

# RIVER DELTA UNIFIED SCHOOL DISTRICT

## Notice of a Regular Meeting of the Board of Trustees

By Order of the President of the Board of Trustees, this is a Call for the Regular Meeting of the Board of Trustees of the River Delta Unified School District to be held:

**January 10, 2017**

**Rio Vista High School ♦ 410 South Fourth Street, Rio Vista, CA**

*A copy of the full agenda (with backup documents but without confidential closed session items) is available for public review at the District Office, 445 Montezuma St., Rio Vista, California, at least 72 hours prior to the announced meeting of the Board of Trustees or online at <http://riverdelta.org> under the heading: Board of Trustees*

### **REGULAR MEETING AGENDA**

1. Call the Open Session to Order (@ 5:30 p.m.)
2. Roll Call
3. Review Closed Session Agenda (see attached agenda)
  - 3.1 Announce Closed Session Agenda
  - 3.2 Public Comment on Closed Session Agenda Items Only
4. Approve Closed Session Agenda and Adjourn to the **Closed Session** (@5:35 p.m.)  
Motioned: \_\_\_\_\_ Second: \_\_\_\_\_ Ayes: \_\_\_\_\_ Noes: \_\_\_\_\_ Absent: \_\_\_\_\_ Time: \_\_\_\_\_
5. Reconvene to Open Session (@ approx. 6:30 p.m.) Time: \_\_\_\_\_
  - 5.1 Retake Roll Call  
Member Fernandez \_\_\_\_; Member Olson \_\_\_\_; Member Riley \_\_\_\_; Member Donnelly \_\_\_\_;  
Member Elliott \_\_\_\_; Member Maghoney \_\_\_\_; Member Bettencourt \_\_\_\_;
  - 5.2 Pledge of Allegiance
6. Report of Action taken, if any, during the Closed Session (Government Code Section 54957.1) -- Board President Fernandez
7. Review and Approve the **Open Session** Agenda  
Motioned: \_\_\_\_\_ Second: \_\_\_\_\_ Ayes: \_\_\_\_\_ Noes: \_\_\_\_\_ Absent: \_\_\_\_\_

Public Comment: **Anyone may address the Board at this time regarding any subject that is within the Board's subject-matter jurisdiction which is not on this night's agenda** [Government Code Section 54954.3 and Education Code Sections 35145.5 and 72121.5]. **However, please hold your comments on a specific agenda item on this agenda until it is brought up for discussion.** To address the Board, raise your hand and when you have been called on, please step up to the podium and state your name. However, **understand the Board may not take action on any item which is not actually listed on this agenda** (except as authorized by Government Code Section 54954.2). (BB9323) **Individual speakers shall be allowed three minutes to address the Board on any non-agendized item. The Board shall limit the total time for public presentation and input on all items to a maximum of 20 minutes.** With Board consent, the Board President may increase or decrease the time allowed for public comment, depending on the topic and the number of persons wishing to be heard and the overall length of the agenda. The Board 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. (BB 9323) Anyone may appear at the Board meeting to testify in support of, or in opposition to, any item on this agenda being presented to the Board for consideration. (If you wish to have an item placed on the agenda for discussion and/or action by the Board, you must notify the Board Secretary/Superintendent in writing no later than ten working days prior to a regularly scheduled Board meeting requesting permission. After the Superintendent's Cabinet has met, you will be notified of their decision.)

9. **Reports, Presentations, Information**
  - 9.1 Board Member(s) and Superintendent Report(s) and/or Presentation(s) –
    - 9.1.1 Board Members' Report(s)
    - 9.1.2 Committee Report(s)
    - 9.1.3 Superintendent Beno's Report(s)
  - 9.2 Business Services' Reports and/or Presentations on: Routine Restricted Maintenance, Deferred Maintenance, Maintenance and Operations, Transportation Department, Food Services Department, District Technology, and District Budget - Elizabeth Keema-Aston, Chief Business Officer, Craig Hamblin, Director of MOT
    - 9.2.1 ADA/Enrollment Report - Elizabeth Keema-Aston
    - 9.2.2 Monthly Financial Report - Elizabeth Keema-Aston
      - 9.2.2.1 Timeline for preparation of the 2017-2018 District Budget and LCAP
    - 9.2.3 Maintenance, Operations & Transportation Update - Craig Hamblin
  - 9.3 Other – Educational Services' Reports and/or Presentation(s) – Kathy Wright, Director of Educational Services
    - 9.3.1 Williams' Settlement Public Notification regarding sufficiency of teachers, facilities, and textbook and instructional materials – Fourth Quarter (October – December 2016) – Kathy Wright
  - 9.4 A Representative from Crowe Horwath LLP to present River Delta Unified School District's 2015-2016 Audit Reports

10. **Consent Calendar**

- 10.1 Approve Board Minutes  
Regular Meeting of the Board, December 13, 2016
- 10.2 Receive and Approve Monthly Personnel Reports  
As of January 10, 2017 – None to report
- 10.3 District's Monthly Expenditure Report  
December 2016
- 10.4 Request to approve the Independent Contract with EDU Healthcare for 2016-17 to provide direct Therapy/Psychological service to district students, not to exceed \$63,000 – Special Education Funds – Sue Moehlenbrock
- 10.5 Request the approve the Independent Contract with Bethania Maria to present at the Migrant Parent Conference, not to exceed \$500 – Migrant Educational Funds – Kathy Wright
- 10.6 Request to approve the Independent Contract with Cesar Novelo to present at the Migrant Parent Conference, not to exceed \$500 – Migrant Educational Funds – Kathy Wright
- 10.7 Request to approval the Independent Contract with Juan Villagrana to present at the Migrant Parent Conference, not to exceed \$500 – Migrant Educational Funds – Kathy Wright
- 10.8 Request to approve the Independent Contract with Julio Cesar Ortiz to present at the Migrant Parent Conference, not to exceed \$500 – Migrant Educational Funds – Kathy Wright
- 10.9 Donations to Receive and Acknowledge:
  - Rio Vista High School – Girls Varsity Soccer Team**
  - Gerry Swan \$100
  - Deluxe Salon \$50
  - Soroptimist International of Rio Vista \$500
  - Rio Vista Rams Athletic Booster's \$250
  - Isleton Lions Club \$500
  - Rio Vista High School – Boys Basketball Team**
  - Rio Vista Rams Athletic Booster's \$250
  - Rio Vista High School – Time and Materials to paint the restrooms in the Administration Building**
  - Rio Vista Lions Club and Rio Vista Coast Guard
  - Isleton Elementary School – 6<sup>th</sup> Grade Sly Park Educational Fieldtrip**
  - Perry's Boat Harbor (Joseph and Vivian Bevacqua) \$100

