student groups.

The area of greatest need schoolwide is in Mathematics. The California School Dashboard indicates that the Mathematics Progress Indicator shows a significant decline of 33 points from the previous year. On average, our students are scoring 85 points below benchmark.

Specific action steps being taken to address this need include a continued focus on literacy, with a particular focus on how this relates to subjects like Mathematics. We are also participating in Mathematics lab site professional development and inviting our STEM Teacher on Special Assignment to provide professional development for teachers at staff meetings. In addition, our School Site Council recently voted to use site funds for in school as well as before and after school intervention.

Through stakeholder engagement it has been determined that overall our stakeholders are pleased with Mendoza. Our stakeholder LCAP surveys indicate that we increased in the following areas:

- My child's school makes me feel welcome.
- My child's school is clean and well maintained.
- My child's school believes in and respects all students.
- My school makes me and my family feel welcome.
- My teachers believe I can learn and succeed.
- Teachers have opportunities for dialogue and planning across grades and subjects.
- Teachers are willing to help out whenever there is a problem.
- Teachers are generally aware of what other teachers are teaching.

Areas for improvement are:

- My child comes home excited about what he/she is learning and school activities.
- My child knows what teachers expect of him/her.
- Student perception that their school is clean and well maintained.
- Student perception that they are safe at school.
- Teachers are involved in the decision making process.
- Teachers support the mission of the school.

Specific action steps being taken as a school to address this feedback include continued focus on positive school culture through restorative practices, weekly monitoring of our campus with regards to cleanliness, and greater communication between school and families. There are also increased opportunities for stakeholder input into the decision making process.

### FINANCIAL IMPLICATIONS

There are no financial implications related to this item.

### RECOMMENDATION



It is respectfully requested that the Superintendent recommend recognition of Principal Jil Palmer for a presentation on the educational experience at Mendoza School.

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**SUPERINTENDENT'S RECOMMENDATION**

Recommend recognition.

**ATTACHMENTS:**

Description

Upload Date    Type

No Attachments Available

SOUTH BAY UNION SCHOOL DISTRICT  
Imperial Beach, California

October 18, 2018

TO: Board of Trustees  
FROM: Katie McNamara, Ed.D., District Superintendent  
SUBJECT: Governance Documents - First and Final Reading

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**BACKGROUND INFORMATION**

The SBUSD Board of Trustees has identified the ongoing review and updates of Board Bylaws, Board Policies, and Administrative Regulations as a high priority to make sure they meet state and federal guidelines and to reflect current Board philosophy and any changes in District practice. The Board recognizes that establishing policy and direction is one of its main responsibilities in governance.

**CURRENT CONSIDERATIONS**

The attached summary (Exhibit) describes the updates to the following Governance Documents for comments/direction and approval for First and Final Reading (Exhibits):

- BP/AR 1330 - Use of School Facilities
- BP 3312.2 - Educational Travel Program Contracts
- BP/AR 3320 - Claims and Actions against the District
- BP 3515.21 - Unmanned Aircraft
- BP/AR 5113.12 - District School Attendance Review Board
- BP 6170.1 - Transitional Kindergarten

**IMPACT ON STUDENT ACHIEVEMENT**

Keeping District Bylaws, Board Policies and Administrative Regulations up-to-date supports student educational success.

**FINANCIAL IMPLICATIONS**

There are no financial implications related to this item.

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**SUPERINTENDENT'S RECOMMENDATION**

It is respectfully requested that the Board of Trustees review the Board Governance Documents, provide comments/direction, and approve for First and Final Reading.

**ATTACHMENTS:**

Description	Upload Date	Type
Summary	9/25/2018	Exhibit
AR 1330	9/25/2018	Exhibit
BP 1330	9/25/2018	Exhibit
BP 3312.2	9/25/2018	Exhibit
AR 3320	9/25/2018	Exhibit
BP 3320	9/25/2018	Exhibit
BP 3515.21	9/25/2018	Exhibit
AR 5113.12	9/25/2018	Exhibit

BP 5113.12  
BP 6170.1

9/25/2018 Exhibit  
9/25/2018 Exhibit

***Governance Documents – First and Final Reading***  
***October 18, 2018***  
***Summary***

BP/AR 1330 – Use of School Facilities

Policy updated to reflect the board's authority to provide the use of school facilities free of charge to recreational youth sports leagues that charge participants no more than an average of \$60 per month. Policy also adds new section on the use of school facilities as a polling place, formerly in BP 1400 - Relations between Other Governmental Agencies and the Schools. Regulation updated to more directly reflect law addressing the board's authority to approve serving alcohol during a special event at district-owned facilities at a time when students are not present.

BP 3312.2 – Educational Travel Program Contracts

Updated policy clarifies the board's responsibility to approve contracts for educational travel programs and adds contract components, formerly in AR. Regulation deleted and key concepts moved to BP.

BP/AR 3320 – Claims and Actions against the District

Policy and regulation updated to clarify the applicability of the Government Claims Act to certain claims for money or damages against the district, and to reflect new court decision (Big Oak Flat-Groveland Unified School District v. Superior Court of Tuolumne County) which upheld the district's right to require that a claim be submitted using district procedures before a lawsuit may be filed. Regulation also updated to expand section on "Time Limitations."

BP 3515.21 – Unmanned Aircraft

This document is new to South Bay.

BP/AR 5113.12 – District School Attendance Review Board

These documents are new to South Bay.

BP 6170.1 – Transitional Kindergarten

Policy updated to reflect new law (AB 99, 2017) which permits districts to maintain transitional kindergarten classes for different lengths of time during the school day, either at the same or different school sites, provided that the length of the school day complies with legal requirements related to the minimum and maximum length of the school day.

Governance Document Legend

**Text** – New Language

~~Text~~ – Deleted Language

**and Highlighted** Text – New CSBA Language

**BOARD POLICY**  
**Community Relations**

**USE OF SCHOOL FACILITIES**

**Application for Use of Facilities**

Any persons applying for the use of any school facilities or grounds on behalf of any society, group or organization shall present written authorization from the group or organization to make the application.

Persons or organizations applying for the use of school facilities or grounds shall submit a facilities use statement indicating that they uphold the state and federal constitutions and do not intend to use school premises or facilities to commit unlawful acts.

**Civic Center Use**

Subject to district policies and regulations, school facilities and grounds shall be available to citizens and community groups as a civic center for the following purposes: (Education Code 32282, 38131)

1. Public, literary, scientific, recreational, educational or public agency meetings.
2. The discussion of matters of general or public interest.
3. The conduct of religious services for temporary periods, on a one-time or renewable basis, by any church or religious organization.
4. Childcare programs to provide supervision and activities for children of preschool and elementary school age.  
*(cf. 5148 – Child Care and Development)*  
*(cf. 5148.2 – Before/After School Programs)*  
*(cf. 5148.3 – Preschool/Early Childhood Education)*
5. The administration of examinations for the selection of personnel or the instruction of precinct board members by public agencies.
6. Supervised recreational activities including, but not limited to, sports league activities that are arranged for and supervised by entities, including religious organizations or churches, and in which youth may participate regardless of religious belief or denomination.
7. A community youth center.  
*(cf. 1020 – Youth Services)*
8. Mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare.

51 (cf. 3516 – *Emergencies and Disaster Preparedness Plan*)

52 (cf. 0450 – *Comprehensive Safety Plan*)

53

54 9. A ceremony, patriotic celebration, or related educational assembly conducted by a veterans'

55 organization.

56

57 A veterans' organization means the American Legion, Veterans of Foreign Wars, Disabled

58 American Veterans, United Spanish War Veterans, Grand Army of the Republic, or other

59 duly recognized organization of honorably discharged soldiers, sailors, or marines of the

60 United States, or any of their territories. (Military and Veterans Code 1800)

61

62 10. Other purposes deemed appropriate by the Governing Board.

63

## 64 **Restrictions**

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66 School facilities or grounds shall not be used for any of the following activities:

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68 1. Any use by an individual or group for the commission of any crime or any act prohibited by

69 law.

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71 2. Any use which is inconsistent with the use of the school facilities for school purposes or

72 which interferes with the regular conduct of school or schoolwork.

73

74 3. Any use which involves the possession, consumption or sale of alcoholic beverages or any

75 restricted substances, including tobacco use.

76

77 (cf. 3513.3 – *Tobacco-Free Schools*)

78

79 **4. Any use which involves the possession, consumption, or sale of alcoholic**

80 **beverages, except for special events approved by the Superintendent or designee**

81 **pursuant to Business and Professions Code 25608 which are covered by a special events**

82 **permit pursuant to Division 9 of the Business and Professions Code and which will occur**

83 **at a time when students are not on the grounds. Any such use of school facilities shall**

84 **be subject to any limitations that may be necessary to reduce risks to the district and**

85 **ensure the safety of participants, as determined by the Superintendent or designee.**

86 **Applicable limitations shall be clearly stated in the facility use agreement to be signed by**

87 **the user's representative.**

88

89

90 The district may exclude certain school facilities from non-school use for safety or security

91 reasons.

92

## 93 **Damage and Liability**

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95 Groups, organizations, or persons using school facilities or grounds shall be liable for any

96 property damages caused by the activity. The district may charge the amount necessary to

97 repair the damages and may deny the group further use of school facilities or grounds.

98 (Education Code 38134)

99

100 Any group or organization using school facilities or grounds shall be liable for any injuries

101 resulting from its negligence during the use of district facilities or grounds. The group shall bear  
102 the cost of insuring against this risk and defending itself against claims arising from this risk.  
103 (Education Code 38134)  
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106 Groups or organizations shall provide the district with evidence of insurance against claims  
107 arising out of the group's own negligence when using school facilities. (Education Code 38134)  
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109 As permitted, the Superintendent or designee may require a hold harmless agreement and  
110 indemnification when warranted by the type of activity or the specific facility being used.  
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112 **(cf. 3515.21 - Unmanned Aircraft Systems (Drones))**  
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143 Regulation  
144 Adopted: December 8, 1994  
145 Revised: October 9, 1997, June 24, 2004  
146 Revised: May 10, 2011, January 22, 2015  
147 October 18, 2018

SOUTH BAY UNION SCHOOL DISTRICT  
Imperial Beach, California

**BOARD POLICY**  
**Community Relations**

**USE OF SCHOOL FACILITIES**

The Governing Board believes that school facilities and grounds are a vital community resource which should be used to foster community involvement and development. Therefore, the Board authorizes the use of school facilities by district residents and community groups for purposes specified in the Civic Center Act, to the extent that such use does not interfere with school activities or other school-related uses.

*(cf. 6145.5 – Student Organizations and Equal Access)*

**(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)**

The Superintendent or designee shall give priority to school-related activities in the use of school facilities and grounds. Other uses authorized under the Civic Center Act shall be on a first-come, first-served basis.

For the effective management and control of school facilities and grounds, the Superintendent or designee shall maintain procedures and regulations that: (Education Code 38133)

1. Aid, encourage and assist groups desiring to use school facilities for approved activities.
2. Preserve order in school facilities and on school grounds and protect school facilities, designating a person to supervise the task, if necessary.

*(cf. 0450 – Comprehensive School Safety Plan)*

*(cf. 3516 – Emergencies and Disaster Preparedness Plan)*

3. Ensure that the use of school facilities or grounds is not inconsistent with their use for school purposes and does not interfere with the regular conduct of school work.

Subject to prior approval by the Board, the Superintendent or designee may grant the use of school facilities or grounds on those days on which district schools are closed. (Education Code 37220)

*(cf. 6115 – Ceremonies and Observances)*

There shall be no advertising on school facilities and grounds except as allowed by district policy specified in BP 1325 - Advertising and Promotion.

*(cf. 1325 – Advertising and Promotion)*

As necessary to ensure efficient use of school facilities, the Superintendent or designee may, with the Board's approval, enter into an agreement for the joint use of any school facilities or grounds. The Board shall approve any such agreement only if it determines that it is in the best interest of the district and the community.

*(cf. 1330.1 – Joint Use Agreements)*



## Fees

The Board shall adopt a comprehensive schedule of fees to be charged for community use of school facilities and grounds, including, but not limited to, the multipurpose room(s), playing or athletic field(s), track and field venue(s), tennis court(s), and outdoor basketball court(s). The schedule of fees shall be prepared in accordance with 5 CCR 14037-14041. (5 CCR 14041)

(cf. 9320 – Meetings and Notices)

### **No charge to Nonprofit Youth and School-oriented Organizations**

#### **(No charge to nonprofit organizations and youth and school-oriented groups)**

~~The Board authorizes the use of school facilities or grounds without charge by nonprofit organizations, clubs or associations organized to promote youth and school activities. As specified in Education Code 38134(a), these groups include, but are not limited to, Girl Scouts, Boy Scouts, Camp Fire USA, YMCA, parent-teacher associations, and school-community advisory councils. Other groups that request the use of school facilities under the Civic Center Act, including nonprofit groups not organized to promote youth and school activities and for-profit groups, shall be charged an amount not exceeding direct costs determined in accordance with 5 CCR 14037-14041. (Education Code 38134)~~

**The Board authorizes the use of school facilities or grounds, without charge, by nonprofit organizations and by clubs or associations organized to promote youth and school activities, including, but not limited to, Girl Scouts, Boy Scouts, Camp Fire USA, YMCA, parent-teacher associations, school-community advisory councils, and recreational youth sports leagues that charge participants no more than an average of \$60 per month. Other groups that request the use of school facilities under the Civic Center Act shall be charged an amount not exceeding direct costs determined in accordance with 5 CCR 14037-14041. (Education Code 38134)**

Additionally, when any use of school facilities or grounds is for religious services, the district shall charge an amount at least equal to the district's direct costs. (Education Code 38134)

**Groups shall be charged fair rental value when using school facilities or grounds for entertainment or meetings where admission is charged or contributions solicited and net receipts are not to be expended for charitable purposes or for the welfare of the district's students. (Education Code 38134)**

### **Calculating Direct Costs**

~~In determining direct costs to be charged for community use of each, or each type of, school facility or grounds, the Superintendent or designee shall calculate, in accordance with 5 CCR 14038, the community's proportionate share of the following costs: (Education Code 38134; 5 CCR 14038-14041)~~

1. Capital direct costs calculated in accordance with 5 CCR 14039, including the estimated costs of maintenance, repair, restoration, and refurbishment of non-classroom space school facilities or grounds.

~~However, capital direct costs shall not be charged to organizations retained by the district or school to provide instruction or instructional activities to students during school hours or for~~

classroom-based programs that operate after school hours, including, but not limited to, after-school, tutoring, and child care programs. (5 CCR 14037)

~~(cf. 5148—Child Care and Development)~~

~~(cf. 5148.2—Before/After School Programs)~~

2. Operational direct costs calculated in accordance with 5 CCR 14040, including estimated costs of supplies, utilities, janitorial services, other services of district employees and/or contracted workers, and salaries and benefits paid to district employees directly associated with the administration of the Civic Center Act to operate and maintain school facilities and grounds.

Direct cost fees shall not be discounted to any group or organization except when the discount is specifically authorized in the adopted fee schedule. (5 CCR 14041)

~~Groups shall be charged fair rental value when using school facilities or grounds for entertainment or meetings where admission is charged or contributions solicited and net receipts are not to be expended for charitable purposes or for the welfare of the district's students. (Education Code 38134)~~

## **Expending Funds Collected as Capital Direct Costs**

Any funds collected as capital direct costs shall be deposited into a special fund to be used only for capital maintenance, repair, restoration, and refurbishment of school facilities and grounds. (5 CCR 14042)

## **Use of School Facility as Polling Place**

The Board may authorize the use of school buildings as polling places on any election day, and may also authorize the use of school buildings, without cost, for the storage of voting machines and other vote-tabulating devices. However, if a city or county elections official specifically requests the use of a school building as a polling place, the Board shall allow its use for such purpose. If school will be in session, the Superintendent or designee shall identify to elections officials the specific areas of the school buildings not occupied by school activities that will be allowed for use as polling places. (Elections Code 12283)

## **(cf. 6111 - School Calendar)**

When a school is used as a polling place, the Superintendent or designee shall provide the elections official a site with an adequate amount of space that will allow the precinct board to perform its duties in a manner that will not impede, interfere, or interrupt the normal process of voting and shall make a telephone line for Internet access available for use by local elections officials if so requested. He/she shall make a reasonable effort to ensure that the site is accessible to persons with disabilities. (Elections Code 12283)

The Superintendent or designee shall establish procedures to ensure student safety and minimize disruptions whenever school is in session while the facilities are being used as a polling place.

**(cf. 3515.2 - Disruptions)**

**Legal Reference:**

**EDUCATION CODE**

**10900-10914.5 Community recreation programs**

**32282 School safety plan**

**37220 School holidays**

**38130-38138 Civic Center Act, use of school property for public purposes**

**BUSINESS AND PROFESSIONS CODE**

**25608 Alcoholic beverage on school premises**

**ELECTIONS CODE**

**12283 Polling places: schools**

**GOVERNMENT CODE**

**54950-54963 The Ralph M. Brown Act**

**MILITARY AND VETERANS CODE**

**1800 Definitions**

**CODE OF REGULATIONS, TITLE 5**

**14037-14042 Proportionate direct costs for use of school facilities and grounds**

**UNITED STATES CODE, TITLE 20**

**7905 Equal access to public school facilities**

**COURT DECISIONS**

**Good News Club v. Milford Central School, (2001) 533 U.S. 98**

**Lamb's Chapel v. Center Moriches Union Free School District, (1993) 508 U.S. 384**

**Cole v. Richardson, (1972) 405 U.S. 676**

**Connell v. Higgenbotham, (1971) 403 U.S. 207**

**ACLU v. Board of Education of Los Angeles, (1961) 55 Cal .2d 167**

**Ellis v. Board of Education, (1945) 27 Cal.2d 322**

**ATTORNEY GENERAL OPINIONS**

**82 Ops.Cal.Atty.Gen. 90 (1999)**

**79 Ops.Cal.Atty.Gen. 248 (1996)**

**Management Resources:**

**CSBA PUBLICATIONS**

**Maximizing Opportunities for Physical Activity Through Joint Use of Facilities, Policy Brief, February 2010**

**Building Healthy Communities: A School Leader's Guide to Collaboration and Community Engagement, 2009**

**WEB SITES**

**CSBA: <http://www.csba.org>**

**California Department of Education: <http://www.cde.ca.gov>**

Policy

Adopted: December 8, 1994

Revised: October 9, 1997, June 24, 2004

January 22, 2015, October 18, 2018

SOUTH BAY UNION SCHOOL DISTRICT  
Imperial Beach, California

1 **BOARD POLICY**

BP 3312.2(a)

2 **Business and Noninstructional Operations**

4 **EDUCATIONAL TRAVEL PROGRAM CONTRACTS**

5  
6  
7 The Governing Board believes that field trips and other travel opportunities for students  
8 are a valuable tool in supporting classroom instruction and promoting students'  
9 awareness of places **enrich students' learning about places, cultures,** and events.  
10 In contracting with organizations to provide educational travel services, the Board  
11 desires to ensure a quality educational experience and the health, safety and welfare of  
12 each student traveler. **The district may contract with a qualified person,**  
13 **partnership, corporation, or other entity for educational travel services. Any such**  
14 **contract shall be submitted to the Board for approval and/or ratification.**

15  
16 **(cf. 3312 - Contracts)**

17 **(cf. 3541.1 - Transportation for School-Related Trips)**

18 **(cf. 6153 - School-Sponsored Trips)**

19  
20 The Superintendent or designee shall contract only with educational travel organizations  
21 which adhere to state law and exhibit safe and reputable business practices.

22 **The Superintendent or designee shall establish procedures for selecting the**  
23 **highest quality vendor, taking into account safeguards for student safety, quality**  
24 **of the educational program, and fiscal integrity.**

25  
26 ~~(cf. 3312 - Contracts)~~

27 ~~(cf. 3541.1 - Transportation for School-Related Trips)~~

28 ~~(cf. 6153 - School-Sponsored Trips)~~

29  
30 The Superintendent or designee shall establish procedures for selecting the highest  
31 quality vendor, taking into account **safeguards for** student safety, quality of the  
32 **educational** program and fiscal integrity.

33  
34 **The Superintendent or designee shall ensure that each contract is in writing and**  
35 **includes all of the following: (Business and Professions Code 17554)**

36  
37 **1. The travel organization's name, trade or business name, business address,**  
38 **business telephone number, and a 24-hour emergency contact telephone**  
39 **number, pager, voice mail, or other method of 24-hour communication**

40  
41 **2. A detailed description of:**

42  
43 **a. Services to be provided as part of the program**

44  
45 **b. Agreed cost for the services**

46

c. Whether or not the educational travel organization maintains insurance that supplies coverage in the event of injury to any student traveler, including the type and amount of coverage, the policy number and issuer, and the name, address, and telephone number of the person or organization able to verify coverage

d. Any additional costs to students

e. Any experience and/or training requirements to be met by the educational travel organization's staff who will accompany students on the educational travel program

3. The educational program being contracted for, including a copy of all materials to be provided to students

4. The number of times the educational travel program or a substantially similar educational travel program has been conducted by the organization and the number of students who completed the program

5. The length of time the organization has either been arranging or conducting educational travel programs, and, at the option of the organization, other travel services with substantially similar components

6. The name of each owner, officer, general partner, or sole proprietor of the organization

7. Whether any owner or principal of the organization has had any judgment entered against him/her, made a plea of nolo contendere, or been convicted of any criminal violation in connection with the sale of any travel services for a period of 10 years predating the contract

#### Legal Reference:

##### EDUCATION CODE

35160 Authority of boards

35160.1 Broad authority of school districts

##### BUSINESS AND PROFESSIONS CODE

17540 Travel promoters

17550.9 Definition of travel services

17552-17556.5 Educational travel organizations

Policy

Adopted: May 8, 2014

Revised: October 18, 2018

SOUTH BAY UNION SCHOOL DISTRICT  
Imperial Beach, California

**ADMINISTRATIVE REGULATION**  
**Business and Noninstructional Operations**

**AR 3320(a)**

**CLAIMS AND ACTIONS AGAINST THE DISTRICT**

**Time Limitations**

The following time limitations apply to claims against the district:

1. Claims for money or damages relating to a cause of action for death or for injury to person, personal property or growing crops shall be presented to the Governing Board not later than six months after the accrual of the cause of action. (Government Code 905, 911.2)
2. Claims for money or damages as authorized in Government Code 905 and not included in item #1 above, including claims for damages to real property, shall be ~~presented not later than one year after the accrual of the cause of action. (Government Code 905, 911.2)~~ **filed not later than one year after the accrual of the cause of action. (Government Code 905, 911.2)**
3. **In accordance with the Board's authority pursuant to Government Code 935, claims for money or damages which are specifically exempted from the Government Claims Act by Government Code 905 and are not governed by any other claims presentation statute or regulation shall be filed not later than six months after the accrual of the cause of action. (Government Code 905, 911.2, 935)**

**Receipt of Claims**

A claim, any amendment thereto, or an application to present a late claim shall be deemed presented and received when delivered to the district office or deposited in a post office, mailbox, subpost office, substation, or mail chute or other like facility maintained by the U.S. Government, in a sealed envelope properly addressed to the district office with postage paid or when otherwise actually received in the district office or by the Board secretary or clerk. (Government Code 915, 915.2)

Upon receipt of a claim against the district pursuant to the Government Claims Act, the Superintendent or designee shall promptly provide written notice to the district's JPA or insurance carrier in accordance with the applicable conditions of coverage.

**Review of Contents of the Claim**

The Superintendent or designee shall review any claim received to ensure that the claim contains all of the following information as specified in Government Code 910 and 910.2:

1. The name and post office address of the claimant
2. The post office address to which the person presenting the claim desires notices to be sent
3. The date, place, and other circumstances of the occurrence or transaction which gave rise to the claim asserted

- 51
- 52 4. A general description of the indebtedness, obligation, injury, damage, or loss incurred insofar
- 53 as it may be known at the time of presentation of the claim
- 54
- 55 5. The name(s) of the public employee(s) causing the injury, damage, or loss if known
- 56
- 57 6. The amount claimed if it totals less than \$10,000 as of the date of the presentation of the
- 58 claim, including the estimated amount of any prospective injury, damage, or loss, insofar as
- 59 it may be known at the time of the claim, together with the basis of computation of the
- 60 amount claimed. If the amount claimed exceeds \$10,000, the dollar amount shall not be
- 61 included in the claim and the claimant shall indicate whether the claim is a "limited civil
- 62 case." , including the estimated amount of any prospective injury, damage, or loss,
- 63 insofar as it may be known at the time of the claim, together with the basis of
- 64 computation of the amount claimed. If the amount claimed exceeds \$10,000, the dollar
- 65 amount shall not be included in the claim and the claimant shall indicate whether the
- 66 claim is a limited civil case.
- 67
- 68 7. The signature of the claimant or the person acting on his/her behalf
- 69

#### 70 **Notice of Claim Insufficiency**

71

72 If a claim is found insufficient or not to satisfy the form requirements under Government Code

73 910 and 910.2, the Board or its designee shall, within 20 days of receipt of the claim, personally

74 deliver or mail to the claimant, at the address stated in the claim or application, a notice that

75 states the particular defects or omission in the claim. (Government Code 910.8, 915.4)

76

77 The Board shall not act upon the claim until at least 15 days after such notice is given.

78 (Government Code 910.8)

79

#### 80 **Amendment to Claims**

81

82 Within the time limits provided under the section entitled "Time Limitations" above or prior to

83 final action by the Board, whichever is later, a claim may be amended if, as amended, it relates

84 to the same transaction or occurrence which gave rise to the original claim. (Government Code

85 910.6)

86

#### 87 **Late Claims**

88

89 ~~For claims under item #1 in the section entitled "Time Limitations" above, any person who~~

90 ~~presents a claim later than six months after the accrual of the cause of action shall present,~~

91 ~~along with the claim, an application to present a late claim. Such claim and application to~~

92 ~~present a late claim shall be presented not later than one year after the accrual of the cause of~~

93 ~~action. (Government Code 911.4)~~ **For claims under item #1 and #3 in the section "Time**

94 **Limitations" above, any person who presents a claim later than six months after the**

95 **accrual of the cause of action shall present, along with the claim, an application to**

96 **present a late claim. Such claim and the application to present a late claim shall be**

97 **presented not later than one year after the accrual of the cause of action. (Government**

98 **Code 905, 911.4)**

99

100



If the claim is presented late and is not accompanied by an application to present a late claim, the Board or its designee may, within 45 days, give written notice that the claim was not presented timely and that it is being returned without further action. (Government Code 911.3)

The Board shall grant or deny the application to present a late claim within 45 days after it is presented. This 45-day period may be extended by written agreement of the claimant and the Board provided that such agreement is made before the expiration of the 45-day period. (Government Code 911.6)

The Board shall grant the application to present a late claim where one or more of the following conditions are applicable: (Government Code 911.6)

1. The failure to present the claim was through mistake, inadvertence, surprise or excusable neglect and the district was not prejudiced in its defense regarding the claim by the claimant's failure to present the claim within the time limit.
2. The person who sustained the alleged injury, damage or loss was a minor during all of the time specified for presentation of the claim.
3. The person who sustained the alleged injury, damage or loss was physically or mentally incapacitated during all of the time specified for presentation of the claim and the disability was the reason he/she failed to present the claim.
4. The person who sustained the alleged injury, damage or loss died before the expiration of the time specified for the presentation of the claim.

If the application to present a late claim is denied, the claimant shall be given notice in substantially the same form as set forth in Government Code 911.8. (Government Code 911.8)

If the Board does not take action on the application to present a late claim within 45 days, the application shall be deemed to have been denied on the 45<sup>th</sup> day unless the time period has been extended, in which case it shall be denied on the last day of the period specified in the extension agreement. (Government Code 911.6)

### **Action on Claims**

Within 45 days after the presentation or amendment of a claim, the Board shall take action on the claim. This time limit may be extended by written agreement between the district and the claimant before the expiration of the 45-day period. If the 45-day period has expired, the time limit may be extended if legal action has not been commenced or barred by legal limitations. (Government Code 912.4)

The Board may act on the claim in one of the following ways: (Government Code 912.4, 912.6)

1. If the Board finds that the claim is not a proper charge against the district, the claim shall be rejected.
2. If the Board finds that the claim is a proper charge against the district and is for an amount justly due, the claim shall be allowed.



- 151 3. If the Board finds that the claim is a proper charge against the district but is for an amount  
152 greater than is justly due, the Board shall either reject the claim or allow it in the amount  
153 justly due and reject it as to the balance.  
154  
155 4. If legal liability of the district or the amount justly due is disputed, the Board may reject or  
156 compromise the claim.  
157  
158 5. If the Board takes no action on the claim, the claim shall be deemed rejected.  
159

160 If the Board allows the claim in whole or in part or compromises the claim and the claimant  
161 accepts the amount allowed or offered to settle the claim, the Board may require the claimant to  
162 accept it in settlement of the entire claim. (Government Code 912.6)  
163

164 The Board or designee shall transmit to the claimant written notice of action taken or of inaction  
165 which is deemed rejection. The notice shall be in the form set forth in Government Code 913  
166 and shall either be personally delivered or mailed to the address stated in the claim or  
167 application. (Government Code 913, 915.4)  
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191 Regulation  
192 Approved: December 8, 1994  
193 Revised: September 11, 2003  
194 Revised: June 22, 2006, February 13, 2014  
195 October 18, 2018

SOUTH BAY UNION SCHOOL DISTRICT  
Imperial Beach, California

**BOARD POLICY****Business and Noninstructional Operations****CLAIMS AND ACTIONS AGAINST THE DISTRICT**

The Governing Board desires to ensure that the district's operations are conducted in a manner that minimizes risk, protects district resources, and promotes the health and safety of students, staff, and the public. Any and all claims for money or damages against the district shall be presented to and acted upon in accordance with **the Government Claims Act or other applicable state or district procedures, as well as the district's joint powers authority (JPA) agreement or other insurance coverage.**

~~law, Board policy, and administrative regulation as well as the district's Joint Powers Authority (JPA) agreement or insurance coverage. Compliance with district procedures is a prerequisite to any court action, unless the claim is governed by statutes or regulations which expressly free the claimant from the obligation to comply with district policies and procedures and the claims procedures set forth in the Government Code.~~

**(cf. 3530 - Risk Management/Insurance)**

**(cf. 5143 - Insurance)**

Any claim for money or damages not governed by the Government Claims Act (Government Code 810-996.6) ~~or excepted by Government Code 905 shall be presented consistent with the manner and time limitations in the Government Claims Act, unless a procedure for processing such claims is otherwise provided by state or federal law.~~ **or specifically excepted by Government Code 905 shall be presented and acted upon in accordance with district-established procedures consistent with the manner and time limitations specified in the accompanying administrative regulation, unless a procedure for processing such claims is otherwise provided by state or federal law or regulation. (Government Code 935)**

Upon notice to the district of a claim, the Superintendent or designee shall take all necessary steps to protect the district's rights under any applicable contractual agreements, including the right to indemnification from its insurance or other coverage provider.

In accordance with Government Code 935.4, the Board delegates to the Superintendent the authority to allow, compromise, or settle claims of \$50,000 or less pursuant to any conditions of coverage in the district's JPA agreement or insurance. **coverage.**

~~This policy applies retroactively to any existing causes of action and/or claims for money and/or damages.~~

**Roster of Public Agencies**

~~The Superintendent or designee shall file the information required for the Roster of Public Agencies with the Secretary of State and the County Clerk. This information shall include the name of the school district, the mailing address of the Board, and the names and addresses of the Board presiding officer, the Board clerk or secretary, and other members of the Board. (Government Code 53051)~~

~~Any changes to such information shall be filed within 10 days after the change has occurred. (Government Code 53051)~~

Within 10 days of any change in the name of the district, the mailing address of the Board, or the names and addresses of the Board president, the Board clerk or secretary, or other Board members, the Superintendent or designee shall file the updated information with the Secretary of State and the County Clerk. (Government Code 53051)

**Legal Reference:**

**EDUCATION CODE**

35200 Liability for debts and contracts

35202 Claims against districts; applicability of Government Code

**CODE OF CIVIL PROCEDURE**

340.1 Damages suffered as result of childhood sexual abuse

**GOVERNMENT CODE**

800 Cost in civil actions

810-996.6 Claims and actions against public entities

6500-6536 Joint exercise of powers

53051 Information filed with secretary of state and county clerk

**PENAL CODE**

72 Fraudulent claims

**COURT DECISIONS**

Big Oak Flat-Groveland Unified School District v. Superior Court of Tuolumne County, (2018) 21 Cal.App.5th 403

City of Stockton v. Superior Court, (2007) 42 Cal. 4th 730

Connelly v. County of Fresno, (2006) 146 Cal.App.4th 29

CSEA v. South Orange Community College District, (2004) 123 Cal.App.4th 574

CSEA v. Azusa Unified School District, (1984) 152 Cal.App.3d 580

**Management Resources:**

**WEB SITES**

California Secretary of State's Office: <http://www.sos.ca.gov>

Policy

Adopted: December 8, 1994

Revised: September 11, 2003

Revised: June 22, 2006, February 13, 2014  
October 18, 2018

SOUTH BAY UNION SCHOOL DISTRICT  
Imperial Beach, California

**BOARD POLICY**

**BP 3515.21 (a)**

**Unmanned Aircraft Systems (Drones)**

**Business and Noninstructional Operations**

The Governing Board recognizes that unmanned aircraft or aerial systems (drones) may be a useful tool to enhance the instructional program and assist with district operations. In order to avoid disruption and maintain the safety, security, and privacy of students, staff, and visitors, any person or entity desiring to use a drone on or over district property shall submit a written request for permission to the Superintendent or designee.

(cf. 1330 - Use of School Facilities)

(cf. 1330.1 - Joint Use Agreements)

(cf. 5142 - Safety)

A small unmanned aircraft system or drone is an aircraft weighing less than 55 pounds that is operated remotely without the possibility of direct human intervention from within or on the aircraft and the associated elements, including communication links and controls, required for the pilot to operate the aircraft safely and efficiently. It does not include model aircraft or rockets such as those which are radio controlled and used only for hobby or recreational purposes. (49 USC 40101 Note; 14 CFR 107.3)

The Superintendent or designee may grant permission to district employees and students for the use of drones only if the planned activity supports instructional, co-curricular, extracurricular, athletic, or operational purposes. Such uses may include, but are not limited to, instruction in science, technology, engineering, and math (STEM), the arts, or other subjects; maintenance of grounds and facilities; and campus security. When used for instructional purposes, there shall be a clear and articulable connection between drone technology and the course curriculum. Students shall only operate a drone on or over district property under the supervision of a district employee as part of an authorized activity.

The Superintendent or designee may grant permission to other persons or entities under terms and conditions to be specified in a memorandum of understanding.

Any person or entity requesting to operate a drone on or over district property, including a district employee, shall provide a description of the type of operation requested, flight location, date and time of the planned flight, anticipated duration, and whether photos and/or video will be taken. As applicable, the applicant shall also present a copy of his/her Certificate of Waiver or Authorization or exemption issued by the Federal Aviation Administration.

Any person or entity, other than a district employee or student, who is requesting or operating a drone on or over district property shall agree to hold the district harmless from any claims of harm to individuals or property resulting from the operation of the drone and provide proof of adequate liability insurance covering such use.

**(cf. 3530 - Risk Management/Insurance)**

In determining whether to grant permission for the requested use of a drone, the Superintendent or designee shall consider the intended purpose of the activity and its potential impact on safety, security, and privacy. The decision of the Superintendent or designee shall be final.

Any person authorized to use a drone on district property shall sign an acknowledgment that he/she understands and will comply with the terms and conditions of the district's policy, federal law and regulations, state law, and any local ordinances related to the use of drones.

When any use of drones is authorized, the Superintendent or designee shall notify the drone operator of the following conditions:

1. The operator is responsible for complying with applicable federal, state, and/or local laws and regulations, including federal safety regulations pursuant to 14 CFR 107.15-107.51 which include, but are not limited to, requirements that the drone not be flown at night, above 400 feet in altitude, or over any people unless they are in a covered structure or stationary vehicle. The operator shall maintain the visual line of sight with the drone at all times.

2. The drone shall be kept away from any area reasonably considered private, including, but not limited to, restrooms, locker rooms, and individual homes.

3. The district reserves the right to rescind the authorization for use of drones at any time.

The Superintendent or designee may remove any person engaged in unauthorized drone use on district property and/or may confiscate the drone. He/she may also shut down the operation of any authorized drone use whenever the operator fails to comply with the terms of the authorization or the use interferes with district activity, creates electronic interference, or poses unacceptable risks to individuals or property.

**(cf. 3515.2 - Disruptions)**

Any student or staff member violating this policy shall be subject to disciplinary action in accordance with district policies and procedures.

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)  
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)  
(cf. 5144 - Discipline)  
(cf. 5144.1 - Suspension and Expulsion/Due Process))

**Legal Reference:**

**UNITED STATES CODE, TITLE 49**

**40101 Note Unmanned aircraft systems**

**CODE OF FEDERAL REGULATIONS, TITLE 14**

**107.1-107.205 Small unmanned aircraft systems, especially:**

**107.12 Requirement for a remote pilot certificate with a small UAS rating**

**107.15-107.51 Operating rules; safety**

**107.53-107.79 Remote pilot certification**

**Management Resources:**

**FEDERAL AVIATION ADMINISTRATION PUBLICATIONS**

**Educational Use of Unmanned Aircraft Systems (UAS), Memorandum, May 4, 2016**

**WEB SITES**

**Federal Aviation Administration: <http://www.faa.gov/uas>**

**Policy**

**Adopted: October 18, 2018**

**SOUTH BAY UNION SCHOOL DISTRICT**

**Imperial Beach, California**

**ADMINISTRATIVE REGULATION**

**AR 5113.12 (a)**

**Students**

**DISTRICT SCHOOL ATTENDANCE REVIEW BOARD**

Upon receiving a referral of a student with attendance and/or behavior problems, a designated member of the school attendance review board (SARB) shall review the case and may meet with school personnel to determine whether the school has provided sufficient information about the student's attendance record or behavior. If the referral is complete and is an appropriate matter for the SARB to consider, the SARB chairperson shall provide written notification to the student's parents/guardians stating the reasons a referral has been made, explaining the SARB process, advising whether additional information is needed, and describing school-level interventions that have previously been attempted.

The SARB shall meet with the student and his/her parents/guardians, give them an opportunity to present their understanding of the problem, and discuss the school and/or community resources appropriate for the student's circumstances.

Any SARB meeting to consider matters related to an individual student shall be held in closed session unless the parent/guardian requests, in writing, that the meeting be held in open session.

(cf. 9321 - Closed Session Purposes and Agendas)

The SARB shall have access to relevant student records, but shall not provide access to others without written consent of the student's parent/guardian. (Education Code 49076)

(cf. 5125 - Student Records)

For the limited purpose of making a proper disposition of the referral of a student, the SARB may issue subpoenas pursuant to Code of Civil Procedure 1985-1997 or may request the juvenile court to issue subpoenas to require the attendance of the student, parents/guardians or other person having control of the student, the school authority referring the student, or any other person who has pertinent or material information concerning the matter. The SARB shall not issue any subpoena that includes a request for production of written materials, but may request a juvenile court to issue such subpoena for the production of written materials. (Education Code 48263, 48321.5)

The SARB shall issue written directives stating the responsibilities of all persons involved, detailed resource referrals, and follow-up dates for the school's reports on the student's progress. The written directives shall include an agreement that the student will attend school or improve classroom behavior as applicable, and

47 shall be signed by the student, his/her parents/guardians, the SARB chairperson,  
48 and the Superintendent or designee.

49  
50 When referred by the SARB, a student may be assigned to a community day school  
51 or a county community school. (Education Code 1981, 48662)

52  
53 (cf. 6185 - Community Day School)

54  
55 At any time it deems proper, the SARB may require the student or his/her  
56 parents/guardians to furnish satisfactory evidence of participation in any available  
57 community services that the student or parents/guardians have been directed to  
58 use. (Education Code 48263)

59  
60 Based on progress reports submitted by the school, the SARB may terminate the  
61 agreement upon the successful completion of the terms of the agreement, extend  
62 the time for completion of the agreement, or schedule another meeting with the  
63 student and his/her parents/guardians.

64  
65 If the student's attendance or behavior problems cannot be resolved by the SARB,  
66 or if the student and/or the student's parents/guardians continually and willfully fail  
67 to respond to SARB directives or the services provided, the student or  
68 parents/guardians shall be referred to the appropriate agency, including law  
69 enforcement agencies when necessary. (Education Code 48263, 48290-48291)

70  
71  
72 Regulation SOUTH BAY UNION SCHOOL DISTRICT  
73 Approved: October 18, 2018 Imperial Beach, California



**Students****DISTRICT SCHOOL ATTENDANCE REVIEW BOARD**

The Governing Board recognizes that poor school attendance and behavior problems negatively impact student achievement and put students at greater risk of dropping out of school. The Superintendent or designee shall establish a comprehensive and integrated system for the early identification of attendance problems and shall implement strategies to encourage students' attendance. After other interventions have been exhausted, students with a pattern of unexcused absences may be referred to a school attendance review board (SARB), in accordance with applicable law, in order to receive intensive guidance and assistance.

(cf. 5113 - Absences and Excuses)

(cf. 5113.1 - Chronic Absence and Truancy)

(cf. 5113.11 - Attendance Supervision)

(cf. 5147 - Dropout Prevention)

The SARB shall maintain a continuing inventory of community resources, including alternative educational programs.

The Superintendent or designee shall collaborate with the SARB and appropriate community agencies, including, but not limited to, law enforcement agencies, child welfare agencies, and health services, to provide school-based and/or community-based interventions tailored to the specific needs of the student.

(cf. 1020 - Youth Services)

(cf. 5030 - Student Wellness)

(cf. 5126 - Awards for Achievement)

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5141.6 - School Health Services)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5146 - Married/Pregnant/Parenting Students)

(cf. 6158 - Independent Study)

(cf. 6164.2 - Guidance/Counseling Services)

(cf. 6164.5 - Student Success Teams)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6175 - Migrant Education Program)

(cf. 6179 - Supplemental Instruction)

(cf. 6181 - Alternative Schools/Programs of Choice)

(cf. 6183 - Home and Hospital Instruction)  
(cf. 6184 - Continuation Education)  
(cf. 6185 - Community Day School)

The Board shall appoint members to the district's SARB, who may include a parent/guardian as well as representatives of various agencies including, but not limited to, school districts; the county probation department; the county welfare department; the County Superintendent of Schools; law enforcement agencies; community-based youth service centers; school guidance personnel; child welfare and attendance personnel; school or county health care personnel; school, county, or community mental health personnel; the county district attorney's office; and the county public defender's office. (Education Code 48321)

The district's SARB shall provide support to improve student attendance and behavior through proactive efforts focused on building positive school environments and improved school connectedness, early identification and immediate intervention to re-engage students with poor attendance or behavior, and intensive intervention with students and families to address severe or persistent attendance or behavior issues.

The district's SARB shall operate in accordance with Education Code 48320-48325, the Brown Act (Government Code 54950-54963), and the bylaws of the SARB.

The SARB shall collect data and annually report outcomes on SARB referrals to the Governing Board, Superintendent or designee, and County Superintendent of Schools. (Education Code 48273)

#### Legal Reference:

##### EDUCATION CODE

1740 Employment of personnel to supervise attendance (county superintendent)

1980-1986 County community school

46010-46014 Absences

48200-48208 Children ages 6-18 (compulsory full-time attendance)

48240-48246 Supervisors of attendance

48260-48273 Truants

48290-48297 Failure to comply; complaints against parents

48320-48325 School attendance review boards

48340-48341 Improvement of student attendance

48400-48403 Compulsory continuation education

48660-48666 Community day school

49067 Unexcused absences as cause of failing grade

##### CODE OF CIVIL PROCEDURE

1985-1997 Production of evidence; means of production

##### GOVERNMENT CODE

54950-54963 The Ralph M. Brown Act  
PENAL CODE  
270.1 Chronic truancy; parent/guardian misdemeanor  
272 Parent/guardian duty to supervise and control minor child; criminal liability for truancy  
830.1 Peace officers  
VEHICLE CODE  
13202.7 Driving privileges; minors; suspension or delay for habitual truancy  
WELFARE AND INSTITUTIONS CODE  
256-258 Juvenile hearing officer  
601-601.4 Habitually truant minors  
11253.5 Compulsory school attendance  
CODE OF REGULATIONS, TITLE 5  
306 Explanation of absence  
420-421 Record of verification of absence due to illness and other causes  
COURT DECISIONS  
L.A. v. Superior Court of San Diego County, (2012) 209 Cal.App.4th 976  
  
Management Resources:  
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS  
School Attendance Review Board Handbook: A Road Map for Improved School Attendance and Behavior, 2015  
School Attendance Improvement Handbook, 2000  
WEB SITES  
CSBA: <http://www.csba.org>  
Attendance Works: <http://www.attendanceworks.org>  
California Association of Supervisors of Child Welfare and Attendance: <http://www.cascwa.org>  
California Department of Education: <http://www.cde.ca.gov>

Policy

Adopted: October 18 , 2018

SOUTH BAY UNION SCHOOL DISTRICT  
Imperial Beach, California

**BOARD POLICY****Instruction****TRANSITIONAL KINDERGARTEN**

The Governing Board desires to offer a high-quality Transitional Kindergarten (TK) program for eligible children who do not yet meet the minimum age criterion for kindergarten. The TK program shall assist ~~TK children~~ **students** in developing the academic, social, and emotional skills they need to succeed in kindergarten and beyond.

The district's TK program shall be the first year of a two-year kindergarten program. (Education Code 48000)

The Board encourages ongoing collaboration among district preschool staff, other preschool providers, elementary teachers, administrators, and parents/guardians in ~~program~~ **the development, implementation, and evaluation of the district's TK program.**

*(cf. 1220 - Citizen Advisory Committees)*

*(cf. 6020 - Parent Involvement)*

**Eligibility**

The district's TK program shall admit children whose fifth birthday is from September 2 through December 2. (Education Code 48000)

Parents/guardians of eligible children shall be notified of the availability of the TK program and the age, residency, immunization and any other enrollment requirements. Enrollment in the TK program shall be voluntary.

**Parents/guardians of eligible children shall be notified of the availability of the TK program and the age, residency, immunization, and any other enrollment requirements. Enrollment in the TK program shall be voluntary.**

*(cf. 5111 - Admission)*

*(cf. 5111.1 - District Residency)*

~~*(cf. 5111.12 - Residency Based on Parent/Guardian Employment)*~~

*(cf. 5141.22 - Infectious Diseases)*

*(cf. 5141.3 - Health Examinations)*

*(cf. 5141.31 - Immunizations)*

*(cf. 5141.32 - Health Screening for School Entry)*

**Curriculum and Instruction**

The district's TK program shall be based on a modified kindergarten curriculum that is age and developmentally appropriate. (Education Code 48000)

*(cf. 6141 - Curriculum Development and Evaluation)*

*(cf. 6161.1 - Selection and Evaluation of Instructional Materials)*

The program shall be aligned with the preschool learning foundations and preschool curriculum frameworks developed by the California Department of Education. It shall be designed to facilitate students' development in essential skills related to language and literacy, mathematics, physical development, health, visual and performing arts, science, history-social science, English language development, and social-emotional development.

*(cf. 5148.3 - Preschool/Early Childhood Education)*

*(cf. 6011 - Academic Standards)*

*(cf. 6174 - Education for English Language Learners)*

**The Board shall establish the length(s) of the school day in the district's TK program. TK programs may be maintained for different lengths of time either at the same or different school sites, as long as the school day is at least three hours but no more than four hours. The Superintendent or designee shall annually report to the California Department of Education as to whether the district's TK programs are offered full day, part day, or both. (Education Code 37202, 46111, 46117, 48003)**

***(cf. 6111 - School Calendar)***

***(cf. 6112 - School Day)***

TK students may be placed in the same classrooms as kindergarten students when necessary, provided that the instructional program is differentiated to meet student needs.

## **Staffing**

TK assignments are subject to assignment monitoring and reporting by the County Superintendent of Schools in accordance with Education Code 44258.9.

The Superintendent or designee shall ensure that teachers assigned to teach in TK classes possess a teaching credential or permit from the Commission on Teacher Credentialing (CTC) that authorizes such instruction

*(cf. 4112.2 - Certification)*

A credentialed teacher who is first assigned to a TK class after July 1, 2015, shall, by August 1, 2020, have at least 24 units in early childhood education and/or child development, comparable experience in a preschool setting, and/or a child development teacher permit issued by the CTC. (Education Code 48000)

The Superintendent or designee may provide professional development as needed to ensure that TK teachers are knowledgeable about district standards and effective instructional methods for teaching young children.

*(cf. 4131 - Staff Development)*

## **Continuation to Kindergarten**

Students who complete the TK program shall be eligible to continue in kindergarten the following school year. Parents/guardians of such students shall not be required to submit a signed Kindergarten Continuance Form for kindergarten attendance.

A student shall not attend more than two years in a combination of TK and kindergarten.  
(Education Code 46300)

*(cf. 5123 - Promotion/Acceleration/Retention)*

## **Assessment**

The Superintendent or designee may develop or identify appropriate formal and/or informal assessments of TK students' development and progress. He/she shall monitor and regularly report to the Board regarding program implementation and the progress of students in meeting related academic standards.

*(cf. 0500 - Accountability)*

*(cf. 6162.5 - Student Assessment)*

## **Legal Reference:**

### **EDUCATION CODE**

8973 Extended-day kindergarten

37202 School calendar; equivalency of instructional minutes

44258.9 Assignment monitoring by county office of education

46111 Kindergarten, hours of attendance

46114-46119 Minimum school day, kindergarten

46300 Computation of ADA, inclusion of kindergarten and transitional kindergarten

48000 Age of admission, kindergarten and transitional kindergarten

48002 Evidence of minimum age required to enter kindergarten or first grade

**48003 Kindergarten annual report**

48200 Compulsory education, starting at age six

## **Management Resources:**

### **CSBA PUBLICATIONS**

**What Boards of Education Can Do About Kindergarten Readiness, Governance Brief, May 2016**

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Transitional Kindergarten FAQs

Desired Results Developmental Profile, 2015

Transitional Kindergarten Implementation Guide: A Resource for California Public School

District Administrators and Teachers, 2013

California Preschool Curriculum Framework, Vol. 1, 2010

California Preschool Learning Foundations, Vol. 1, 2008

### **WEB SITES**

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Kindergarten Association: <http://www.ckanet.org>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

Transitional Kindergarten California: <http://www.tkcalthifornia.org>

151 Policy  
152 Adopted: March 8, 2012  
153 Revised: December 10, 2015, October 18, 2018

SOUTH BAY UNION SCHOOL DISTRICT  
Imperial Beach, California

SOUTH BAY UNION SCHOOL DISTRICT  
Imperial Beach, California

October 18, 2018

TO: Katie McNamara, Ed.D., District Superintendent  
FROM: Cindy Wagner, Assistant Superintendent, Educational Leadership  
SUBJECT: Extended School Year Waiver

---

**BACKGROUND INFORMATION**

*California Code of Regulations*, Title 5, Section 3043(d), requires a minimum of 20 school days of attendance for an Extended School Year (ESY) for Special Education students who meet the criteria to participate.

**CURRENT CONSIDERATIONS**

South Bay Union School District is requesting a waiver (see exhibit) from the California Department of Education to modify the required 20 day extended school year (ESY) program to 15 days for the 2018-2019 school year.

South Bay Union School District has approximately 200 students with IEPs who qualify for extended school year. There is no summer school program for any other students in the District. The last day of the regular 2018-2019 school year is June 3<sup>rd</sup> for students and June 4<sup>th</sup> for teachers. The first day of the 2019-2020 school-year is anticipated to be July 15, 2019 for teachers and July 22 for students. This shortened period provides only 27 days to hold an ESY session.

The ESY program, for the purposes of reimbursement for average daily attendance, will provide additional instruction (86.25 hours) over the 15 day period as it would have during the typical 20 day ESY program (80 hours), and will receive the reimbursement for the 20 days of instruction.

**IMPACT ON STUDENT ACHIEVEMENT**

A 15 day ESY program (June 10, 2019 - June 28, 2019 for 5.75 hours/day) combined with a shortened period in the summer with no school, would still allow the District to address the regression and recoupment needs of identified students. In addition, the longer days can provide greater opportunity for instructional impact.

**FINANCIAL IMPLICATIONS**

There are no financial implications related to this item.

**RECOMMENDATION**

It is respectfully requested that the Superintendent recommend conduct of a Public Hearing and approval to shorten the number of Extended School Year days from 20 to 15.

---

**SUPERINTENDENT'S RECOMMENDATION**

Recommend conduct of a Public Hearing and approval.

**ATTACHMENTS:**

Description

Upload Date    Type

No Attachments Available





SOUTH BAY UNION SCHOOL DISTRICT  
Imperial Beach, California

October 18, 2018

TO: Katie McNamara, Ed.D., District Superintendent  
FROM: Bradley Wilkinson, Director, Fiscal Services  
SUBJECT: Annual Audit Report for Fiscal Year 2017-18

---

**BACKGROUND INFORMATION**

On December 10, 2015, the Board of Trustees selected certified public accountants to perform its independent annual audit of the District's operations, including the two charter schools for fiscal years 2015-16, 2016-17 and 2017-18.

The annual audit of the District's operations is required by law, and the findings of the District's independent auditor result in a report submitted to the Governing Board, the County Superintendent of Schools, the California Department of Education, State Controller's Office, and the Federal Audit Clearinghouse. The audit report is attached as an Exhibit and is available on the District's Fiscal Services website.

**CURRENT CONSIDERATIONS**

The purpose of these reports is to receive the annual audit provided by Wilkinson, Hadley, King and Company, LLP, CPAs (certified public accountant). Partner Aubrey King supervised the regular audit and, under her direction, a team of auditors worked extensively in reviewing the District's financial reports, records, accounting controls, procedures, and operations for fiscal year 2017-18. Independent verification of the District's records and procedures provides the Governing Board, State and Local Governmental Agencies, and the public assurance as to their accuracy.

**IMPACT ON STUDENT ACHIEVEMENT**

These reports ensure that the District meets current laws and regulations in order to be compliant and conduct the business of the District.

**FINANCIAL IMPLICATIONS**

The amount of the 2017-18 contract with Wilkinson, Hadley, King and Company, LLP totaled \$14,700 for the regular audit. The work for the regular audit is complete and the audit report has been provided to the Governing Board and is available to the public on the District's Fiscal Services website.

**RECOMMENDATION**

It is respectfully requested that the Superintendent recommend recognition of Director Bradley Wilkinson, who will introduce Brian Hadley of Wilkinson, Hadley, King & Company LLP, and accept the District's Annual Audit Report for fiscal year 2017-18.

---

**SUPERINTENDENT'S RECOMMENDATION**

Recommend recognition and acceptance.

**ATTACHMENTS:**

Description

Upload Date    Type





**South Bay Union School District**

A community dedicated to achievement for all

**COUNTY OF SAN DIEGO  
IMPERIAL BEACH, CALIFORNIA**

**AUDIT REPORT**

**JUNE 30, 2018**

  
**WILKINSON HADLEY  
KING & CO. LLP**  
CPAs AND ADVISORS

## Introductory Section

South Bay Union School District  
Audit Report  
For The Year Ended June 30, 2018

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South Bay Union School District  
Audit Report  
For The Year Ended June 30, 2018

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## Financial Section





P. Robert Wilkinson, CPA  
Brian K. Hadley, CPA  
Mark Bomediano, CPA

Aubrey W. Mann, CPA  
Kevin A. Sproul, CPA

## **Independent Auditor's Report**

To the Board of Trustees  
South Bay Union School District  
Imperial Beach, California 91932

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the South Bay Union School District ("the District") as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### **Opinions**

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

## **Emphasis of Matter**

### *Change in Accounting Principle*

As described in Note A to the financial statements, in 2018, South Bay Union School District adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedule of the District's proportionate share of the net pension liability, schedule of District pension contributions, and schedule of changes in total OPEB liability and related ratios identified as Required Supplementary Information in the table of contents 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 South Bay Union School District's basic financial statements. The combining financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810 and is also not a required part of the basic financial statements.

The combining financial statements and other supplementary information and the schedule of expenditures of federal awards 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements and other supplementary information 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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 21, 2018 on our consideration of South Bay Union School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering South Bay Union School District's internal control over financial reporting and compliance.

*Wilkinson Hadley King & Co., LLP*

El Cajon, California  
September 21, 2018

**SOUTH BAY UNION SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Fiscal Year Ended June 30, 2018  
(Unaudited)**

This section of South Bay Union School District's (SBUSD) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2018. The intent of this discussion and analysis is to look at the district's financial performance as a whole. Readers should also review the notes to the basic financial statements and the financial statements to enhance their understanding of the district's financial performance.

**USING THESE FINANCIAL STATEMENTS**

This report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the South Bay Union School District as a complex financial entity. The statements then proceed to provide an increasingly detailed look at specific financial activities. The South Bay Union School District does not operate any business-type activities and the information presented is solely for governmental activities.

The Statement of Net Position and Statement of Activities provide information about the activities of the entire district, presenting both an aggregate view of the district's finances and a longer-term view of those finances. Fund financial statements provide more detailed information.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for 2017-18 are as follows:

- Total net capital assets are \$83,122,959.
- Restricted net position (net position restricted for capital projects, debt service, educational programs and other expendable and nonexpendable purposes) are \$9,707,270.
- Overall revenues in all governmental funds were \$103,889,903; expenses were \$105,940,067.
- The District decreased its outstanding bond debt by \$1,290,190.
- In November 2008, Proposition X was a school classroom, safety and repair measure approved to provide \$59.4 million in funds to repair and improve the school facilities.
- In February 2009, \$16 million of the Series A General Obligation Bond was sold.
- In June 2010, \$3.3 million of a General Obligation Bond Anticipation Note (BAN) was issued with a maturity date of August 1, 2013. The \$3.3 million BAN was paid back in the 2013-14 fiscal year.
- On November 6, 2012, Proposition Y was approved to reauthorize \$26,000,000 of general obligation bonds which were previously approved by voters on November 4, 2008.
- On May 8, 2013, the \$17.0 million of Series A bonds were sold. The bond proceeds from Propositions X and Y were spent at the end of the 2013-14 fiscal year.
- In July 2016, SBUSD issued \$15.205 million of the 2016 General Obligation Refunding Bonds.
- In August 2016, the District issued \$6 million of the 2008 Election, Series B, General Obligation Bonds in order to finance the renovation, construction, and improvement of school facilities. SBUSD also issued \$8,995,268 of the 2012 Election, Series B, General Obligation Reauthorization Bonds in order to finance the renovation, construction, and improvement of school facilities.
- Bond Rating Information: In July 2016, Moody's Investors Services assigned a rating of A1 to South Bay Union School District 2016 General Obligation Refunding Bonds; A1 to South Bay

Union School District General Obligation Bonds 2008 Election, Series B and A1 to South Bay Union School District General Obligation Bonds 2012 Election.

- 2008-09 marked the first year of GASB 45 implementation for OPEB (Other Postemployment Benefits). Fund 67-16 was created as an internal service fund to separate monies for retiree health benefit costs from the operating funds of the District. During the 2017-18 fiscal year, GASB 45 was replaced with GASB 75 which increases the OPEB liability to the full actuarially determined amount. OPEB liability and expenses are reported as employees earn their OPEB benefits by providing services instead of being based on funding requirements. Amounts are determined by the most current actuarial study which was completed in the 2017-18 year, based on the 2016-17 measurement date.
- GASB 68 requires school and community college districts to recognize their proportionate share of the net pension liability of their employees' pension programs (CalSTRS and CalPERS). Additional information is provided under Note M – Pensions Plans. GASB 85 was also implemented in which the proportionate share of amounts paid in by the state of California be included as part of the proportionate share of the collective pension expense.

## OVERVIEW OF THE FINANCIAL STATEMENTS

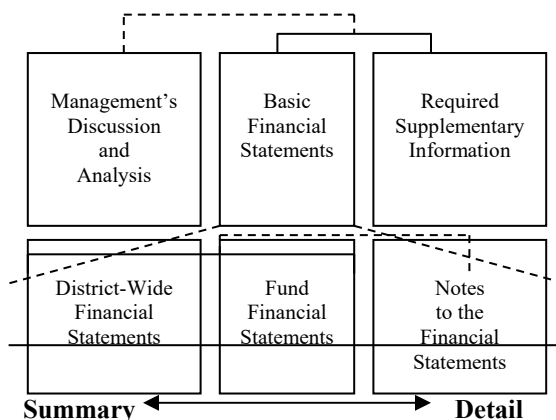
This annual report consists of three parts— (1) management's discussion and analysis (MD&A - this section); (2) the basic financial statements, and (3) required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *district-wide financial statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District's operations in *more detail* than the district-wide statements.
  - The *governmental funds* statements tell how *basic* services like regular and special education were financed in the *short term* as well as what remains for future spending.
  - *Proprietary funds* statements offer short-term and long-term financial information about the activities the District operates like businesses. SBUSD does not have proprietary funds.
  - *Fiduciary funds* statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include *notes* that explain some of the information in the statement and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the financial statements with a comparison of the District's budget for the year. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

Figure A-2 summarizes the major features of the Districts financial statements, including the portion of the District's activities they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

**Figure A-1. Organization of SBUSD's Annual Financial Report**



**Figure A-2.  
Major Features of the  
District-Wide and  
Fund Financial Statements**

Type of Statements	District-wide	Fund Statements
		Governmental Funds
Scope	Entire District, except fiduciary activities	The activities of the district that are not proprietary or fiduciary, such as special education and building maintenance
Required financial statements	Statement of net position	Balance sheet
	Statement of activities	Statement of revenues, expenditures & changes in fund balances
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

### **District-wide Statements**

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the District’s assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. All of the current year’s revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District’s *net position* and it has changed. Net position—the difference between the District’s assets and deferred outflows of resources, and liabilities and deferred inflows of resources—is one way to measure the District’s financial health or *position*.

- Over time, increases or decreases in the District’s net position is an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional non-financial factors such as changes in the District’s property tax base and the condition of school buildings and other facilities.

In the district-wide financial statements the District’s activities is presented as:

- *Governmental activities*—Most of the District’s basic services are included here, such as regular and special education, transportation, administration. Property taxes and state formula aid finance most of these activities.

## **Fund Financial Statements**

The fund financial statements provide more detailed information about the District's most significant *funds*—not the District as a whole. 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 State law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debts) or to show that it is properly using certain revenues (like 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 (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.
- *Fiduciary funds* - The District is the trustee, or *fiduciary*, for assets that belong to others, such as the Trish Baldwin and Iva Havens Memorial Perpetual Scholarship Fund and the student activity funds such as Camp and Student Association. 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. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

## **REPORTING THE DISTRICT AS A WHOLE FINANCIAL ENTITY**

### *Statement of Net Position and Statement of Activities*

While this document contains several funds used by the district to provide programs and activities, the view of the district as a whole looks at all financial transactions and asks the question, "How did we do financially during the 2017-18 year?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflow of resources using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses, regardless of when cash is received or disbursed.

These two statements report the district's net position and how it has changed. This change in net position is important because it tells the reader whether, for the district as a whole, the financial position of the district has improved or diminished.

In the Statement of Net Position and the Statement of Activities, the district information is presented in just one kind of activity, Governmental Activities. All District programs and services are reported here, including instructional, support services, and the operation and maintenance of plant and facilities. The district does not operate any business-type activities and none are presented here.

## REPORTING THE DISTRICTS MOST SIGNIFICANT INDIVIDUAL FUNDS

### *Fund Financial Statements*

*Major Funds:* The analysis of the districts major funds is included in the audit report. Fund financial reports provide detailed information about the District's major funds. The District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the most significant funds. The major governmental funds, which accounts for most of the day-to-day programs and services provided by the district, are the General Fund, the Charter School Funds, and the Building Fund.

*Governmental Funds:* Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds. Balances remaining at year-end are available for spending in future periods. These funds are reported using an accounting method called modified accrual, which measures cash and all other financial assets that can readily be converted into cash. The governmental fund statements provide a detailed short-term view of the district's general government operations and the basic services it provides. Governmental fund information helps one determine the financial resources that can be spent in the near future to finance educational programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.



## SOUTH BAY UNION SCHOOL DISTRICT AS A COMPLETE FINANCIAL ENTITY

Recall that the Statement of Net Position provides the perspective of the district as a whole. Table 1 provides a summary of the district's net position for 2017-18.

<b>Table 1</b>					
<b>Statement of Net Position as of June 30,</b>					
	2016	% Change 2016 to 2017	2017	% Change 2017 to 2018	2018
<b>Assets</b>					
Cash	\$ 43,493,852	37.48%	\$ 59,795,666	-3.07%	\$ 57,961,357
Receivables	2,992,810	4.90%	3,139,426	36.16%	4,274,648
Inventory	331,286	-1.24%	327,172	-35.88%	209,795
Prepaid expenses	1,086,772	-11.22%	964,795	-32.35%	652,674
Capital assets					
Land	12,154,198	0.00%	12,154,198	0.00%	12,154,198
Sites & Improvements	9,798,817	3.74%	10,165,663	4.12%	10,584,117
Buildings & Improvements	95,335,281	3.45%	98,620,457	1.07%	99,674,516
Equipment	13,858,932	-0.49%	13,790,887	2.22%	14,097,345
Work in Progress	809,141	-29.00%	574,490	130.60%	1,324,798
Less Accumulated Depreciation	(45,883,053)	9.52%	(50,248,970)	8.88%	(54,712,012)
<b>Total Assets</b>	<b>\$133,978,036</b>	<b>11.42%</b>	<b>\$149,283,784</b>	<b>-2.05%</b>	<b>\$146,221,436</b>
<b>Deferred Outflows of Resources</b>	<b>\$ 10,782,102</b>	<b>37.14%</b>	<b>\$ 14,786,171</b>	<b>130.75%</b>	<b>\$ 34,118,393</b>
<b>Liabilities</b>					
Accounts payable	\$ 5,644,101	-42.13%	\$ 3,266,307	17.03%	\$ 3,822,693
Unearned revenue	158,343	-74.97%	39,639	-68.58%	12,453
Long-term liabilities					
Due within one year	1,537,811	23.92%	1,905,708	-1.98%	1,867,950
Accreted interest due within one year	593,508	7.37%	637,223	7.43%	684,565
Due in more than one year	136,623,694	-3.78%	131,454,074	22.28%	160,747,491
Accreted interest due in more than one year	3,266,493	-7.07%	3,035,484	-4.17%	2,908,808
<b>Total Liabilities</b>	<b>\$147,823,950</b>	<b>-5.06%</b>	<b>\$140,338,435</b>	<b>21.17%</b>	<b>\$170,043,960</b>
<b>Deferred Inflows of Resources</b>	<b>\$ 4,811,957</b>	<b>60.13%</b>	<b>\$ 7,705,626</b>	<b>75.39%</b>	<b>\$ 13,514,519</b>
<b>Net Position</b>					
Net investment in capital assets	\$ 46,165,295	-34.08%	\$ 30,433,582	41.24%	\$ 42,983,198
Restricted	10,124,521	-43.83%	5,686,720	70.70%	9,707,270
Unrestricted	(64,165,585)	-68.68%	(20,094,408)	178.23%	(55,909,121)
<b>Total Net Position</b>	<b>\$ (7,875,769)</b>	<b>-303.48%</b>	<b>\$ 16,025,894</b>	<b>-120.08%</b>	<b>\$ (3,218,653)</b>

Revenue in the Governmental Funds is divided into general revenue, which funds the basic ongoing instructional program and related support services, and program revenue, which funds specific program activities that support the students enrolled in the District's schools. Revenues from the District's governmental activities decreased by approximately 1% (Table 2) due to declining enrollment and reduction in one-time Mandated Cost Reimbursement from the State of California. Expenditures decreased by 0.04% due to salary negotiations and one-time capital projects (see Table 3).

<b>Table 2</b> <b>Revenue - Government-Wide Financial Statements</b> <b>Fiscal Year Ending June 30,</b>					
		% Change 2016 to 2017		% Change 2017 to 2018	
	2016		2017		2018
<b>Program revenue:</b>					
Charges for services	\$ 2,702,292	-1.13%	\$ 2,671,880	0.48%	\$ 2,684,734
Operating grants and contributions	19,018,352	4.86%	19,942,335	-10.90%	17,767,946
Total program revenue	21,720,644	4.11%	22,614,215	-9.56%	20,452,680
<b>General revenue:</b>					
Taxes and subventions	15,055,711	7.88%	16,241,540	6.89%	17,361,190
Unrestricted federal and state aid	63,564,592	-9.53%	57,506,405	1.01%	58,087,727
Interest	177,584	173.12%	485,021	20.91%	586,446
Interagency revenues	5,841,443	-8.03%	5,372,353	-6.69%	5,012,747
Miscellaneous	1,353,907	14.18%	1,545,950	-21.02%	1,220,987
Total general revenue	85,993,237	-5.63%	81,151,269	1.38%	82,269,097
<b>Total Revenue</b>	<b>\$107,713,881</b>	<b>-3.67%</b>	<b>\$103,765,484</b>	<b>-1.01%</b>	<b>\$102,721,777</b>

The primary sources of general revenue are the state LCFF (Local Control Funding Formula, including the Education Protection Act) and local property tax revenue. The primary sources of program revenue are the state of California and the federal government, which fund many programs operated by the district.

<b>Table 3</b> <b>Expenditures - Government-Wide Financial Statements</b> <b>Fiscal Year Ending June 30,</b>					
		% Change 2016 to 2017		% Change 2017 to 2018	
	2016		2017		2018
Governmental Activities:					
Classroom instruction	\$ 56,371,034	19.78%	\$ 67,523,467	2.84%	\$ 69,437,976
Instruction related services	11,047,399	9.08%	12,050,964	-18.89%	9,774,886
Pupil services	8,876,788	2.04%	9,057,575	4.79%	9,491,880
General administration	5,311,562	19.77%	6,361,588	5.91%	6,737,802
Plant services	12,450,313	1.00%	12,574,751	-4.97%	11,949,211
Community services	6,678	-11.19%	5,931	17.42%	6,964
Interest on long-term debt	1,774,608	-50.10%	885,521	146.78%	2,185,276
Enterprise activities	-	100.00%	831,748	-90.40%	79,884
Transfers between agencies	5,262,781	-100.00%	-	100.00%	36,211
Debt issuance costs	-	100.00%	457,296	-100.00%	-
<b>Total Expenditures</b>	<b>\$101,101,163</b>	<b>8.55%</b>	<b>\$109,748,841</b>	<b>-0.04%</b>	<b>\$109,700,090</b>

Table 4 presents comparison of changes in net position

<b>Table 4</b> <b>Changes in Net Position - Government-Wide Financial Statements</b> <b>Fiscal Year Ending June 30,</b>					
		% Change 2016 to 2017		% Change 2017 to 2018	
	2016		2017		2018
Governmental Activities:					
Change in net position	\$ 6,612,718	-190.48%	\$ (5,983,357)	16.63%	\$ (6,978,313)
Net position, beginning	10,295,253	112.24%	21,850,772	-26.66%	16,025,894
Restatement	4,942,801	-96.79%	158,479	-7839.97%	(12,266,234)
<b>Net position, ending</b>	<b>\$ 21,850,772</b>	<b>-26.66%</b>	<b>\$ 16,025,894</b>	<b>-120.08%</b>	<b>\$ (3,218,653)</b>
<p>Restatement for fiscal year ended June 30, 2016 was due to corrections in capital asset balances, net pension liability and related deferred outflows and inflows of resources.</p> <p>Restatement for fiscal year ended June 30, 2017 was due to estimate corrections related to net pension liability and related deferred inflows and outflows of resources.</p> <p>Restatement for fiscal year ended June 30, 2018 was due to adoption of GASB 75 and recognition of full actuarial accrued liability for other post-employment benefits.</p>					

### General Fund Budgetary Highlights

Table 5 presents a comparison of the general fund revenues, expenditures, and other sources/uses from the adopted budget to the year-end budget.

<b>Table 5</b> <b>Budget to Actual Variances</b>				
	<u>Adopted Budget</u>	<u>Year End Budget</u>	<u>Actuals</u>	<u>% Change</u>
Total Revenues	\$70,488,127	\$74,527,367	\$73,972,880	4.94%
Total Expenditures	\$74,473,499	\$90,205,593	\$76,489,610	2.71%
Total Other Sources/Uses	\$635,376	\$318,376	\$658,661	3.66%
July 1, 2017 Fund Balance	\$23,050,186	\$23,050,186	\$23,050,186	0.00%
June 30, 2018 Fund Balance	\$19,700,190	\$7,690,336	\$21,192,117	7.57%

Over the course of the fiscal year, SBUSD revised the annual operating budget several times. The budget revisions generally fell into the following categories:

- The increase total revenue from the adopted budget to the year-end actuals was due to deferred revenues and increase in federal, state and local revenues.
- The increase of \$2,016,111 in total expenditures from the adopted budget to year end actuals was due to categorical funds budgeted as expended and one-time capital project expenditures.

A comparison of the District's 2017-18 general fund ending balance the final actuals fund balance showed an increase of \$1,491,927. The major factor is the general fund ending balance assignment set aside for capital facilities projects; prior year site/department carryovers; and a major textbook adoption in science scheduled for the 2019-20 fiscal year.

### CAPITAL ASSETS

At the end of the 2017-18 fiscal year, the District had \$137,834,974 invested in land, buildings and capital equipment. Depreciation totaling \$54,712,015 was charged against the value of those assets for net capital assets of \$83,122,959. Comparison of capital assets to the prior two years can be seen in Table 6.

<b>Table 6</b> <b>Capital Assets</b> <b>As of June 30,</b>					
		% Change 2016 to 2017		% Change 2017 to 2018	
	2016	2017	2017	2018	2018
<b>Governmental Activities:</b>					
Land	\$ 12,154,198	0.00%	\$ 12,154,198	0.00%	\$ 12,154,198
Sites & Improvements	9,798,817	3.74%	10,165,663	4.12%	\$ 10,584,117
Buildings & Improvements	95,335,281	3.45%	98,620,457	1.07%	\$ 99,674,516
Equipment	13,858,932	-0.49%	13,790,887	2.22%	\$ 14,097,345
Work in Progress	809,141	-29.00%	574,490	130.60%	1,324,798
Less Accumulated Depreciation	(45,883,053)	9.52%	(50,248,970)	8.88%	(54,712,015)
<b>Total Capital Assets</b>	<b>\$ 86,073,316</b>	<b>-1.18%</b>	<b>\$ 85,056,725</b>	<b>-2.27%</b>	<b>\$ 83,122,959</b>

## LONG TERM DEBT

The General Obligation Bonds under Propositions X and Y funded modernization improvements and equipment at Bayside, Berry, Emory, Nestor, Nicoloff, Oneonta, Pence and Sunnyslope Elementary Schools. Details regarding the Master Plan is available at the website of South Bay Union School District:

[http://www.sbusd.org/pages/SouthBayUnion/Central\\_Services/Maintenance\\_and\\_Operations](http://www.sbusd.org/pages/SouthBayUnion/Central_Services/Maintenance_and_Operations).

In addition, the District has entered into capital lease agreements for the purchase of equipment to be utilized by the District. Table 7 compares long term debt for the past three fiscal years.

**Table 7**  
**Long Term Debt**  
**As of June 30,**

	% Change 2016 to 2017		% Change 2017 to 2018		
	2016	2017	2017	2018	2018
Governmental Activities:					
General Obligation Bonds	\$ 38,981,660	43.62%	\$ 55,986,320	-2.30%	\$ 54,696,130
Capital Leases	1,047,694	-14.17%	899,201	-17.00%	746,295
<b>Total Long Term Debt</b>	<b>\$ 40,029,354</b>	<b>42.11%</b>	<b>\$ 56,885,521</b>	<b>-2.54%</b>	<b>\$ 55,442,425</b>

## CURRENT FINANCIAL RELATED ACTIVITIES

Over the years, South Bay Union School District has maintained a strong, fiscally responsible budget. Each year the district takes a very careful look at revenue and expenditure projections on a multi-year basis and adjusts its budget accordingly to maintain an acceptable and safe reserve balance. As the preceding information shows, assets are substantial, and the amount of debt paid from general revenues is a very small percentage of the overall budget. However, the District is dependent on the state of California for the bulk of its general operating revenue, and as the State experiences financial problems, the District is faced with uncertain revenues.

The District continues to develop budget reduction proposals to deal with an anticipated decrease in state revenue and a continuation of declining enrollment. This will be accomplished by a list of budget reductions as approved by the Governing Board.

The 2013-14 California Budget Act included landmark legislation that greatly simplified the state's school finance system. The changes introduced by the Local Control Funding Formula (LCFF) represent a major shift in how California funds Local Educational Agencies (LEAs). For nearly 40 years, California has relied on a system that included general purpose funding (known as revenue limits) and more than 50 tightly defined categorical programs to provide state funding to LEAs.

Under LCFF, California funds school districts, charter schools, and county offices of education equally per student with adjustments based on grade levels and demographic characteristics. LCFF replaced complexity in favor of equity, transparency, and performance.

In addition, the State Budget established a comprehensive local accountability system, which will require LEAs, including charter schools, to adopt a local control and accountability plan (LCAP). The LCAP must include local goals that reflect priorities of the state, student achievement measures, parent engagement strategies, and a report on school climate.

The State Board of Education is charged with adopted regulations to implement the accountability system, and the county offices of education and the State Superintendent of Public Instruction are directed to review and amend a district's LCAP when a district fails to meet its academic performance goals.