Motioned: \_\_\_\_\_ Second: \_\_\_\_\_ Ayes: \_\_\_\_\_ Noes: \_\_\_\_\_ Absent: \_\_\_\_\_

**Action Items -- Individual speakers shall be allowed three minutes to address the Board on any agendized item. The Board shall limit the total time for public presentation and input on all items to a maximum of 20 minutes.** With Board consent, the Board President may increase or decrease the time allowed for public comment, depending on the topic and the number of persons wishing to be heard and the overall length of the agenda. The Board 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. (BB 9323) Anyone may appear at the Board meeting to testify in support of, or in opposition to, any item on this agenda being presented to the Board for consideration.

- 11. Request to approve the Variable Term Waiver Request as authorized by the Commission on Teacher Credentialing for 2016.-2017 – Don Beno  
Motioned: \_\_\_\_\_ Second: \_\_\_\_\_ Ayes: \_\_\_\_\_ Noes: \_\_\_\_\_ Absent: \_\_\_\_\_
- 12. Request to accept and approve the Audit Report of Crowe Horwath LLP, Independent Auditor, for Fiscal Year 2015-2016 -Elizabeth Keema-Aston and a representative from Crowe Horwath LLP.  
Motioned: \_\_\_\_\_ Second: \_\_\_\_\_ Ayes: \_\_\_\_\_ Noes: \_\_\_\_\_ Absent: \_\_\_\_\_
- 13. Request to accept and approve the Audit reports of Crowe Horwath LLP, Independent Auditor, for Fiscal Year 2015-2016 for SFID#1 and SFID#2 – Elizabeth Keema-Aston and a representative from Crowe Horwath LLP.  
Motioned: \_\_\_\_\_ Second: \_\_\_\_\_ Ayes: \_\_\_\_\_ Noes: \_\_\_\_\_ Absent: \_\_\_\_\_
- 14. Request to award the Walnut Grove ERP Restroom Modernization Bid of \$159,000 to RA Jones Construction, and request the approval to increase the project budget by \$10,000 for a hazmat consultant to provide direction to an abatement contractor for lead abatement – Elizabeth Keema-Aston  
Motioned: \_\_\_\_\_ Second: \_\_\_\_\_ Ayes: \_\_\_\_\_ Noes: \_\_\_\_\_ Absent: \_\_\_\_\_
- 15. Re-Adjourn to continue Closed Session, if needed
- 16. Report of Action taken, if any, during continued Closed Session (Government Code Section 54957.1) - Board President Fernandez
- 17. Adjournment  
Motioned: \_\_\_\_\_ Second: \_\_\_\_\_ Ayes: \_\_\_\_\_ Noes: \_\_\_\_\_ Absent: \_\_\_\_\_ Abstentions: \_\_\_\_\_ Time: \_\_\_\_\_

**A copy of the full agenda is available for public review at each school site. A copy of the full agenda is available for public review at the District Office (with backup documents but without confidential closed session items), 445 Montezuma St., Rio Vista, California, at least 72 hours prior to the announced meeting of the Board of Trustees. The full agenda is also available online at <http://riverdelta.org>.**

**Americans with Disabilities Act Compliance:** Any and all requests for "...any disability-related modification or accommodation, including auxiliary aids or services..." needed to access our agendas or to participate in the public meetings, must be received in writing by the Superintendent's Office at 445 Montezuma Street, Rio Vista, CA 94571 at least annually before July 1 of each year -- or at least 5 calendar days prior to the individual meeting in question. All inquiries may be directed to the Superintendent's Office c/o Jennifer Gaston at (707) 374-1711.

**AFFIDAVIT OF NOTICING AND POSTING:**

I, Jennifer Gaston, Executive Assistant to the Board of Trustees, declare that a copy of this Regular Meeting Agenda/Notice was posted in the bulletin board in front of the District Office and that the Board of Trustees Members, District administrative offices and schools, the community libraries and the River News Herald were provided notice or caused to be provided notice via fax, e-mail and/or hand delivery on or before Friday, January 6, 2017, by or before 5:30 p.m.

**By: Jennifer Gaston** Jennifer Gaston, Executive Assistant, to the Superintendent.

ATTACHMENT

RIVER DELTA UNIFIED SCHOOL DISTRICT

Notice of a Regular Meeting of the Board of Trustees

By Order of the President of the Board of Trustees, this is a Call for the Regular Meeting of the Board of Trustees of the River Delta Unified School District to be held:

January 10, 2017

Rio Vista High School ♦ 410 South Fourth Street, Rio Vista, CA

CLOSED SESSION

As provided by Government Code Section 54957, the Board is requested to meet in closed session for consideration of personnel appointment, employment, discipline, complaint, evaluation or dismissal [Government Code Section 54957], possible or pending litigation [Government Code 54956.9(a)(b)(c)], student discipline [Education Code Sections 49070 (c) and 76232 (c)], employee/employer negotiations [Government Code Section 3549.1 and 54957.6], or real property transactions [Government Code Section 54956.8].