Approved by voters in November 2012, Proposition 30 temporarily increased the state sales tax and income tax rates for high-income earners to address the state revenue shortfalls stemming from the Great Recession. Proposition 30 established the Education Protection Act (EPA) to receive the additional tax revenues. All of the funds from this account flow through K – 12 schools and community colleges but are treated as an offset to state aid, similar to the property tax.

In November 2016, Proposition 55 was passed to extend the temporary personal income tax increases first enacted by Proposition 30. While the higher tax rates for high-income earners will be extended through 2030, the sales tax increase expired at the end of 2016.

## **FACTORS BEARING ON THE DISTRICT'S FUTURE**

The District has experienced declining enrollment since the 2001-02 fiscal year, ranging in CBEDS enrollment of 9,802 in 2001-02 to 7,379 in 2017-18. Chiefly because of the cost of housing and the state of the economy, it appears that enrollment will continue to slide for the next several years.

In the 2010-11 school year, Nestor Elementary School converted to a district sponsored charter school under the name of Nestor Language Academy serving students in grades K-8. In the 2012-13 school year, Imperial Beach Elementary and West View Elementary Schools also converted to a district sponsored charter school under the name of Imperial Beach Charter School serving students in grades K-8. Both charter schools are locally funded arms of SBUSD.

2017-18 marked the beginning of the middle school grade expansion; first at Imperial Beach Charter School for grade 7. 2018-19 will phase in middle school expansion at Nestor Language Academy Charter School for grade 7 and grade 8 for Imperial Beach Charter School.

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Fiscal Services, South Bay Union School District, 601 Elm Avenue, Imperial Beach, CA 91932.

## Basic Financial Statements

**SOUTH BAY UNION SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2018**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 57,961,357
Receivables	4,274,648
Stores	209,795
Prepaid Expenses	652,674
Capital Assets:	
Land	12,154,198
Improvements	10,584,117
Buildings	99,674,516
Equipment	14,097,345
Work in Progress	1,324,798
Less Accumulated Depreciation	(54,712,015)
Total Assets	<u>146,221,433</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>34,118,393</u>
<b>LIABILITIES</b>	
Accounts Payable and Other Current Liabilities	3,822,693
Unearned Revenue	12,453
Long-Term Liabilities:	
Due Within One Year	1,867,950
Accreted Interest Due Within One Year	684,565
Due in More Than One Year	160,747,491
Accreted Interest Due in More Than One Year	2,908,808
Total Liabilities	<u>170,043,960</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>13,514,519</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	42,983,198
Restricted for:	
Capital Projects	600,285
Debt Service	3,355,872
Educational Programs	1,145,835
Other Purposes (Expendable)	3,469,316
Other Purposes (Nonexpendable)	1,135,962
Unrestricted	(55,909,121)
Total Net Position	<u>\$ (3,218,653)</u>

The accompanying notes are an integral part of this statement.



**SOUTH BAY UNION SCHOOL DISTRICT**

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2018

Functions	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
Instruction	\$ 69,437,976	\$ 1,509,289	\$ 10,356,726	\$ -	\$ (57,571,961)
Instruction-Related Services:					
Instructional Supervision and Administration	3,204,435	614,337	751,351	-	(1,838,747)
Instructional Library, Media and Technology	881,681	-	24	-	(881,657)
School Site Administration	5,688,770	130,315	697,515	-	(4,860,940)
Pupil Services:					
Home-to-School Transportation	2,147,995	-	-	-	(2,147,995)
Food Services	4,507,142	101,706	3,847,180	-	(558,256)
All Other Pupil Services	2,836,743	12,545	1,028,024	-	(1,796,174)
General Administration:					
Centralized Data Processing	1,806,159	-	-	-	(1,806,159)
All Other General Administration	4,931,643	10,708	539,644	-	(4,381,291)
Plant Services	11,949,211	302,775	542,514	-	(11,103,922)
Community Services	6,964	3,059	4,968	-	1,063
Enterprise Activities	79,884	-	-	-	(79,884)
Interest on Long-Term Debt	2,185,276	-	-	-	(2,185,276)
Other Outgo - Transfers Between Agencies	36,211	-	-	-	(36,211)
Total Expenses	\$ 109,700,090	\$ 2,684,734	\$ 17,767,946	\$ -	\$ (89,247,410)
General Revenues:					
Taxes and Subventions:					
Taxes Levied for General Purposes					13,403,408
Taxes Levied for Debt Service					3,166,621
Taxes Levied for Other Specific Purposes					791,161
Federal and State Aid Not Restricted to Specific Programs					58,087,727
Interest and Investment Earnings					586,446
Interagency Revenues					5,012,747
Miscellaneous					1,220,987
Total General Revenues					\$ 82,269,097
Change in Net Position					(6,978,313)
Net Position Beginning - Restated (See Note S)					3,759,660
Net Position Ending					\$ (3,218,653)

The accompanying notes are an integral part of this statement.

**SOUTH BAY UNION SCHOOL DISTRICT****BALANCE SHEET - GOVERNMENTAL FUNDS**

JUNE 30, 2018

	General Fund	Charter School Fund
<b>ASSETS:</b>		
Cash in County Treasury	\$ 22,153,460	\$ 5,886,150
Cash on Hand and in Banks	50,000	-
Cash in Revolving Fund	100,000	-
Accounts Receivable	3,264,951	137,040
Due from Other Funds	6,418,962	2,964,662
Stores Inventories	134,288	-
Prepaid Expenditures	652,674	-
Total Assets	<u>32,774,335</u>	<u>8,987,852</u>
<b>LIABILITIES AND FUND BALANCE:</b>		
Liabilities:		
Accounts Payable	\$ 2,916,193	\$ 152,967
Due to Other Funds	3,507,960	4,913,050
Unearned Revenue	12,453	-
Total Liabilities	<u>6,436,606</u>	<u>5,066,017</u>
Fund Balance:		
Nonspendable Fund Balances:		
Revolving Cash	100,000	-
Stores Inventories	134,288	-
Prepaid Items	652,674	-
Restricted Fund Balances	3,406,961	279,005
Committed Fund Balances	-	-
Assigned Fund Balances	19,749,117	3,642,830
Unassigned:		
Reserve for Economic Uncertainty	2,294,689	-
Total Fund Balance	<u>26,337,729</u>	<u>3,921,835</u>
Total Liabilities and Fund Balances	<u>\$ 32,774,335</u>	<u>\$ 8,987,852</u>

The accompanying notes are an integral part of this statement.

Building Fund	Other Governmental Funds	Total Governmental Funds
\$ 15,280,767	\$ 6,820,185	\$ 50,140,562
-	287,470	337,470
-	-	100,000
21,899	840,340	4,264,230
-	523,660	9,907,284
-	75,507	209,795
-	-	652,674
<u>15,302,666</u>	<u>8,547,162</u>	<u>65,612,015</u>
\$ -	\$ 118,052	\$ 3,187,212
-	852,605	9,273,615
-	-	12,453
<u>-</u>	<u>970,657</u>	<u>12,473,280</u>
-	-	100,000
-	75,507	209,795
-	-	652,674
15,302,666	4,885,343	23,873,975
-	741,515	741,515
-	1,874,140	25,266,087
-	-	2,294,689
<u>15,302,666</u>	<u>7,576,505</u>	<u>53,138,735</u>
\$ 15,302,666	\$ 8,547,162	\$ 65,612,015

**SOUTH BAY UNION SCHOOL DISTRICT**
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2018**

Total fund balances - governmental funds balance sheet \$ 53,138,735

Amounts reported 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:	137,834,974	
Accumulated depreciation	(54,712,015)	
	Net	83,122,959

Unamortized costs: In governmental funds, bond insurance at debt issue are recognized as expenditures in the period they are incurred. In the government-wide statements, the bond insurance is amortized over the life of the debt. Unamortized bond insurance costs included in deferred outflows of resources on the statement of net position are:

134,667

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 unmatured interest owing at the end of the period was:

(635,479)

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	54,696,130	
Net pension liability	90,708,342	
Total OPEB liability	19,682,911	
Compensated absences payable	375,136	
Capital leases payable	746,295	
	Total	(166,208,814)

Deferred gain or loss on debt refunding: In the government wide financial statements deferred gain or loss on debt refunding is recognized as a deferred outflow of resources (for a loss) or deferred inflow of resources (for a gain) and subsequently amortized over the life of the debt. Deferred gain or loss on debt refunding recognized as a deferred outflow of resources or deferred inflow of resources on the statement of net position was:

2,129,296

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	30,903,787
Deferred inflows of resources relating to pensions	(13,514,519)

Deferred outflows and inflows of resources related to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources related to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources related to OPEB are reported.

Deferred outflows of resources relating to OPEB	950,643
Deferred inflows of resources relating to OPEB	-

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds are:

6,760,072

Net position of governmental activities - statement of net position

\$ (3,218,653)

The accompanying notes are an integral part of this statement.

**SOUTH BAY UNION SCHOOL DISTRICT**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Charter School Fund
Revenues:		
LCFF Sources:		
State Apportionment or State Aid	\$ 34,926,770	\$ 11,252,569
Education Protection Account Funds	6,893,004	2,435,499
Local Sources	10,342,108	2,744,300
Federal Revenue	4,693,182	235,001
Other State Revenue	5,159,101	1,204,464
Other Local Revenue	12,019,797	81,558
Total Revenues	<u>74,033,962</u>	<u>17,953,391</u>
Expenditures:		
Current:		
Instruction	51,126,252	9,752,831
Instruction - Related Services	7,175,489	1,453,283
Pupil Services	4,594,681	7,626
Community Services	6,964	-
General Administration	5,860,994	15,964
Plant Services	6,088,192	5,258,908
Other Outgo	32,686	-
Capital Outlay	1,426,039	292,662
Debt Service:		
Principal	152,906	-
Interest	25,407	-
Total Expenditures	<u>76,489,610</u>	<u>16,781,274</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,455,648)</u>	<u>1,172,117</u>
Other Financing Sources (Uses):		
Transfers In	658,661	-
Total Other Financing Sources (Uses)	<u>658,661</u>	<u>-</u>
Net Change in Fund Balance	(1,796,987)	1,172,117
Fund Balance, July 1	28,134,716	2,749,718
Fund Balance, June 30	<u>\$ 26,337,729</u>	<u>\$ 3,921,835</u>

The accompanying notes are an integral part of this statement.

Building Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 46,179,339
-	-	9,328,503
-	317,000	13,403,408
-	4,693,470	9,621,653
-	2,247,956	8,611,521
181,716	4,462,408	16,745,479
<u>181,716</u>	<u>11,720,834</u>	<u>103,889,903</u>
-	2,138,699	63,017,782
-	681,910	9,310,682
-	4,386,058	8,988,365
-	-	6,964
-	308,766	6,185,724
5,420	389,137	11,741,657
-	-	32,686
-	1,430,256	3,148,957
-	1,157,777	1,310,683
-	2,171,160	2,196,567
<u>5,420</u>	<u>12,663,763</u>	<u>105,940,067</u>
<u>176,296</u>	<u>(942,929)</u>	<u>(2,050,164)</u>
-	-	658,661
-	-	658,661
176,296	(942,929)	(1,391,503)
15,126,370	8,519,434	54,530,238
<u>\$ 15,302,666</u>	<u>\$ 7,576,505</u>	<u>\$ 53,138,735</u>

**SOUTH BAY UNION SCHOOL DISTRICT**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2018

Net change in fund balances - total governmental funds \$ (1,391,503)

Amounts reported for governmental activities in the statement of activities are different 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 is:

Expenditures for capital outlay	3,150,807	
Depreciation expense	<u>(5,023,080)</u>	
Net		(1,872,273)

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:

1,310,683

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period 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:

91,294

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 for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:

Prepaid debt insurance incurred during the period	-	
Prepaid debt insurance amortized for the period	<u>(3,525)</u>	
Net		(3,525)

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:

(61,493)

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:

(13,271)

Pensions: In government 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:

(4,193,914)

Other postemployment benefits (OPEB): In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:

(486,064)



Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is:

(80,003)

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:

(278,244)

Change in net position of governmental activities - statement of activities

\$ (6,978,313)

The accompanying notes are an integral part of this statement.

**SOUTH BAY UNION SCHOOL DISTRICT**

## STATEMENT OF NET POSITION

## INTERNAL SERVICE FUND

JUNE 30, 2018

Nonmajor Internal Service Fund
--------------------------------------

Self-Insurance Fund
------------------------

**ASSETS:**

## Current Assets:

Cash in County Treasury

\$ 7,383,325

Accounts Receivable

10,418

Due from Other Funds

24,990

Total Current Assets

7,418,733

Total Assets

7,418,733**LIABILITIES:**

## Current Liabilities:

Due to Other Funds

\$ 658,661

Total Current Liabilities

658,661

Total Liabilities

658,661**NET POSITION:**

Unrestricted

6,760,072

Total Net Position

\$ 6,760,072

The accompanying notes are an integral part of this statement.

**SOUTH BAY UNION SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN FUND NET POSITION - INTERNAL SERVICE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	Nonmajor Internal Service Fund
	Self-Insurance Fund
Operating Revenues:	
Local Revenue	\$ 698,162
Total Revenues	<u>698,162</u>
Operating Expenses:	
Services and Other Operating Expenses	<u>317,745</u>
Total Expenses	<u>317,745</u>
Income (Loss) before Contributions and Transfers	380,417
Interfund Transfers Out	<u>(658,661)</u>
Change in Net Position	<u>(278,244)</u>
Total Net Position - Beginning	7,038,316
Total Net Position - Ending	<u><u>\$ 6,760,072</u></u>

The accompanying notes are an integral part of this statement.

**SOUTH BAY UNION SCHOOL DISTRICT**

## STATEMENT OF CASH FLOWS

## PROPRIETARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2018

	Nonmajor Internal Service Funds	Self Insurance Fund
<b>Cash Flows from Operating Activities:</b>		
Cash Receipts for Interfund Services Provided	\$ 584,894	
Cash Payments to Vendors for Goods & Services	(955,982)	
Net Cash Provided (Used) by Operating Activities	(371,088)	
<b>Cash Flows from Investing Activities:</b>		
Interest and Dividends on Investments	100,671	
Net Cash Provided (Used) for Investing Activities	100,671	
Net Increase (Decrease) in Cash and Cash Equivalents	(270,417)	
Cash and Cash Equivalents at Beginning of Year	7,653,742	
Cash and Cash Equivalents at End of Year	\$ 7,383,325	
<b>Reconciliation of Operating Income to Net Cash Provided by Operating &amp; Investing Activities:</b>		
Operating Income (Loss)	\$ (278,244)	
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities		
Change in Assets and Liabilities:		
Decrease (Increase) in Receivables	12,250	
Decrease (Increase) in Due From Other Funds	(24,846)	
(Increase) Decrease in Due To Other Funds	20,423	
Total Adjustments	7,827	
Net Cash Provided (Used) by Operating & Investing Activities	\$ (270,417)	

The accompanying notes are an integral part of this statement.

**SOUTH BAY UNION SCHOOL DISTRICT**

## STATEMENT OF FIDUCIARY NET POSITION

## FIDUCIARY FUNDS

JUNE 30, 2018

	Foundation Trust Fund	Agency Fund
		Student Body Fund
<b>ASSETS:</b>		
Cash in County Treasury	\$ 12,888	\$ -
Cash on Hand and in Banks	-	131,453
Accounts Receivable	18	-
Total Assets	<u>12,906</u>	<u>131,453</u>
<b>LIABILITIES:</b>		
Due to Student Groups	\$ -	\$ 131,453
Total Liabilities	<u>-</u>	<u>131,453</u>
<b>NET POSITION:</b>		
Held in Trust	12,906	-
Total Net Position	<u>\$ 12,906</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**SOUTH BAY UNION SCHOOL DISTRICT**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	Foundation Trust Fund
<b>Additions:</b>	
Investment Income	\$ 153
Total Additions	<u>153</u>
<b>Deductions:</b>	
Operating Expenses	-
Total Deductions	<u>-</u>
<b>Change in Net Position</b>	153
Net Position-Beginning of the Year	12,753
Net Position-End of the Year	<u>\$ 12,906</u>

The accompanying notes are an integral part of this statement.

**SOUTH BAY UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

**A. Summary of Significant Accounting Policies**

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

**1. Reporting Entity**

The District operates under a locally elected Board form of government and provides educational services as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

**2. Component Units**

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

Based on the criteria in GASB Statements 14, 39 and 61, the District has no component units. Additionally, the District is not a component unit of any other reporting entity as defined by the GASB Statements.

**3. Basis of Presentation, Basis of Accounting**

**a. Basis of Presentation**

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the District and for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

General Fund. This is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

**SOUTH BAY UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

Charter School Fund. This fund is used to account for the activities of the District's charter schools.

Building Fund. This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (Education Code Section 41003).

In addition, the District reports the following fund types:

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

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

Debt Service Funds: These funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

Internal Service Funds: These funds are used to account for revenues and expenses related to services provided to parties inside the District. These funds facilitate distribution of support costs to the users of support services on a cost-reimbursement basis. Because the principal users of the internal services are the District's governmental activities, this fund type is included in the "Governmental Activities" column of the government-wide financial statements.

The District has one internal service fund, the self-insurance fund, which is used to account for the District's self-insured workers compensation plan.

Private-Purpose Trust Funds: These funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments not reported in other fiduciary fund types. The District has one private-purpose trust fund, the Foundation Trust Fund, which accounts for a trust fund established to provide scholarships to students of the District.

Agency Funds: These funds are used to report student activity funds and other resources held in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

The District has one agency fund, the Student Body Fund, which accounts for student fundraisers and activities for District schools.

Fiduciary funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are therefore not available to support District programs, these funds are not included in the government-wide statements.



**SOUTH BAY UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

b. Measurement Focus, Basis of Accounting

Government-wide and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

4. 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 as of June 30.

5. Budgets and Budgetary Accounting

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

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

Formal budgetary integration was used 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.

**SOUTH BAY UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

6. Revenues and Expenses

a. Revenues - Exchange and Non-Exchange

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as to not distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, property tax revenue, interest, certain grants, and other local sources.

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

c. Expenses/Expenditures

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

7. Assets, Liabilities, and Equity

a. Deposits and Investments

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

In accordance with Education Code Section 41001, the District maintains substantially all its cash in the San Diego 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, except for the Tax Override Funds, in which interest earned is credited to the general fund. Any investment losses are proportionately shared by all funds in the pool.

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

Information regarding the amount of dollars invested in derivatives with average cost County Treasury was not available.

**SOUTH BAY UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

b. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption.

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.

c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	25-50
Building Improvements	20
Vehicles	5-15
Office Equipment	5-15
Computer Equipment	5-15

d. Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The current portion of the liabilities is recognized in the general fund at year end.

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.

e. Unearned Revenue

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

f. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. 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 or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

**SOUTH BAY UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

g. Property Taxes

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of San Diego bills and collects the taxes for the District.

h. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

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

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

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

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

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

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

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i. Minimum Fund Balance

The District's fund balance policy establishes a minimum unassigned fund balance equal to 5% of total general fund expenditures and transfers out. The District is committed to maintaining a prudent level of financial resources to project against the need to reduce service levels because of temporary revenue shortfalls or unexpected expenditures. The District's minimum fund balance policy requires a reserve for economic uncertainties (REU), consisting of unassigned amounts, equal to 5% (3% required for economic uncertainties plus 2% additional for budget reserve) of the total general fund expenditures and transfers out. The governing board of the District has approved the additional 2% budget reserve be spent down over three years, beginning in the 2011-12 year to return to the state required 3% REU. In the event the balance drops below the established minimum level of 3%, the District's governing board will develop a plan to replenish the fund balance to the established minimum level within the time frames and guidelines set forth by the California Department of Education.

8. Deferred Inflows and Deferred Outflows of Resources

Deferred outflows of resources is a consumption of net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

9. GASB 54 Fund Presentation

Consistent with fund reporting requirements established by GASB Statement No. 54, Fund 17 (Special Reserve Fund for Other Than Capital Outlay) and Fund 20 (Special Reserve Fund for Postemployment Benefits) are merged with the General Fund for purposes of presentation in the audit report.

10. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan), and additions to/deductions from the CalPERS Plan and CalSTRS Plan's fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined time frames. For this report, the following time frames are used:

Valuation Date (VD)	June 30, 2016
Measurement Date (MD)	June 30, 2017
Measurement Period (MP)	July 1, 2016 to June 30, 2017

11. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ from those estimates.

**SOUTH BAY UNION SCHOOL DISTRICT**  
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12. Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

- Level 1 Inputs: Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date.
- Level 2 Inputs: Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
- Level 3 Inputs: Unobservable inputs for an asset or liability.

For the current fiscal year the District did not have any recurring or nonrecurring fair value measurements.

13. Change in Accounting Policies

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2018. Those newly implemented pronouncements are as follows:

GASB 75 - Accounting and Financial Reporting for Postemployment Benefits Other than Pensions

The primary objective of this statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (OPEB). This statement replaces the requirements of GASB 45 and GASB 57. This statement establishes standards for recognizing and measuring OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense. This statement also identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service for defined benefit OPEB.

The District provides a defined benefit OPEB plan that is not administered through a trust, but meets the criteria specified in GASB 75. As a result, the District has adjusted measurement of OPEB liability, OPEB expense, and related deferred outflows and inflows of resources in compliance with GASB 75. The change in accounting policies resulted in an adjustment to beginning net position in order to accurately reflect current period transactions. Additional note disclosures regarding OPEB liability, OPEB expense, and related deferred inflows and outflows of resources are located in Note N. Additional note disclosures regarding the adjustment to beginning net position resulting from this change in accounting policy are located in Note S.

GASB 81 - Irrevocable Split-Interest Agreements

The primary objective of this statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. This statement requires that a government receiving resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. This statement also requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. In addition, this statement requires that a government recognize revenue when the resources become applicable to the reporting period.

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The District does not receive resources pursuant to an irrevocable split-interest agreement, nor does the District have any beneficial interests in irrevocable split interest agreements as of June 30, 2018. The District has adopted the accounting policies in the event that the District obtains a beneficial interest in a future split-interest agreement. There have been no adjustments made to the financial statements or note disclosures as a result of adoption of the accounting policies pursuant to GASB 81.

GASB 85 - Omnibus 2017

The primary objective of this statement is to address practice issues that were identified during implementation and application of certain GASB statements. This statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and OPEB). The statement was issued as a clarifying measure to previously issued statements.

The implementation of this statement resulted in a change in how the District recognizes on-behalf payments for the special funding situation for CalSTRS pension. The results of implementing these accounting policies did not have a material effect on the financial statements and did not affect previous periods.

GASB 86 - Certain Debt Extinguishment Issues

The primary objective of this statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources, other than proceeds of refunding debt, are placed in an irrevocable trust for the sole purpose of extinguishing debt. This statement also improves accounting and financial statements for debt that is defeased in substance.

The District does not have any in-substance defeasance of debt as of June 30, 2018. The District has adopted the accounting policies in the event that the District extinguishes debt through use of a legal extinguishment or through an in-substance defeasance in a future period. There have been no adjustments made to the financial statements or note disclosures as a result of adoption of the accounting policies pursuant to GASB 86.

**B. Compliance and Accountability**

**1. Finance-Related Legal and Contractual Provisions**

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations.

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

**2. Deficit Fund Balance or Fund Net Position of Individual Funds**

Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None Reported	\$ N/A	Not Applicable

**SOUTH BAY UNION SCHOOL DISTRICT**  
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**C. Cash and Investments**

**1. Cash in County Treasury:**

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the San Diego County Treasury as part of the common investment pool (\$57,536,775 as of June 30, 2018). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$57,536,775. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

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

The San Diego County Treasury is not registered with the Securities and Exchange Commission (SEC) as an investment company; however, the County Treasury acts in accordance with investment policies monitored by a Treasury Oversight Committee consisting of members appointed by participants in the investment pool and up to five members of the public having expertise, or an academic background in, public finance. In addition, the County Treasury is audited annually by an independent auditor.

**2. Cash on Hand, in Banks, and in Revolving Fund**

Cash balances on hand and in banks (\$468,923 as of June 30, 2018) and in the revolving fund (\$100,000) are insured up to \$250,000 by the Federal Depository Insurance Corporation.

**3. 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. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

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



**SOUTH BAY UNION SCHOOL DISTRICT**  
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4. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only 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. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end the District was not exposed to credit risk.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name.

As of June 30, 2018, the District's bank balances (including revolving cash) of \$432,199 was exposed to custodial credit risk because it was insured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the District.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. Investments in any one issuer that represent five percent or more of the total investments are either an external investment pool and are therefore exempt. As such, the District was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the county pool.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

**SOUTH BAY UNION SCHOOL DISTRICT**  
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5. Investment Accounting Policy

The District is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The District's investments in external investment pools are reported in conformity with GASB Statement No. 77 unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

D. Accounts Receivable

Accounts receivable for the year ended June 30, 2018, was as follows:

	Major Governmental Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Charter School Fund	Building Fund		
Federal Government:					
Title I	\$ 612,330	-	-	-	612,330
Special Education	1,225,631	-	-	-	1,225,631
Preschool Program	168,195	-	-	116,181	284,376
Child Nutrition Program	-	-	-	561,200	561,200
Other Federal Programs	429,636	31,891	-	-	461,527
State Government:					
Lottery	232,200	76,304	-	-	308,504
Special Education	136,800	-	-	-	136,800
Child Nutrition Program	-	-	-	55,546	55,546
State Preschool Program	-	-	-	3,223	3,223
Local Sources:					
Interest	37,565	7,294	21,899	5,890	72,648
After School Program	197,226	-	-	-	197,226
Quality Preschool Initiative	-	-	-	79,369	79,369
Other Local Revenues	225,368	21,551	-	18,931	265,850
Total	\$ 3,264,951	\$ 137,040	\$ 21,899	\$ 840,340	\$ 4,264,230
	Self Insurance Fund	Foundation Trust Fund	Total Other Funds		
Local Sources:					
Interest	\$ 10,418	\$ 18	\$ 10,436		

All accounts receivable are considered to be collectible in full and as such no allowance for doubtful accounts has been established.

**SOUTH BAY UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

**E. Capital Assets**

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

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 12,154,198	\$ -	\$ -	\$ 12,154,198
Work in progress	574,490	1,324,798	574,490	1,324,798
Total capital assets not being depreciated	12,728,688	1,324,798	574,490	13,478,996
Capital assets being depreciated:				
Buildings	98,620,457	1,120,559	66,500	99,674,516
Improvements	10,165,663	522,484	104,030	10,584,117
Equipment	13,790,887	757,456	450,998	14,097,345
Total capital assets being depreciated	122,577,007	2,400,499	621,528	124,355,978
Less accumulated depreciation for:				
Buildings	(35,991,114)	(3,702,501)	(66,500)	(39,627,115)
Improvements	(4,228,461)	(468,617)	(49,414)	(4,647,664)
Equipment	(10,029,395)	(851,962)	(444,121)	(10,437,236)
Total accumulated depreciation	(50,248,970)	(5,023,080)	(560,035)	(54,712,015)
Total capital assets being depreciated, net	72,328,037	(2,622,581)	61,493	69,643,963
Governmental activities capital assets, net	\$ 85,056,725	\$ (1,297,783)	\$ 635,983	\$ 83,122,959

Depreciation was charged to functions as follows:

Instruction	\$ 4,308,184
Instruction-Related Services	25,565
Pupil Services	305,660
General Administration	319,081
Plant Services	64,590
	<u>\$ 5,023,080</u>

**F. Interfund Balances and Activities**

**1. Due To and From Other Funds**

Balances due to and due from other funds at June 30, 2018, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Charter School Fund	\$ 4,909,500	Reimbursement of expenses
General Fund	Nonmajor Govt. Funds	850,801	Reimbursement of expenses
General Fund	Self-Insurance Fund	658,661	OPEB benefit payments
Charter School Fund	General Fund	2,964,662	Property taxes
Nonmajor Govt. Funds	General Fund	523,644	Reimbursement of expenses
Nonmajor Govt. Funds	Nonmajor Govt. Funds	16	Reimbursement of expenses
Self-Insurance Fund	General Fund	19,654	Employee benefits
Self-Insurance Fund	Charter School Fund	3,548	Employee benefits
Self-Insurance Fund	Nonmajor Govt. Funds	1,788	Employee benefits
	Total	<u>\$ 9,932,274</u>	

All amounts due are scheduled to be repaid within one year.

**SOUTH BAY UNION SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

2. Transfers To and From Other Funds

Transfers to and from other funds at June 30, 2018, consisted of the following:

Transfers From	Transfers To	Amount	Reason
Self-Insurance Fund	General Fund	\$ 658,661	OPEB benefit payments
	Total	<u>\$ 658,661</u>	

G. Accounts Payable

Accounts payable for the year ended June 30, 2018, was as follows:

	Major Governmental Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Charter School Fund	Building Fund		
Vendor payables	\$ 1,704,818	\$ 39,490	\$ -	\$ 62,199	\$ 1,806,507
Pension related liabilities	506,871	94,503	-	33,807	635,181
Payroll and related benefits	398,913	1,963	-	22,046	422,922
Sales tax payable	29,765	-	-	-	29,765
LCFF repayment	275,826	17,011	-	-	292,837
Total	<u>\$ 2,916,193</u>	<u>\$ 152,967</u>	<u>\$ -</u>	<u>\$ 118,052</u>	<u>\$ 3,187,212</u>

H. Unearned Revenue

Unearned revenue for the year ended June 30, 2018, was as follows:

	Major Governmental Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Charter School Fund	Building Fund		
Federal Government:					
Categorical programs	\$ 8,070	\$ -	\$ -	\$ -	\$ 8,070
Local Sources:					
Other local sources	4,383	-	-	-	4,383
Total	<u>\$ 12,453</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,453</u>

I. Short-Term Debt Activity

The District accounts for short-term debts for maintenance purposes through the General Fund. The proceeds from loans are shown in the financial statements as Other Resources. During the year ended June 30, 2018, the District did not enter into any short-term debt agreements.

**SOUTH BAY UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

**J. Components of Ending Fund Balance**

Ending fund balance for the year ended June 30, 2018, consisted of:

	Major Governmental Funds			Nonmajor	Total
	General	Charter	Building	Governmental	Governmental
	Fund	School	Fund	Funds	Funds
<b>Nonspendable Fund Balances</b>					
Revolving Cash	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Stores Inventory	134,288	-	-	75,507	209,795
Prepaid Items	652,674	-	-	-	652,674
Total Nonspendable	886,962	-	-	75,507	962,469
<b>Restricted Fund Balances</b>					
Educational Programs	819,980	276,045	-	-	1,096,025
Child Development	-	-	-	49,810	49,810
Child Nutrition Program	-	-	-	1,121,103	1,121,103
Capital Projects	239,314	2,413	15,302,666	358,558	15,902,951
Debt Service	-	-	-	3,355,872	3,355,872
Maintenance	410,370	-	-	-	410,370
Other Restricted	1,937,297	547	-	-	1,937,844
Total Restricted	3,406,961	279,005	15,302,666	4,885,343	23,873,975
<b>Committed Fund Balances</b>					
Deferred Maintenance	-	-	-	741,515	741,515
Total Committed	-	-	-	741,515	741,515
<b>Assigned Fund Balances</b>					
Educational Programs	7,962,276	2,641,332	-	-	10,603,608
Capital Projects	2,286,700	62,860	-	1,818,021	4,167,581
Equipment	-	-	-	53,098	53,098
Budget Contingencies	98,963	509,297	-	3,021	611,281
OPEB	5,046,649	-	-	-	5,046,649
Salary Settlement	2,568,970	429,341	-	-	2,998,311
For Economic Uncertainty	1,529,793	-	-	-	1,529,793
Other Assigned	255,766	-	-	-	255,766
Total Assigned	19,749,117	3,642,830	-	1,874,140	25,266,087
<b>Unassigned Fund Balances</b>					
For Economic Uncertainty	2,294,689	-	-	-	2,294,689
Total Unassigned	2,294,689	-	-	-	2,294,689
<b>Total Fund Balance</b>	<b>\$ 26,337,729</b>	<b>\$ 3,921,835</b>	<b>\$ 15,302,666</b>	<b>\$ 7,576,505</b>	<b>\$ 53,138,735</b>

**SOUTH BAY UNION SCHOOL DISTRICT**  
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**K. Long-Term Obligations**

**1. Long-Term Obligation Activity**

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2018, are as follows:

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
General Obligation Bonds					
Principal Balance	\$ 48,486,409	\$ -	\$ 1,157,777	\$ 47,328,632	\$ 1,275,435
Accreted interest	3,672,707	557,889	637,223	3,593,373	684,565
Premium	3,827,204	-	53,079	3,774,125	59,929
Total GO Bonds	55,986,320	557,889	1,848,079	54,696,130	2,019,929
Capital leases	899,201	-	152,906	746,295	157,450
Total OPEB Liability	19,202,187	480,724	-	19,682,911	-
Net Pension Liability	74,265,435	16,442,907	-	90,708,342	-
Compensated absences *	361,865	13,271	-	375,136	375,136
Total governmental activities	\$ 150,715,008	\$ 17,494,791	\$ 2,000,985	\$ 166,208,814	\$ 2,552,515

\* Other long-term liabilities

The funds typically used to liquidate other long-term liabilities in the past are as follows:

Liability	Activity Type	Fund
Compensated absences	Governmental	General Fund
Total OPEB Liability	Governmental	General Fund
Net Pension Liability	Governmental	General Fund

**2. Capital Leases**

In October 2014, the District entered into a lease agreement with Capital One Public Financing, LLC to refinance the lease with Creative Fleet Leasing for two school buses along with the purchase of additional school buses. The lease was issued for \$1,262,438 and requires 16 semi-annual payments of \$89,157 which includes interest at a rate of 2.95%. Upon final payment, the lease contains a bargain purchase option of \$1 to transfer ownership of the buses to the District. The buses have been included in capital assets disclosed in Note E.

Commitments under capitalized lease agreements for facilities and equipment provide for minimum future lease payments as of June 30, 2018, as follows:

Year Ending June 30,	Principal	Interest	Total
2019	\$ 157,450	\$ 20,863	\$ 178,313
2020	162,129	16,184	178,313
2021	166,947	11,366	178,313
2022	171,908	6,405	178,313
2023	87,861	1,296	89,157
Totals	\$ 746,295	\$ 56,114	\$ 802,409

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3. General Obligation Bonds

General obligation bonds at June 30, 2018, consisted of the following:

	Date of Issue	Interest Rate	Maturity Date	Amount of Original Issue
1997 Election Series A	06/19/1997	3.00-6.00%	07/01/2022	\$ 8,496,918
2008 Election Series A	02/19/2009	3.75-6.25%	08/01/2031	16,000,000
2012 Election Series A	05/08/2013	2.00-5.00%	08/01/2037	17,000,000
2016 Refunding Bond	07/28/2016	2.00-5.00%	08/01/2033	15,205,000
2008 Election Series B	08/18/2016	2.00-4.00%	08/01/2035	6,000,000
2012 Election Series B	08/18/2016	3.03-3.60%	08/01/2038	8,995,268
Total GO Bonds				<u>\$ 71,697,186</u>

	Balance 07/01/2017	Increases	Decreases	Balance 06/30/2018
1997 Election Series A				
Principal Balance	\$ 1,781,141	\$ -	\$ 307,777	\$ 1,473,364
Accreted Interest	3,581,323	280,337	637,223	3,224,437
Total 1997-A Bonds	<u>5,362,464</u>	<u>280,337</u>	<u>945,000</u>	<u>4,697,801</u>
2008 Election Series A				
Principal Balance	1,100,000	-	300,000	800,000
Bond Premium	65,900	-	17,793	48,107
Total 2008-A Bonds	<u>1,165,900</u>	<u>-</u>	<u>317,793</u>	<u>848,107</u>
2012 Election Series A				
Principal Balance	15,405,000	-	500,000	14,905,000
Bond Premium	906,271	-	29,416	876,855
Total 2012-A Bonds	<u>16,311,271</u>	<u>-</u>	<u>529,416</u>	<u>15,781,855</u>
2016 Refunding Bonds				
Principal Balance	15,205,000	-	50,000	15,155,000
Bond Premium	1,785,410	-	5,870	1,779,540
Total 2016 Bonds	<u>16,990,410</u>	<u>-</u>	<u>55,870</u>	<u>16,934,540</u>
2008 Election Series B				
Principal Balance	6,000,000	-	-	6,000,000
Bond Premium	755,550	-	-	755,550
Total 2008-B Bonds	<u>6,755,550</u>	<u>-</u>	<u>-</u>	<u>6,755,550</u>
2012 Election Series A				
Principal Balance	8,995,268	-	-	8,995,268
Accreted Interest	91,384	277,552	-	368,936
Bond Premium	314,073	-	-	314,073
Total 2012-A Bonds	<u>9,400,725</u>	<u>277,552</u>	<u>-</u>	<u>9,678,277</u>
Total GO Bonds Outstanding	<u>\$ 55,986,320</u>	<u>\$ 557,889</u>	<u>\$ 1,848,079</u>	<u>\$ 54,696,130</u>

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The annual requirements to amortize the bonds outstanding at June 30, 2018 are as follows:

Year Ending June 30,	Principal	Accreted Interest	Interest	Total
2019	\$ 1,275,435	\$ 684,565	\$ 1,494,163	\$ 3,454,163
2020	1,692,134	732,866	1,450,713	3,875,713
2021	1,678,314	781,686	1,397,238	3,857,238
2022	1,815,317	834,683	1,339,213	3,989,213
2023	1,977,164	882,836	1,275,138	4,135,138
2024-2028	11,210,000	-	5,141,021	16,351,021
2029-2033	14,273,547	1,156,453	3,014,801	18,444,801
2034-2038	12,291,885	2,658,115	836,588	15,786,588
2039-2043	1,114,836	1,325,164	-	2,440,000
Totals	<u>\$ 47,328,632</u>	<u>\$ 9,056,368</u>	<u>\$ 15,948,875</u>	<u>\$ 72,333,875</u>

4. Accreted Interest

Accreted interest in the Long-Term Obligation Activity chart represents amounts that have compounded as of June 30, 2018 for bonds which were issued as capital appreciation bonds. Accreted interest in the repayment schedules represent the entire amount that will be repaid in the years the accreted interest becomes due.

5. Bond Premium

Bond premium arises when the market rate of interest is higher than the stated interest rate on the bond. Generally Accepted Accounting Principles (GAAP) require that the premium increase the face value of the bond and then amortize the premium over the life of the bond.

2008 Election Series A bonds, 2012 Election Series A bonds, 2016 Refunding bonds, 2008 Election Series B bonds, and 2012 Election Series B bonds were each issued at a premium. The premiums are being amortized over the life of the bonds using the straight line method.