A Closed Session will be held beginning at 5:35 p.m. on January 10, 2017, at the Rio Vista High School, Rio Vista, California (which is prior to the full Open Session). Any formal action taken by the Board will be reported in the Open Session of this regular meeting of the Board of Trustees [Government Code Section 54957.1]. As needed, this Closed Session may be reconvened following the full Open Session. Any formal action taken by the Board will be reported in Open Session prior to adjournment.

4. CLOSED SESSION

4.1 Student Discipline [Education Code Sections 49070 (c) and 76232 (c)]. - None

4.2 Possible or Pending Litigation [Government Code 54956.9(a)(b)(c)]
Following Conference with Legal Counsel Following Conference with Legal Counsel (Parker & Covert, LLC; Girard, Edwards, Stevens & Tucker LLP) – Pending or Anticipated Litigation/Potential Case(s) Update(s)

4.2.1 Name(s) unspecified as disclosure would jeopardize the service of process and/or existing/possible settlement negotiations

4.3 Personnel Evaluation, Searches, Appointment, Employment, Complaint, Discipline, Dismissal, Non-reelects and Releases [Government Code Section 54957]

Following Conference with Legal Counsel ((Girard, Edwards, Stevens & Tucker LLP)):

Public Employee(s) Evaluation:

- 4.3.1 Certificated
4.3.2 Classified
4.3.3 Public Employee(s) Searches, Appointment, Employment conditions
4.3.4 Complaint, Discipline, Dismissal, Non-Reelects, & Releases
4.3.5 Employee/Employer Negotiations [Government Code Section 3549.1 and 54957.6] Following negotiation meetings any/all units.
4.3.5.1 Administration
4.3.5.2 Confidential
4.3.5.3 RDUTA
4.3.5.4 CSEA

5. Adjourn to Open Session (@6:30 p.m.) Any formal action taken by the Board in the above items will be reported in Open Session of this regular meeting of the Board of Trustees [Government Code Section 54957.1]. The meeting may be reconvened as needed (i.e. following the end of Open Session).

Motioned: \_\_\_\_\_ Second: \_\_\_\_\_ Ayes: \_\_\_\_\_ Noes: \_\_\_\_\_ Absent: \_\_\_\_\_ Time: \_\_\_\_\_

**BOARD OF TRUSTEES**  
**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
445 Montezuma Street  
Rio Vista, CA 94571-1651



**BOARD AGENDA BRIEFING**

Meeting Date: January 10, 2017 Attachments: X  
From: Elizabeth Keema-Aston, Chief Business Officer Item No.: 9.2.1  

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Action Item: \_\_\_\_\_  
SUBJECT: Monthly Enrollment and ADA Report (**December Month 5**) Consent Action: \_\_\_\_\_  
Information Only: x

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Background: Each month district staff compiles attendance and enrollment data for all school sites. The attached summary shows comparative enrollment and ADA for *2015-2016 and 2016-2017*. The summary also shows the increase/decrease enrollment for current and prior months. The attached charts compare the ADA with Enrollment for the current year and five (5) prior years.

Status: District-wide enrollment ***decreased by 41 students*** compared to the same month last year, decreasing from 1,953 to 1,912. (Does not include Adult Ed)

District-wide enrollment ***decreased by 2 students*** compared to **last month** (*November*), from 1,914 to 1,912. (Does not include Adult Ed)

District-wide attendance ***has decreased 32 ADA*** compared to **last month** (*November*), 1,829 to 1,797. (Does not include Adult Ed)

Prepared by: Elvia Navarro, Accounting Specialist

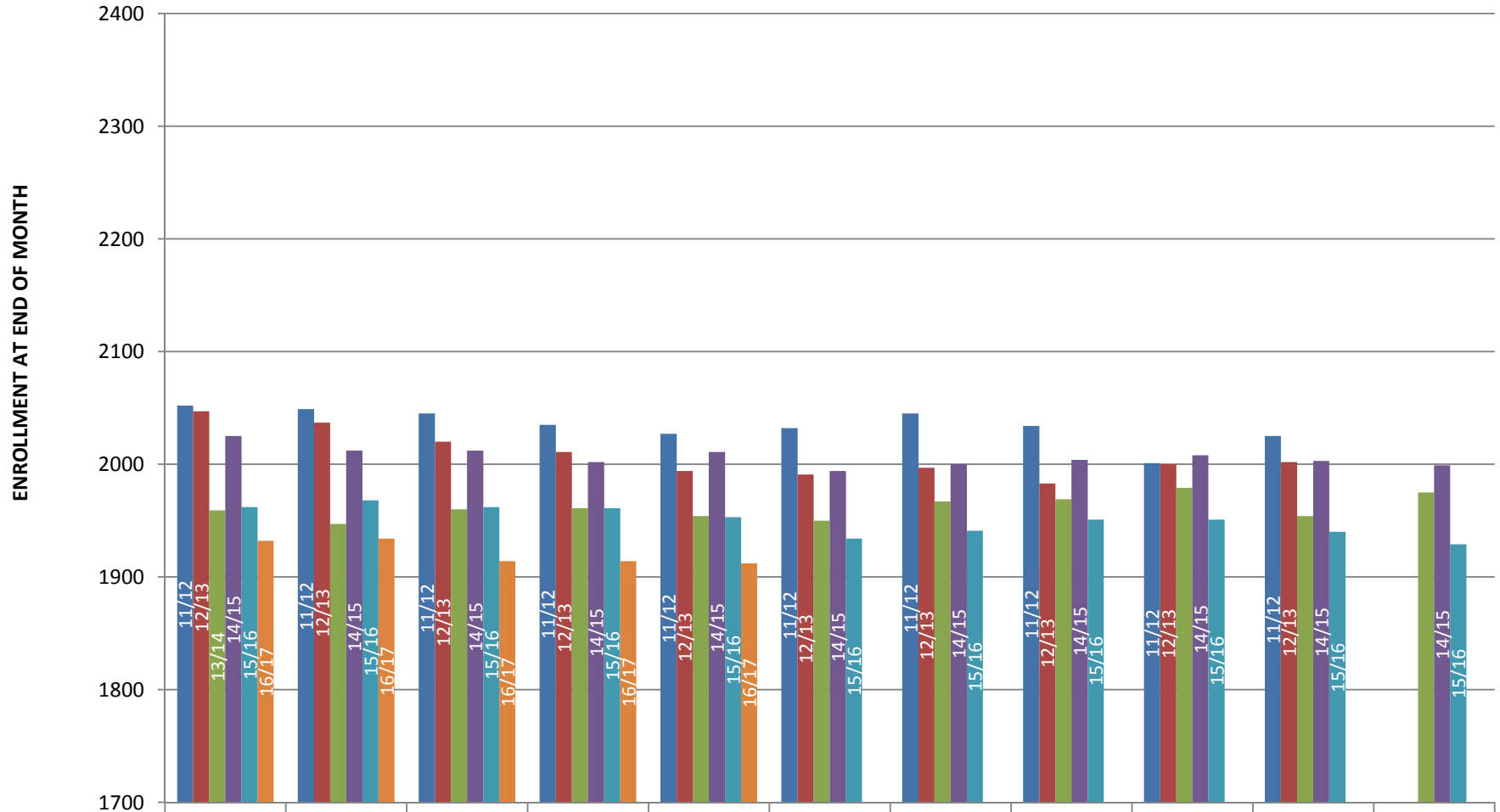
Presenter: Elizabeth Keema-Aston, Chief Business Officer