Premiums issued on bonds resulted in effective interest rates as follows:

	2008-A Bonds	2012-A Bonds	2016 Bonds	2008-B Bonds	2012-B Bonds
Total Interest Payments	15,849,104	10,414,057	5,615,505	3,373,409	6,013,824
Less Bond Premium	(977,867)	(1,092,464)	(1,887,169)	(793,850)	(327,728)
Net Interest Payments	<u>14,871,237</u>	<u>9,321,593</u>	<u>3,728,336</u>	<u>2,579,559</u>	<u>5,686,096</u>
Par amount of Bonds	16,000,000	17,000,000	15,205,000	6,000,000	8,995,268
Periods	23	25	17	19	22
Effective Interest Rate	4.041%	2.193%	1.442%	2.263%	2.873%



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**L. Joint Ventures (Joint Powers Agreements)**

The District participates in four joint powers agreements (JPA) entities, the San Diego County Schools Risk Management (SDCSRM), the Southern California Regional Liability Excess Fund (SCRLEF), the Protected Insurance Program for Schools (PIPS), and the California Qualified School Bond Joint Powers Authority. The relationship between the District and the JPA's is such that the JPA's are not component units of the District.

The SDCSRM JPA arranges for and provides for various types of insurances for its member districts as requested. The SDCSRM JPA is governed by a board consisting of a representative from each member district. The board controls the operations of the JPA, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the SDCSRM JPA.

Financial information on the District's share of the SDCSRM JPA for the year ended June 30, 2018 was not available at the time this report was issued. The information can be obtained by contacting the JPA directly.

In May 2009, the District formed a joint powers authority agreement with Lemon Grove School District designated as the California K-14 Facilities and Technology Financing Authority through a joint exercise of powers agreement. The joint powers authority was formed for the purpose of financing the construction of educational facilities through issuance of Qualified Zone Academy Bonds on behalf of the Authority and for the purpose of assisting the financing and refinancing of public capital improvements of its joint powers members or any other local education agency.

The Authority has the power, in its own name, to construct, buy, sell or lease property, and to issue, sell and deliver bonds for the purpose of assisting the financing and refinancing of public capital improvements of its members or any other local education agency and for any other purpose authorized under the agreement. The Authority has the power to provide financing for the financing of public capital improvements by purchasing any bonds, including qualified zone academy bonds, qualified school construction bonds, and other types of bonds, notes or other obligations issued by local education agencies for that purpose.

The Authority has the power to make and enter contracts, to employ agents and employees, and to sue and be sued in its own name and is governed by a board whose members, at all times, are the chief business officer from each school district. In connection with providing financial assistance to any member or other local education agency, the Authority may charge a reasonable administrative fee which upon receipt by the Authority is divided equally between its members.

The Protected Insurance Program for Schools (PIPS) provides workers compensation insurance for its members as requested. The hybrid self-insurance and reinsurance model covers school districts and community colleges throughout California. Since there is no self insured retention for individual local educational agencies, PIPS is managed as a group and individual financial statements are not required.

The Southern California Regional Liability Excess Fund (SCRLEF) is a member owned and operated California JPA providing property and liability insurance protection and is comprised of northern and southern California local educational agencies. The program is managed as a group and individual financial statements are not required; however, SCRLEF tracks the net costs and equity for each individual member by program year.

Combined condensed unaudited financial information for the District's share of the California Qualified School Bond Joint Powers Authority, Southern California Regional Liability Excess Fund, and Protected Insurance Program for Schools for the year ended June 30, 2018 can be obtained from the JPA.

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**M. Pension Plans**

**1. General Information About the Pension Plans**

**a. Plan Descriptions**

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). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

**b. Benefits Paid**

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

The Plans' provisions and benefits in effect at June 30, 2018 are summarized as follows:

	CalSTRS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 60	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50-62	50-62
Monthly Benefits as a % of Eligible Compensation	1.1-2.4%	1.0-2.4%*
Required Employee Contribution Rates (at June 30, 2018)	10.250%	9.205%
Required Employer Contribution Rates (at June 30, 2018)	14.430%	14.430%
Required State Contribution Rates (at June 30, 2018)	7.083%	7.083%

\*Amounts are limited to 120% of Social Security Wage Base.

\*\*The rate imposed on CalSTRS 2% at 62 members is based on the normal cost of benefits.

	CalPERS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 55	2% at 62
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly For Life
Retirement Age	50-62	52-67
Monthly Benefits as a % of Eligible Compensation	1.1-2.5%	1.1-2.5%*
Required Employee Contribution Rates (at June 30, 2018)	7.000%	6.500%
Required Employer Contribution Rates (at June 30, 2018)	15.531%	15.531%

\*Amounts are limited to 120% of Social Security Wage Base.

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c. Contributions

CalSTRS

For the measurement period ended June 30, 2017 (measurement date), Section 22950 of the California Education Code requires members to contribute monthly to the system 9.205% (if hired on or after January 1, 2013) or 10.25% (if hired before January 1, 2013) of the creditable compensation upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board have been established at 12.58% of creditable compensation for the measurement period ended June 30, 2017 and 14.43% for the fiscal year ended June 30, 2018. Rates are defined in Section 22950.5 through measurement period ending June 30, 2021. Beginning in the fiscal year 2021-22 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary.

CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ending June 30, 2017 (measurement date), employees hired prior to January 1, 2013 paid in 7.00%, employees hired on or after January 1, 2013 paid in 6.00%, and the employer contribution rate was 13.888% of covered payroll. For the fiscal year ending June 30, 2018, employees hired prior to January 1, 2013 contributed 7.00%, employees hired on or after January 1, 2013 contributed 6.50%, and the employer's contribution rate was 15.531%.

On Behalf Payments

Consistent with Section 22955.1 of the California Education Code, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the measurement period ended June 30, 2017 (measurement date) the State contributed 7.790% of salaries creditable to CalSTRS. In accordance with GASB 85 the District recorded these contributions as revenue and expense in the fund financial statements based on contributions made for the measurement period (current financial resources measurement focus). The government-wide financial statements have recorded revenue and expense for pension expense paid on behalf of the District (economic resources measurement focus). On behalf payments have been excluded from the calculation of available reserves, and have not been included in the budgeted amounts reported in the General Fund Budgetary Comparison Schedule. Contributions reported each fiscal year are based on the District's proportionate share of the States contribution for the measurement period.

Contributions made by the State on behalf of the District for the past three fiscal years are as follows:

Year Ended June 30,	Contribution Rate	Contribution Amount
2016	4.870%	\$ 1,698,198
2017	5.370%	2,141,039
2018	7.790%	2,977,390

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The State's pension expense associated with District employees for the past three fiscal years are as follows:

Year Ended June 30,	On Behalf Pension Expense
2016	\$ 3,243,703
2017	5,284,035
2018	1,809,264

d. Contributions Recognized

For the measurement period ended June 30, 2017 (fiscal year June 30, 2018), the contributions recognized for each plan were:

	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 5,013,799	\$ 1,568,918	\$ 6,582,717
Contributions - State On Behalf Payments	2,977,390	-	2,977,390
Total Contributions	<u>\$ 7,991,189</u>	<u>\$ 1,568,918</u>	<u>\$ 9,560,107</u>

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2018 the District reported net pension liabilities for its proportionate shares of the net pension liability of each plan as follows:

	CalSTRS	CalPERS	Total
Proportionate Share of Net Pension Liability - Governmental	<u>\$ 69,710,685</u>	<u>\$ 20,997,657</u>	<u>\$ 90,708,342</u>

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2017. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016 rolled forward to measurement date June 30, 2017 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, as actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2017 and June 30, 2018 were as follows:

	CalSTRS	
	District's Proportionate Share	Total For District Employees
Proportion June 30, 2017	0.0702%	0.1104%
Proportion June 30, 2018	0.0754%	0.1202%
Change in Proportion	<u>0.0052%</u>	<u>0.0098%</u>
	CalPERS	
	District's Proportionate Share	
Proportion June 30, 2017	0.0885%	
Proportion June 30, 2018	0.0880%	
Change in Proportion	<u>-0.0005%</u>	

**SOUTH BAY UNION SCHOOL DISTRICT**  
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a. Pension Expense

For the measurement period ended June 30, 2017 (fiscal year June 30, 2018), pension expense was recognized as follows:

	CalSTRS	CalPERS	Total
Change in Net Pension Liability (Asset)	\$ 12,926,652	\$ 3,516,256	\$ 16,442,908
State On Behalf Pension Expense	1,809,264	-	1,809,264
Employer Contributions to Pension Expense	5,514,934	1,826,726	7,341,660
(Increase) Decrease in Deferred Outflows of Resources			
Employer Contributions Subsequent to Measurement Date	(727,128)	(251,856)	(978,984)
Differences between actual and expected experiences	(240,610)	(84,091)	(324,701)
Changes in assumptions	(12,053,404)	(3,271,507)	(15,324,911)
Changes in proportionate share	(3,188,208)	-	(3,188,208)
Net difference between projected and actual earnings	4,816	1,293,802	1,298,618
Increase (Decrease) in Deferred Inflows of Resources			
Differences between actual and expected experiences	(4,552)	-	(4,552)
Changes in assumptions	-	(235,796)	(235,796)
Changes in proportionate share	(1,011,955)	(175,453)	(1,187,408)
Net difference between projected and actual earnings	6,597,773	638,876	7,236,649
Total Pension Expense	<u>\$ 9,627,582</u>	<u>\$ 3,256,957</u>	<u>\$ 12,884,539</u>

b. Deferred Outflows and Inflows of Resources

At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	CalSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	\$ 5,514,934	\$ 1,826,726	\$ 7,341,660
Differences between actual and expected experience	240,610	1,025,388	1,265,998
Changes in assumptions	12,053,404	3,271,507	15,324,911
Changes in employer's proportionate share	3,663,762	-	3,663,762
Net difference between projected and actual earnings	11,900	3,295,556	3,307,456
Total Deferred Outflows of Resources	<u>\$ 21,484,610</u>	<u>\$ 9,419,177</u>	<u>\$ 30,903,787</u>

	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
Differences between actual and expected experience	\$ (7,287)	\$ -	\$ (7,287)
Changes in assumptions	-	(471,593)	(471,593)
Changes in employer's proportionate share	(3,035,865)	(858,774)	(3,894,639)
Net difference between projected and actual earnings	(6,597,773)	(2,543,227)	(9,141,000)
Total Deferred Inflows of Resources	<u>\$ (9,640,925)</u>	<u>\$ (3,873,594)</u>	<u>\$ (13,514,519)</u>

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Pension contributions made subsequent to the measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2019. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

Year Ended June 30,	Governmental Activities				
	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Effect on Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2019	\$ 9,588,454	\$ 4,322,124	\$ (2,665,950)	\$ (1,871,027)	\$ 9,373,601
2020	4,073,520	2,495,397	(2,663,752)	(918,851)	2,986,314
2021	3,912,454	1,690,219	(2,661,779)	(663,986)	2,276,908
2022	3,910,182	911,437	(1,649,444)	(419,730)	2,752,445
Total	<u>\$ 21,484,610</u>	<u>\$ 9,419,177</u>	<u>\$ (9,640,925)</u>	<u>\$ (3,873,594)</u>	<u>\$ 17,389,268</u>

c. Actuarial Assumptions

The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS		CalPERS
Valuation Date	June 30, 2016		June 30, 2016
Measurement Date	June 30, 2017		June 30, 2017
Actuarial Cost Method	Entry Age Normal		Entry Age Normal
Actuarial Assumptions:			
Discount Rate	7.10%		7.15%
Inflation	2.75%		2.75%
Wage Growth	3.50%		3.00%
Projected Salary Increase	0.5% - 6.4% (1)		3.10% - 9.00% (1)
Investment Rate of Return	7.10% (2)		7.50% (2)
Mortality	0.073%-22.86% (3)		0.466%-32.536% (3)

(1) Depending on age, service and type of employment

(2) Net of pension plan investment expenses, including inflation

(3) RP2000 series tables adjusted to fit CalSTRS/CalPERS specific experience.

d. Discount Rate

The discount rate used to measure the total pension liability was 7.1000% for CalSTRS and 7.1500% for CalPERS. The projection of cash flows used to determine the discount rate assumed the contributions from plan members, employers, and state contributing agencies will be made at statutory contribution rates. To determine whether the District bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the District bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from CalPERS and CalSTRS websites.

The CalPERS discount rate was increased from 7.50% to 7.65% at measurement date June 30, 2015 (Fiscal year June 30, 2016) to correct for an adjustment to exclude administrative expenses. Subsequently CalPERS discount rate was decreased from 7.65% to 7.15% at measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from actuarially determined amounts.

The CalSTRS discount rate was adjusted from 7.60% to 7.10% for measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from a new actuarial experience study.

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According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The investment return assumption used in the accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review all actuarial assumptions as part of their regular Asset Liability Management (ALM) 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, CalSTRS and CalPERS expect to continue using a discount rate net of administrative expenses for GASB 67 and GASB 68 calculations through at least the 2017-18 fiscal year. CalSTRS and CalPERS will continue to check the materiality of the difference in calculation until such time as they have changed their 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, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and 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 quarter of one percent.

The tables below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

CalSTRS		
Asset Class	Assumed Allocation 06/30/2017	Long Term Expected Return*
Global Equity	47.00%	6.30%
Fixed Income	12.00%	0.30%
Real Estate	13.00%	5.20%
Private Equity	13.00%	9.30%
Absolute Return	9.00%	2.90%
Inflation Sensitive	4.00%	3.80%
Cash/Liquidity	2.00%	-1.00%

\*20 year geometric average used for long term expected real rate of return

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CalPERS			
Asset Class	Assumed Allocation 06/30/2017	Real Return Years 1-10(1)	Real Return Years 11+(2)
Global Equity	47.00%	4.90%	5.38%
Fixed Income	19.00%	0.80%	2.27%
Inflation Assets	6.00%	0.60%	1.39%
Private Equity	12.00%	6.60%	6.63%
Real Estate	11.00%	2.80%	5.21%
Infrastructure	3.00%	3.90%	5.36%
Liquidity	2.00%	-0.40%	-0.90%

(1) An expected inflation of 2.5% used for this period

(2) An expected inflation of 3.0% used for this period

e. Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	CalSTRS	CalPERS
1% Decrease	6.10%	6.15%
Net Pension Liability	\$ 102,357,417	\$ 30,894,282
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 69,710,685	\$ 20,997,657
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 43,215,650	\$ 12,787,578



**SOUTH BAY UNION SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

f. Total Pension Liability, Pension Plan Fiduciary Net Position and Net Pension Liability

CalSTRS - Governmental Activities

	Increase (Decrease)				
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	State's Share of Net Pension Liability (c)	District's Share of Net Pension Liability (a) - (b) - (c)
Balance at June 30, 2017 (Previously Reported)	\$ 297,989,664	\$ 208,722,121	\$ 89,267,543	\$ 32,483,508	\$ 56,784,035
Changes for the year:					
Change in proportionate share	26,387,356	18,482,605	7,904,751	3,721,344	4,183,407
Service cost	7,285,411	-	7,285,411	2,714,428	4,570,983
Interest	24,301,122	-	24,301,122	9,054,212	15,246,910
Differences between expected and actual experience	479,367	-	479,367	178,604	300,763
Change in assumptions	24,013,983	-	24,013,983	8,947,228	15,066,755
Contributions:					
Employer	-	5,013,808	(5,013,808)	(1,868,065)	(3,145,743)
Employee	-	4,133,946	(4,133,946)	(1,540,242)	(2,593,704)
State On Behalf	-	2,977,395	(2,977,395)	(1,109,330)	(1,868,065)
Net investment income	-	30,233,951	(30,233,951)	(11,264,690)	(18,969,261)
Other income	-	86,508	(86,508)	(32,232)	(54,276)
Benefit payments, including refunds of employee contributions	(16,702,794)	(16,702,794)	-	-	-
Administrative expenses	-	(219,099)	219,099	81,633	137,466
Borrowing costs	-	(69,632)	69,632	25,944	43,688
Other expenses	-	(12,316)	12,316	4,589	7,727
Net Changes	65,764,445	43,924,372	21,840,073	8,913,423	12,926,650
Balance at June 30, 2018	\$ 363,754,109	\$ 252,646,493	\$ 111,107,616	\$ 41,396,931	\$ 69,710,685

**SOUTH BAY UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

CalPERS - Governmental Activities

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2017 (Previously Reported)	\$ 66,971,725	\$ 49,490,324	\$ 17,481,401
Changes for the year:			
Adjustment for change in proportionate share	(420,796)	(310,957)	(109,839)
Service cost	1,787,210	-	1,787,210
Interest	5,030,995	-	5,030,995
Differences between expected and actual experience	467,809	-	467,809
Changes in assumptions	4,089,384	-	4,089,384
Contributions - Employer	-	1,568,921	(1,568,921)
Contributions - Employee	-	789,360	(789,360)
Net plan to plan resource movement	-	(119)	119
Net investment income	-	5,463,696	(5,463,696)
Benefit payments, including refunds of employee contributions	(3,276,319)	(3,276,319)	-
Administrative expenses	-	(72,555)	72,555
Net Changes	7,678,283	4,162,027	3,516,256
Balance at June 30, 2018	\$ 74,650,008	\$ 53,652,351	\$ 20,997,657

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports.

**N. Postemployment Benefits Other Than Pension Benefits**

**1. General Information about the OPEB Plan**

Plan Description

The District's defined benefit OPEB plan, South Bay Union School District Retiree Healthcare Plan (the Plan), provides OPEB for retirees that meet eligibility requirements until age 65. Retirees in the Plan are eligible for the same medical plans as active employees. The Plan is a single-employer defined benefit OPEB plan administered by the District. Authority to establish and amend the benefit terms and financing requirements lie with the District's board of directors. No assets are accumulated in a trust that meets the criteria in Paragraph 4 of Statement 75.

Plan Eligibility

Employees who retire at age 55 or older with at least 15 years of equivalent full-time District service and are covered under District health benefits are eligible to receive District paid retiree medical benefits for the retiree only to age 65. Part-time employees earn a portion of full-time credits toward the 15 year requirement. Post-65 coverage, spouse medical coverage, dependent medical coverage and any dental and vision coverage is available to the retiree on a self-pay basis only.

**SOUTH BAY UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

Benefits Provided

The Plan provides the following benefits to retirees:

Description	Plan
Benefit types provided	Medical, life, prescription, dental, and vision
Duration of benefits	To age 65
Required service	15 Years
Minimum age	55
Dependent coverage	No
District contribution %	100%

Employees Covered by Benefit Terms

At June 30, 2018, the following retirees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	89
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	643
Total number of participants	<u>732</u>

2. Total OPEB Liability

The District's total OPEB liability of \$19,682,911 was measured as of June 30, 2017, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75% per annum
Salary Increases	2.75% per annum, in aggregate
Discount Rate	3.40% per annum
Healthcare Cost Trend Rates	6.50% decreasing to 5.00%
Retiree's Share of Costs	0.00% of projected premiums

The discount rate is the average, rounded to 5 basis points, of the range of 3-20 year municipal bond rate indices: S&P Municipal Bond 20 Year High Grade Rate Index, Bond Buyer 20-Bond GO Index, and Fidelity GO 20 Year Bond Index.

Mortality rates are based on the most recent rates used by CalPERS and CalSTRS for pension valuations. The CalPERS mortality table was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using the Society of Actuaries Scale BB. The CalSTRS mortality table was developed based on CalSTRS specific data. The table includes mortality improvements set at 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of CalPERS actuarial experience study for the period July 1, 1997 through June 30, 2011 and the CalSTRS experience study for the period July 1, 2010 through June 30, 2015.

**SOUTH BAY UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

Changes in Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2017	\$ 19,202,187
Changes for the year:	
Service cost	773,776
Interest	662,931
Benefit payments	(955,983)
Net changes	480,724
Balance at June 30, 2018	\$ 19,682,911

There were no changes in benefit terms or assumptions and other inputs for the fiscal year ended June 30, 2018.

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

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.40%) or 1-percentage-point-higher (4.40%) than the current discount rate:

	1% Decrease (2.40%)	Discount Rate (3.40%)	1% Increase (4.40%)
Total OPEB Liability	\$ 21,146,537	\$ 19,682,911	\$ 18,300,767

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

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point-lower (5.50% decreasing to 4.00% per year) or 1-percentage-point higher (7.50% decreasing to 6.00% per year) than the current healthcare cost trend rates:

	1% Decrease 5.50% decreasing to 4.00%	Healthcare Cost Trend Rate 6.50% decreasing to 5.00%	1% Increase 7.50% decreasing to 6.00%
Total OPEB Liability	\$ 17,816,186	\$ 19,682,911	\$ 21,829,391

3. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2018 the District recognized OPEB expense of \$1,436,707. At June 30, 2018 the District reported deferred outflows of resources related to the following sources:

	Deferred Outflows of Resources
Contributions made subsequent to measurement date	\$ 950,643

At June 30, 2018 the District did not report any deferred inflows of resources relating to OPEB.

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense during the fiscal year ending June 30, 2019.

**SOUTH BAY UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

**O. Deferred Outflows of Resources**

On February 19, 2009 the District issued general obligation bonds in the amount of \$16,000,000. When the bonds were issued, the District prepaid bond insurance in the amount of \$112,000. In accordance with GASB Statement No. 65 this prepaid insurance is recorded as a deferred outflow of resources to be amortized over the life of the bond using the straight line method.

On May 8, 2013 the District issued general obligation bonds in the amount of \$17,000,000. When the bonds were issued, the District prepaid bond insurance in the amount of \$49,345. In accordance with GASB Statement No. 65 this prepaid insurance is recorded as a deferred outflow of resources to be amortized over the life of the bond using the straight line method.

On July 28, 2016 the District issued general obligation bonds in the amount of \$15,205,000. When the bonds were issued, the District prepaid bond insurance in the amount of \$39,100. In accordance with GASB Statement No. 65 this prepaid insurance is recorded as a deferred outflow of resources to be amortized over the life of the bond using the straight line method.

On August 18, 2016 the District issued general obligation bonds in the amount of \$6,000,000. When the bonds were issued, the District prepaid bond insurance in the amount of \$20,996. In accordance with GASB Statement No. 65 this prepaid insurance is recorded as a deferred outflow of resources to be amortized over the life of the bond using the straight line method.

On August 18, 2016 the District issued general obligation bonds in the amount of \$8,995,268. When the bonds were issued, the District prepaid bond insurance in the amount of \$33,620. In accordance with GASB Statement No. 65 this prepaid insurance is recorded as a deferred outflow of resources to be amortized over the life of the bond using the straight line method.

On July 28, 2016 the District issued general obligation refunding bonds to refund a portion of the 2008 Election Series A bonds. The result of the refunding is an accounting loss of \$2,262,378. In accordance with GASB Statement No. 65 this refunding loss is recorded as a deferred outflow of resources to be amortized over the life of the bond using the straight line method.

In accordance with GASB Statement No. 68 & 71, payments made subsequent to the net pension liability measurement date, difference between expected and actual earnings, and net difference between projected and actual earnings are recorded as deferred outflows of resources.

In accordance with GASB Statement No. 75, payments made subsequent to the total OPEB liability measurement date, and other items are recorded as deferred outflows of resources.

A summary of the deferred outflow of resources as of June 30, 2018 is as follows:

<u>Description</u>	<u>Issue Date</u>	<u>Amortization Term</u>	<u>Balance July 1, 2017</u>	<u>Additions</u>	<u>Current Year Amortization</u>	<u>Balance June 30, 2018</u>
Bond insurance	02/19/2009	23 Years	\$ 7,548	\$ -	\$ 2,059	\$ 5,489
Bond insurance	05/08/2013	23 Years	41,450	-	1,345	40,105
Bond insurance	07/28/2016	17 Years	36,992	-	121	36,871
Bond insurance	08/18/2016	19 Years	19,983	-	-	19,983
Bond insurance	08/18/2016	22 Years	32,219	-	-	32,219
Refunding loss	07/28/2016	17 Years	2,262,378	-	133,082	2,129,296
Pension related	Varies	Varies	12,385,601	31,449,778	12,931,592	30,903,787
OPEB related	Varies	Varies	955,983	950,643	955,983	950,643
Total Deferred Outflows of Resources			\$ 15,742,154	\$ 32,400,421	\$ 14,024,182	\$ 34,118,393

**SOUTH BAY UNION SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

Future amortization of deferred outflows of resources is as follows:

Year Ending June 30	Bond Insurance	Refunding Loss	Pension Related	OPEB Related	Total
2019	\$ 4,225	\$ 133,081	\$ 13,910,578	\$ 950,643	\$ 14,998,527
2020	5,780	133,081	6,568,917	-	6,707,778
2021	3,796	133,081	5,602,673	-	5,739,550
2022	4,211	133,081	4,821,619	-	4,958,911
2023	4,675	133,081	-	-	137,756
2024-2028	31,567	665,405	-	-	696,972
2029-2033	39,300	665,405	-	-	704,705
2034-2038	37,120	133,081	-	-	170,201
2039-2043	3,993	-	-	-	3,993
Total	\$ 134,667	\$ 2,129,296	\$ 30,903,787	\$ 950,643	\$ 34,118,393

**P. Deferred Inflows of Resources**

A summary of the deferred inflows of resources as of June 30, 2018 is as follows:

Description	Amortization Term	Balance July 1, 2017	Additions	Current Year Amortization	Balance June 30, 2018
Pension related	Varies	\$ 7,705,626	\$ 10,345,870	\$ 4,536,977	\$ 13,514,519
Total Deferred Outflows of Resources		\$ 7,705,626	\$ 10,345,870	\$ 4,536,977	\$ 13,514,519

Future amortization of deferred inflows of resources is as follows:

Year Ending June 30	Pension Related
2019	\$ 4,536,977
2020	3,582,603
2021	3,325,765
2022	2,069,174
Total	\$ 13,514,519

**Q. Commitments and Contingencies**

**Litigation**

The District is involved in various litigation. In the opinion of management and legal counsel, the disposition of all litigation pending will not have a material effect on the financial statements.

**State and Federal Allowances, Awards, and Grants**

The District has received state and federal funds for specific purposes that are subject to view and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

**SOUTH BAY UNION SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

Construction Commitments

As of June 30, 2018 the District had the following commitments with respect to unfinished capital projects:

Project	Site	Commitment	Expected Date of Final Completion*
Asphalt Sealing/Repair	Central, Mendoza, Nestor, & Pence	\$ 50,000	
Rubber Surfacing	Berry, Bayside, Pence & Imperial Beach Charter	500,000	
Ornamental Fencing	Nicoloff	60,000	
HVAC	Imperial Beach Charter	400,000	
School Beautification	Berry, Central, Emory, Imperial Beach Charter, Mendoza, Nestor, Nicoloff, Oneonta, Pence, and Sunnyslope	200,000	
Security Cameras	Berry, Central, Imperial Beach Charter, Mendoza, Nestor, Nicoloff, Oneonta, Pence, and Sunnyslope	35,000	
Total Commitments		<u>\$ 1,245,000</u>	

\*Expected date of final completion subject to change

R. Risk Management

The District is exposed to risk of losses due to:

- a. Torts,
- b. Theft of, damage to, or destruction of assets,
- c. Business interruption,
- d. Errors or omissions,
- e. Job related illnesses or injuries to employees,
- f. Natural disasters,
- g. Other risks associated with public entity risk pools

Risk management is the process of managing the District's activities to minimize the adverse effects of these risks. The main element of risk management are risk control (to minimize the losses that strike an organization) and risk financing (to obtain finances to provide for or restore the economic damages of those losses). Risk financing techniques include risk retention (self-insurance), risk transfer to and from an insurer, and risk transfer to a noninsurer.

The District has implemented the risk financing technique of risk transfer to an insurer. The District has purchased property & liability insurance as well as workers compensation insurance to cover any losses resulting from the risks identified above.

The District purchases insurance through joint powers authorities. The District is not obligated to cover any losses beyond the premiums paid for the insurance costs. As a result there has not been a liability recorded for incurred but not reported claims.

**SOUTH BAY UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

**S. Adjustment to Beginning Balance**

During the fiscal year ended June 30, 2018, the District implemented GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". Implementation of GASB Statement No. 75 resulted in a change in calculations of total OPEB liability as well as deferred outflows and deferred inflows of resources associated with OPEB. In addition, the District determined that OPEB would fully be accounted for in the government-wide financial statements. The result of applying the change in accounting policy is an adjustment to beginning net position on the government wide financial statements and the self-insurance fund.

A summary of adjustments to beginning balance are as follows:

	Government Wide Financial Statements	Self Insurance Fund
Beginning Net Position - Originally Stated	\$ 16,025,894	\$ 1,518,648
Adjustments for Accounting Policy Change:		
Total OPEB Liability	(13,222,217)	5,519,668
Deferred Outflows of Resources	955,983	-
Total Adjustments	(12,266,234)	5,519,668
Beginning Net Position - As Restated	\$ 3,759,660	\$ 7,038,316

**T. Subsequent Events**

**Implementation of New Accounting Guidance**

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2019. Those newly implemented pronouncements are as follows:

**GASB 83 - Certain Asset Retirement Obligations**

This statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this statement.

The District does not currently have any AROs and does not expect that implementation of the pronouncement will have an impact on the financial statements.

**GASB 88 - Certain Disclosures Related to Debt, Including Direct Borrowing and Direct Placements**

The primary objective of this statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

This statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

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



## Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

# SOUTH BAY UNION SCHOOL DISTRICT

EXHIBIT B-1

GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 36,174,389	\$ 36,094,512	\$ 34,926,770	\$ (1,167,742)
Education Protection Account Funds	6,327,738	6,893,004	6,893,004	-
Local Sources	9,710,493	10,197,335	10,342,108	144,773
Federal Revenue	3,998,641	5,037,751	4,693,182	(344,569)
Other State Revenue	3,444,133	4,260,470	5,159,101	898,631
Other Local Revenue	10,832,733	12,044,295	11,958,715	(85,580)
Total Revenues	<u>70,488,127</u>	<u>74,527,367</u>	<u>73,972,880</u>	<u>(554,487)</u>
Expenditures:				
Current:				
Certificated Salaries	32,210,925	32,487,462	31,265,905	1,221,557
Classified Salaries	10,861,147	11,045,601	10,775,391	270,210
Employee Benefits	19,375,794	19,912,977	19,501,567	411,410
Books And Supplies	2,983,601	12,571,353	5,395,711	7,175,642
Services And Other Operating Expenditures	8,308,332	10,372,747	8,238,728	2,134,019
Other Outgo	-	-	32,686	(32,686)
Direct Support/Indirect Costs	(236,016)	(236,103)	(324,730)	88,627
Capital Outlay	791,401	3,873,241	1,426,039	2,447,202
Debt Service:				
Principal	152,907	152,907	152,906	1
Interest	25,408	25,408	25,407	1
Total Expenditures	<u>74,473,499</u>	<u>90,205,593</u>	<u>76,489,610</u>	<u>13,715,983</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,985,372)</u>	<u>(15,678,226)</u>	<u>(2,516,730)</u>	<u>13,161,496</u>
Other Financing Sources (Uses):				
Transfers In	885,376	885,376	658,661	(226,715)
Transfers Out	(250,000)	(567,000)	-	567,000
Total Other Financing Sources (Uses)	<u>635,376</u>	<u>318,376</u>	<u>658,661</u>	<u>340,285</u>
Net Change in Fund Balance	(3,349,996)	(15,359,850)	(1,858,069)	13,501,781
Fund Balance, July 1	23,050,186	23,050,186	23,050,186	-
Fund Balance, June 30	<u>\$ 19,700,190</u>	<u>\$ 7,690,336</u>	<u>\$ 21,192,117</u>	<u>\$ 13,501,781</u>

See Accompanying Notes to Required Supplementary Information.

# SOUTH BAY UNION SCHOOL DISTRICT

CHARTER SCHOOL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2018

EXHIBIT B-2

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 10,801,533	\$ 11,339,797	\$ 11,252,569	\$ (87,228)
Education Protection Account Funds	2,480,813	2,617,436	2,435,499	(181,937)
Local Sources	2,070,614	2,276,602	2,744,300	467,698
Federal Revenue	190,726	240,443	235,001	(5,442)
Other State Revenue	803,914	1,059,658	1,204,464	144,806
Other Local Revenue	16,300	71,416	81,558	10,142
Total Revenues	<u>16,363,900</u>	<u>17,605,352</u>	<u>17,953,391</u>	<u>348,039</u>
Expenditures:				
Current:				
Certificated Salaries	6,798,463	7,306,812	7,023,078	283,734
Classified Salaries	879,644	946,448	880,041	66,407
Employee Benefits	3,227,288	3,397,322	3,403,631	(6,309)
Books And Supplies	876,859	2,171,582	209,391	1,962,191
Services And Other Operating Expenditures	4,630,544	6,293,114	4,956,507	1,336,607
Direct Support/Indirect Costs	3,802	6,804	15,964	(9,160)
Capital Outlay	4,402	347,110	292,662	54,448
Total Expenditures	<u>16,421,002</u>	<u>20,469,192</u>	<u>16,781,274</u>	<u>3,687,918</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(57,102)</u>	<u>(2,863,840)</u>	<u>1,172,117</u>	<u>4,035,957</u>
Other Financing Sources (Uses):				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(57,102)	(2,863,840)	1,172,117	4,035,957
Fund Balance, July 1	2,749,718	2,749,718	2,749,718	-
Fund Balance, June 30	<u>\$ 2,692,616</u>	<u>\$ (114,122)</u>	<u>\$ 3,921,835</u>	<u>\$ 4,035,957</u>

See Accompanying Notes to Required Supplementary Information.

**SOUTH BAY UNION SCHOOL DISTRICT**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE**  
**SHARE OF THE NET PENSION LIABILITY**  
**CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS \***

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
District's proportion of the net pension liability (asset)	0.0754%	0.0702%	0.0777%	0.0764%	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 69,710,685	\$ 56,784,034	\$ 52,325,679	\$ 44,625,845	N/A	N/A	N/A	N/A	N/A	N/A
State's proportionate share of the net pension liability (asset) associated with the District	41,396,931	36,558,304	30,767,028	28,400,298	N/A	N/A	N/A	N/A	N/A	N/A
Total	<u>\$ 111,107,616</u>	<u>\$ 93,342,338</u>	<u>\$ 83,092,707</u>	<u>\$ 73,026,143</u>	N/A	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 39,855,318	\$ 34,881,194	\$ 35,916,892	\$ 33,838,303	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	174.91%	162.79%	145.69%	131.88%	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	69.46%	70.04%	74.02%	76.52%	N/A	N/A	N/A	N/A	N/A	N/A

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

See Accompanying Notes to Required Supplementary Information

**SOUTH BAY UNION SCHOOL DISTRICT**  
**SCHEDULE OF DISTRICT CONTRIBUTIONS**  
**CALIFORNIA STATE TEACHERS RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS \***

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 5,514,934	\$ 5,013,799	3,742,752	3,189,420	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(5,514,934)	(5,013,799)	(3,742,752)	(3,189,420)	N/A	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
District's covered-employee payroll	\$ 38,218,533	\$ 39,855,318	34,881,193	35,916,892	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	14.430%	12.580%	10.730%	8.880%	N/A	N/A	N/A	N/A	N/A	N/A

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

See Accompanying Notes to Required Supplementary Information

**SOUTH BAY UNION SCHOOL DISTRICT**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE**  
**SHARE OF THE NET PENSION LIABILITY**  
**CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS \***

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
District's proportion of the net pension liability (asset)	0.0880%	0.0885%	0.0968%	0.0976%	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 20,997,657	\$ 17,481,401	\$ 14,268,203	11,084,333	N/A	N/A	N/A	N/A	N/A	\$ N/A
District's covered-employee payroll	\$ 11,296,933	\$ 10,718,647	\$ 10,764,633	10,266,203	N/A	N/A	N/A	N/A	N/A	\$ N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	185.87%	163.09%	132.55%	107.97%	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	71.87%	73.90%	79.43%	83.38%	N/A	N/A	N/A	N/A	N/A	N/A

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

See Accompanying Notes to Required Supplementary Information

**SOUTH BAY UNION SCHOOL DISTRICT**  
**SCHEDULE OF DISTRICT CONTRIBUTIONS**  
**CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS \***

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 1,826,726	\$ 1,568,918	\$ 1,269,838	1,267,105	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(1,826,726)	(1,568,918)	(1,269,838)	(1,267,105)	N/A	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	\$ -	\$ -	\$ -	-	N/A	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 11,761,805	\$ 11,296,933	\$ 10,718,646	10,764,633	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	15.531%	13.888%	11.847%	11.771%	N/A	N/A	N/A	N/A	N/A	N/A

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

See Accompanying Notes to Required Supplementary Information.

**SOUTH BAY UNION SCHOOL DISTRICT**
**SCHEDULE OF CHANGES IN THE DISTRICT'S  
TOTAL OPEB LIABILITY AND RELATED RATIOS  
SBUSD RETIREE HEALTH PLAN  
LAST TEN FISCAL YEARS \***

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total OPEB liability:										
Service cost	\$ 773,776	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Interest	662,931	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Changes of benefit terms	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Differences between expected and actual experience	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Changes of assumptions	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments	(955,983)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total pension liability	480,724	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - beginning	19,202,187	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - ending	<u>\$ 19,682,911</u>	<u>\$ N/A</u>	<u>\$ N/A</u>	<u>\$ N/A</u>	<u>\$ N/A</u>	<u>\$ N/A</u>	<u>\$ N/A</u>	<u>\$ N/A</u>	<u>\$ N/A</u>	<u>\$ N/A</u>
Covered-employee payroll	\$ 45,693,000	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A
District's OPEB liability as a percentage of covered-employee payroll	43.08%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

See Accompanying Notes to Required Supplementary Information



**SOUTH BAY UNION SCHOOL DISTRICT**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2018

Budgetary Comparison Schedule - General Fund

As described in Note A to these financial statements, for purposes of reporting in conformity with GASB Statement No. 54, the District's Special Reserve Fund for Other Than Capital Outlay (Fund 17) and Special Reserve Fund for Postemployment Benefits (Fund 20) were included with the General Fund. The Budgetary Comparison Schedule included in the Required Supplementary Information is based on the legally adopted budget for the General Fund only.

General Fund - Fund Financial Statements Ending Fund Balance	\$	26,337,729
Less Fund 17 Fund Balance		(98,963)
Less Fund 20 Fund Balance		(5,046,649)
General Fund - Budgetary Comparison Schedule Ending Fund Balance	\$	<u>21,192,117</u>
General Fund - Fund Financial Statements Net Change in Fund Balance	\$	(1,796,987)
Change in Fund Balance attributed to Fund 17		(1,174)
Change in Fund Balance attributed to Fund 20		(59,908)
General Fund - Budgetary Comparison Schedule Change in Fund Balance	\$	<u>(1,858,069)</u>

Excess of Expenditures Over Appropriations

As of June 30, 2017, expenditures exceeded appropriations in individual budgeted funds as follows:

<u>Appropriations Category</u>		<u>Excess Expenditures</u>	<u>Reason for Excess Expenditures</u>
General Fund:			
Other Outgo	\$	32,686	The District did not anticipate any expenditures for tuition costs to the County Office of Education.
Charter School Fund:			
Employee Benefits	\$	6,309	The District underestimated increased costs for employee benefits.
Indirect Costs	\$	9,160	The District underestimated indirect costs to be charged to the charter school fund.

Amounts in excess of appropriations were not considered a violation of any laws, regulations, contracts or grant agreements and did not have a direct or material effect on the financial statements.

#### Schedule of District's Proportionate Share - California State Teachers' Retirement System

- 1) Benefit Changes: In 2015, 2016, 2017 & 2018 there were no changes to benefits
- 2) Changes in Assumptions: In 2015, 2016 & 2017 there were no changes in assumptions. In 2018 there was a change in discount rate from 7.60% to 7.10%.

#### Schedule of District's Contributions - California State Teachers' Retirement System

The total pension liability for California State Teachers Retirement System was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2013, 2014, 2015 & 2016 and rolling forward the total pension liabilities to the June 30, 2014, 2015, 2016 & 2017 (measurement dates). In determining the total pension liability, the financial reporting actuarial valuation used the following actuarial methods and assumptions:

Reporting Period	June 30, 2015	June 30, 2016	June 30, 2017
Measurement Date	06/30/14	06/30/15	06/30/16
Valuation Date	06/30/13	06/30/14	06/30/15
Experience Study	07/01/06 - 06/30/10	07/01/06 - 06/30/10	07/01/06 - 06/30/10
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.60%	7.60%	7.60%
Consumer Price Inflation	3.00%	3.00%	3.00%
Wage Growth (Average)	3.75%	3.75%	3.75%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple

Reporting Period	June 30, 2018
Measurement Date	06/30/17
Valuation Date	06/30/16
Experience Study	07/01/10 - 06/30/15
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth (Average)	3.50%
Post-retirement Benefit Increases	2.00% Simple

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

#### Schedule of District's Proportionate Share - California Public Employees Retirement System

- 1) Benefit Changes: In 2015, 2016, 2017 & 2018 there were no changes to benefits
- 2) Changes in Assumptions: In 2015 and 2017 there were no changes in assumptions. In 2016 the discount rate was changed from 7.5% to 7.65%. In 2018 the discount rate was changed from 7.65% to 7.15%.

#### Schedule of District's Contributions - California Public Employees' Retirement System

The total pension liability was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2013, 2014, 2015, & 2016 and rolling forward the total pension liabilities to June 30, 2014, 2015, 2016 & 2017 (measurement dates). The financial reporting actuarial valuation as of June 30, 2014, June 30, 2015, June 30, 2016 and June 30, 2017 used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Reporting Period	June 30, 2015	June 30, 2016	June 30, 2017
Measurement Date	06/30/14	06/30/15	06/30/16
Valuation Date	06/30/13	06/30/14	06/30/15
Experience Study	07/01/97 - 06/30/11	07/01/97 - 06/30/11	07/01/97 - 06/30/11
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.50%	7.65%	7.65%
Consumer Price Inflation	2.75%	2.75%	2.75%
Wage Growth (Average)	3.00%	3.00%	3.00%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple

Reporting Period	June 30, 2018
Measurement Date	06/30/17
Valuation Date	06/30/16
Experience Study	07/01/97 - 06/30/11
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.75%
Wage Growth (Average)	3.00%
Post-retirement Benefit Increases	2.00% Simple

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the April 2014 experience study report (based on demographic data from 1997 to 2011) available on CalPERS website.

#### Schedule of Changes in the District's Total OPEB Liability and Related Ratios

- 1) Benefit Changes: In 2018 there were no changes to benefits.
- 2) Changes in Assumptions: In 2018 there were no changes in assumptions.
- 3) No assets are accumulated in a trust that meets the criteria in GASB Statement No 75 paragraph 4.

## Combining Statements as Supplementary Information

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

**SOUTH BAY UNION SCHOOL DISTRICT**

## COMBINING BALANCE SHEET

## NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2018

	Special Revenue Funds	Debt Service Fund Bond Interest & Redemption	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS:</b>				
Cash in County Treasury	\$ 1,350,116	\$ 3,355,872	\$ 2,114,197	\$ 6,820,185
Cash on Hand and in Banks	287,470	-	-	287,470
Accounts Receivable	836,767	-	3,573	840,340
Due from Other Funds	440,043	-	83,617	523,660
Stores Inventories	75,507	-	-	75,507
Total Assets	<u>2,989,903</u>	<u>3,355,872</u>	<u>2,201,387</u>	<u>8,547,162</u>
<b>LIABILITIES AND FUND BALANCE:</b>				
Liabilities:				
Accounts Payable	\$ 93,245	\$ -	\$ 24,807	\$ 118,052
Due to Other Funds	852,605	-	-	852,605
Total Liabilities	<u>945,850</u>	<u>-</u>	<u>24,807</u>	<u>970,657</u>
Fund Balance:				
Nonspendable Fund Balances:				
Stores Inventories	75,507	-	-	75,507
Restricted Fund Balances	1,170,912	3,355,872	358,559	4,885,343
Committed Fund Balances	741,515	-	-	741,515
Assigned Fund Balances	56,119	-	1,818,021	1,874,140
Total Fund Balance	<u>2,044,053</u>	<u>3,355,872</u>	<u>2,176,580</u>	<u>7,576,505</u>
Total Liabilities and Fund Balances	<u>\$ 2,989,903</u>	<u>\$ 3,355,872</u>	<u>\$ 2,201,387</u>	<u>\$ 8,547,162</u>

**SOUTH BAY UNION SCHOOL DISTRICT**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2018

	Special Revenue Funds	Debt Service Fund Bond Interest & Redemption	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
LCFF Sources:				
Local Sources	\$ 317,000	\$ -	\$ -	\$ 317,000
Federal Revenue	4,693,470	-	-	4,693,470
Other State Revenue	2,215,699	32,257	-	2,247,956
Other Local Revenue	711,456	3,167,584	583,368	4,462,408
Total Revenues	<u>7,937,625</u>	<u>3,199,841</u>	<u>583,368</u>	<u>11,720,834</u>
Expenditures:				
Current:				
Instruction	2,138,699	-	-	2,138,699
Instruction - Related Services	681,910	-	-	681,910
Pupil Services	4,386,058	-	-	4,386,058
General Administration	308,766	-	-	308,766
Plant Services	346,637	-	42,500	389,137
Capital Outlay	496,444	-	933,812	1,430,256
Debt Service:				
Principal	-	1,157,777	-	1,157,777
Interest	-	2,171,160	-	2,171,160
Total Expenditures	<u>8,358,514</u>	<u>3,328,937</u>	<u>976,312</u>	<u>12,663,763</u>
Net Change in Fund Balance	(420,889)	(129,096)	(392,944)	(942,929)
Fund Balance, July 1	2,464,942	3,484,968	2,569,524	8,519,434
Fund Balance, June 30	<u>\$ 2,044,053</u>	<u>\$ 3,355,872</u>	<u>\$ 2,176,580</u>	<u>\$ 7,576,505</u>

**SOUTH BAY UNION SCHOOL DISTRICT**

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2018

	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
<b>ASSETS:</b>				
Cash in County Treasury	\$ 280,040	\$ 306,860	\$ 763,216	\$ 1,350,116
Cash on Hand and in Banks	-	287,470	-	287,470
Accounts Receivable	213,349	622,319	1,099	836,767
Due from Other Funds	-	440,043	-	440,043
Stores Inventories	-	75,507	-	75,507
Total Assets	<u>493,389</u>	<u>1,732,199</u>	<u>764,315</u>	<u>2,989,903</u>
<b>LIABILITIES AND FUND BALANCE:</b>				
Liabilities:				
Accounts Payable	\$ 40,336	\$ 30,109	\$ 22,800	\$ 93,245
Due to Other Funds	400,222	452,383	-	852,605
Total Liabilities	<u>440,558</u>	<u>482,492</u>	<u>22,800</u>	<u>945,850</u>
Fund Balance:				
Nonspendable Fund Balances:				
Stores Inventories	-	75,507	-	75,507
Restricted Fund Balances	49,810	1,121,102	-	1,170,912
Committed Fund Balances	-	-	741,515	741,515
Assigned Fund Balances	3,021	53,098	-	56,119
Total Fund Balance	<u>52,831</u>	<u>1,249,707</u>	<u>741,515</u>	<u>2,044,053</u>
Total Liabilities and Fund Balances	<u>\$ 493,389</u>	<u>\$ 1,732,199</u>	<u>\$ 764,315</u>	<u>\$ 2,989,903</u>

**SOUTH BAY UNION SCHOOL DISTRICT**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2018

	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:				
LCFF Sources:				
Local Sources	\$ -	\$ -	\$ 317,000	\$ 317,000
Federal Revenue	639,000	4,054,470	-	4,693,470
Other State Revenue	1,929,277	286,422	-	2,215,699
Other Local Revenue	582,440	117,509	11,507	711,456
Total Revenues	<u>3,150,717</u>	<u>4,458,401</u>	<u>328,507</u>	<u>7,937,625</u>
Expenditures:				
Current:				
Instruction	2,138,699	-	-	2,138,699
Instruction - Related Services	681,910	-	-	681,910
Pupil Services	1,648	4,384,410	-	4,386,058
General Administration	93,721	215,045	-	308,766
Plant Services	187,012	134,150	25,475	346,637
Capital Outlay	-	-	496,444	496,444
Total Expenditures	<u>3,102,990</u>	<u>4,733,605</u>	<u>521,919</u>	<u>8,358,514</u>
Net Change in Fund Balance	47,727	(275,204)	(193,412)	(420,889)
Fund Balance, July 1	5,104	1,524,911	934,927	2,464,942
Fund Balance, June 30	<u>\$ 52,831</u>	<u>\$ 1,249,707</u>	<u>\$ 741,515</u>	<u>\$ 2,044,053</u>



**SOUTH BAY UNION SCHOOL DISTRICT**

COMBINING BALANCE SHEET

NONMAJOR CAPITAL PROJECTS FUNDS

JUNE 30, 2018

	Capital Facilities Fund	County School Facilities Fund	Special Reserve Capital Outlay Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
<b>ASSETS:</b>				
Cash in County Treasury	\$ 297,485	\$ 84,790	\$ 1,731,922	\$ 2,114,197
Accounts Receivable	969	122	2,482	3,573
Due from Other Funds	-	-	83,617	83,617
Total Assets	<u>298,454</u>	<u>84,912</u>	<u>1,818,021</u>	<u>2,201,387</u>
<b>LIABILITIES AND FUND BALANCE:</b>				
Liabilities:				
Accounts Payable	\$ 24,807	\$ -	\$ -	\$ 24,807
Total Liabilities	<u>24,807</u>	<u>-</u>	<u>-</u>	<u>24,807</u>
Fund Balance:				
Restricted Fund Balances	273,647	84,912	-	358,559
Assigned Fund Balances	-	-	1,818,021	1,818,021
Total Fund Balance	<u>273,647</u>	<u>84,912</u>	<u>1,818,021</u>	<u>2,176,580</u>
Total Liabilities and Fund Balances	<u>\$ 298,454</u>	<u>\$ 84,912</u>	<u>\$ 1,818,021</u>	<u>\$ 2,201,387</u>

**SOUTH BAY UNION SCHOOL DISTRICT**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED JUNE 30, 2018

	Capital Facilities Fund	County School Facilities Fund	Special Reserve Capital Outlay Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:				
Other Local Revenue	\$ 480,000	\$ 1,008	\$ 102,360	\$ 583,368
Total Revenues	<u>480,000</u>	<u>1,008</u>	<u>102,360</u>	<u>583,368</u>
Expenditures:				
Current:				
Plant Services	42,500	-	-	42,500
Capital Outlay	933,812	-	-	933,812
Total Expenditures	<u>976,312</u>	<u>-</u>	<u>-</u>	<u>976,312</u>
Net Change in Fund Balance	(496,312)	1,008	102,360	(392,944)
Fund Balance, July 1	769,959	83,904	1,715,661	2,569,524
Fund Balance, June 30	<u>\$ 273,647</u>	<u>\$ 84,912</u>	<u>\$ 1,818,021</u>	<u>\$ 2,176,580</u>

## Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

## Supplementary Information Section

## **SOUTH BAY UNION SCHOOL DISTRICT**

LOCAL EDUCATION AGENCY

ORGANIZATION STRUCTURE

JUNE 30, 2017

The South Bay Union School District was established in 1869 and became a Union District in 1920 serving students in the cities of Imperial Beach and parts of San Diego. There were no changes in the boundaries of the district during the current year. The district is currently operating eleven elementary schools, grades kindergarten through grade six, and one pre-school. Beginning with the 2010-11 fiscal year, Nestor Elementary School began operating as Nestor Language Academy Charter School with grades kindergarten through grade eight. Beginning with the 2012-13 fiscal year, Imperial Beach and West View Elementary Schools combined to form the Imperial Beach Charter School which began operating with grades kindergarten through grade eight.

Governing Board		
Name	Office	Term and Term Expiration
Melanie Ellsworth	President	Four year term Expires November 2018
Chris Brown	Vice President	Four year term Expires November 2018
Elvia Aguilar	Clerk	Four year term Expires November 2018
Barbara Elliott-Sanders	Member	Four year term Expires November 2020
Cheryl Quinones	Member	Four year term Expires November 2020

Administration
Katie McNamara, Ed.D. Superintendent
Cindy Wagner Assistant Superintendent Educational Leadership
Kim Phifer Assistant Superintendent Human Resources and Organizational Development
Abdollah Saadat Assistant Superintendent Business Services

**SOUTH BAY UNION SCHOOL DISTRICT**SCHEDULE OF AVERAGE DAILY ATTENDANCE  
YEAR ENDED JUNE 30, 2018**TABLE D-1****South Bay Union School District**

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
TK/K-3:				
Regular ADA	2,834.21	N/A	2,843.54	N/A
Extended Year Special Education	4.27	N/A	4.27	N/A
Nonpublic, Nonsectarian Schools	0.86	N/A	1.00	N/A
Extended Year - Nonpublic	-	N/A	0.01	N/A
TK/K-3 Totals	2,839.34	N/A	2,848.82	N/A
Grades 4-6:				
Regular ADA	2,318.86	N/A	2,321.23	N/A
Extended Year Special Education	2.06	N/A	2.06	N/A
Nonpublic, Nonsectarian Schools	1.52	N/A	1.84	N/A
Extended Year - Nonpublic	-	N/A	0.02	N/A
Grades 4-6 Totals	2,322.44	N/A	2,325.15	N/A
ADA totals	5,161.78	N/A	5,173.97	N/A

**Imperial Beach Charter School**

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
TK/K-3:				
Regular ADA - Classroom Based	379.02	N/A	378.52	N/A
Grades 4-6:				
Regular ADA - Classroom Based	299.65	N/A	299.91	N/A
Grades 7-8:				
Regular ADA - Classroom Based	185.05	N/A	184.94	N/A
ADA totals	863.72	N/A	863.37	N/A

**Nestor Language Academy**

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
TK/K-3:				
Regular ADA - Classroom Based	483.12	N/A	483.48	N/A
Grades 4-6:				
Regular ADA - Classroom Based	341.83	N/A	341.89	N/A
Grades 7-8:				
Regular ADA - Classroom Based	125.00	N/A	125.16	N/A
ADA totals	949.95	N/A	950.53	N/A

N/A - There were no audit findings which resulted in necessary revisions to attendance.

Average daily attendance is a measurement of the number of pupils attending classes of the district or charter school. 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 and charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**SOUTH BAY UNION SCHOOL DISTRICT**

SCHEDULE OF INSTRUCTIONAL TIME  
YEAR ENDED JUNE 30, 2018

**TABLE D-2**

Grade Level	Ed. Code Minutes Requirement	2017-18 Actual Minutes	Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
<b>South Bay Union School District</b>					
Transitional Kindergarten	36,000	53,385	180	-	Complied
Kindergarten	36,000	53,385	180	-	Complied
Grade 1	50,400	55,440	180	-	Complied
Grade 2	50,400	55,440	180	-	Complied
Grade 3	50,400	55,440	180	-	Complied
Grade 4	54,000	55,440	180	-	Complied
Grade 5	54,000	55,440	180	-	Complied
Grade 6	54,000	55,440	180	-	Complied
<b>Imperial Beach Charter School</b>					
Kindergarten	36,000	53,640	180	-	Complied
Grade 1	50,400	52,215	180	-	Complied
Grade 2	50,400	55,400	180	-	Complied
Grade 3	50,400	55,440	180	-	Complied
Grade 4	54,000	55,440	180	-	Complied
Grade 5	54,000	55,440	180	-	Complied
Grade 6	54,000	55,440	180	-	Complied
Grade 7	54,000	59,040	180	-	Complied
Grade 8	54,000	59,040	180	-	Complied
<b>Nestor Language Academy</b>					
Transitional Kindergarten	36,000	53,640	180	-	Complied
Kindergarten	36,000	53,640	180	-	Complied
Grade 1	50,400	55,440	180	-	Complied
Grade 2	50,400	55,440	180	-	Complied
Grade 3	50,400	55,440	180	-	Complied
Grade 4	54,000	55,440	180	-	Complied
Grade 5	54,000	55,440	180	-	Complied
Grade 6	54,000	55,440	180	-	Complied
Grade 7	54,000	61,740	180	-	Complied
Grade 8	54,000	61,740	180	-	Complied

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts, including basic aid districts.

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 instruction time offered by the district and whether the district complied with the provisions of Education Code Sections 46200 through 46207. The district and charter schools neither met nor exceeded their target funding.

**SOUTH BAY UNION SCHOOL DISTRICT**  
**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS**  
**YEAR ENDED JUNE 30, 2018**

**TABLE D-3**

General Fund	Budget 2019 (Note 1)	2018	2017	2016
Revenues and other financial sources	\$ 79,088,815	\$ 74,631,541	\$ 75,421,821	\$ 79,354,426
Expenditures, other uses and transfers out	77,320,449	76,489,610	73,481,528	72,351,394
Change in fund balance (deficit)	1,768,366	(1,858,069)	1,940,293	7,003,032
Ending fund balance	\$ 22,960,483	\$ 21,192,117	\$ 23,050,186	\$ 21,109,893
Available reserves (Note 2)	\$ 18,844,808	\$ 16,898,194	\$ 19,215,935	\$ 17,145,720
Available reserves as a percentage of total outgo (Note 3)	24.4%	22.8%	27.0%	24.3%
Total long-term debt	\$ 53,722,883	\$ 55,442,425	\$ 56,885,521	\$ 40,029,354
Average daily attendance at P-2	6,877	6,975	6,995	7,172

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

The general fund balance has increased by \$7,085,256 over the past three years. The fiscal year 2018-19 budget projects an increase of \$1,768,366. For a district of this size, the State recommends available reserves of at least 3% of total general fund expenditures, transfers out and other uses (total outgo).

Total long-term debt has increased by \$15,413,071 over the past two years.

Average daily attendance has decreased by 197 over the past two years (See Note 4).

**Notes:**

- 1 Budget 2019 is included for analytical purposes only and has not been subjected to audit.
- 2 Available reserves consist of all assigned fund balances, all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.
- 3 On behalf payments of \$2,357,826, \$2,438,844, and \$1,895,304, have been excluded from the calculation of available reserves as a percentage of total outgo for the fiscal years ending June 30, 2017, 2016, and 2015.
- 4 Average daily attendance includes the ADA from district schools and charter schools.
- 5 As described in Note A to these financial statements, for purposes of reporting in conformity with GASB Statement No. 54, the District's Special Reserve Fund for Other Than Capital Outlay (Fund 17) and Special Reserve Fund for Postemployment Benefits (Fund 20) were included with the general fund. The above Schedule of Financial Trends and Analysis contains only the financial information of the general fund.



**SOUTH BAY UNION SCHOOL DISTRICT**  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET  
REPORT WITH AUDITED FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

**TABLE D-4**

	General Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Special Reserve Fund for Postemployment Benefits
June 30, 2018, annual financial and budget report fund balances	\$ 21,192,117	\$ 98,963	\$ 5,046,649
Adjustments and reclassifications:			
Increasing (decreasing) the fund balance:			
GASB # 54 inclusion of Fund 17 and 20 (Note 1)	5,145,612	(98,963)	(5,046,649)
June 30, 2018 audited financial statement fund balances	\$ 26,337,729	\$ -	\$ -

Note 1: Under GASB Statement No. 54, the Special Reserve Fund for Other than Capital Outlay Projects and the Special Reserve Fund for Post Employment Benefits do not meet the definition of a Special Revenue Fund. As a result the funds are combined with the General Fund for reporting purposes.

This schedule provides the information necessary to reconcile the fund balances of all funds and the total liabilities balance of the general long-term debt account group as reported on the SACS report to the audited financial statements. Funds that required no adjustment are not presented.

The South Bay Union School District charts the following charter schools:

Charter Schools	Charter Number	Included In Audit?
Nestor Language Academy	1252	Yes
Imperial Beach Charter School	1418	Yes

**SOUTH BAY UNION SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

**TABLE D-6**  
Page 1 of 2

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>CHILD NUTRITION CLUSTER:</b>				
<u>U. S. Department of Agriculture</u>				
Passed Through State Department of Education:				
School Breakfast Program	10.553	13525	\$ -	\$ 843,361
National School Lunch Program	10.555	13396	-	3,014,625
National School Lunch Program - Noncash Commodities	10.555	13396	-	173,493
Total Passed Through State Department of Education			-	4,031,479
Total U. S. Department of Agriculture			-	4,031,479
Total Child Nutrition Cluster			-	4,031,479
<b>FOREST SERVICE SCHOOLS AND ROADS CLUSTER:</b>				
<u>U. S. Department of Agriculture</u>				
Passed Through State Department of Education:				
Forest Reserve Funds	10.665	10044	-	7,892
Total U. S. Department of Agriculture			-	7,892
Total Forest Service Schools and Roads Cluster			-	7,892
<b>MEDICAID CLUSTER:</b>				
<u>U. S. Department of Health and Human Services</u>				
Passed Through State Department of Education:				
Medi-Cal	93.778	10013	-	355,844
Total U. S. Department of Health and Human Services			-	355,844
Total Medicaid Cluster			-	355,844
<b>SPECIAL EDUCATION (IDEA) CLUSTER:</b>				
<u>U. S. Department of Education</u>				
Passed Through State Department of Education:				
IDEA Basic Early Intervention	84.027	10119	-	10,010
IDEA Basic Local Assistance	84.027	13379	-	1,161,155
IDEA Preschool Local	84.027	13682	-	201,974
IDEA Mental Health	84.027	14468	-	80,841
IDEA Preschool Grants	84.173	13430	-	64,680
IDEA Preschool Staff Development	84.173	13431	-	711
Total Passed Through State Department of Education			-	1,519,371
Total U. S. Department of Education			-	1,519,371
Total Special Education (IDEA) Cluster			-	1,519,371
<b>OTHER PROGRAMS:</b>				
<u>U. S. Department of Health and Human Services</u>				
Passed Through State Department of Education:				
Head Start	93.600	10016	-	639,000
Total U. S. Department of Health and Human Services			-	639,000

**SOUTH BAY UNION SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

**TABLE D-6**  
Page 2 of 2

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<u>U. S. Department of Education</u>				
Direct Program:				
Impact Aid - P.L. 81.874	84.041	-	-	19,811
Passed Through State Department of Education:				
Title I	84.010	14329	8,522	2,047,770
Title III	84.365	14346	1,600	666,234
Title II Supporting Effective Instruction	84.367	14341	6,608	311,263
Total Passed Through State Department of Education			16,730	3,025,267
Total U. S. Department of Education			16,730	3,045,078
<u>U. S. Department of Agriculture</u>				
Passed Through State Department of Education:				
Child and Adult Care Food Program	10.558	13666	-	20,340
Total Passed Through State Department of Education			-	20,340
Total U. S. Department of Agriculture			-	20,340
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 16,730	\$ 9,619,004

The accompanying notes are an integral part of this schedule.

**SOUTH BAY UNION SCHOOL DISTRICT**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Basis of Presentation

The accompanying schedule of expenditures of federal awards ("the Schedule") includes the federal grant activity of South Bay Union School District. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Therefore, some amounts may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Indirect Cost Rate

Indirect costs were calculated in accordance with 2 CFR §200.412 Direct and Indirect Costs. The District used an indirect cost rate of 5.12% based on the rate approved by the California Department of Education for each program which did not have a pre-defined allowable indirect cost rate. The School did not elect to use the 10% de minimis cost rate as covered in 2 CFR §200.414 Indirect Costs. The following programs utilized a lower indirect cost rate based on program restrictions or other factors determined by the District:

Program	CFDA #	Indirect Cost Rate
Title III Language Instruction for English Learners	84.365	1.23%

Schoolwide Program

The District operates "schoolwide programs" at all school sites. Using federal funding, schoolwide programs are designed to upgrade an entire educational program within a school for all students, rather than limiting services to certain targeted students. The following federal program amounts were expended by the District in its schoolwide programs:

Program	CFDA #	Amount Expended
Title I Part A	84.010	\$2,039,248

## Other Independent Auditor's Reports



P. Robert Wilkinson, CPA  
Brian K. Hadley, CPA  
Mark Bomediano, CPA

Aubrey W. Mann, CPA  
Kevin A. Sproul, CPA

Independent Auditor's Report on Internal Control over Financial Reporting and  
On Compliance and Other Matters Based on an Audit of Financial Statements  
Performed In Accordance With Government Auditing Standards

Board of Trustees  
South Bay Union School District  
Imperial Beach, California 91932

Members of the Board of Trustees:

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 South Bay Union School District, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise South Bay Union School District's basic financial statements and have issued our report thereon dated September 21, 2018.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the South Bay Union School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item(s) 2018-001 and 2018-002.

## **South Bay Union School District's Response to Findings**

South Bay Union School District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. South Bay Union School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

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

*Wilkinson Hobbly King & Co., LLP*

El Cajon, California  
September 21, 2018



P. Robert Wilkinson, CPA  
Brian K. Hadley, CPA  
Mark Bomediano, CPA



Aubrey W. Mann, CPA  
Kevin A. Sproul, CPA

Independent Auditor's Report on Compliance for Each Major Program and  
on Internal Control Over Compliance Required by the Uniform Guidance

Board of Trustees  
South Bay Union School District  
Imperial Beach, California 91932

Members of the Board of Trustees:

**Report on Compliance for Each Major Federal Program**

We have audited the South Bay Union School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the South Bay Union School District's major federal programs for the year ended June 30, 2018. South Bay Union School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of South Bay Union School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the South Bay Union School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

**Opinion on Each Major Federal Program**

In our opinion, the South Bay Union School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2018.

## Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-002. Our opinion on each major federal program is not modified with respect to these matters.

South Bay Union School District's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. South Bay Union School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-002 to be significant deficiencies.

South Bay Union School District's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. South Bay Union School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

*Wilkinson Hobbie King & Co., LLP*

El Cajon, California  
September 21, 2018

P. Robert Wilkinson, CPA  
Brian K. Hadley, CPA  
Mark Bomediano, CPA



Aubrey W. Mann, CPA  
Kevin A. Sproul, CPA

### **Independent Auditor's Report on State Compliance**

Board of Trustees  
South Bay Union School District  
Imperial Beach, California 91932

Members of the Board of Trustees:

### **Report on State Compliance**

We have audited the District's compliance with the types of compliance requirements described in the *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 that could have a direct and material effect on each of the District's state programs identified below for the fiscal year ended June 30, 2018.

### **Management's Responsibility for State Compliance**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's audit guide, *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State's audit guide, *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about 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. Our audit does not provide a legal determination of the District's compliance with those requirements.

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

<u>Compliance Requirements</u>	<u>Procedures in Audit Guide Performed?</u>
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:</b>	
Attendance Accounting:	
Attendance Reporting .....	Yes
Teacher Certification and Misassignments .....	Yes
Kindergarten Continuance .....	Yes
Independent Study .....	N/A
Continuation Education .....	N/A
Instructional Time .....	Yes
Instructional Materials.....	Yes
Ratio of Administrative Employees to Teachers .....	Yes
Classroom Teacher Salaries .....	Yes
Early Retirement Incentive .....	N/A
GANN Limit Calculation .....	Yes
School Accountability Report Card .....	Yes
Juvenile Court Schools .....	N/A
Middle or Early College High Schools .....	N/A
K-3 Grade Span Adjustment .....	Yes
Transportation Maintenance of Effort .....	Yes
Apprenticeship: Related and Supplemental Instruction.....	N/A
<b>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:</b>	
Educator Effectiveness .....	Yes
California Clean Energy Jobs Act .....	Yes
After School Education and Safety Program:	
After School .....	Yes
Before School .....	Yes
General Requirements .....	Yes
Proper Expenditure of Education Protection Account Funds .....	Yes
Unduplicated Local Control Funding Formula Pupil Counts .....	Yes
Local Control and Accountability Plan .....	Yes
Independent Study-Course Based .....	N/A
<b>CHARTER SCHOOLS:</b>	
Attendance .....	Yes
Mode of Instruction .....	Yes
Nonclassroom-Based Instruction/Independent Study.....	N/A
Determination of Funding for Nonclassroom-Based Instruction .....	N/A
Annual Instructional Minutes - Classroom Based .....	Yes
Charter School Facility Grant Program .....	N/A

The term "N/A" is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

## Opinion on State Compliance

In our opinion, South Bay Union School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2018.

## Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion of the effectiveness of the entity's internal control or on compliance outside of the items tested as noted above. This report is an integral part of an audit performed in accordance with the *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810 in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

*Wilkinson Halley King & Co., LLP*

El Cajon, California  
September 21, 2018

## Findings and Recommendations Section

**SOUTH BAY UNION SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

**A. Summary of Auditor's Results**

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified?        Yes   X   No

One or more significant deficiencies identified that are not considered to be material weaknesses?        Yes   X   None Reported

Noncompliance material to financial statements noted?        Yes   X   No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified?        Yes   X   No

One or more significant deficiencies identified that are not considered to be material weaknesses?   X   Yes        None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200?   X   Yes        No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.027, 84.173	Special Education Cluster
84.365	Title III
84.367	Title II Supporting Effective Instruction

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?   X   Yes        No

3. State Awards

Any audit findings disclosed that are required to be reported in accordance with the state's Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting?        Yes   X   No

Type of auditor's report issued on compliance for state programs: Unmodified



**SOUTH BAY UNION SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

**B. Financial Statement Findings**

None

**C. Federal Award Findings and Questioned Costs**

Finding Number: 2018-001  
Repeat Finding: No  
Program Name: Special Education Cluster  
CFDA Number: 84.027, 84.173  
Federal Agency: U.S. Department of Education  
Federal Award Number: 17-13379-1037-04, 17-13430-1037-04, 17-13682-1037-04, 17-15197-1037-04  
17-13431-1037-04  
Pass-Through Agency: California Department of Education  
Questioned Costs: None  
Type of Finding: Noncompliance (50000), Significant Deficiency (30000)  
Compliance Requirement: Reporting

Criteria or Specific Requirement

According to the agreement between the District and the pass through entity, the California Department of Education, the District must submit a fiscal report which includes expenditures by classification no later than July 30, 2018.

Condition

The District did not submit the required fiscal report to the California Department of Education by the reporting deadline.

Cause

Turnover in the business office created confusion regarding who was responsible to submit required reports to the pass through entity.

Effect

The financial information was not reported to the California Department of Education timely.

Context

The expenditures for the program were \$1,518,660 and were not reported by the required reporting deadline. The District subsequently submitted the required reports on August 16, 2018.

Recommendation

Identify all reports that are required to be submitted to the California Department of Education and establish by position who is responsible for the submissions of the reports. Prepare a calendar of submission dates so individuals can prioritize by deadlines. Implement a monitoring system to ensure all reporting is submitted timely.

Views of Responsible Officials

See Corrective Action Plan

**SOUTH BAY UNION SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Finding Number: 2018-002  
Repeat Finding: No  
Program Name: Title III  
CFDA Number: 84.365  
Federal Agency: U.S. Department of Education  
Federal Award Number: 17-15146-1037-04, 17-14346-1037-04  
Pass-Through Agency: California Department of Education  
Questioned Costs: None  
Type of Finding: Noncompliance (50000), Significant Deficiency (30000)  
Compliance Requirement: Cash Management

Criteria or Specific Requirement

According to the agreement between the District and the pass through entity, the California Department of Education, the District must submit a fiscal report which includes cash balances quarterly. Funds for federal programs are then disbursed based upon the data reported by the District.

Condition

The District did not submit the required fiscal report to the California Department of Education for the 4th quarter by the reporting deadline.

Cause

Turnover in the business office created confusion regarding who was responsible to submit required reports to the pass through entity.

Effect

The financial information was not reported to the California Department of Education timely which resulted in delays in funding for the program.

Context

At June 30, 2018 Title III Immigrant Students had a cash balance of \$7,683 and Title III Language Instruction for English Learners had a deficit in cash of \$358,170. The District is currently funding the program by encroaching on unrestricted funds. No additional funds will be received by the District from the California Department of Education until after submission of cash balances in October 2018.

Recommendation

Identify all reports that are required to be submitted to the California Department of Education and establish by position that is responsible for the submissions of the reports. Prepare a calendar of submission dates so individuals can prioritize by deadlines. Implement a monitoring system to ensure all reporting is submitted timely.

Views of Responsible Officials

See Corrective Action Plan

**D. State Award Findings and Questioned Costs**

None



# South Bay Union School District

A community dedicated to achievement for all

Business Services  
601 Elm Avenue  
Imperial Beach, CA 91932  
www.sbusd.org  
(619) 628-1672  
(619) 628-1678

September 21, 2018

To Whom It May Concern:

The accompanying Corrective Action Plan has been prepared as required by U.S. Office of Management and Budget Uniform Guidance. The name of the contact person responsible for corrective action, the planned corrective action, and the anticipated completion date for each finding included in the current year's Schedule of Findings and Questioned Costs have been provided.

In addition, we have also prepared the accompanying Summary Schedule of Prior Audit Findings which includes the status of audit findings reported in the prior year's audit.

Sincerely,

Katie McNamara, Ed.D.  
Superintendent

Superintendent  
Katie McNamara, Ed.D.

Board of Trustees  
Elvia Aguilar • Barbara Elliott-Sanders • Melanie Ellsworth • Cheryl Quiñones



**SOUTH BAY UNION SCHOOL DISTRICT**  
**CORRECTIVE ACTION PLAN**  
**FOR THE YEAR ENDED JUNE 30, 2018**

**Findings and Questioned Costs Related to Federal Awards**

Finding Number: 2018-001  
Program Name: Special Education Cluster  
CFDA Number: 84.027, 84.173  
Contact Person: Katie McNamera, Superintendent  
Anticipated Completion Date: October 1, 2018  
Planned Corrective Action: A fiscal deadline report will be created at the district level detailing out what deadlines exist and who the responsible party will be by position and who will be responsible to submit all reports. In addition, a monitoring system will be required to ensure reports have been submitted timely. Both the Director of Fiscal Services and the Assistant Superintendent of Business Services will be involved in the process.

Finding Number: 2018-002  
Program Name: Title III  
CFDA Number: 84.365  
Contact Person: Katie McNamera, Superintendent  
Anticipated Completion Date: October 1, 2018  
Planned Corrective Action: A fiscal deadline report will be created at the district level detailing out what deadlines exist and who the responsible party will be by position and who will be responsible to submit all reports. In addition, a monitoring system will be required to ensure reports have been submitted timely. Both the Director of Fiscal Services and the Assistant Superintendent of Business Services will be involved in the process.

**SOUTH BAY UNION SCHOOL DISTRICT**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Finding/Recommendation	Current Status	Management's Explanation If Not Implemented
<p>Finding 2017-001 (40000)  Kindergarten Continuation</p> <p>In review of Kindergarten Continuance forms, we noted that one student at Oneonta Elementary School did not have a signed Kindergarten Continuance Form which is approved in form and content by the California Department of Education.</p> <p>The District implemented a monitoring system over kindergarten continuance to ensure that a proper kindergarten continuance form, which is approved in form and content by the California Department of Education, is maintained for each student who continues in Kindergarten for a second year.</p>	Fully Implemented	

SOUTH BAY UNION SCHOOL DISTRICT  
Imperial Beach, California

October 18, 2018

**ATTACHMENTS:**

Description	Upload Date	Type
Minutes	9/20/2018	Exhibit

**SOUTH BAY UNION SCHOOL DISTRICT**  
**Imperial Beach, California**

*MINUTES of the REGULAR*  
*BOARD MEETING of SEPTEMBER 13, 2018*

**1. PRELIMINARY – REGULAR BOARD MEETING**

- CALL TO ORDER: By President Ellsworth at 6:00 PM in Burress Auditorium at 601 Elm Avenue, Imperial Beach, California.
- ROLL CALL: Present: Trustees Aguilar, Elliott-Sanders, Ellsworth, and Quinones. Superintendent McNamara and others present: (See Exhibit). Trustee Ellsworth called for a moment of silence in honor of Principal Lupita Avilez.
- PLEDGE OF ALLEGIANCE: Students Yoanna Luzanilla and Jordan Carroll led the flag salute.

**2. SCHOOL REPORTS**

- Principal Melissa Griffith presented information on the educational experience at Imperial Beach Charter School, including the Anchored 4 Life program, instruction, parent and community involvement, the expansion of the middle school, and achievement results.
- Principal Bob Daily shared information on Pence School, including achievement data, school initiatives, site events, and community projects.

**3. ACCLAMATIONS FROM THE BOARD OF TRUSTEES**

- Trustee Elliott-Sanders discussed Family Reading Night at VIP Village and the Battle of the Books kick-off event.
- Trustee Ellsworth recognized Nicoloff for the Battle of the Books program.
- Trustee Quinones thanked Principals Griffith and Daily for their presentations.

**4. CHANGES TO THE AGENDA**

None.

**5. APPROVAL OF MEETING AGENDA**

**Motion by** Trustee Elliott-Sanders, **Second by** Trustee Quinones to approve the September 13, 2018 Board Meeting agenda as posted. **Vote on Motion:** Ayes-Trustees Aguilar, Elliott-Sanders, Ellsworth and Quinones; Noes-None; Abstain-None; Absent-Trustee Brown. **Motion Carried.**

**6. COMMUNICATIONS TO THE BOARD OF TRUSTEES**

- Martha Rodriguez discussed CSEA's endorsements for the South Bay Board. She announced the upcoming chapter meeting to vote on benefits. She discussed several upcoming workshops.
- Katie McNamara discussed her classroom walkthroughs and her lunchtime visits with staff. She announced the upcoming services for Lupita Avilez. She recognized the VAPA and STEM teachers for their work to develop curriculum. She announced her recent and upcoming Community Meetings. She discussed the launch of the Finance Study Group for 2018-2019. She thanked the Educational Leadership team

for their work on the mathematics Lab Sites. She encouraged nominations for the upcoming District Champions reception.