Recommendation:

That the Board receives the information presented.

| SITE                                   |     | AUG   |       | % of ADA |  | SEPT  |       | Incr/Decr<br>From Pr<br>Month | % of ADA | OCT   |       | Incr/Decr<br>From Pr<br>Month | % of ADA | NOV   |       | Incr/Decr<br>From Pr<br>Month | % of ADA | DEC   |       | Incr/Decr<br>From Pr<br>Month | % of ADA |
|--|-----|-------|-------|----------|--|-------|-------|-------------------------------|----------|-------|-------|-------------------------------|----------|-------|-------|-------------------------------|----------|-------|-------|-------------------------------|----------|
|  |     | 15-16 | 16-17 |          |  | 15-16 | 16-17 |                               |          | 15-16 | 16-17 |                               |          | 15-16 | 16-17 |                               |          | 15-16 | 16-17 |                               |          |
| BATES                                  | ENR | 148   | 151   |          |  | 147   | 153   | 2                             |          | 147   | 148   | -5                            |          | 146   | 149   | 1                             |          | 145   | 149   | 0                             |          |
|  | ADA | 146   | 149   | 98.7%    |  | 146   | 147   |                               | 96.1%    | 143   | 146   |                               | 98.6%    | 143   | 143   |                               | 96.0%    | 137   | 142   |                               | 95.3%    |
| CLARKSBURG<br>(7th & 8th Gr)           | ENR | 147   | 177   |          |  | 146   | 176   | -1                            |          | 145   | 172   | -4                            |          | 144   | 171   | -1                            |          | 146   | 171   | 0                             |          |
|  | ADA | 144   | 171   | 96.6%    |  | 143   | 171   |                               | 97.2%    | 141   | 168   |                               | 97.7%    | 139   | 165   |                               | 96.5%    | 140   | 164   |                               | 95.9%    |
| ISLETON                                | ENR | 153   | 173   |          |  | 156   | 176   | 3                             |          | 159   | 170   | -6                            |          | 159   | 172   | 2                             |          | 157   | 171   | -1                            |          |
|  | ADA | 148   | 166   | 96.0%    |  | 147   | 167   |                               | 94.9%    | 150   | 166   |                               | 97.6%    | 152   | 165   |                               | 95.9%    | 142   | 161   |                               | 94.2%    |
| RIVERVIEW                              | ENR | 284   | 242   |          |  | 283   | 243   | 1                             |          | 284   | 242   | -1                            |          | 283   | 244   | 2                             |          | 284   | 242   | -2                            |          |
|  | ADA | 282   | 239   | 98.8%    |  | 281   | 242   |                               | 99.6%    | 278   | 235   |                               | 97.1%    | 276   | 236   |                               | 96.7%    | 270   | 231   |                               | 95.5%    |
| WALNUT GROVE                           | ENR | 168   | 167   |          |  | 164   | 170   | 3                             |          | 159   | 170   | 0                             |          | 160   | 171   | 1                             |          | 158   | 171   | 0                             |          |
|  | ADA | 164   | 164   | 98.2%    |  | 159   | 162   |                               | 95.3%    | 157   | 161   |                               | 94.7%    | 154   | 164   |                               | 95.9%    | 147   | 159   |                               | 93.0%    |
| D.H. WHITE                             | ENR | 365   | 363   |          |  | 373   | 359   | -4                            |          | 370   | 354   | -5                            |          | 369   | 354   | 0                             |          | 369   | 348   | -6                            |          |
|  | ADA | 356   | 345   | 95.0%    |  | 358   | 340   |                               | 94.7%    | 362   | 337   |                               | 95.2%    | 355   | 338   |                               | 95.5%    | 343   | 327   |                               | 94.0%    |
| ELEMENTARY<br>SUB TOTAL                | ENR | 1,265 | 1,273 |          |  | 1,269 | 1,277 | 4                             |          | 1,264 | 1,256 | -21                           |          | 1,261 | 1,261 | 5                             |          | 1,259 | 1,252 | -9                            |          |
|  | ADA | 1,240 | 1,234 |          |  | 1,234 | 1,229 |                               |          | 1,231 | 1,213 |                               |          | 1,219 | 1,211 |                               |          | 1,179 | 1,184 |                               |          |
| CLARKSBURG<br>(9th Grade)              | ENR | 69    | 58    |          |  | 67    | 58    | 0                             |          | 69    | 58    | 0                             |          | 67    | 58    | 0                             |          | 68    | 57    | -1                            |          |
|  | ADA | 67    | 57    | 98.3%    |  | 67    | 56    |                               | 96.6%    | 65    | 57    |                               | 98.3%    | 65    | 56    |                               | 96.6%    | 65    | 56    |                               | 98.2%    |
| DELTA HIGH                             | ENR | 208   | 190   |          |  | 210   | 190   | 0                             |          | 207   | 189   | -1                            |          | 207   | 189   | 0                             |          | 207   | 189   | 0                             |          |
|  | ADA | 203   | 185   | 97.4%    |  | 200   | 182   |                               | 95.8%    | 199   | 181   |                               | 95.8%    | 197   | 180   |                               | 95.2%    | 195   | 178   |                               | 94.2%    |
| RIO VISTA HIGH                         | ENR | 387   | 378   |          |  | 385   | 373   | -5                            |          | 381   | 381   | 8                             |          | 382   | 370   | -11                           |          | 377   | 377   | 7                             |          |
|  | ADA | 373   | 364   | 96.3%    |  | 364   | 360   |                               | 96.5%    | 363   | 361   |                               | 94.8%    | 359   | 357   |                               | 96.5%    | 353   | 352   |                               | 93.4%    |
| HIGH SCHOOL<br>SUB TOTAL               | ENR | 664   | 626   |          |  | 662   | 621   | -5                            |          | 657   | 628   | 7                             |          | 656   | 617   | -11                           |          | 652   | 623   | 6                             |          |
|  | ADA | 643   | 606   |          |  | 631   | 598   |                               |          | 627   | 599   |                               |          | 621   | 593   |                               |          | 613   | 586   |                               |          |
| Mokelumne High<br>(Continuation)       | ENR | 18    | 18    |          |  | 19    | 17    | -1                            |          | 20    | 12    | -5                            |          | 20    | 14    | 2                             |          | 18    | 13    | -1                            |          |
|  | ADA | 14    | 15    |          |  | 15    | 13    |                               |          | 15    | 9     |                               |          | 15    | 10    |                               |          | 13    | 10    |                               |          |
| River Delta High/Elem<br>(Alternative) | ENR | 10    | 10    |          |  | 12    | 15    | 5                             |          | 13    | 13    | -2                            |          | 16    | 16    | 3                             |          | 16    | 18    | 2                             |          |
|  | ADA | 7     | 9     |          |  | 7     | 10    |                               |          | 7     | 9     |                               |          | 9     | 10    |                               |          | 12    | 12    |                               |          |
| Community Day                          | ENR | 5     | 5     |          |  | 6     | 4     | -1                            |          | 8     | 5     | 1                             |          | 8     | 6     | 1                             |          | 8     | 6     | 0                             |          |
|  | ADA | 5     | 4     |          |  | 5     | 4     |                               |          | 5     | 4     |                               |          | 6     | 5     |                               |          | 7     | 5     |                               |          |
| TOTAL K-12<br>LCFF Funded              | ENR | 1,962 | 1,932 |          |  | 1,968 | 1,934 | 2                             |          | 1,962 | 1,914 | -20                           |          | 1,961 | 1,914 | 0                             |          | 1,953 | 1,912 | -2                            |          |
|  | ADA | 1,909 | 1,868 |          |  | 1,892 | 1,854 |                               |          | 1,885 | 1,834 |                               |          | 1,870 | 1,829 |                               |          | 1,824 | 1,797 |                               |          |
| Wind River- Adult Ed                   | ENR | 17    | 13    |          |  | 38    | 19    | 6                             |          | 74    | 30    | 11                            |          | 88    | 31    | 1                             |          | 89    | 25    | -6                            |          |
| TOTAL DISTRICT                         | ENR | 1,979 | 1,945 |          |  | 2,006 | 1,953 | 8                             |          | 2,036 | 1,944 | -9                            |          | 2,049 | 1,945 | 1                             |          | 2,042 | 1,937 | -8                            |          |