## **7. PUBLIC COMMENTS ON NON-AGENDA ITEMS**

Joseph Viveiros remembered Principal Lupita Avilez. He discussed his concerns related to students leaving campus late and the impact on attendance. He announced the Celebration of Life for Lupita Avilez on September 22, 2018.

## **8. DISCUSSION/ACTION ITEMS**

- Governance Documents - First and Final Reading  
Superintendent McNamara presented the governance documents and requested approval for First and Final Reading.

**Motion by** Trustee Elliott-Sanders, **Second by** Trustee Quinones to approve the governance documents for First and Final Reading. **Vote on Motion:** Ayes-Trustees Aguilar, Elliott-Sanders, Ellsworth and Quinones; Noes-None; Abstain-None; Absent-Trustee Brown. **Motion Carried.**

- Assistant Superintendent Employment Agreement  
Superintendent McNamara presented the Employment Agreement and requested approval.

**Motion by** Trustee Aguilar, **Second by** Trustee Elliott-Sanders to approve the Assistant Superintendent Employment Agreement with Janea Marking. **Vote on Motion:** Ayes-Trustees Aguilar, Elliott-Sanders, Ellsworth and Quinones; Noes-None; Abstain-None; Absent-Trustee Brown. **Motion Carried.**

- Resolution 18-051  
Superintendent McNamara presented the Resolution and requested adoption.

**Motion by** Trustee Quinones, **Second by** Trustee Elliott-Sanders to adopt Resolution 18-051 adopting a policy for honoring employees and those who have dedicated their lives to public service. **Vote on Motion:** Ayes-Trustees Aguilar, Elliott-Sanders, Ellsworth and Quinones; Noes-None; Abstain-None; Absent-Trustee Brown. **Motion Carried.**

- Resolution 18-039  
Director Pamela Reichert-Montiel requested a Public Hearing and adoption of Resolution 18-039.

Public Hearing called to order at 6:55 PM. There being no public comments, the Public Hearing was adjourned at 6:56 PM.

**Motion by** Trustee Elliott-Sanders, **Second by** Trustee Aguilar to adopt Resolution 18-039 regarding Sufficiency of Instructional Materials. **Vote on Motion:** Ayes-Trustees Aguilar, Elliott-Sanders, Ellsworth and Quinones; Noes-None; Abstain-None; Absent-None. **Motion Carried.**



- English Learner Growth and Reclassification  
Principal on Special Assignment Rigo Lara and Coordinator Lisa Celaya presented information on ELPAC results and the re-designation of English learners.
- Agreement for Services  
Assistant Superintendent Cindy Wagner introduced Trey Medbery and Robert Farwell from K-12 Insight. They presented information on the Let's Talk! system, including sample of the dashboard, professional development, and communication options. Ms. Wagner requested approval of agreement with K12 Insight.

**Motion by** Trustee Aguilar, **Second by** Trustee Quinones to approve the agreement with K12 Insight. **Vote on Motion:** Ayes-Trustees Aguilar, Elliott-Sanders, Ellsworth and Quinones; Noes-None; Abstain-None; Absent-Trustee Brown. **Motion Carried.**

- 2017-2018 Annual Statement of Unaudited Actuals  
Director Brad Wilkinson presented the Unaudited Actuals, including information on 2017-2018 fiscal year results, an overview of the General Fund, and other fund balances, and requested approval.

**Motion by** Trustee Elliott-Sanders, **Second by** Trustee Aguilar to approve the 2017-2018 Annual Statement of Unaudited Actuals. **Vote on Motion:** Ayes-Trustees Aguilar, Elliott-Sanders, Ellsworth and Quinones; Noes-None; Abstain-None; Absent-Trustee Brown. **Motion Carried.**

## 9. CONSENT CALENDAR

**Motion by** Trustee Elliott-Sanders, **Second by** Trustee Quinones to approve/ratify/accept/adopt all items on the Consent Calendar as posted and listed below. **Vote on Motion:** Ayes-Trustees Aguilar, Elliott-Sanders, Ellsworth and Quinones; Noes-None; Absent-Trustee Brown. **Motion Carried.**

- Minutes of the Regular Board Meeting on August 23, 2018.
- The Settlement Agreement.
- Purchase Orders listed on Purchase Order Report 3.
- School district warrants and checks as listed.
- Resolutions 18-042 through 18-050 regarding signature authorizations.
- Resolution 18-041 establishing the Appropriations Limitation for 2017-18 and the estimated Appropriations Limitation for 2018-19.
- The Annual Developer Fee Report.
- Certificated and Classified Activity Lists.
- Agreement/Impacts and Effects with CSEA, Chapter 59.

## 10. COMMUNICATION FROM BOARD OF TRUSTEES

- Trustee Elliott-Sanders thanked the Superintendent's Office for the revised Governance Binder. She discussed her service on the SMART Neighborhood Advisory Committee and her growing confidence in the program. She announced the new San Diego Police Department Captain.
- Trustee Aguilar discussed concerns in Transportation and reiterated that there is no agreement with the San Ysidro School District. She discussed her support for

Superintendent McNamara and the significant contributions she has made to South Bay.

- Trustee Ellsworth discussed the VIP Village Stomp Band.
- Trustee Quinones announced the Candidates Forum on September 26 in Burrell Auditorium.

#### **11. ADJOURNMENT**

The Regular Board Meeting was adjourned at 7:55 PM.

**SUBMITTED BY:**

**APPROVED BY:**

---

Katie McNamara, District Superintendent/Date

---

Elvia Aguilar, Clerk/Date

SOUTH BAY UNION SCHOOL DISTRICT  
Imperial Beach, California

October 18, 2018

TO: Katie McNamara, Ed.D., District Superintendent  
FROM: Sara Mosburg, Director, Child Nutrition/Purchasing/Warehouse  
SUBJECT: Purchase Order Report 4

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**BACKGROUND INFORMATION**

Pursuant to Education Code 17605, the Governing Board may delegate to any officer or employee of the District the authority to purchase supplies, materials, apparatus, equipment, and services. All transactions entered into by the officer or employee shall be reviewed by the Governing Board every 60 days. At South Bay, the Purchasing Department edits, processes, and approves all District purchase orders. Then we consolidate a list of all orders processed monthly. This is our presentation to the Board for authorization of payment.

**CURRENT CONSIDERATIONS**

Purchase Order Report 4 for 2018-19 (Exhibits) contains a listing of Purchase Orders, encumbered from September 5, 2018 to October 9, 2018, for approval and ratification at this time.

**IMPACT ON STUDENT ACHIEVEMENT**

The employees at South Bay Union School District purchase materials, supplies, food, equipment, and services for the students, which help to contribute to student achievement.

**FINANCIAL IMPLICATIONS**

The total amount for Purchase Order Report 4 is \$963,684.54, coming from the General, Charter Language Academy, Charter Imperial Beach, Child Development, Cafeteria, and Deferred Maintenance Funds.

**RECOMMENDATION**

It is respectfully requested that the Superintendent recommend approval/ratification of the Purchase Orders listed on Purchase Order Report 4.

---

**SUPERINTENDENT'S RECOMMENDATION**

Recommend approval/ratification.

**ATTACHMENTS:**

Description	Upload Date	Type
Exhibit 1	10/10/2018	Exhibit
Exhibit 2	10/10/2018	Exhibit

## South Bay Union School District

### PO Board Report Fund Totals

Fiscal Year: 2018-2019

Fund	Description	Amount
0100	General Fund	775,163.05
0901	Charter Language Academy	58,946.22
0902	Charter Imperial Beach	11,231.88
1200	Child Development Fund 1206	886.71
1300	Cafeteria	114,631.68
1400	Deferred Maintenance	2,825.00
	Total Amount	963,684.54
	End of Report	

# South Bay Union School District

## PO Board Report Over Threshold

Fiscal Year: 2018-2019

From Date: 09/05/2018		To Date: 10/09/2018	Threshold \$1.00		
PO Number	Vendor	Description	For	Amount	
1950919	SCHOOL SPECIALTY	BOOKSHELVES	NICOLOFF	3,357.13	
1950920	AMAZON CAPITAL SERVICES, INC.	BOOKS	STUDENT SUPPORT & ACCOUNTABILITY	140.57	
1950921	AMAZON CAPITAL SERVICES, INC.	CLASSROOM SUPPLIES	STUDENT SUPPORT & ACCOUNTABILITY	1,150.11	
1950922	AMAZON CAPITAL SERVICES, INC.	CLASSROOM SUPPLIES FOR VAPA & STEAM	STUDENT SUPPORT & ACCOUNTABILITY	1,581.18	
1950923	AMAZON CAPITAL SERVICES, INC.	CLASSROOM SUPPLIES FOR VAPA & STEAM	STUDENT SUPPORT & ACCOUNTABILITY	2,878.03	
1950924	AMAZON CAPITAL SERVICES, INC.	INSTRUCTIONAL SUPPLIES	STUDENT SUPPORT & ACCOUNTABILITY	151.14	
1950925	AMAZON CAPITAL SERVICES, INC.	OFFICE SUPPLIES - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	93.61	
1950926	OFFICE DEPOT	HEADSET - CHARTER LANGUAGE ACADEMY FUND	NESTOR LANGUAGE ACADEMY	263.98	
1950927	SCHOOL SPECIALTY	INSTRUCTIONAL MATERIALS	STUDENT SUPPORT & ACCOUNTABILITY	1,970.12	
1950928	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- TEACHER- PROFESSIONAL DEVELOPMENT ALIGNING FOUNTAS & PINNEL PRACTICES	BAYSIDE SCHOOL	273.00	
1950929	SCHOOL SPECIALTY	TABLE	TRANSPORTATION	84.15	
1950930	ORIENTAL TRADING CO	INSTRUCTIONAL MATERIALS	STUDENT SUPPORT & ACCOUNTABILITY	285.64	
1950931	WESTERN PSYCHOLOGICAL SVC	TESTING MATERIALS	SPECIAL EDUCATION	1,480.13	
1950932	SOUTHWEST SCHOOL SUPPLY	STOCK REPLACEMENT	STORES	742.39	
1950933	SOUTHWEST SCHOOL SUPPLY	CARD STOCK	PRINT SHOP	330.15	
1950934	CUSTOM BINDING PRODUCTS	BINDING STRIPS	PRINT SHOP	689.60	
1950935	PATRICIA VILLEGAS	CLASSROOM BOOKS - CHARTER LANGUAGE ACADEMY FUND	NESTOR	285.00	
1950936	UNITED BEHAVIORAL HEALTH	LIABILITY INSURANCE BENEFITS	BUSINESS SERVICES	8,000.00	
1950937	EVERYDAY PC	LAPTOP COMPUTERS	TECHNOLOGY SERVICES	5,338.05	
1950938	HOUGHTON MIFFLIN HARCOURT	TESTING MATERIALS	SPECIAL EDUCATION	2,440.62	
1950939	HOUGHTON MIFFLIN HARCOURT	INSTRUCTIONAL MATERIALS	STUDENT SUPPORT & ACCOUNTABILITY	173.39	
1950940	HEINEMANN PUBLISHING	INSTRUCTIONAL MATERIALS	STUDENT SUPPORT & ACCOUNTABILITY	6,005.26	
1950941	OAP PACKAGING	ART AND SCIENCE SUPPLIES	STUDENT SUPPORT & ACCOUNTABILITY	161.63	

# South Bay Union School District

## PO Board Report Over Threshold

Fiscal Year: 2018-2019

From Date:	09/05/2018	To Date:	10/09/2018	Threshold	\$1.00		
PO Number	Vendor	Description	For	Amount			
1950942	SOUTHWEST SCHOOL SUPPLY	RULERS	STUDENT SUPPORT & ACCOUNTABILITY	197.83			
1950943	SOUTHWEST SCHOOL SUPPLY	CARD STOCK	STUDENT SUPPORT & ACCOUNTABILITY	138.26			
1950944	AMAZON CAPITAL SERVICES, INC.	BOOKS	STUDENT SUPPORT & ACCOUNTABILITY	285.64			
1950945	AMAZON CAPITAL SERVICES, INC.	INSTRUCTIONAL SUPPLIES	STUDENT SUPPORT & ACCOUNTABILITY	3,211.88			
1950946	AMAZON CAPITAL SERVICES, INC.	BOOKS	STUDENT SUPPORT & ACCOUNTABILITY	51.12			
1950947	AMAZON CAPITAL SERVICES, INC.	HEADPHONES	STUDENT SUPPORT & ACCOUNTABILITY	322.17			
1950948	AMAZON CAPITAL SERVICES, INC.	CLASSROOM SUPPLIES - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	65.72			
1950949	AMAZON CAPITAL SERVICES, INC.	PENCIL SHARPENERS	STUDENT SUPPORT & ACCOUNTABILITY	268.84			
1950950	OFFICE DEPOT	OFFICE SUPPLIES	FISCAL SERVICES	16.25			
1950951	OFFICE DEPOT	OFFICE SUPPLIES	FISCAL SERVICES	313.34			
1950952	SOUTHWEST SCHOOL SUPPLY	INSTRUCTIONAL MATERIAL - CHARTER IMPERIAL BEACH FUND	IB- WEST	75.64			
1950953	MISSION JANITORIAL SUPPLIES	VACUUM CLEANER SUPPLIES	FACILITIES	59.48			
1950954	ORIENTAL TRADING CO	INSTRUCTIONAL MATERIAL	STUDENT SUPPORT & ACCOUNTABILITY	94.78			
1950955	SAN DIEGO COUNTY SUPT OF SCHOOLS	WORKSHOP	SPECIAL EDUCATION	225.00			
1950956	SAN DIEGO COUNTY SUPT OF SCHOOLS	CONFERENCE 2018 EQUITY SYMPOSIUM	STUDENT SUPPORT & ACCOUNTABILITY	349.00			
1950957	STANDARD ELECTRONICS	CLOCKS	FACILITIES	1,507.20			
1950958	ABACOR INC	LOCK	FACILITIES	55.21			
1950959	SCHOOL SPECIALTY	CLASSROOM MATERIALS	STUDENT SUPPORT & ACCOUNTABILITY	2,755.95			
1950960	HANDY METAL MART	BACKPACK MATERIALS	BERRY	43.10			
1950961	HOME DEPOT	BACKPACK MATERIALS	BERRY	51.72			
1950962	CUSTOM BINDING PRODUCTS	LAMINATOR REPAIRS - CHARTER IMPERIAL BEACH FUND	IB-WEST	468.80			
1950963	LEARNING A-Z	SOFTWARE	MENDOZA	3,519.00			
1950964	FOLLETT SCHOOL SOLUTIONS, INC	BOOKS	CENTRAL	489.85			

# South Bay Union School District

## PO Board Report Over Threshold

Fiscal Year: 2018-2019

From Date: 09/05/2018		To Date: 10/09/2018		Threshold	\$1.00
PO Number	Vendor	Description	For	Amount	
1950965	BANYAN TREE EDUCATIONAL SERVICES	EDUCATIONAL SETTLEMENT	SPECIAL EDUCATION	30,000.00	
1950966	LUCIA NESTLER	PROFESSIONAL DEVELOPMENT - CHARTER LANGUAGE ACADEMY FUND	NESTOR	18,500.00	
1950967	LAKESHORE LEARNING MATERIALS	SOFT SEATS - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH	107.73	
1950968	CALIF DEPT OF JUSTICE	BACKGROUND CHECKS	HUMAN RESOURCES	6,000.00	
1950969	CDW GOVERNMENT	COMPUTER SUPPLIES	BAYSIDE	191.75	
1950970	CDW GOVERNMENT	COMPUTER SUPPLIES	FISCAL SERVICES	194.95	
1950971	COMMITTEE FOR CHILDREN	INSTRUCTIONAL MATERIALS	NICOLOFF	935.27	
1950972	OFFICE DEPOT	OFFICE SUPPLIES	BERRY SCHOOL	558.83	
1950973	***TRAVEL REQUEST	TRAVEL REQUEST	SUPERINTENDENT	170.00	
1950974	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- OUT OF CONTRACT PAY-EVALUATOIN ORIENTATION	EMORY SCHOOL	100.00	
1950975	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- WHSE DRIVER- SURVEY ITEMS	WAREHOUSE	1,225.00	
1950976	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CLERICAL- FOLLOWING UP WITH PROOF OF RESIDENCY	BAYSIDE SCHOOL	199.50	
1950977	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CLASSIFIED- EXTRA CUSTODIAL BACK TO SCHOOL NIGHT	BAYSIDE SCHOOL	85.00	
1950978	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CLERICAL- ASSIST WITH INPUTTING NEW REGISTRATIONS	ONEONTA SCHOOL	299.25	
1950979	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- RSP INSTRUCTIONAL ASSISTANT- ASSIST/GREET STUDENTS AND FAMILIES	ONEONTA SCHOOL	49.00	
1950980	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- PARENT VOLUNTEER COORDINATOR	ONEONTA SCHOOL	72.00	
1950981	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- SUBSTITUTE- EXTRA CLERICAL FOR UPDATING STUDENT INFORMATION	CENTRAL SCHOOL	320.00	
1950982	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CERTIFICATED- MEETING WITH PRINCIPAL REGARDING IPLS	ONEONTA SCHOOL	204.75	
1950983	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- TEACHER- ORGANIZING AND LABELING CLASSROOM LIBRARY BOOKS	PENCE SCHOOL	78.00	
1950984	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	BERRY SCHOOL	255.00	

# South Bay Union School District

## PO Board Report Over Threshold

Fiscal Year: 2018-2019

From Date:	09/05/2018	To Date:	10/09/2018	Threshold	\$1.00		
PO Number	Vendor	Description	For	Amount			
1950985	***FIELD TRIP REQUEST	FIELD TRIP REQUEST- CHARTER LANGUAGE ACADEMY FUND	NESTOR LANGUAGE ACADEMY	402.00			
1950986	***RELEASE REQUEST (P-30)	RELEASE REQUEST- ELAC MEETINGS	PENCE SCHOOL	159.00			
1950987	***RELEASE REQUEST (P-30)	RELEASE REQUEST- DELAC MEETING	PENCE SCHOOL	159.00			
1950988	***RELEASE REQUEST (P-30)	RELEASE REQUEST- DELAC MEETING	PENCE SCHOOL	238.50			
1950989	***RELEASE REQUEST (P-30)	RELEASE REQUEST- ELAC MEETING	PENCE SCHOOL	79.50			
1950990	***RELEASE REQUEST (P-30)	RELEASE REQUEST- DELAC MEETING	PENCE SCHOOL	238.50			
1950991	***RELEASE REQUEST (P-30)	RELEASE REQUEST- DELAC MEETING	PENCE SCHOOL	238.50			
1950992	RUSSELL SIGLER INC	HVAC UNIT AT IBC	FACILITIES	5,186.89			
1950993	SCHOOL OUTFITTERS	MOBILE WHITEBOARD	BAYSIDE	693.47			
1950994	STAPLES	OFFICE SUPPLIES	PURCHASING	62.43			
1950995	AMAZON CAPITAL SERVICES, INC.	OFFICE SUPPLIES	BAYSIDE SCHOOL	14.00			
1950996	AMAZON CAPITAL SERVICES, INC.	BOOKS	SUPERINTENDENT	207.22			
1950997	MISSION JANITORIAL SUPPLIES	CUSTODIAL SUPPLIES - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	506.24			
1950998	OFFICE DEPOT	OFFICE SUPPLIES	PENCE SCHOOL	83.96			
1950999	***TRAVEL REQUEST	TRAVEL REQUEST - CHARTER LANGUAGE ACADEMY FUND	NESTOR LANGUAGE ACADEMY	53.41			
1951000	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- TEACHERS- ORGANIZING AND LABELING CLASSROOM LIBRARY BOOKS	PENCE SCHOOL	162.05			
1951001	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- IMRT SUB- EXTRA HOURS FOR WILLIAMS VISIT	BAYSIDE SCHOOL	34.00			
1951002	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CUSTODIAN- OT HOURS PER FACILITY USE PERMITS	BUSINESS SERVICES	1,850.00			
1951003	SAN DIEGO COUNTY SUPT OF SCHOOLS	PROFESSIONAL DEVELOPMENT - CHARTER LANGUAGE ACADEMY FUND	NESTOR	80.00			
1951004	VIRCO MFG, INC	ZUMA ROCKER CHAIRS	SPECIAL EDUCATION	905.35			
1951005	MOBILE TYPEWRITER SERVICE	TYPEWRITER REPAIR	ONEONTA	55.00			
1951006	CDW GOVERNMENT	COMPUTER TABLETS	HUMAN RESOURCES	4,092.89			



## South Bay Union School District

### PO Board Report Over Threshold

Fiscal Year: 2018-2019

From Date: 09/05/2018		To Date: 10/09/2018		Threshold	\$1.00
PO Number	Vendor	Description	For	Amount	
1951007	BUSHIVE, INC	ANNUAL FEE	TRANSPORTATION	1,000.00	
1951008	ETA HAND2 MIND	INSTRUCTIONAL MATERIALS	STUDENT SUPPORT & ACCOUNTABILITY	104.20	
1951009	KP EDUC SERVICE PRODUCTS	CUM FOLDERS	PRINT SHOP	1,025.10	
1951010	E.L. ACHIEVE, INC	INSTRUCTIONAL MATERIALS	STUDENT SUPPORT & ACCOUNTABILITY	336.09	
1951011	CLASSICS 4 KIDS	ADMISSION TICKETS		504.00	
1951012	SAN DIEGO COUNTY SUPT OF SCHOOLS	PROFESSIONAL DEVELOPMENT	SUNNYSLOPE	400.00	
1951013	OFFICE DEPOT	OFFICE SUPPLIES	MENDOZA SCHOOL	72.73	
1951014	ORIENTAL TRADING CO	INCENTIVES	ONEONTA SCHOOL	171.98	
1951015	***PURCHASING CARD	P-CARD REIMBURSEMENT - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH	96.93	
1951016	AMAZON CAPITAL SERVICES, INC.	BINDERS	FISCAL SERVICES	43.08	
1951017	STAPLES	OFFICE SUPPLIES	STUDENT SUPPORT & ACCOUNTABILITY	199.78	
1951018	SCHOOL SPECIALTY	BOOKCASE	NICOLOFF	399.30	
1951019	WESTERN ENVIRON/SAFETY TECHNOLOGIES	ASBESTOS REMOVAL AT NESTOR	FACILITIES	2,825.00	
1951020	WEST COAST TURF	BERRY FIELD SOD DELIVERY	FACILITIES	27,560.00	
1951021	***TRAVEL REQUEST	TRAVEL REQUEST	CENTRAL SCHOOL	2,750.00	
1951022	***TRAVEL REQUEST	TRAVEL REQUEST	BAYSIDE SCHOOL	595.00	
1951023	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- OUT OF CONTRACT PAY-SHARED LEADERSHIP TEAM MEETING	EMORY SCHOOL	400.00	
1951024	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- TEACHER- AFTER SCHOOL TUTORING - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	862.00	
1951025	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- SUPERVISION ASSISTANT- SUPERVISE TRAFFIC DUE TO ROAD PAVEMENT - CHARTER LANGUAGE ACADEMY FUND	NESTOR LANGUAGE ACADEMY	11.25	
1951026	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- INSTRUCTIONAL ASSISTANT- EXTRA SUPPORT AT RISK BEHAVIOR KINDER CLASSROOMS	BAYSIDE SCHOOL	240.00	
1951027	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- NOONTIME SUPERVISOR- SUPERVISION FOR AT RISK STUDENTS	BAYSIDE SCHOOL	295.75	

## South Bay Union School District

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PO Number	Vendor	Description	For	Amount	
1951028	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- INSTRUCTIONAL ASSISTANT- EXTRA SUPPORT AT RISK BEHAVIOR	BAYSIDE SCHOOL	1,728.00	
1951029	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- TEACHERS- PROFESSIONAL DEVLEOPMENT	CENTRAL SCHOOL	160.00	
1951030	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- COMMUNITY VOLUNTEER COORDINATOR- EXTRA TIME FOR COMMUNITY OUTREACH	CENTRAL SCHOOL	728.00	
1951031	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- MULTIPLE POSITIONS- NEW EMPLOYEE ORIENTATION	HUMAN RESOURCES	2,327.40	
1951032	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CERTIFICATED- HOME INSTRUCTION (CURRICULUM & COUNSELING)	SPECIAL EDUCATION	1,179.75	
1951033	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- INSTRUCTIONAL ASSISTANT- EXTRA HELP ORGANIZING ASSESSMENTS	MENDOZA SCHOOL	378.00	
1951034	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CUSTODIAN- EXTRA HELP DEEP CLEANING	MENDOZA SCHOOL	306.00	
1951035	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- INSTRUCTIONAL AIDES- EXTRA HOURS FOR MTG AND SUPERVISION	SPECIAL EDUCATION	168.00	
1951036	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- INSTRUCTIONAL AIDES- SUBS	SPECIAL EDUCATION	2,277.00	
1951037	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST - CUSTODIAN -EXTRA HELP	FACILITIES	1,438.50	
1951038	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CUSTODIAN- HELP FOR THE DISTRICT KICK-OFF EVENT	SUPERINTENDENT	215.00	
1951039	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	NICOLOFF SCHOOL	684.00	
1951040	***FIELD TRIP REQUEST	FIELD TRIP REQUEST - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	228.00	
1951041	***FIELD TRIP REQUEST	FIELD TRIP REQUEST- CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	308.00	
1951042	***FIELD TRIP REQUEST	FIELD TRIP REQUEST - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	308.00	
1951043	***FIELD TRIP REQUEST	FIELD TRIP REQUEST - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	308.00	
1951044	***FIELD TRIP REQUEST	FIELD TRIP REQUEST - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	308.00	

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PO Number	Vendor	Description	For	Amount			
1951045	***FIELD TRIP REQUEST	FIELD TRIP REQUEST - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	228.00			
1951046	***FIELD TRIP REQUEST	FIELD TRIP REQUEST - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	228.00			
1951047	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	SUNNYSLOPE SCHOOL	228.00			
1951048	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	SUNNYSLOPE SCHOOL	456.00			
1951049	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	SUNNYSLOPE SCHOOL	228.00			
1951050	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	EMORY SCHOOL	74.00			
1951051	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	EMORY SCHOOL	74.00			
1951052	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	EMORY SCHOOL	74.00			
1951053	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	EMORY SCHOOL	74.00			
1951054	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	EMORY SCHOOL	74.00			
1951055	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	EMORY SCHOOL	74.00			
1951056	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	EMORY SCHOOL	510.00			
1951057	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	EMORY SCHOOL	456.00			
1951058	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	EMORY SCHOOL	546.00			
1951059	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	EMORY SCHOOL	308.00			
1951060	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	EMORY SCHOOL	308.00			
1951061	***RELEASE REQUEST (P-30)	RELEASE REQUEST- RESTORATIVE	BERRY SCHOOL	636.00			
1951062	***RELEASE REQUEST (P-30)	RELEASE REQUEST- PROFESSIONAL DEVELOPMENT FOR ELD FRAMEWORK	NICOLOFF SCHOOL	318.00			
1951063	***RELEASE REQUEST (P-30)	RELEASE REQUEST- TEACHER - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	159.00			
1951064	***RELEASE REQUEST (P-30)	RELEASE REQUEST- CONFERENCE - CHARTER LANGUAGE ACADEMY FUND	NESTOR LANGUAGE ACADEMY	159.00			
1951065	***RELEASE REQUEST (P-30)	RELEASE REQUEST- CONFERENCE - CHARTER LANGUAGE ACADEMY FUND	NESTOR LANGUAGE ACADEMY	159.00			
1951066	***RELEASE REQUEST (P-30)	RELEASE REQUEST- CONFERENCE - CHARTER LANGUAGE ACADEMY FUND	NESTOR LANGUAGE ACADEMY	159.00			

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From Date:	09/05/2018	To Date:	10/09/2018	Threshold	\$1.00		
PO Number	Vendor	Description	For	Amount			
1951067	***RELEASE REQUEST (P-30)	RELEASE REQUEST- PROFESSIONAL DEVELOPMENT - CHARTER LANGUAGE ACADEMY FUND	NESTOR LANGUAGE ACADEMY	159.00			
1951068	MISSION JANITORIAL SUPPLIES	CUSTODIAL SUPPLIES	EMORY SCHOOL	2,090.42			
1951069	AMAZON CAPITAL SERVICES, INC.	INSTRUCTIONAL SUPPLIES	PENCE SCHOOL	101.34			
1951070	AMAZON CAPITAL SERVICES, INC.	TECHNOLOGY SUPPLIES	TECHNOLOGY SERVICES	1,398.93			
1951071	AMAZON CAPITAL SERVICES, INC.	CLASSROOM SUPPLIES	CENTRAL SCHOOL	167.46			
1951072	AMAZON CAPITAL SERVICES, INC.	TV WALL MOUNT	EMORY SCHOOL	105.57			
1951073	AMAZON CAPITAL SERVICES, INC.	CLASSROOM FURNITURE	BAYSIDE SCHOOL	42.44			
1951074	ACADEMIC SUPPLIER	TONER	CENTRAL SCHOOL	141.54			
1951075	CDW GOVERNMENT	CASES	TECHNOLOGY SERVICES	2,262.75			
1951076	SINGLEWIRE SOFTWARE	SINGLEWIRE LICENSING	TECHNOLOGY SERVICES	3,150.00			
1951077	CULVER-NEWLIN INC	CHAIR	PAYROLL	317.78			
1951078	DEMCO INC (SUPPLIES)	LIBRARY SUPPLIES	MENDOZA	174.12			
1951079	TERRA BELLA NURSERY	MATERIALS FOR BERRY FIELD	FACILITIES	12,000.00			
1951080	CASBO- SD/IMP	PROFESSIONAL DEVELOPMENT	FACILITIES	40.00			
1951081	CASBO- SD/IMP	PROFESSIONAL DEVELOPMENT	PURCHASING	40.00			
1951083	DECKER EQUIPMENT	SUPPLIES	FACILITIES	600.00			
1951084	TYLER TECHNOLOGIES, INC	IVEE SOFTWARE MAINTENANCE	TECHNOLOGY SERVICES	67,968.09			
1951085	READING AND WRITING PROJECT NETWORK LLC	PROFESSIONAL DEVELOPMENT AND TRAINING	STUDENT SUPPORT & ACCOUNTABILITY	149,000.00			
1951086	1000BULBS.COM	MAINTENANCE SUPPLIES	FACILITIES	1,500.00			
1951087	C&L SUPPLY COMPANY	HAND DRYERS	FACILITIES	3,643.19			
1951088	JUPIN GRAPHICS	ELPAC PURPLE FOLDERS	STUDENT SUPPORT & ACCOUNTABILITY	1,309.61			
1951089	OFFICE DEPOT	COMPUTER SUPPLIES	FACILITIES	82.72			
1951090	AMAZON CAPITAL SERVICES, INC.	TECHNOLOGY SUPPLIES	FACILITIES	177.67			

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PO Number	Vendor	Description	For	Amount	
1951091	SAN DIEGO STATE UNIV RESEARCH FOUNDATION	CONFERENCE - CHARTER LANGUAGE ACADEMY FUND	NESTOR	900.00	
1951092	MISSION JANITORIAL SUPPLIES	STOCK REPLACEMENT	STORES	8,419.62	
1951093	WAXIE	STOCK REPLACEMENT	STORES	2,345.07	
1951094	MC KESSON MEDICAL-SURGICAL	STOCK REPLACEMENT	STORES	172.36	
1951095	ELESCO	MAINTENANCE INVERTERS AT ONEONTA	FACILITIES	10,769.01	
1951096	DFS FLOORING LP	FLOORING IN FISCAL SERVICES	FACILITIES	1,344.42	
1951097	FORDYCE CONSTRUCTION, INC.	REPAIRS AT FISCAL SVC OFFICE	FACILITIES	3,750.00	
1951098	SCHOOLMASTERS SAFETY	TRAFFIC CONES	NICOLOFF	155.93	
1951099	HEINEMANN PUBLISHING	CLASSROOM BOOKS	MENDOZA	117.75	
1951100	CHANNEL TECHS	PHONES	TECHNOLOGY SERVICES	1,181.38	
1951101	T-MOBILE	MOBILE HOTSPOTS	STUDENT SUPPORT & ACCOUNTABILITY	38,790.00	
1951102	ERIC HALL AND ASSOCIATES	BUSINESS AND FISCAL SUPPORT SERVICES	BUSINESS SERVICES	12,086.92	
1951103	***TRAVEL REQUEST	TRAVEL REQUEST	STUDENT SUPPORT & ACCOUNTABILITY	95.92	
1951104	***TRAVEL REQUEST	TRAVEL REQUEST	TRANSPORTATION	543.09	
1951105	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- MAINTENANCE WORKER- HELP WITH BERRY SCHOOL FIELD RENOVATION PROJECT	FACILITIES	3,381.00	
1951106	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- OFFICE ASSISTANT- EXTRA CLERICAL WITH ATTENDANCE/VERIFICATION OF RESIDENCY	NICOLOFF SCHOOL	272.00	
1951107	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- NOONTIME SUPERVISOR- EXTRA DUTY DUE TO TEACHER PUMPING	NICOLOFF SCHOOL	63.75	
1951108	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- IMRT/NOONTIME SUPERVISOR- EXTRA HELP IN THE LIBRARY WITH BOOKS	NICOLOFF SCHOOL	93.50	
1951109	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST - CUSTODIAN -EXTRA HELP	FACILITIES	378.00	

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PO Number	Vendor	Description	For	Amount	
1951110	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- TEACHER- PROFESSIONAL DEVELOPMENT	BERRY SCHOOL	320.00	
1951111	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- MAINTENANCE SUBSTITUTE- EXTRA HELP FOR MAINTENANCE	FACILITIES	3,024.00	
1951112	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- INSTRUCTIONAL AIDE- SPECIAL EDUCATION FILES	SPECIAL EDUCATION	420.00	
1951113	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- INSTRUCTIONAL AIDES- EXTRA HOURS FOR PD	SPECIAL EDUCATION	656.25	
1951114	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- TEACHER- PROFESSIONAL DEVELOPMENT	BERRY SCHOOL	210.00	
1951115	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CUSTODIAL- EXTRA HELP DEEP CLEANING	MENDOZA SCHOOL	25.00	
1951116	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- MULTIPLE POSITIONS- EXTRA HELP WITH CLASSROOM LIBRARIES AT SITES	STUDENT SUPPORT & ACCOUNTABILITY	565.00	
1951117	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- TEACHERS- ATTEND E-3 EVAL. INTRODUCTION	CENTRAL SCHOOL	200.00	
1951118	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- SUB- HELP WITH CLASSROOM LIBRARIES AT SITES	STUDENT SUPPORT & ACCOUNTABILITY	323.00	
1951119	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CLERICAL- EXTRA HELP DURING EMERGENCY AT NESTOR AND DURING THE JOB FAIR	HUMAN RESOURCES	140.00	
1951120	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- SUB- HELP WITH CLASSROOM LIBRARIES AT SITES	STUDENT SUPPORT & ACCOUNTABILITY	510.00	
1951121	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- TEACHERS- ACTION LEARNING	STUDENT SUPPORT & ACCOUNTABILITY	760.50	
1951122	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	EMORY SCHOOL	260.00	
1951123	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	BAYSIDE SCHOOL	1,500.00	
1951124	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	EMORY SCHOOL	228.00	
1951125	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	EMORY SCHOOL	228.00	
1951126	***FIELD TRIP REQUEST	FIELD TRIP REQUEST - CHARTER LANGUAGE ACADEMY FUND	NESTOR LANGUAGE ACADEMY	3,120.00	
1951127	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	STUDENT SUPPORT & ACCOUNTABILITY	250.00	
1951128	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	BAYSIDE SCHOOL	756.00	

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1951129	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	BAYSIDE SCHOOL	456.00	
1951130	***RELEASE REQUEST (P-30)	RELEASE REQUEST- ADMIN DESIGNEE	MENDOZA SCHOOL	160.00	
1951131	***RELEASE REQUEST (P-30)	RELEASE REQUEST- BTSA COLLOQUIUM	HUMAN RESOURCES	159.00	
1951132	***RELEASE REQUEST (P-30)	RELEASE REQUEST- BTSA COLLOQUIUM	HUMAN RESOURCE	159.00	
1951133	***RELEASE REQUEST (P-30)	RELEASE REQUEST- BTSA COLLOQUIUM	HUMAN RESOURCES	159.00	
1951134	***RELEASE REQUEST (P-30)	ADDITIONAL TIME REQUEST- SUB RELEASE- BTSA COLLOQUIUM	HUMAN RESOURCES	159.00	
1951135	***RELEASE REQUEST (P-30)	RELEASE REQUEST- PROFESSIONAL DEVELOPMENT CHARTER LANGUAGE ACADEMY FUND	NESTOR LANGUAGE ACADEMY	1,590.00	
1951136	***RELEASE REQUEST (P-30)	RELEASE REQUEST- PROFESSIONAL DEVELOPMENT CHARTER LANGUAGE ACADEMY FUND	NESTOR LANGUAGE ACADEMY	3,339.00	
1951137	***RELEASE REQUEST (P-30)	RELEASE REQUEST- PRIORITIZING LIST OF STUDENTS FOR IMAGINE LEARNING	PENCE SCHOOL	159.00	
1951138	***RELEASE REQUEST (P-30)	RELEASE REQUEST- STEAM TRAINING	BAYSIDE SCHOOL	159.00	
1951139	***RELEASE REQUEST (P-30)	RELEASE REQUEST- STUDENT RISK ASSESSMENT	MENDOZA SCHOOL	160.00	
1951140	GOPHER SPORTS	PE SUPPLIES	BAYSIDE	2,933.88	
1951141	CALIF ASSN OF SCHOOL TRANSP OFFICIALS	CONFERENCE	TRANSPORTATION	299.00	
1951142	SCHOOL SPECIALTY	PAPER TRAYS	STUDENT SUPPORT & ACCOUNTABILITY	879.03	
1951143	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	STUDENT SUPPORT & ACCOUNTABILITY	229.24	
1951144	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	PENCE SCHOOL	1,625.86	
1951145	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	FACILITIES	747.00	
1951146	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	TRANSPORTATION	340.26	
1951147	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	BAYSIDE SCHOOL	1,749.24	
1951148	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	BUSINESS SERVICES	629.87	
1951149	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	TECHNOLOGY SERVICES	1,655.83	
1951150	AMAZON CAPITAL SERVICES, INC.	BOOKS	STUDENT SUPPORT & ACCOUNTABILITY	14.59	
1951151	AMAZON CAPITAL SERVICES, INC.	OFFICE CHAIR	BAYSIDE SCHOOL	53.61	

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1951152	AMAZON CAPITAL SERVICES, INC.	CLASSROOM FURNITURE - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	86.19			
1951153	ACADEMIC SUPPLIER	PRINTER PARTS	NICOLOFF	187.45			
1951154	ORIENTAL TRADING CO	ATTENDANCE INCENTIVES - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	101.27			
1951155	CALIF STAMP COMPANY	CUSTOM STAMPS - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH	27.94			
1951156	CALIF STAMP COMPANY	CUSTOM STAMPS	PURCHASING	958.07			
1951157	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- TEACHER- PROFESSIONAL DEVELOPMENT CLASSROOM LIBRARIES	NICOLOFF SCHOOL	960.00			
1951158	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CUSTODIAN- OVERTIME TO CLEAN NEW ROOM & COVER SHIFT	NICOLOFF SCHOOL	68.25			
1951159	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- NOONTIME SUPERVISOR- EXTRA DUTY	NICOLOFF SCHOOL	105.00			
1951160	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	EMORY SCHOOL	228.00			
1951161	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	ONEONTA SCHOOL	188.56			
1951162	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	ONEONTA SCHOOL	228.00			
1951163	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	NICOLOFF SCHOOL	228.00			
1951164	***FIELD TRIP REQUEST	FIELD TRIP REQUEST - CHARTER IMPERIAL BEACH FUND	IB WEST	456.00			
1951165	***RELEASE REQUEST (P-30)	RELEASE REQUEST- CAMP COMP	MENDOZA SCHOOL	160.00			
1951166	OFFICE DEPOT	PENCIL SHARPENER - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	40.07			
1951167	SOUTHWEST SCHOOL SUPPLY	INSTRUCTIONAL SUPPLIES	MENDOZA SCHOOL	326.49			
1951168	MHS INC	TEST MATERIALS	SPECIAL EDUCATION	1,552.69			
1951169	MAXI AIDS	SPECIAL ED SUPPLIES	SPECIAL EDUCATION	167.01			
1951170	SAN JOAQUIN COUNTY OFFICE OF EDUC	CONFERENCE	SPECIAL EDUCATION	800.00			
1951171	ENABLING DEVICES	INSTRUCTIONAL MATERIALS	SPECIAL EDUCATION	54.03			
1951172	LAMINATOR.COM	LAMINATING POUCHES	SPECIAL EDUCATION	110.48			



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1951173	LIGHTSPEED TECHNOLOGIES	BATTERIES	SPECIAL EDUCATION	55.49			
1951174	HEIDI HARJER	SETTLEMENT	SPECIAL EDUCATION	10,000.00			
1951175	OFFICE DEPOT	OFFICE SUPPLIES	HUMAN RESOURCES	280.21			
1951176	SOUTHWEST SCHOOL SUPPLY	BINDERS	BERRY SCHOOL	18.75			
1951177	BSN SPORTS, INC	STRETCHER	ONEONTA	289.38			
1951178	CONCEPTS SCHOOL & OFFICE FURNISHINGS	CHAIR	FISCAL SERVICES	346.69			
1951179	OTAY COMMUNICATIONS	RADIO BATTERY	MENDOZA	96.12			
1951180	SANTA CRUZ COUNTY OFFICE OF EDUCATION	CONFERENCE	STUDENT SUPPORT & ACCOUNTABILITY	595.00			
1951181	SCRIPPS NATIONAL SPELLING BEE, INC.	SPELLING BEE FEE - CHARTER LANGUAGE ACADEMY FUND	NESTOR	167.50			
1951182	OAP PACKAGING	PENCIL BOXES	MENDOZA	59.26			
1951183	HEINEMANN PUBLISHING	INSTRUCTIONAL MATERIALS	MENDOZA	211.95			
1951184	HEINEMANN PUBLISHING	INSTRUCTIONAL MATERIALS	STUDENT SUPPORT & ACCOUNTABILITY	24,331.15			
1951185	HEINEMANN PUBLISHING	INSTRUCTIONAL MATERIALS - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH	679.59			
1951186	SAN DIEGO METROPOLITAN TRANSIT	BUS PASSES	STUDENT SUPPORT & ACCOUNTABILITY	15,500.00			
1951187	OFFICE DEPOT	OFFICE SUPPLIES	TECHNOLOGY SERVICES	106.75			
1951188	OFFICE DEPOT	NURSE SUPPLIES	BAYSIDE	93.00			
1951189	OFFICE DEPOT	OFFICE SUPPLIES	TECHNOLOGY SERVICES	141.78			
1951190	OFFICE DEPOT	OFFICE SUPPLIES - CHILD DEVELOPMENT FUND	VIP PRESCHOOL	38.06			
1951191	SOUTHWEST SCHOOL SUPPLY	ART SUPPLIES - CHILD DEVELOPMENT FUND	VIP PRESCHOOL	722.09			
1951192	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- OUT OF CONTRACT PAY- ANALYZE DATA TO SUPPORT ENGLISH LANG. LEARNERS	EMORY SCHOOL	120.00			
1951193	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- OUT OF CONTRACT PAY- SHARED LEADERSHIP TEAM MEETING	EMORY SCHOOL	15.00			

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1951194	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CERTIFICATED- IMAGINE LEARNING BEFORE & AFTERSCHOOL PROGRAM	EMORY SCHOOL	300.00	
1951195	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- OUT OF CONTRACT- SHARED LEADERSHIP MEETING	EMORY SCHOOL	400.00	
1951196	***FIELD TRIP REQUEST	FIELD TRIP REQUEST- CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	225.00	
1951197	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT - CHILD DEVELOPMENT FUND	VIP PRESCHOOL	36.56	
1951198	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	SUPERINTENDENT	191.05	
1951199	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	859.03	
1951200	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	CENTRAL SCHOOL	311.84	
1951201	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	HUMAN RESOURCES	448.00	
1951202	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	FACILITIES	2,373.37	
1951203	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT - CHARTER LANGUAGE ACADEMY FUND	NESTOR LANGUAGE ACADEMY	519.50	
1951204	IB DESIGNZ	T-SHIRTS	EMORY	3,301.19	
1951205	CULVER-NEWLIN INC	FURNITURE	FISCAL SERVICES	3,130.72	
1951206	HOME DEPOT	BACKPACK RAIL MATERIALS	EMORY	711.15	
1951207	SUPPLY MASTER, INC	PRINTERS	NICOLOFF	762.88	
1951208	ACADEMIC SUPPLIER	PRINTER SUPPLIES	NICOLOFF	216.35	
1951209	PATHWAY COMMUNICATIONS LTD	PROJECTORS	TECHNOLOGY SERVICES	12,144.03	
1951210	HANDY METAL MART	BACKPACK RAIL MATERIALS	EMORY	474.10	
1951211	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	SUPERINTENDENT	1,614.56	
1951212	GEARY PACIFIC SUPPLY	HEAT PUMP	FACILITIES	5,422.14	
1951213	OPTIMIST CLUB OF IMPERIAL BEACH	ANNUAL DUES	SUPERINTENDENT	85.00	
1951214	MISSION JANITORIAL SUPPLIES	CUSTODIAL SUPPLIES	NICOLOFF	136.31	

# South Bay Union School District

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From Date:	09/05/2018	To Date:	10/09/2018	Threshold	\$1.00		
PO Number	Vendor	Description	For	Amount			
1951215	***RELEASE REQUEST (P-30)	RELEASE REQUEST- AMERICA'S BEST URBAN SCHOOLS (NCUST) SYMPOSIUM CHARTER LANGUAGE ACADEMY FUND	NESTOR LANGUAGE ACADEMY	636.00			
1951216	***RELEASE REQUEST (P-30)	RELEASE REQUEST- AMERICA'S BEST URBAN SCHOOLS VISITATION CHARTER LANGUAGE ACADEMY FUND	NESTOR LANGUAGE ACADEMY	318.00			
1951217	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	STUDENT SUPPORT & ACCOUNTABILITY	492.81			
1951218	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	STUDENT SUPPORT & ACCOUNTABILITY	4,174.40			
1951219	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	STUDENT SUPPORT & ACCOUNTABILITY	483.30			
1951220	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	TECHNOLOGY SERVICES	351.78			
1951221	AMAZON CAPITAL SERVICES, INC.	TECHNOLOGY SUPPLIES	STUDENT SUPPORT & ACCOUNTABILITY	104.49			
1951222	AMAZON CAPITAL SERVICES, INC.	INSTRUCTIONAL SUPPLIES	STUDENT SUPPORT & ACCOUNTABILITY	60.26			
1951223	AMAZON CAPITAL SERVICES, INC.	BOOKS	STUDENT SUPPORT & ACCOUNTABILITY	187.36			
1951224	AMAZON CAPITAL SERVICES, INC.	TECH SUPPLIES	TECHNOLOGY SERVICES	244.65			
1951225	AMAZON CAPITAL SERVICES, INC.	OFFICE SUPPLIES	STUDENT SUPPORT & ACCOUNTABILITY	43.04			
1951226	OFFICE DEPOT	OFFICE SUPPLIES	TRANSPORTATION	179.76			
1951227	OFFICE DEPOT	OFFICE SUPPLIES	TRANSPORTATION	16.02			
1951228	ACADEMIC SUPPLIER	TONER	TRANSPORTATION	269.38			
1951229	SAN DIEGO COUNTY SUPT OF SCHOOLS	PROFESSIONAL DEVELOPMENT	FACILITIES	140.00			
1951230	ADVANCED CLASSROOM TECHNOLOGIES	SCREEN AT CENTRAL MPR	TECHNOLOGY SERVICES	3,493.38			
1951231	OTAY MESA SALES, INC.	EQUIPMENT RENTAL	FACILITIES	2,000.00			
1951232	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- MAINTENANCE WORKER- BERRY SCHOOL FIELD RENOVATION PROJECT	FACILITIES	504.00			
1951233	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- SUBSTITUTE- LANDSCAPING	FACILITIES	4,614.75			
1951234	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST - CUSTODIAN -EXTRA HELP	FACILITIES	279.00			

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From Date: 09/05/2018		To Date: 10/09/2018		Threshold	\$1.00
PO Number	Vendor	Description	For	Amount	
1951235	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- SUBSTITUTE- EXTRA HELP WITH CLASSROOM LIBRARIES AT SITES	STUDENT SUPPORT & ACCOUNTABILITY	859.00	
1951236	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CERTIFICATED- PROFESSIONAL DEVELOPMENT CHARTER LANGUAGE ACADEMY FUND	NESTOR LANGUAGE ACADEMY	1,620.00	
1951238	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	NICOLOFF SCHOOL	228.00	
1951239	***FIELD TRIP REQUEST	FIELD TRIP REQUEST - CHARTER IMPERIAL BEACH FUND	IB WEST	510.00	
1951240	GENERAL PROCUREMENT, INC	PHONE SUPPLIES	TECHNOLOGY SERVICES	624.96	
1951241	ACADEMIC SUPPLIER	TONER FOR PRINTER	PURCHASING	150.65	
1951242	***TRAVEL REQUEST	TRAVEL REQUEST	FISCAL SERVICES	87.31	
1951243	***TRAVEL REQUEST	TRAVEL REQUEST	FISCAL SERVICES	86.33	
1951244	***TRAVEL REQUEST	TRAVEL REQUEST	FISCAL SERVICES	40.00	
1951245	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	NICOLOFF SCHOOL	711.00	
1951246	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	NICOLOFF SCHOOL	2.00	
1951247	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	NICOLOFF SCHOOL	74.00	
1951248	WAXIE	CUSTODIAL SUPPLIES	NICOLOFF	380.98	
1951249	HOME DEPOT	REFRIGERATOR	FACILITIES	649.60	
1951250	CONCEPTS SCHOOL & OFFICE FURNISHINGS	CHAIRS FOR OFFICE STAFF	NICOLOFF	1,040.06	
1951251	CDW GOVERNMENT	TV FOR OFFICE - CHARTER LANGUAGE ACADEMY	NESTOR	604.74	
1951252	HEINEMANN PUBLISHING	INSTRUCTIONAL MATERIALS - CHARTER LANGUAGE ACADEMY FUND	NESTOR	211.95	
1951253	SCHOOL SPECIALTY	BOOKSHELF	NICOLOFF	199.65	
1951254	SCHOOL SPECIALTY	INSTRUCTIONAL SUPPLIES	PENCE SCHOOL	803.62	
1951255	AMAZON CAPITAL SERVICES, INC.	OFFICE SUPPLIES	HUMAN RESOURCES	71.01	
1951256	AMAZON CAPITAL SERVICES, INC.	INSTRUCTIONAL SUPPLIES	NICOLOFF SCHOOL	234.25	
1951257	AMAZON CAPITAL SERVICES, INC.	OFFICE SUPPLIES	FISCAL SERVICES	196.78	

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From Date:	09/05/2018	To Date:	10/09/2018	Threshold	\$1.00		
PO Number	Vendor	Description	For	Amount			
1951258	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	MENDOZA SCHOOL	510.00			
1951259	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	MENDOZA SCHOOL	255.00			
1951260	GRAINGER	AIR PURIFIER	SPECIAL EDUCATION	190.53			
1951261	SCHOOLMASTERS SAFETY	SAFETY VEST	SPECIAL EDUCATION	70.78			
1951262	IMAGINE LEARNING	SOFTWARE IMAGINE LEARNING	STUDENT SUPPORT & ACCOUNTABILITY	21,000.00			
1951263	IO ENVIRONMENTAL & INFRASTRUCTURE, INC.	BERRY FIELD GOPHER WIRE AND DIRT	FACILITIES	43,560.00			
1951264	***TRAVEL REQUEST	TRAVEL REQUEST	FISCAL SERVICES	76.62			
1951265	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- TEACHER- PROFESSIONAL DEVELOPMENT CLASSROOM LIBRARIES	NICOLOFF SCHOOL	160.00			
1951266	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CLERICAL- ASSIST WITH FILING, PHONES, & TYPING	PENCE SCHOOL	76.00			
1951267	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- TEACHERS- CPM PROFESSIONAL DEVELOPMENT	STUDENT SUPPORT & ACCOUNTABILITY	2,808.00			
1951268	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- NOONTIME SUPERVISOR- EXTRA DUTY DUE TO TEACHER PUMPING	NICOLOFF SCHOOL	33.75			
1951269	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CLERICAL- ASSIST WITH INPUTTING TIER II REFERRALS	ONEONTA SCHOOL	76.00			
1951270	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST - TEACHER- CPM PROFESSIONAL DEVELOPMENT	STUDENT SUPPORT & ACCOUNTABILITY	2,457.00			
1951271	AMAZON CAPITAL SERVICES, INC.	CLASSROOM SUPPLIES	SPECIAL EDUCATION	124.15			
1951272	AMAZON CAPITAL SERVICES, INC.	SEAT CUSHION	PURCHASING	35.50			
1951273	FOLLETT SCHOOL SOLUTIONS, INC	INSTRUCTIONAL MATERIALS	STUDENT SUPPORT & ACCOUNTABILITY	1,044.00			
1951274	YARA CASTANON	PARENT REIMBURSEMENT	BUSINESS SERVICES	85.00			
1951275	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- NOONTIME SUPERVISOR- PROFESSIONAL DEVELOPMENT	MENDOZA SCHOOL	78.00			
1951276	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CUSTODIAL- EXTRA HELP WITH FESTIVAL	MENDOZA SCHOOL	93.75			
1951277	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- NOONTIME SUPERVISOR- EXTRA DUTY	NICOLOFF SCHOOL	330.00			

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PO Number	Vendor	Description	For	Amount	
1951278	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	MENDOZA SCHOOL	350.00	
1951279	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	MENDOZA SCHOOL	456.00	
1951280	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	MENDOZA SCHOOL	456.00	
1951281	AMAZON CAPITAL SERVICES, INC.	OFFICE SUPPLIES	PENCE SCHOOL	493.77	
1951282	AMAZON CAPITAL SERVICES, INC.	SUPPLIES FOR DISTRICT EVENTS	SUPERINTENDENT	146.97	
1951283	OFFICE DEPOT	STUDENT STOOLS	SPECIAL EDUCATION	646.44	
1951284	STAPLES	BOOK TOTES	STUDENT SUPPORT & ACCOUNTABILITY	3,223.49	
1951285	SUPPLY MASTER, INC	PRINTER TONER	SPECIAL EDUCATION	284.46	
1951286	SAN DIEGO FRICTION PRODUCTS, INC.	PARTS AND SUPPLIES	TRANSPORTATION	77.10	
1951287	AIR CHECK SOLUTIONS, LLC	AIR QUALITY TESTING	FACILITIES	995.00	
1951288	FORDYCE CONSTRUCTION, INC.	REPAIRS IN FISCAL SERVICES OFFICE	FACILITIES	1,300.00	
1951289	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	STUDENT SUPPORT & ACCOUNTABILITY	1,354.10	
1951290	***PURCHASING CARD	PURCHASING CARD REIMBURSEMENT	STUDENT SUPPORT & ACCOUNTABILITY	924.25	
1951291	***TRAVEL REQUEST	TRAVEL REQUEST	FISCAL SERVICES	21.26	
1951292	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- TEACHER- GOAL SETTING CONFERENCE WITH ADMINISTRATION	MENDOZA SCHOOL	41.00	
1951293	***FIELD TRIP REQUEST	FIELD TRIP REQUEST	NICOLOFF SCHOOL	1,092.00	
1951294	***RELEASE REQUEST (P-30)	RELEASE REQUEST- ROVER	SUNNYSLOPE SCHOOL	318.00	
1951295	***RELEASE REQUEST (P-30)	RELEASE REQUEST- TEACHER PLANNING	MENDOZA SCHOOL	238.50	
1951296	AMAZON CAPITAL SERVICES, INC.	BOOKS	NICOLOFF SCHOOL	83.92	
1951297	SAN DIEGO COUNTY SUPT OF SCHOOLS	CONFERENCE	STUDENT SUPPORT & ACCOUNTABILITY	225.00	
1951298	APPLE INC	IPADS	SPECIAL EDUCATION	12,207.23	
1951299	LEARNING A-Z	RAZ-KIDS SOFTWARE	NICOLOFF	3,298.35	
1951300	CONCEPTS SCHOOL & OFFICE FURNISHINGS	CHAIRS	FISCAL SERVICES	210.44	
1951301	VIRCO MFG, INC	TABLES - CHARTER LANGUAGE ACADEMY FUND	NESTOR	1,356.74	

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1951302	A-1 HYDRAULICS	LIFT REPAIRS	FACILITIES	1,617.49			
1951303	GLOBAL INDUSTRIAL EQUIPMENT	TRASH CONTAINERS	FACILITIES	777.08			
1951304	JMB ASPHALT & CONCRETE	BASKETBALL POLES AT IBC	FACILITIES	2,500.00			
1951305	JMB ASPHALT & CONCRETE	CONCRETE WORK AT NICOLOFF	FACILITIES	9,990.00			
1951306	KELLY GEE STRIPING	STRIPING SERVICES	FACILITIES	7,002.50			
1951307	BOB'S CRANE SERVICE	CRANE SERVICE	FACILITIES	1,000.00			
1951308	FORDYCE CONSTRUCTION, INC.	RESTROOM REPAIRS AT ONEONTA	FACILITIES	4,680.00			
1951309	A&E SPORT PRINTS	T-SHIRTS	FACILITIES	1,909.47			
1951310	OFFICE DEPOT	STOCK REPLACEMENT	STORES	27,116.80			
1951311	OFFICE DEPOT	OFFICE SUPPLIES - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	102.09			
1951312	ACADEMIC SUPPLIER	PRINTER TONER	STUDENT SUPPORT & ACCOUNTABILITY	240.00			
1951313	ACADEMIC SUPPLIER	PRINTER TONER	SPECIAL EDUCATION	134.68			
1951314	GOPHER SPORTS	OUTDOOR EQUIPMENT	NICOLOFF SCHOOL	2,466.84			
1951315	***TRAVEL REQUEST	TRAVEL REQUEST	STUDENT SUPPORT & ACCOUNTABILITY	20.00			
1951316	***TRAVEL REQUEST	TRAVEL REQUEST	STUDENT SUPPORT & ACCOUNTABILITY	1.08			
1951317	***TRAVEL REQUEST	TRAVEL REQUEST	TECHNOLOGY SERVICES	1,787.78			
1951318	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- SUPERVISION ASSISTANTS- NOONTIME SUPERVISOR MEETING	BERRY SCHOOL	75.00			
1951319	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CERTIFICATED- HOME INSTRUCTION (CURRICULUM & COUNSELING)	SPECIAL EDUCATION	1,326.00			
1951320	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CLERICAL- EXTRA HELP IN OFFICE TO HELP WITH COVERAGE CHILD DEVELOPMENT FUND	VIP PRESCHOOL	90.00			
1951321	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- TEACHER- PROFESSIONAL DEVELOPMENT CLASSROOM LIBRARIES	NICOLOFF SCHOOL	290.00			
1951322	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- TEACHER- PROFESSIONAL DEVELOPMENT	BERRY SCHOOL	150.00			

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1951323	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- NOONTIME SUPERVISOR - SUPERVISOR WALKED 1ST GRADE HOME, MILITARY PARENT WAS BEDRIDDEN	CENTRAL SCHOOL	30.00	
1951324	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- COMMUNITY VOLUNTEER COORDINATOR- COMMUNITY OUTREACH TO PARENTS	CENTRAL SCHOOL	305.50	
1951325	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- SUBSTITUTE- EXTRA HELP WITH CLASSROOM LIBRARIES AT SITES	STUDENT SUPPORT & ACCOUNTABILITY	138.00	
1951326	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- TEACHER- STEM FUSE TRAINING	STUDENT SUPPORT & ACCOUNTABILITY	1,170.00	
1951327	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- VAPA/STEM TEACHER- VAPA/STEM PLANNING	STUDENT SUPPORT & ACCOUNTABILITY	877.50	
1951328	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- SUB-CLERICAL- EXTRA CLERICAL HELP FOR OFFICE	FACILITIES	1,243.00	
1951329	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- WHSE DRIVER- SURVEY ITEMS	WAREHOUSE	35.00	
1951330	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- TEACHER- AFTER SCHOOL TUTORING FOR AT RISK TITLE 1 STUDENTS CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	410.00	
1951331	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CERTIFICATED- OUT OF CONTRACT TRAINER CERTIFICATION COURSE	SPECIAL EDUCATION	1,170.00	
1951332	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- INSTRUCTIONAL ASSISTANT SUB- EXTRA IA FOR AT RISK BEHAVIOR	BAYSIDE SCHOOL	1,596.00	
1951333	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CUSTODIAL SUB- CLEANING OUT CUSTODIAL SHED SURVEY ITEMS	BAYSIDE SCHOOL	160.00	
1951334	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- CLERICAL- EXTRA CLERICAL ATTENDANCE PHONE CALLS	BAYSIDE SCHOOL	57.00	
1951335	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST- INSTRUCTIONAL AIDES- EXTRA HOURS FOR MTG AND TRAINING	SPECIAL EDUCATION	89.25	
1951336	***FIELD TRIP REQUEST	FIELD TRIP REQUEST - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	228.00	
1951337	***FIELD TRIP REQUEST	FIELD TRIP REQUEST- CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	228.00	
1951338	***FIELD TRIP REQUEST	FIELD TRIP REQUEST - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	510.00	
1951339	***FIELD TRIP REQUEST	FIELD TRIP REQUEST - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	255.00	



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1951340	***FIELD TRIP REQUEST	FIELD TRIP REQUEST - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	456.00			
1951341	***FIELD TRIP REQUEST	FIELD TRIP REQUEST- CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	281.00			
1951342	***FIELD TRIP REQUEST	FIELD TRIP REQUEST - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	281.00			
1951343	***RELEASE REQUEST (P-30)	RELEASE REQUEST- PROFESSIONAL DEVELOPMENT FOR ELD FRAMEWORK	NICOLOFF SCHOOL	477.00			
1951344	***RELEASE REQUEST (P-30)	RELEASE REQUEST- PROFESSIONAL DEVELOPMENT FOR ELD FRAMEWORK	NICOLOFF SCHOOL	795.00			
1951345	***RELEASE REQUEST (P-30)	RELEASE REQUEST- ROVER TO ALLOW PROFESSIONAL DEVELOPMENT FOR TEACHER ONSITE	CENTRAL SCHOOL	159.00			
1951346	***RELEASE REQUEST (P-30)	RELEASE REQUEST- COLLABORATION ON LESSON DESIGN TO MEET GRASE LEVEL EXPECTATIONS	CENTRAL SCHOOL	159.00			
1951347	***RELEASE REQUEST (P-30)	RELEASE REQUEST- ATTEND CONFERENCE TO SUPPORT PARENT EDUCATION	CENTRAL SCHOOL	159.00			
1951348	AMAZON CAPITAL SERVICES, INC.	CLASSROOM MATERIALS - CHARTER IMPERIAL BEACH FUND	IMPERIAL BEACH CHARTER SCHOOL	219.78			
1951349	AMAZON CAPITAL SERVICES, INC.	CLASSROOM SUPPLIES	STUDENT SUPPORT & ACCOUNTABILITY	206.71			
1951350	AMAZON CAPITAL SERVICES, INC.	KEYBOARD	FISCAL SERVICES	68.93			
1960144	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	1,427.75			
1960145	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	948.48			
1960146	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	1,652.73			
1960147	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	1,827.50			
1960148	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	907.08			
1960149	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	991.28			
1960150	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	989.62			
1960151	P & R PAPER SUPPLY	STOCK REPLACEMENT	CHILD NUTRITION	1,413.48			
1960152	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	1,984.46			
1960153	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	1,442.49			

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1960154	GOLD STAR FOODS	STOCK REPLACEMENT		CHILD NUTRITION		12,598.81	
1960155	GOLD STAR FOODS	STOCK REPLACEMENT		CHILD NUTRITION		1,448.16	
1960156	GOLD STAR FOODS	STOCK REPLACEMENT		CHILD NUTRITION		1,459.93	
1960157	GOLD STAR FOODS	STOCK REPLACEMENT		CHILD NUTRITION		940.15	
1960158	GOLD STAR FOODS	STOCK REPLACEMENT		CHILD NUTRITION		1,069.53	
1960159	GOLD STAR FOODS	STOCK REPLACEMENT		CHILD NUTRITION		903.99	
1960160	GOLD STAR FOODS	STOCK REPLACEMENT		CHILD NUTRITION		939.31	
1960161	COMMERCIAL GAS APPLIANCE SERVICES	REPAIRS		CHILD NUTRITION		699.74	
1960162	COMMERCIAL GAS APPLIANCE SERVICES	REPAIRS		CHILD NUTRITION		363.04	
1960163	TEMPERATURE DESIGN ENERGY	REPAIRS		CHILD NUTRITION		298.25	
1960164	TEMPERATURE DESIGN ENERGY	REPAIRS		CHILD NUTRITION		372.48	
1960165	TEMPERATURE DESIGN ENERGY	REPAIRS		CHILD NUTRITION		152.17	
1960166	HEARTLAND PAYMENT SYSTEMS	SOFTWARE ANNUAL SUPPORT FEES		CHILD NUTRITION		10,924.00	
1960167	HEARTLAND PAYMENT SYSTEMS	SOFTWARE SUPPORT		CHILD NUTRITION		567.00	
1960168	OFFICE DEPOT	OFFICE SUPPLIES		CHILD NUTRITION		86.57	
1960169	SAN DIEGO RESTAURANT SUPPLY	KITCHEN CART AND SMALL KITCHEN WARES		CHILD NUTRITION		2,018.62	
1960170	GOLD STAR FOODS	STOCK REPLACEMENT		CHILD NUTRITION		1,226.87	
1960171	GOLD STAR FOODS	STOCK REPLACEMENT		CHILD NUTRITION		1,629.49	
1960172	GOLD STAR FOODS	STOCK REPLACEMENT		CHILD NUTRITION		1,073.10	
1960173	GOLD STAR FOODS	STOCK REPLACEMENT		CHILD NUTRITION		1,088.90	
1960174	GOLD STAR FOODS	STOCK REPLACEMENT		CHILD NUTRITION		1,935.58	
1960175	GOLD STAR FOODS	STOCK REPLACEMENT		CHILD NUTRITION		771.32	
1960176	GOLD STAR FOODS	STOCK REPLACEMENT		CHILD NUTRITION		8,116.36	
1960177	GOLD STAR FOODS	STOCK REPLACEMENT		CHILD NUTRITION		1,151.56	
1960178	GOLD STAR FOODS	STOCK REPLACEMENT		CHILD NUTRITION		928.28	

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1960179	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	1,108.41			
1960180	SAN DIEGO RESTAURANT SUPPLY	KITCHEN CAN OPENER	CHILD NUTRITION	285.54			
1960181	P & R PAPER SUPPLY	STOCK REPLACEMENT	CHILD NUTRITION	3,094.51			
1960182	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST - CHILD NUTRITION DRIVER	CHILD NUTRITION	50.00			
1960183	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	1,533.98			
1960184	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	623.22			
1960185	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	857.01			
1960186	TEMPERATURE DESIGN ENERGY	REPAIRS	CHILD NUTRITION	168.71			
1960187	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	13,086.29			
1960188	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	1,375.54			
1960189	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	874.05			
1960190	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	1,907.45			
1960191	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	1,219.61			
1960192	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	1,410.07			
1960193	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	1,812.76			
1960194	GOLD STAR FOODS	STOCK REPLACEMENT	CHILD NUTRITION	2,117.64			
1960195	***PURCHASING CARD	P-CARD	CHILD NUTRITION	19.92			
1960196	ROMANS TRUCK	REPAIRS	CHILD NUTRITION	419.78			
1960197	TEMPERATURE DESIGN ENERGY	REPAIRS	CHILD NUTRITION	272.60			
1960198	WAXIE	TRASH CANS AND DOLLIES	CHILD NUTRITION	364.93			
1960199	TEMPERATURE DESIGN ENERGY	REPAIRS	CHILD NUTRITION	108.00			
1960200	TEMPERATURE DESIGN ENERGY	REPAIRS	CHILD NUTRITION	108.00			
1960201	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST - CHILD NUTRITION ASSISTANTS	CHILD NUTRITION	1,050.00			
1960202	P & R PAPER SUPPLY	STOCK REPLACEMENT	CHILD NUTRITION	5,453.26			

## South Bay Union School District

### PO Board Report Over Threshold

Fiscal Year: 2018-2019

From Date: 09/05/2018 To Date: 10/09/2018 Threshold \$1.00

PO Number	Vendor	Description	For	Amount
1960203	***TRAVEL REQUEST	TRAVEL REQUEST	CHILD NUTRITION	10.00
1960204	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST - CHILD NUTRITION DRIVER	CHILD NUTRITION	18.75
1960205	***PERSONNEL REQUEST	ADDITIONAL TIME REQUEST - CHILD NUTRITION DRIVER	CHILD NUTRITION	381.25
1960206	MR COPY INC / MRC SMART TECH	COPIER MAINTENANCE AGREEMENT	CHILD NUTRITION	2,000.00
1960207	MISSION JANITORIAL SUPPLIES	STOCK REPLACEMENT	CHILD NUTRITION	3,377.32
1960208	P & R PAPER SUPPLY	STOCK REPLACEMENT	CHILD NUTRITION	3,175.00
			Total POs: 495 Total Amount	963,684.54

End of Report

SOUTH BAY UNION SCHOOL DISTRICT  
Imperial Beach, California

October 18, 2018

TO: Katie McNamara, Ed.D., District Superintendent  
FROM: Fiscal Services  
SUBJECT: Warrant and Check Registers

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**BACKGROUND INFORMATION**

The Board of Trustees approves monthly warrants and checks issued to conduct the business of the school district as a matter of standard operating procedure.

**CURRENT CONSIDERATIONS**

This report (Exhibits) contains a listing of School District Warrants for the General, Charter Nestor, Charter Imperial Beach, Child Development, Cafeteria, Deferred Maintenance, and Capital Facilities Funds through September 30, 2018 and Revolving Cash Fund checks through September 30, 2018.

**IMPACT ON STUDENT ACHIEVEMENT**

Reporting of these funds informs the Board and community how District funds are used to support the education of students.

**FINANCIAL IMPLICATIONS**

<b>Account</b>	<b>Warrant/Check Numbers</b>	<b>Total</b>
General Fund	Commercial Warrant Nos. 346558 – 346617, 346645 – 346704, 346724, 346729, 346731 – 346793 & 346813.	\$842,184.65
Charter Nestor Language Academy	Commercial Warrant Nos. 346618 – 346619, 346705 – 346710, 346725 & 346794 – 346797.	\$16,939.18
Charter Imperial Beach	Commercial Warrant Nos. 346620 – 346624, 346711, 346726, 346730 & 346798 – 346800.	\$2,526.58
Child Development Fund	Commercial Warrant Nos. 346625 – 346627, 346712, 346727 & 346801 – 346804.	\$8,550.06
Cafeteria Fund	Commercial Warrant Nos. 346628 – 346643, 346713 – 346720, 346728 & 346805 – 346811.	\$226,228.21
Deferred Maintenance	Commercial Warrant Nos. 346721 – 346722 & 346812.	\$9,607.35
Capital Facilities Fund	Commercial Warrant Nos. 346644 & 346723.	\$2,701.25
Revolving Cash Fund	Check Nos. 15716 – 15725.	\$28,261.14

**RECOMMENDATION**

It is respectfully requested that the Superintendent recommend approval/ratification of the school

district warrants and checks as listed.

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**SUPERINTENDENT'S RECOMMENDATION**

Recommend approval/ratification.

**ATTACHMENTS:**

Description	Upload Date	Type
Exhibit 1	10/9/2018	Exhibit
Exhibit 2	10/9/2018	Exhibit

# South Bay Union School District

## Reprint Check Listing

Fiscal Year: 2018-2019

**Criteria:**

Bank Account: SD County Treasurer: Wells Fargo  
4759039498

From Date: 09/01/2018

To Date: 09/30/2018

From Check:

To Check:

From Voucher:

To Voucher:

Account: 4759039498

Fund: 0100 General Fund

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346558	09/06/2018	CITY TREASURER	\$647.58	1072	Printed	Expense	<input type="checkbox"/>		
346559	09/06/2018	SAN DIEGO GAS & ELECTRIC	\$108,830.25	1072	Printed	Expense	<input type="checkbox"/>		
346560	09/10/2018	ABACOR INC	\$55.21	1073	Printed	Expense	<input type="checkbox"/>		
346561	09/10/2018	AMAZON CAPITAL SERVICES, INC.	\$1,890.58	1073	Printed	Expense	<input type="checkbox"/>		
346562	09/10/2018	ASCD	\$188.68	1073	Printed	Expense	<input type="checkbox"/>		
346563	09/10/2018	BOB TURNER'S CRANE SERVICE, INC.	\$1,091.40	1073	Printed	Expense	<input type="checkbox"/>		
346564	09/10/2018	BOYS & GIRLS CLUB OF SOUTH COUNTY	\$2,836.30	1073	Printed	Expense	<input type="checkbox"/>		
346565	09/10/2018	BRADLEY WILKINSON	\$12.86	1073	Printed	Expense	<input type="checkbox"/>		
346566	09/10/2018	CALIF DEPT OF JUSTICE	\$539.00	1073	Printed	Expense	<input type="checkbox"/>		
346567	09/10/2018	CALIF ELECTRIC SUPPLY	\$730.15	1073	Printed	Expense	<input type="checkbox"/>		
346568	09/10/2018	CASBO	\$100.00	1073	Printed	Expense	<input type="checkbox"/>		
346569	09/10/2018	CITY TREASURER	\$5,491.16	1073	Printed	Expense	<input type="checkbox"/>		
346570	09/10/2018	CPM EDUCATIONAL PROGRAM	\$5,555.73	1073	Printed	Expense	<input type="checkbox"/>		
346571	09/10/2018	CURRICULUM ASSOCIATES INC	\$116.78	1073	Printed	Expense	<input type="checkbox"/>		
346572	09/10/2018	DATEL SYSTEMS	\$413.76	1073	Printed	Expense	<input type="checkbox"/>		
346573	09/10/2018	DELLA WEAVER	\$21.26	1073	Printed	Expense	<input type="checkbox"/>		
346574	09/10/2018	DEMCO INC (SUPPLIES)	\$371.75	1073	Printed	Expense	<input type="checkbox"/>		
346575	09/10/2018	E.L. ACHIEVE	\$1,351.19	1073	Printed	Expense	<input type="checkbox"/>		
346576	09/10/2018	EDGARDO SALAZAR	\$17.30	1073	Printed	Expense	<input type="checkbox"/>		
346577	09/10/2018	ERIC HALL AND ASSOCIATES	\$1,500.00	1073	Printed	Expense	<input type="checkbox"/>		
346578	09/10/2018	FERGUSON ENTERPRISES INC	\$4.82	1073	Printed	Expense	<input type="checkbox"/>		
346579	09/10/2018	FROG STREET PRESS, INC.	\$11,895.41	1073	Printed	Expense	<input type="checkbox"/>		

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From Date: 09/01/2018

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From Check:

To Check:

From Voucher:

To Voucher:

Account: 4759039498

Fund: 0100 General Fund

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346580	09/10/2018	GCR TIRE CENTERS	\$905.04	1073	Printed	Expense	<input type="checkbox"/>		
346581	09/10/2018	GLASS COMPANY INC	\$215.15	1073	Printed	Expense	<input type="checkbox"/>		
346582	09/10/2018	GRAINGER	\$138.07	1073	Printed	Expense	<input type="checkbox"/>		
346583	09/10/2018	GRAPELAND STATE BANK	\$1,135.65	1073	Printed	Expense	<input type="checkbox"/>		
346584	09/10/2018	HEIDI HARJER	\$935.00	1073	Printed	Expense	<input type="checkbox"/>		
346585	09/10/2018	IMPERIAL SPRINKLER SUPPLY, INC.	\$536.84	1073	Printed	Expense	<input type="checkbox"/>		
346586	09/10/2018	JOHNSTONE SUPPLY	\$34.19	1073	Printed	Expense	<input type="checkbox"/>		
346587	09/10/2018	JURMAN MEDICAL ASSOC EMERG TRAINING DIV	\$2,340.00	1073	Printed	Expense	<input type="checkbox"/>		
346588	09/10/2018	KAREN SKALBECK GEORGE	\$1,043.00	1073	Printed	Expense	<input type="checkbox"/>		
346589	09/10/2018	KASEY SIMONS	\$49.92	1073	Printed	Expense	<input type="checkbox"/>		
346590	09/10/2018	KIMBERLY KING-SMITHSON	\$43.29	1073	Printed	Expense	<input type="checkbox"/>		
346591	09/10/2018	LEGO EDUCATION	\$904.88	1073	Printed	Expense	<input type="checkbox"/>		
346592	09/10/2018	MC GREGOR AND ASSOC INSURANCE ADMIN	\$678.30	1073	Printed	Expense	<input type="checkbox"/>		
346593	09/10/2018	MC KESSON MEDICAL-SURGICAL	\$65.92	1073	Printed	Expense	<input type="checkbox"/>		
346594	09/10/2018	MISSION JANITORIAL SUPPLIES	\$362.04	1073	Printed	Expense	<input type="checkbox"/>		
346595	09/10/2018	MONOPRICE INC	\$462.79	1073	Printed	Expense	<input type="checkbox"/>		
346596	09/10/2018	OAP PACKAGING	\$118.53	1073	Printed	Expense	<input type="checkbox"/>		
346597	09/10/2018	OFFICE DEPOT	\$3,864.19	1073	Printed	Expense	<input type="checkbox"/>		
346598	09/10/2018	ONESOURCE DISTRIBUTORS	\$655.11	1073	Printed	Expense	<input type="checkbox"/>		
346599	09/10/2018	ORIENTAL TRADING CO	\$323.09	1073	Printed	Expense	<input type="checkbox"/>		
346600	09/10/2018	OTAY COMMUNICATIONS	\$756.00	1073	Printed	Expense	<input type="checkbox"/>		
346601	09/10/2018	PRAXAIR DISTRIBUTION INC-272	\$107.89	1073	Printed	Expense	<input type="checkbox"/>		