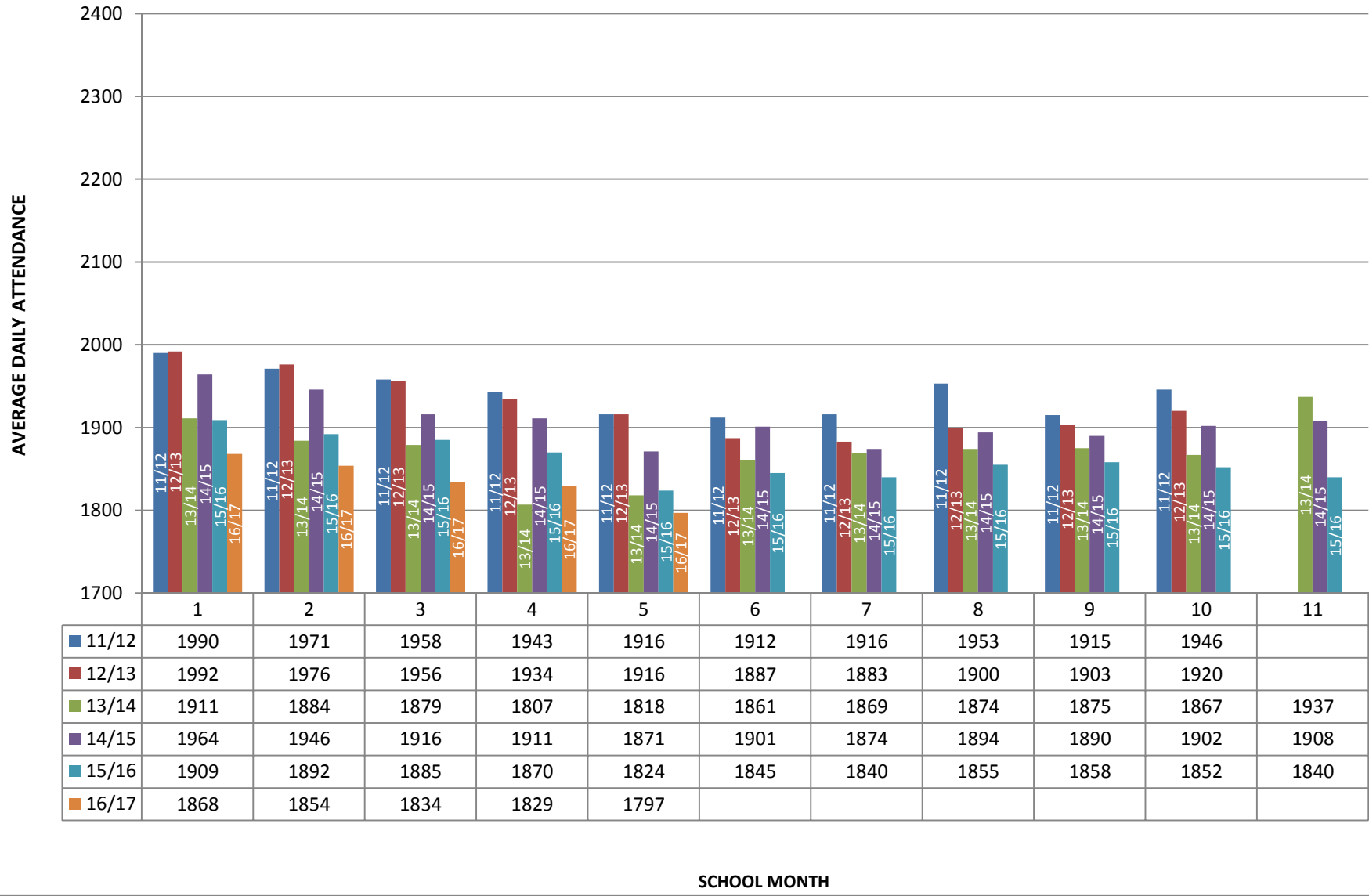
# ENROLLMENT



|         |      |      |      |      |      |      |      |      |      |      |      |
|---------|------|------|------|------|------|------|------|------|------|------|------|
| ■ 11/12 | 2052 | 2049 | 2045 | 2035 | 2027 | 2032 | 2045 | 2034 | 2001 | 2025 |      |
| ■ 12/13 | 2047 | 2037 | 2020 | 2011 | 1994 | 1991 | 1997 | 1983 | 2000 | 2002 |      |
| ■ 13/14 | 1959 | 1947 | 1960 | 1961 | 1954 | 1950 | 1967 | 1969 | 1979 | 1954 | 1975 |
| ■ 14/15 | 2025 | 2012 | 2012 | 2002 | 2011 | 1994 | 2000 | 2004 | 2008 | 2003 | 1999 |
| ■ 15/16 | 1962 | 1968 | 1962 | 1961 | 1953 | 1934 | 1941 | 1951 | 1951 | 1940 | 1929 |
| ■ 16/17 | 1932 | 1934 | 1914 | 1914 | 1912 |      |      |      |      |      |      |

SCHOOL MONTH

## ACTUAL ATTENDANCE



**BOARD OF TRUSTEES**  
**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
445 Montezuma Street  
Rio Vista, CA 94571-1651



**BOARD AGENDA BRIEFING**

Meeting Date: January 10, 2017 Attachments:  X

From: Elizabeth Keema-Aston, Chief Business Officer Item Number: 9.2.2

**SUBJECT** Monthly Financial Report Action: \_\_\_\_\_

Consent Action: \_\_\_\_\_

Information Only:  X

**Background:**

Each month the Chief Business Officer prepares a monthly financial summary report, showing both budgeted and actual revenues and expenditures for each district fund for the prior month. The report includes: the percentage of the districts ending fund from the prior month, the percentage of the districts ending fund balance (reserves) at the end of the reported month.

This report does not include any encumbered expenditures.

**Status:**

**Presenter:** Elizabeth Keema-Aston, Chief Business Officer

**Other People Who Might Be Present:**

**Cost &/or Funding Sources**

Not Applicable

**Recommendation:**

That the Board receives the Monthly Financial report as submitted.

Time: 5 mins.