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From Check:

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From Voucher:

To Voucher:

Account: 4759039498

Fund: 0100 General Fund

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346602	09/10/2018	PROBUILD	\$264.07	1073	Printed	Expense	<input type="checkbox"/>		
346603	09/10/2018	REFRIGERATION SUPPLIES DISTR	\$67.84	1073	Printed	Expense	<input type="checkbox"/>		
346604	09/10/2018	REVOLVING CASH FUND	\$31,345.83	1073	Printed	Expense	<input type="checkbox"/>		
346605	09/10/2018	ROCHESTER 100 INC	\$125.00	1073	Printed	Expense	<input type="checkbox"/>		
346606	09/10/2018	SAN DIEGO COUNTY SUPT OF SCHOOLS	\$225.00	1073	Printed	Expense	<input type="checkbox"/>		
346607	09/10/2018	SAN DIEGO GAS & ELECTRIC	\$13.13	1073	Printed	Expense	<input type="checkbox"/>		
346608	09/10/2018	SMILEMAKERS INC	\$31.52	1073	Printed	Expense	<input type="checkbox"/>		
346609	09/10/2018	SOCO GROUP	\$5,011.73	1073	Printed	Expense	<input type="checkbox"/>		
346610	09/10/2018	SOUTHWEST SCHOOL SUPPLY	\$332.87	1073	Printed	Expense	<input type="checkbox"/>		
346611	09/10/2018	SWIVL	\$3,203.63	1073	Printed	Expense	<input type="checkbox"/>		
346612	09/10/2018	TEAM TALK NETWORK	\$824.68	1073	Printed	Expense	<input type="checkbox"/>		
346613	09/10/2018	TERRA BELLA NURSERY	\$555.32	1073	Printed	Expense	<input type="checkbox"/>		
346614	09/10/2018	TROXELL COMMUNICATIONS	\$81.89	1073	Printed	Expense	<input type="checkbox"/>		
346615	09/10/2018	UNITED BEHAVIORAL HEALTH	\$480.06	1073	Printed	Expense	<input type="checkbox"/>		
346616	09/10/2018	VALLEY INDUSTRIAL SPECIALTIES	\$257.25	1073	Printed	Expense	<input type="checkbox"/>		
346617	09/10/2018	WESTBERG & WHITE INC	\$21,700.00	1073	Printed	Expense	<input type="checkbox"/>		
346645	09/17/2018	ACADEMIC SUPPLIER - RASIX COMPUTER CTR	\$383.20	1079	Printed	Expense	<input type="checkbox"/>		
346646	09/17/2018	ALLIANCE FOR AFRICAN ASSISTANCE	\$33.35	1079	Printed	Expense	<input type="checkbox"/>		
346647	09/17/2018	AMAZON CAPITAL SERVICES, INC.	\$220.12	1079	Printed	Expense	<input type="checkbox"/>		
346648	09/17/2018	ANDERSONS	\$427.25	1079	Printed	Expense	<input type="checkbox"/>		
346649	09/17/2018	APPLE INC	\$815.62	1079	Printed	Expense	<input type="checkbox"/>		
346650	09/17/2018	ARAMARK UNIFORM SERVICES	\$77.81	1079	Printed	Expense	<input type="checkbox"/>		

# South Bay Union School District

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To Voucher:

Account: 4759039498

Fund: 0100 General Fund

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346651	09/17/2018	ARENSON OFFICE FURNITURE	\$1,891.17	1079	Printed	Expense	<input type="checkbox"/>		
346652	09/17/2018	AT&T/MCI	\$38,723.08	1079	Printed	Expense	<input type="checkbox"/>		
346653	09/17/2018	ATTANASIO & ASSOCIATES INC.	\$5,227.20	1079	Printed	Expense	<input type="checkbox"/>		
346654	09/17/2018	BANYAN TREE EDUCATIONAL SERVICES	\$5,250.00	1079	Printed	Expense	<input type="checkbox"/>		
346655	09/17/2018	BELNICK RETAIL, LLC.	\$1,372.92	1079	Printed	Expense	<input type="checkbox"/>		
346656	09/17/2018	BOOKSOURCE	\$413.07	1079	Printed	Expense	<input type="checkbox"/>		
346657	09/17/2018	BOYS & GIRLS CLUB OF SOUTH COUNTY	\$76,436.87	1079	Printed	Expense	<input type="checkbox"/>		
346658	09/17/2018	BRAIN LEARNING	\$9,400.00	1079	Printed	Expense	<input type="checkbox"/>		
346659	09/17/2018	BUSHIVE, INC.	\$1,000.00	1079	Printed	Expense	<input type="checkbox"/>		
346660	09/17/2018	CAL-AM WATER CO	\$9,802.45	1079	Printed	Expense	<input type="checkbox"/>		
346661	09/17/2018	CDW GOVERNMENT	\$150.90	1079	Printed	Expense	<input type="checkbox"/>		
346662	09/17/2018	CLASSICS 4 KIDS	\$504.00	1079	Printed	Expense	<input type="checkbox"/>		
346663	09/17/2018	CONCEPTS SCHOOL & OFFICE FURNISHINGS	\$174.23	1079	Printed	Expense	<input type="checkbox"/>		
346664	09/17/2018	CREATIVE BUS SALES INC	\$217.44	1079	Printed	Expense	<input type="checkbox"/>		
346665	09/17/2018	CULVER-NEWLIN INC	\$2,436.41	1079	Printed	Expense	<input type="checkbox"/>		
346666	09/17/2018	DLT SOLLUTIONS, LLC	\$5,241.38	1079	Printed	Expense	<input type="checkbox"/>		
346667	09/17/2018	E.L. ACHIEVE	\$675.59	1079	Printed	Expense	<input type="checkbox"/>		
346668	09/17/2018	EAST PENN MFG CO	\$8.75	1079	Printed	Expense	<input type="checkbox"/>		
346669	09/17/2018	ELAINE FARACI	\$90.13	1079	Printed	Expense	<input type="checkbox"/>		
346670	09/17/2018	GCR TIRE CENTERS	\$41.38	1079	Printed	Expense	<input type="checkbox"/>		
346671	09/17/2018	GRAINGER	\$295.23	1079	Printed	Expense	<input type="checkbox"/>		
346672	09/17/2018	HAMLET PAPER CO	\$1,280.07	1079	Printed	Expense	<input type="checkbox"/>		

# South Bay Union School District

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To Voucher:

Account: 4759039498

Fund: 0100 General Fund

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346673	09/17/2018	HOME DEPOT CREDIT SERVICE	\$6,104.43	1079	Printed	Expense	<input type="checkbox"/>		
346674	09/17/2018	IRIS CERVANTES-GARCIA	\$57.90	1079	Printed	Expense	<input type="checkbox"/>		
346675	09/17/2018	JULI BARNES-WYSS	\$77.94	1079	Printed	Expense	<input type="checkbox"/>		
346676	09/17/2018	KASEY SIMONS	\$151.40	1079	Printed	Expense	<input type="checkbox"/>		
346677	09/17/2018	KEENAN & ASSOCIATES	\$5,144.19	1079	Printed	Expense	<input type="checkbox"/>		
346678	09/17/2018	KEVIN COORDT	\$794.41	1079	Printed	Expense	<input type="checkbox"/>		
346679	09/17/2018	MOBILE TYPEWRITER SERVICE	\$55.00	1079	Printed	Expense	<input type="checkbox"/>		
346680	09/17/2018	O'REILLY AUTOMOTIVE INC	\$50.30	1079	Printed	Expense	<input type="checkbox"/>		
346681	09/17/2018	OAP PACKAGING	\$599.31	1079	Printed	Expense	<input type="checkbox"/>		
346682	09/17/2018	OFFICE DEPOT	\$1,060.47	1079	Printed	Expense	<input type="checkbox"/>		
346683	09/17/2018	OTAY LANDFILL INC	\$182.70	1079	Printed	Expense	<input type="checkbox"/>		
346684	09/17/2018	PRACTI CAL INC	\$442.84	1079	Printed	Expense	<input type="checkbox"/>		
346685	09/17/2018	PROBUILD	\$30.34	1079	Printed	Expense	<input type="checkbox"/>		
346686	09/17/2018	PROTECTED INSURANCE PROG FOR SCHOOLS	\$167,869.33	1079	Printed	Expense	<input type="checkbox"/>		
346687	09/17/2018	RANCHO AUTO PARTS	\$108.81	1079	Printed	Expense	<input type="checkbox"/>		
346688	09/17/2018	RANDEA HINOJOSA	\$16.51	1079	Printed	Expense	<input type="checkbox"/>		
346689	09/17/2018	REFRIGERATION SUPPLIES DISTR	\$27.43	1079	Printed	Expense	<input type="checkbox"/>		
346690	09/17/2018	RIGO LARA	\$100.83	1079	Printed	Expense	<input type="checkbox"/>		
346691	09/17/2018	SAN DIEGO GAS & ELECTRIC	\$7,000.59	1079	Printed	Expense	<input type="checkbox"/>		
346692	09/17/2018	SCHOOL SPECIALTY ..	\$2,741.75	1079	Printed	Expense	<input type="checkbox"/>		
346693	09/17/2018	SOCO GROUP	\$5,597.29	1079	Printed	Expense	<input type="checkbox"/>		
346694	09/17/2018	SONIA HERNANDEZ	\$80.77	1079	Printed	Expense	<input type="checkbox"/>		
346695	09/17/2018	SOUTHWEST SCHOOL SUPPLY	\$3,024.04	1079	Printed	Expense	<input type="checkbox"/>		

# South Bay Union School District

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4759039498

From Date: 09/01/2018

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From Check:

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From Voucher:

To Voucher:

Account: 4759039498

Fund:	0100	General Fund							
Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346696	09/17/2018	STAPLES ADVANTAGE	\$554.36	1079	Printed	Expense	<input type="checkbox"/>		
346697	09/17/2018	THOMAS BEVILACQUA	\$154.40	1079	Printed	Expense	<input type="checkbox"/>		
346698	09/17/2018	TROXELL COMMUNICATIONS	\$698.55	1079	Printed	Expense	<input type="checkbox"/>		
346699	09/17/2018	U S GAMES	\$775.80	1079	Printed	Expense	<input type="checkbox"/>		
346700	09/17/2018	VALLEY INDUSTRIAL SPECIALTIES	\$55.14	1079	Printed	Expense	<input type="checkbox"/>		
346701	09/17/2018	VPLS, INC	\$16,414.00	1079	Printed	Expense	<input type="checkbox"/>		
346702	09/17/2018	WAXIE	\$931.05	1079	Printed	Expense	<input type="checkbox"/>		
346703	09/17/2018	WESTERN PUMP INC	\$1,816.37	1079	Printed	Expense	<input type="checkbox"/>		
346704	09/17/2018	ZULEMA PINA	\$16.80	1079	Printed	Expense	<input type="checkbox"/>		
346724	09/17/2018	AMERICAN EXPRESS	\$35,955.37	1086	Printed	Expense	<input type="checkbox"/>		
346729	09/17/2018	SOUTH BAY UNION SD	\$6,217.40	1091	Printed	Expense	<input type="checkbox"/>		
346731	09/19/2018	SAN DIEGO GAS & ELECTRIC	\$0.01	1093	Void	Expense	<input checked="" type="checkbox"/>	09/19/2018	09/19/2018
346732	09/19/2018	AARON PACKAGING INC.	\$758.07	1094	Printed	Expense	<input type="checkbox"/>		
346733	09/19/2018	AMAZON CAPITAL SERVICES, INC.	\$224.80	1094	Printed	Expense	<input type="checkbox"/>		
346734	09/19/2018	AMERICAN TIME AND SIGNAL COMPANY	\$1,535.84	1094	Printed	Expense	<input type="checkbox"/>		
346735	09/19/2018	ANGELA O'BRIEN	\$38.37	1094	Printed	Expense	<input type="checkbox"/>		
346736	09/19/2018	ARLENE MITCHELL	\$13.95	1094	Printed	Expense	<input type="checkbox"/>		
346737	09/19/2018	ASSOC OF CAL SCH ADMIN	\$23,531.17	1094	Printed	Expense	<input type="checkbox"/>		
346738	09/19/2018	ATZIMBA SERVIN	\$16.13	1094	Printed	Expense	<input type="checkbox"/>		
346739	09/19/2018	BOOKSOURCE	\$921.97	1094	Printed	Expense	<input type="checkbox"/>		
346740	09/19/2018	BROOKES PUBLISHING CO	\$43.45	1094	Printed	Expense	<input type="checkbox"/>		
346741	09/19/2018	CAL-AM WATER CO	\$13,568.22	1094	Printed	Expense	<input type="checkbox"/>		
346742	09/19/2018	CALIF DEPT OF JUSTICE	\$914.00	1094	Printed	Expense	<input type="checkbox"/>		

# South Bay Union School District

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From Voucher:

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To Voucher:

Account: 4759039498

Fund: 0100 General Fund

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346743	09/19/2018	CALIF ELECTRIC SUPPLY	\$920.13	1094	Printed	Expense	<input type="checkbox"/>		
346744	09/19/2018	CDW GOVERNMENT	\$83.48	1094	Printed	Expense	<input type="checkbox"/>		
346745	09/19/2018	CLARK SECURITY PROD, DIV OF ANIXTER	\$281.80	1094	Printed	Expense	<input type="checkbox"/>		
346746	09/19/2018	COMMITTEE FOR CHILDREN	\$2,654.00	1094	Printed	Expense	<input type="checkbox"/>		
346747	09/19/2018	CPM EDUCATIONAL PROGRAM	\$1,320.00	1094	Printed	Expense	<input type="checkbox"/>		
346748	09/19/2018	CRISTINA VAZ ALEQUERIA	\$28.56	1094	Printed	Expense	<input type="checkbox"/>		
346749	09/19/2018	CUSTOM BINDING PRODUCTS	\$689.60	1094	Printed	Expense	<input type="checkbox"/>		
346750	09/19/2018	DATEL SYSTEMS	\$392.21	1094	Printed	Expense	<input type="checkbox"/>		
346751	09/19/2018	E.L. ACHIEVE	\$337.80	1094	Printed	Expense	<input type="checkbox"/>		
346752	09/19/2018	GANDER PUBLISHING	\$20,885.14	1094	Printed	Expense	<input type="checkbox"/>		
346753	09/19/2018	GRAH SUPPLY	\$373.16	1094	Printed	Expense	<input type="checkbox"/>		
346754	09/19/2018	GRAINGER	\$978.88	1094	Printed	Expense	<input type="checkbox"/>		
346755	09/19/2018	HANDY METAL MART	\$70.08	1094	Printed	Expense	<input type="checkbox"/>		
346756	09/19/2018	HDS WHITE CAP CONST SUPPLY	\$243.55	1094	Printed	Expense	<input type="checkbox"/>		
346757	09/19/2018	I LOVE TO READ IN SPANISH LLC	\$6,655.23	1094	Printed	Expense	<input type="checkbox"/>		
346758	09/19/2018	JONES SCHOOL SUPPLY CO	\$714.00	1094	Printed	Expense	<input type="checkbox"/>		
346759	09/19/2018	KEVIN C. BARRY	\$140.94	1094	Printed	Expense	<input type="checkbox"/>		
346760	09/19/2018	LAKESHORE LEARNING MATERIALS	\$737.07	1094	Printed	Expense	<input type="checkbox"/>		
346761	09/19/2018	MARGIE CORDERO	\$17.77	1094	Printed	Expense	<input type="checkbox"/>		
346762	09/19/2018	MASONS SAW & LAWNMOWER SRVC	\$359.19	1094	Printed	Expense	<input type="checkbox"/>		
346763	09/19/2018	MONOPRICE INC	\$70.43	1094	Printed	Expense	<input type="checkbox"/>		
346764	09/19/2018	NICOLE RIOS	\$41.31	1094	Printed	Expense	<input type="checkbox"/>		

# South Bay Union School District

## Reprint Check Listing

Fiscal Year: 2018-2019

**Criteria:**

Bank Account: SD County Treasurer: Wells Fargo  
4759039498

From Date: 09/01/2018

To Date: 09/30/2018

From Check:

To Check:

From Voucher:

To Voucher:

Account: 4759039498

Fund: 0100 General Fund

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346765	09/19/2018	OAP PACKAGING	\$161.63	1094	Printed	Expense	<input type="checkbox"/>		
346766	09/19/2018	OFFICE DEPOT	\$917.31	1094	Printed	Expense	<input type="checkbox"/>		
346767	09/19/2018	ONESOURCE DISTRIBUTORS	\$2,892.44	1094	Printed	Expense	<input type="checkbox"/>		
346768	09/19/2018	OTAY MESA SALES, INC.	\$425.61	1094	Printed	Expense	<input type="checkbox"/>		
346769	09/19/2018	PENSKE FORD CHULA VISTA	\$47.87	1094	Printed	Expense	<input type="checkbox"/>		
346770	09/19/2018	PRACTI CAL INC	\$212.21	1094	Printed	Expense	<input type="checkbox"/>		
346771	09/19/2018	PROBUILD	\$458.15	1094	Printed	Expense	<input type="checkbox"/>		
346772	09/19/2018	RDO TRUST #80-6130	\$163.13	1094	Printed	Expense	<input type="checkbox"/>		
346773	09/19/2018	REFRIGERATION SUPPLIES DISTR	\$760.91	1094	Printed	Expense	<input type="checkbox"/>		
346774	09/19/2018	RUBEN D. MARTINEZ	\$5.23	1094	Printed	Expense	<input type="checkbox"/>		
346775	09/19/2018	RUSSELL SIGLER INC	\$873.85	1094	Printed	Expense	<input type="checkbox"/>		
346776	09/19/2018	SCHOOL SPECIALTY ..	\$332.90	1094	Printed	Expense	<input type="checkbox"/>		
346777	09/19/2018	SINGLEWIRE SOFTWARE	\$3,150.00	1094	Printed	Expense	<input type="checkbox"/>		
346778	09/19/2018	SITEONE LANDSCAPE SUPPLY HOLDING	\$766.54	1094	Printed	Expense	<input type="checkbox"/>		
346779	09/19/2018	SOAPY JOE'S IMPERIAL BEACH, INC.	\$25.00	1094	Printed	Expense	<input type="checkbox"/>		
346780	09/19/2018	SOUTHWEST SCHOOL SUPPLY	\$382.89	1094	Printed	Expense	<input type="checkbox"/>		
346781	09/19/2018	SWANK MOTION PICTURES, INC	\$499.00	1094	Printed	Expense	<input type="checkbox"/>		
346782	09/19/2018	T-MOBILE	\$1,933.50	1094	Printed	Expense	<input type="checkbox"/>		
346783	09/19/2018	TERRA BELLA NURSERY	\$13,007.60	1094	Printed	Expense	<input type="checkbox"/>		
346784	09/19/2018	THERESA DAVEY	\$105.84	1094	Printed	Expense	<input type="checkbox"/>		
346785	09/19/2018	TYLER TECHNOLOGIES, INC	\$67,968.09	1094	Printed	Expense	<input type="checkbox"/>		
346786	09/19/2018	U S GAMES	\$38.78	1094	Printed	Expense	<input type="checkbox"/>		

# South Bay Union School District

## Reprint Check Listing

Fiscal Year: 2018-2019

### Criteria:

Bank Account: SD County Treasurer: Wells Fargo  
4759039498

From Date: 09/01/2018

To Date: 09/30/2018

From Check:  
From Voucher:

To Check:  
To Voucher:

Account: 4759039498

Fund: 0100 General Fund

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346787	09/19/2018	VALLEY INDUSTRIAL SPECIALTIES	\$3,424.79	1094	Printed	Expense	<input type="checkbox"/>		
346788	09/19/2018	WAXIE	\$173.48	1094	Printed	Expense	<input type="checkbox"/>		
346789	09/19/2018	WESTSIDE BUILDING SAN DIEGO, LLC	\$398.38	1094	Printed	Expense	<input type="checkbox"/>		
346790	09/19/2018	XEROX CORPORATION	\$10,984.32	1094	Printed	Expense	<input type="checkbox"/>		
346791	09/19/2018	XEROX FINANCIAL SERVICES	\$675.12	1094	Printed	Expense	<input type="checkbox"/>		
346792	09/19/2018	ZEP MANUFACTURING CO	\$234.54	1094	Printed	Expense	<input type="checkbox"/>		
346793	09/19/2018	ZULEMA PINA	\$25.40	1094	Printed	Expense	<input type="checkbox"/>		
346813	09/19/2018	AMERICAN EXPRESS	\$226.52	1100	Printed	Expense	<input type="checkbox"/>		

Total Checks for Fund: 186 Total Amount: \$842,184.65 - \$0.01 (ONE VOIDED CHECK) = \$842,184.65

Fund: 0901 Charter Language Academy

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346618	09/10/2018	MARGARITA SALINAS-RAMOS	\$158.25	1074	Printed	Expense	<input type="checkbox"/>		
346619	09/10/2018	OFFICE DEPOT	\$28.02	1074	Printed	Expense	<input type="checkbox"/>		
346705	09/17/2018	CONCEPTS SCHOOL & OFFICE FURNISHINGS	\$1,393.85	1080	Printed	Expense	<input type="checkbox"/>		
346706	09/17/2018	CURRICULUM ASSOCIATES INC	\$1,872.00	1080	Printed	Expense	<input type="checkbox"/>		
346707	09/17/2018	MARGARITA SALINAS-RAMOS	\$197.15	1080	Printed	Expense	<input type="checkbox"/>		
346708	09/17/2018	MARK ROSILLO	\$304.24	1080	Printed	Expense	<input type="checkbox"/>		
346709	09/17/2018	PATRICIA VILLEGAS	\$285.00	1080	Printed	Expense	<input type="checkbox"/>		
346710	09/17/2018	YOLANDA ESCOTO	\$213.22	1080	Printed	Expense	<input type="checkbox"/>		
346725	09/17/2018	AMERICAN EXPRESS	\$1,059.84	1087	Printed	Expense	<input type="checkbox"/>		
346794	09/19/2018	ABC SCHOOL EQUIPMENT INC	\$8,088.77	1095	Printed	Expense	<input type="checkbox"/>		
346795	09/19/2018	BSN SPORTS, INC	\$2,740.11	1095	Printed	Expense	<input type="checkbox"/>		

# South Bay Union School District

## Reprint Check Listing

Fiscal Year: 2018-2019

### Criteria:

Bank Account: SD County Treasurer: Wells Fargo  
4759039498

From Date: 09/01/2018

To Date: 09/30/2018

From Check:

To Check:

From Voucher:

To Voucher:

Account: 4759039498

Fund: 0901 Charter Language Academy

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346796	09/19/2018	JACKSON-HIRSH INC	\$259.73	1095	Printed	Expense	<input type="checkbox"/>		
346797	09/19/2018	XEROX CORPORATION	\$339.00	1095	Printed	Expense	<input type="checkbox"/>		

Total Checks for Fund: 13 Total Amount: \$16,939.18

Fund: 0902 Charter Imperial Beach

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346620	09/10/2018	AMAZON CAPITAL SERVICES, INC.	\$259.56	1075	Printed	Expense	<input type="checkbox"/>		
346621	09/10/2018	ERICA MONTOYA	\$112.69	1075	Printed	Expense	<input type="checkbox"/>		
346622	09/10/2018	MISSION JANITORIAL SUPPLIES	\$103.00	1075	Printed	Expense	<input type="checkbox"/>		
346623	09/10/2018	OFFICE DEPOT	\$26.12	1075	Printed	Expense	<input type="checkbox"/>		
346624	09/10/2018	REVOLVING CASH FUND	\$450.00	1075	Printed	Expense	<input type="checkbox"/>		
346711	09/17/2018	WAXIE	\$749.42	1081	Printed	Expense	<input type="checkbox"/>		
346726	09/17/2018	AMERICAN EXPRESS	\$507.51	1088	Printed	Expense	<input type="checkbox"/>		
346730	09/17/2018	SOUTH BAY UNION SD	\$4.67	1092	Printed	Expense	<input type="checkbox"/>		
346798	09/19/2018	AMAZON CAPITAL SERVICES, INC.	\$165.04	1096	Printed	Expense	<input type="checkbox"/>		
346799	09/19/2018	PROBUILD	\$131.62	1096	Printed	Expense	<input type="checkbox"/>		
346800	09/19/2018	AMERICAN EXPRESS	\$16.95	1096	Printed	Expense	<input type="checkbox"/>		

Total Checks for Fund: 11 Total Amount: \$2,526.58

Fund: 1200 Child Development Fund 1206

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346625	09/10/2018	COTHRINE TRAINING SERVICES	\$5,830.00	1076	Printed	Expense	<input type="checkbox"/>		
346626	09/10/2018	MISSION JANITORIAL SUPPLIES	\$212.05	1076	Printed	Expense	<input type="checkbox"/>		
346627	09/10/2018	REVOLVING CASH FUND	\$700.00	1076	Printed	Expense	<input type="checkbox"/>		



# South Bay Union School District

## Reprint Check Listing

Fiscal Year: 2018-2019

**Criteria:**

Bank Account: SD County Treasurer: Wells Fargo  
4759039498

From Date: 09/01/2018

To Date: 09/30/2018

From Check:

To Check:

From Voucher:

To Voucher:

Account: 4759039498

Fund: 1200 Child Development Fund 1206

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346712	09/17/2018	MISSION JANITORIAL SUPPLIES	\$282.74	1082	Printed	Expense	<input type="checkbox"/>		
346727	09/17/2018	AMERICAN EXPRESS	\$431.01	1089	Printed	Expense	<input type="checkbox"/>		
346801	09/19/2018	CHERIE MAURICE	\$47.47	1097	Printed	Expense	<input type="checkbox"/>		
346802	09/19/2018	SONIA SANDOVAL	\$119.57	1097	Printed	Expense	<input type="checkbox"/>		
346803	09/19/2018	STAPLES ADVANTAGE	\$25.83	1097	Printed	Expense	<input type="checkbox"/>		
346804	09/19/2018	XEROX CORPORATION	\$901.39	1097	Printed	Expense	<input type="checkbox"/>		

Total Checks for Fund: 9 Total Amount: \$8,550.06

Fund: 1300 Cafeteria

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346628	09/10/2018	ANDREASS DE CASTRO	\$33.73	1077	Printed	Expense	<input type="checkbox"/>		
346629	09/10/2018	BARBARA SAUCEDA	\$47.50	1077	Printed	Expense	<input type="checkbox"/>		
346630	09/10/2018	CDW GOVERNMENT	\$888.33	1077	Printed	Expense	<input type="checkbox"/>		
346631	09/10/2018	DIAMOND JACK ENTERPRISES	\$15,648.50	1077	Printed	Expense	<input type="checkbox"/>		
346632	09/10/2018	DIANE RUSTON	\$190.00	1077	Printed	Expense	<input type="checkbox"/>		
346633	09/10/2018	EMILY CUDNEY	\$14.00	1077	Printed	Expense	<input type="checkbox"/>		
346634	09/10/2018	FOOD SAFETY SYSTEMS	\$3,500.00	1077	Printed	Expense	<input type="checkbox"/>		
346635	09/10/2018	GALASSO'S BAKERY	\$670.52	1077	Printed	Expense	<input type="checkbox"/>		
346636	09/10/2018	GOLD STAR FOODS	\$63,294.57	1077	Printed	Expense	<input type="checkbox"/>		
346637	09/10/2018	HOLLANDIA DAIRY	\$56,612.75	1077	Printed	Expense	<input type="checkbox"/>		
346638	09/10/2018	HUGO HERNANDEZ	\$16.00	1077	Printed	Expense	<input type="checkbox"/>		
346639	09/10/2018	IRENE FUERTE	\$8.00	1077	Printed	Expense	<input type="checkbox"/>		
346640	09/10/2018	MARIA GONZALEZ DE GUTIERREZ	\$216.00	1077	Printed	Expense	<input type="checkbox"/>		
346641	09/10/2018	P & R PAPER SUPPLY	\$1,413.48	1077	Printed	Expense	<input type="checkbox"/>		

# South Bay Union School District

## Reprint Check Listing

Fiscal Year: 2018-2019

**Criteria:**

Bank Account: SD County Treasurer: Wells Fargo  
4759039498

From Date: 09/01/2018

To Date: 09/30/2018

From Check:

To Check:

From Voucher:

To Voucher:

Account: 4759039498

Fund: 1300 Cafeteria

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346642	09/10/2018	SO-CAL DOMINIDS INC	\$594.00	1077	Printed	Expense	<input type="checkbox"/>		
346643	09/10/2018	WAXIE	\$832.17	1077	Printed	Expense	<input type="checkbox"/>		
346713	09/17/2018	COMMERCIAL GAS APPLIANCE SERVICES	\$1,062.78	1083	Printed	Expense	<input type="checkbox"/>		
346714	09/17/2018	DIAMOND JACK ENTERPRISES	\$5,369.95	1083	Printed	Expense	<input type="checkbox"/>		
346715	09/17/2018	GALASSO'S BAKERY	\$1,466.78	1083	Printed	Expense	<input type="checkbox"/>		
346716	09/17/2018	GOLD STAR FOODS	\$33,834.98	1083	Printed	Expense	<input type="checkbox"/>		
346717	09/17/2018	HEARTLAND PAYMENT SYSTEMS	\$11,491.00	1083	Printed	Expense	<input type="checkbox"/>		
346718	09/17/2018	NANCY HERNANDEZ	\$60.00	1083	Printed	Expense	<input type="checkbox"/>		
346719	09/17/2018	P & R PAPER SUPPLY	\$3,094.51	1083	Printed	Expense	<input type="checkbox"/>		
346720	09/17/2018	TEMPERATURE DESIGN ENERGY	\$822.90	1083	Printed	Expense	<input type="checkbox"/>		
346728	09/17/2018	AMERICAN EXPRESS	\$1,045.75	1090	Printed	Expense	<input type="checkbox"/>		
346805	09/19/2018	CROWN EQUIPMENT/LIFT TRUCKS	\$100.00	1098	Printed	Expense	<input type="checkbox"/>		
346806	09/19/2018	DIAMOND JACK ENTERPRISES	\$3,799.50	1098	Printed	Expense	<input type="checkbox"/>		
346807	09/19/2018	GALASSO'S BAKERY	\$666.26	1098	Printed	Expense	<input type="checkbox"/>		
346808	09/19/2018	GOLD STAR FOODS	\$18,695.97	1098	Printed	Expense	<input type="checkbox"/>		
346809	09/19/2018	LLOYD PEST CONTROL	\$483.00	1098	Printed	Expense	<input type="checkbox"/>		
346810	09/19/2018	OFFICE DEPOT	\$86.57	1098	Printed	Expense	<input type="checkbox"/>		
346811	09/19/2018	TEMPERATURE DESIGN ENERGY	\$168.71	1098	Printed	Expense	<input type="checkbox"/>		

Total Checks for Fund: 32 Total Amount: \$226,228.21

Fund: 1400 Deferred Maintenance

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346721	09/17/2018	COMMERCIAL & INDUSTRIAL ROOFING	\$6,694.05	1084	Void	Expense	<input checked="" type="checkbox"/>	09/17/2018	09/17/2018

# South Bay Union School District

## Reprint Check Listing

Fiscal Year: 2018-2019

### Criteria:

Bank Account: SD County Treasurer: Wells Fargo  
4759039498

From Date: 09/01/2018

To Date: 09/30/2018

From Check:

To Check:

From Voucher:

To Voucher:

Account: 4759039498

Fund: 1400 Deferred Maintenance

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346722	09/17/2018	WESTERN ENVIRON/SAFETY TECHNOLOGIES	\$2,825.00	1084	Printed	Expense	<input type="checkbox"/>		
346812	09/19/2018	COMMERCIAL & INDUSTRIAL ROOFING	\$6,782.35	1099	Printed	Expense	<input type="checkbox"/>		

Total Checks for Fund: 3 Total Amount: \$16,301.40 - \$6,694.05 (ONE VOIDED CHECK) = \$9,607.35

Fund: 2519 Capital Facilities

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
346644	09/10/2018	ERIC HALL AND ASSOCIATES	\$1,500.00	1078	Printed	Expense	<input type="checkbox"/>		
346723	09/17/2018	ERIC HALL AND ASSOCIATES	\$1,201.25	1085	Printed	Expense	<input type="checkbox"/>		

Total Checks for Fund: 2 Total Amount: \$2,701.25  
Total Amount: \$1,115,431.34 - \$6,694.06 (TWO VOIDED CHECKS) = \$1,108,737.28

End of Report

SOUTH BAY UNION SCHOOL DISTRICT  
REVOLVING CASH FUND  
September 2018

VENDOR	DATE	CHECK	AMOUNT PURPOSE	FUND
Fernando Cruz	09/05/18	15716	\$2,225.92 Payroll	0100.0601.000.0000.0000.9910000.000.000.0
Elena Medina	09/05/18	15717	\$210.00 Payroll	0100.0601.000.0000.0000.9910000.000.000.0
U.S. Postal Service	09/07/18	15718	\$15,000.00 Postage (VOID)	VOID
Franchise Tax Board	09/13/18	15719	\$5,460.00 Backup Withholding	0100.0000.000.0000.0000.9503000.000.000.0
South Bay Union School District	09/13/18	15720	\$4,845.22 American Express/Surplus	Various Accts in fund 01
Veronica Chavez	09/24/18	15721	\$280.00 Catering	0100.0625.000.0000.7150.5810000.024.000.0
California Secretary of State	09/24/18	15722	\$40.00 Notary Expenses	0100.0631.000.0000.7200.5200000.100.000.0
California Secretary of State	09/24/18	15723	\$40.00 Notary Expenses	0100.0631.000.0000.7200.5200000.100.000.0
Casbo	09/24/18	15724	\$120.00 Travel	0100.0639.000.0000.7300.5200000.021.000.0
Casbo	09/27/18	15725	\$40.00 Travel	0100.0639.000.0000.7300.5200000.021.000.0

\$28,261.14

SOUTH BAY UNION SCHOOL DISTRICT  
Imperial Beach, California

October 18, 2018

**ATTACHMENTS:**

Description	Upload Date	Type
Certificated	10/10/2018	Exhibit
Classified	10/12/2018	Exhibit

**SOUTH BAY UNION SCHOOL DISTRICT  
BOARD OF TRUSTEES MEETING – OCTOBER 18, 2018**

**CERTIFICATED PERSONNEL ACTIVITY LIST**

***Approve/Ratify Employment – Temporary Contract***

Name	Position	Salary	Effective Date
Aguilera, Sharon	Teacher for Lrng. & Inn.	Class VI / Step 2	09/26/2018-06/04/2019
Csiszer, Alexis	ON-Teacher	Class VI / Step 1	10/08/2018-06/04/2019
Vazquez Wolfe, Maria	ME - Teacher	Class IV / Step 4	10/08/2018-06/04/2019

***Approve/Ratify Employment – Guest Teachers/Extra Help/Day-to-Day***

Name	Position	Salary	Effective Date
Diaz, Adriana	Guest Teacher	\$125.00/day	09/17/2018
Garcia, Isis	Guest Teacher	\$125.00/day	09/12/2018
Gates, Charisa	Guest Teacher	\$125.00/day	10/02/2018
Hawkes, Rossana	Guest Teacher	\$125.00/day	09/11/2018
Marshall, Johnathon	Guest Teacher	\$125.00/day	09/12/2018

***Approve/Ratify Resignation/Retirement Accepted by Superintendent (For Information Only)***

Name	Position	Submission Date	Acceptance Date	Effective Date
Cordero Sanchez, Diana	SS - Teacher	09/19/2018	09/24/2018	12/21/2018-RT

**SOUTH BAY UNION SCHOOL DISTRICT  
BOARD OF TRUSTEES MEETING – OCTOBER 18, 2018**

**CLASSIFIED PERSONNEL ACTIVITY LIST**

***Approve/Ratify Employment - Substitutes/Extra Help - Day-to-Day***

Name	Position	Salary	Effective Date
Andrade, Mireya	Inst. Asst./Sup. Asst.	22/13	09/13/2018
Angulo, Evelyn	Inst. Asst./Sup. Asst.	22/13	09/10/2018
Berry Serna, Ilissa Nicole	Child Nutrition/Sup. Asst.	15/13	09/10/2018
Carrillo, Angelica	Inst. Asst./Sup. Asst.	22/13	10/08/2018
Collins, Nicholas	Custodian	25	09/21/2018
Delarea, Miguel	Instructional Assistant	22	08/03/2018
Diaz, Yesenia	Inst. Asst./Sup. Asst.	22/13	10/02/2018
Escobar, Clarisa	Inst. Asst./Sup. Asst.	22/13	10/04/2018
Gutierrez, Annet	Supervision Assistant	13	09/10/2018
Tinajero, Jocelyn	Inst. Asst./Sup. Asst.	22/13	09/10/2018
Torres, Brenda	Clerical/Sup. Asst.	23/13	09/14/2018

***Approve/Ratify Employment***

Name	Position	Site	Salary	Effective Date
Olsen-Bellis, Jennifer	Community Volunteer Coord.	BA	21-1	10/12/2018
Campos, Cindy	Supervision Assistant	IBCS	13-1	10/08/2018
Esparza, Carla	Bil. Preschool Inst. Assistant	VIP	22-1	10/08/2018
Estrada, Gabriela	Child Nutrition Asst. Lunch	BA	15-1	10/19/2018
Zepeda, Miriam	VPA Assistant	ME	23 - 1	10/12/2018

***Resignation/Retirement Accepted by Superintendent (For Information Only)***

Name	Position	Site	Submission Date	Acceptance Date	Effective Date
Hoffman, Heidi	Sp. Ed. Inst. Asst.	ON	09/26/2018	10/01/2018	10/19/2018-RS
Lopez, Gloria	Supervision Assistant	NE	09/06/2018	09/11/2018	09/06/2018-RS

***Transfers, Lateral Transfers, and other Personnel Actions (For Information Only)***

Name	Action	Effective Date
Juarez Garcia, Xochitl	Additional .50 hrs. NE Supervision Assistant position	10/15/2018
Martinez, Gabriela	Promotion from 3.50 hr. Health Clerk to 8.00 hr. District Receptionist	10/19/2018
Medrano, Guadalupe	Transfer from 3.75 hr. BA Sat. Kitchen Lead to 3.75 hr. NIC Child Nut. Asst. Lunch	09/17/2018