**River Delta Unified School District**  
 2016-17 Working Budget vs. Actuals Report  
 December 31, 2016

| Working Budget                      |                            |  |  |                         | Actuals thru: 12/31/2016 |                                       |                          |                              |                      |                           |
|-------------------------------------|----------------------------|--|--|-------------------------|--------------------------|---------------------------------------|--------------------------|------------------------------|----------------------|---------------------------|
|                                     | Beginning<br>Balance ( A ) | Net Income/<br>Contributions<br>in ( B )                           | Expense/<br>Contributions<br>out ( C ) | Ending<br>Balance ( D ) | YTD<br>Income ( E )      | YTD Paid to<br>Delta Charter<br>( F ) | YTD Net<br>Revenue ( G ) | Percentage<br>Received ( H ) | YTD<br>Expense ( I ) | Percentage<br>Spent ( J ) |
|                                     |                            |  |  |                         | (G/B=H)                  |                                       |                          |                              | (I/C=J)              |                           |
| <b>General Fund: (01)</b>           |                            |  |  |                         |                          |                                       |                          |                              |                      |                           |
| Unrestricted                        | 3,584,303                  | 15,890,371   | 16,514,000                             | 2,960,674               | 3,394,400                | (924,316)                             | 2,470,084                | 15.54%                       | 6,113,852            | 37.02%                    |
| Restricted                          | 634,002                    | 7,162,039  | 7,495,300                              | 300,741                 | 1,702,934                |                                       | 1,702,934                | 23.78%                       | 1,998,887            | 26.67%                    |
| Combined                            | 4,218,306                  | 23,052,410   | 24,009,300                             | 3,261,416               | 5,097,335                | (924,316)                             | 4,173,019                | 18.10%                       | 8,112,739            | 33.79%                    |
| <i>Dry Period Financing</i>         |                            |  |  |                         | -                        |                                       | -                        |                              |                      |                           |
| General Fund - Fund Balance %       | 13.58%                     | <i>Represents Ending Balances divided by Budget Expenses (D/C)</i> |  |                         |                          |                                       |                          |                              |                      |                           |
| <b>Other Funds</b>                  |                            |  |  |                         |                          |                                       |                          |                              |                      |                           |
| Adult Ed. (11)                      | 32,403                     | 78,262   | 110,624                                | 41                      | 32,423                   |                                       | 32,423                   | 41.43%                       | 47,557               | 42.99%                    |
| Cafeteria ( 13 )                    | 109,033                    | 951,748  | 958,514                                | 102,267                 | 247,288                  |                                       | 247,288                  | 25.98%                       | 346,055              | 36.10%                    |
| Sp. Res-Other than Cap. Outlay (17) | 67,506                     | 450  | -                                      | 67,956                  | 83                       |                                       | 83                       | 18.44%                       | -                    | 0.00%                     |
| Bond Fund ( 21 )                    | 1,014,516                  | 15,400   | 260,662                                | 769,254                 | 15,803                   |                                       | 15,803                   | 102.62%                      | 184,924              | 70.94%                    |
| Bond Fund- SFID #1 South (22)       | 375,242                    | 2,500  | 201,788                                | 175,954                 | 460                      |                                       | 460                      | 18.40%                       | 149,820              | 74.25%                    |
| Bond Fund - SFID #2 North (23)      | 96,774                     | 28,760   | 28,600                                 | 96,934                  | 119                      |                                       | 119                      | 0.41%                        | 9,845                | 34.42%                    |
| Developer Fees (25)                 | 49,700                     | 245,284  | 245,284                                | 49,700                  | 57,896                   |                                       | 57,896                   | 23.60%                       | 225,617              | 91.98%                    |
| County School Facilities (35)       | 1,489,129                  | 7,770  | 1,489,129                              | 7,770                   | 1,495                    |                                       | 1,495                    | 19.24%                       | 1,489,129            | 0.00%                     |
| Capital Projects (49)               | 35,898                     | 230  | -                                      | 36,128                  | 44                       |                                       | 44                       | 0.00%                        | -                    | 0.00%                     |

**BOARD OF TRUSTEES**  
**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
445 Montezuma Street  
Rio Vista, CA 94571-1651



**BOARD AGENDA BRIEFING**

Meeting Date: January 10, 2017 Attachments:  x

From: Elizabeth Keema-Aston, Chief Business Officer Item Number: 9.2.2.1\_\_

**SUBJECT:** 2017-18 LCAP & Budget Development Calendar Action: \_\_\_\_\_  
Consent Action: \_\_\_\_\_  
Information Only:  x

**Background:**

The budget calendar is the outline of the steps and timeline for the board and administration to be used in preparation of the new fiscal year budget and Local Control Accountability Plan (LCAP) culminating in the adoption of both documents in June 2017. The Local Control Accountability Plan (LCAP) is a component of the state funding model, along with the Local Control Funding Formula (LCFF). Districts are required to describe how they intend to meet annual goals for all pupils. The district's Budget and LCAP must be aligned.

**Status:** The budget calendar for 2017-18 is attached as a supporting document

**Presenter:** Elizabeth Keema-Aston, Chief Business Officer

**Other People Who Might Be Present:** n/a

**Cost &/or Funding Sources:** n/a

**Recommendation:**

That the Board received the information on the timeline for preparation of the 2017-18 District Budget and Local Control Accountability Plan.

Time: \_\_\_\_5 mins.\_\_\_\_

**RIVER DELTA UNIFIED SCHOOL DISTRICT**

2017-18 BUDGET and LOCAL CONTROL ACCOUNTABILITY PLAN DEVELOPMENT TIMELINE

| DATE     | ACTIVITY   | RESPONSIBLE PARTY                       |
|----------|--|---|
| Jan 10   | Present 2017-18 Budget Development Timeline to Board                       | CBO                                     |
| Jan 17   | 2016 Governor's Budget Workshop  | Superintendent & CBO                    |
| Jan 19   | LCAP - LCFF presentation at RDUSD Principals Leadership Meeting            | Superintendent & CBO                    |
| Jan 19   | Parent presentation on LCAP & LCFF at Bates Elementary                     | Superintendent , Director of Ed, CBO    |
| Jan 24   | Receive LCAP input from RDUTA  | Superintendent & Bargaining Units       |
| Jan 26   | Parent presentation on LCAP & LCFF at Rio Vista High School                | Superintendent , Director of Ed, CBO    |
| Jan 31   | Receive LCAP input from CSEA   | Superintendent & Bargaining Units       |
| Jan      | Review enrollment and staffing projections                                 | Superintendent, CBO & H.R.              |
| Feb      | Present LCAP & LCFF to school staff & site councils for review & input     | Principals                              |
| Feb      | Develop 2017-18 Budget Assumptions   | Business Office                         |
| Feb 16   | Parent presentation on LCAP & LCFF at Bates Elementary for review & input  | Superintendent , Director of Ed, CBO    |
| Feb 21   | Report to Board on Information received at Jan. Governor's Budget Workshop | CBO                                     |
| Feb 22   | Receive LCAP input from DLAC/DAC/PI meeting                                | Superintendent, Principal of WG         |
| Feb 23   | Parent presentation on LCAP & LCFF at Rio Vista High for review & input    | Superintendent , Director of Ed, CBO    |
| Mar      | Receive input from Rio Vista CARE  | Superintendent, Director of Ed, CBO     |
| Mar      | Receive input from Delta High and Rio Vista High School Students           | Principals                              |
| Mar 14   | 2nd Interim Budget Report presented to the Board                           | CBO                                     |
| Mar 16   | Parent presentation on LCAP & LCFF at Bates Elementary for review & input  | Superintendent , Director of Ed, CBO    |
| Mar 23   | Parent presentation on LCAP & LCFF at Rio Vista High for review & input    | Superintendent , Director of Ed, CBO    |
| Mar 31   | LCAP to SCOE for Review  | Superintendent , Director of Ed, CBO    |
| April 18 | Elementary School Site Plan presentation to the Board                      | Principals                              |
| April 18 | Preliminary LCAP recommendations presented to the Board                    | Superintendent                          |
| April 21 | LCAP Public Notice re: opportunity for parents to submit written comments  | Executive Assistant to Superintendent   |
| April 28 | LCAP to SCOE for Review  | Superintendent , Director of Ed, CBO    |
| May 9    | Local Control Accountability Plan public hearing community input           | Superintendent & Board of Trustees      |
| May 9    | Middle & High School Site Plan presentation to the Board                   | Principals                              |
| May      | Attend the 2017-18 Governor's Budget Workshop                              | Superintendent & CBO                    |
| Jun 13   | 2017-18 LCAP & Budget Public Hearings                                      | Superintendent. CBO & Board of Trustees |
| Jun 27   | 2017-18 LCAP to Board for Final Approval                                   | Superintendent & Board of Trustees      |
| Jun 27   | 2017-18 Budget adoption  | CBO & Board of Trustees                 |
| Jun 28   | Submit 2017-18 Budget and LCAP to SCOE                                     | CBO                                     |
| Jun 28   | Post LCAP on district website  | Executive Assistant to Superintendent   |

**BOARD OF TRUSTEES**  
**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
445 Montezuma Street  
Rio Vista, CA 94571-1651



**BOARD AGENDA BRIEFING**

Meeting Date: 01-10-17

Attachments:  X

From: Craig Hamblin,  
Director of Maintenance, Operations & Transportation

Item Number: 9.2.3

**SUBJECT**      Monthly M.O.T. Information Report

Action: \_\_\_\_\_  
Consent Action: \_\_\_\_\_  
Information Only:  X

**Background:**

To provide a monthly update on the activities of the Maintenance, Operations & Transportation departments

**Status:**

See attached monthly report for the period of December 2016

**Presenter**

Craig Hamblin

**Other People Who Might Be Present**

**Cost &/or Funding Sources**

**Recommendation:**

That the Board receives this information

Time: 5 mins.

**Maintenance, Operations & Transportation**  
**Monthly Report for Board Meeting**  
**January 10, 2017**

Routine maintenance, repairs and custodial duties at all school sites and district office were completed. Other non-routine projects have been captured below.

**Maintenance & Operations:**

- **Delta High School**
  - Changed ballast in light, Room R-118 - \$130.72
  - Changed ballast in light, Room R-104 - \$129.97
- **D.H. White Elementary School**
  - Scheduled filter change - \$250.95
  - Sewer drain backing up into bathroom - \$99.15
- **Isleton Elementary School**
  - Scheduled filter change - \$188.80
  - Replaced burned bulbs in bathroom and port. 1 - \$211.75
- **Rio Vista High School**
  - Vandalism of the Coffee shack door. - \$138.81
  - Scheduled filter change -\$276.34
  - Heater not working in rm. 111 and theater stage - \$215.40
- **Riverview Middle School**
  - HVAC not working in Main building - \$118.98
- **Walnut Grove Elementary School**
  - Stepping stones in the front of the school needed repair - \$97.78
  - Heater is not working in the first five center - \$129.28
- **District Office**
  - Hot water heater leaked and damaged floor of cabinet
- **Transportation**
  - We are expecting our New Bus January 6, 2017

**BOARD OF TRUSTEES**  
**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
445 Montezuma Street  
Rio Vista, CA 94571-1651



**BOARD AGENDA BRIEFING**

Meeting Date: January 10, 2017

Attachments: \_\_\_\_\_

From: Kathy Wright, Director of Educational Services

Item Number: 9.3.1

**SUBJECT:**

Williams Settlement Public Notification regarding sufficiency of teachers, facilities, CAHSEE, and textbook and instructional materials for the fourth quarter (October-December 2016).

Action: \_\_\_\_\_  
Consent Action: \_\_\_\_\_  
Information Only: X

**Background:**

The Williams Settlement requires that all students have qualified teachers, appropriate instructional materials and that their schools be clean and safe. The settlement holds schools accountable for delivering these fundamental elements. Education Code 35186 BP 13124 also requires the district to provide quarterly reports regarding Williams Settlement compliance.

**Status:**

The district has received no complaints fourth quarter (October-December 2016). Due to the installation of a new Server at SCOE, the link for the Williams submission has been deleted. The report is unable to be obtained at this time. If you would like a copy of the report when it is available, please contact Trisha Salomon in the Educational Services Department (707) 374-1700.

**Presenter:**

Kathy Wright, Director of Educational Services

**Other People Who Might Be Present:**

None

**Cost &/or Funding Sources**

No cost to the district

**Recommendation:**

That the board receives this item as fulfillment of Williams Settlement requirements.

Time: 2 minutes

**BOARD OF TRUSTEES**  
**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
445 Montezuma Street  
Rio Vista, CA 94571-1651



**BOARD AGENDA BRIEFING**

|                       |  |  |
|-----------------------|--|--|
| Meeting Date:         | January 10, 2017   | Attachments: <input type="checkbox"/> x <input type="checkbox"/>   |
| From:                 | Elizabeth Keema-Aston, Chief Business Officer  | Item Number: <u>9.4</u>  |
| <b><u>SUBJECT</u></b> | Receive the Audit Report of Crowe Horwath LLP,<br>Independent Auditor, for Fiscal Year 2015-16 Financial<br>Records. | Action: <input checked="" type="checkbox"/> x <input type="checkbox"/><br>Consent Action: <input type="checkbox"/><br>Information Only: <input type="checkbox"/> |

**Background:**

Each school district within California must arrange an annual audit of its financial records by an independent certified public accountant. The district has contracted with Crowe Horwath LLP to perform the audit for fiscal year ending June 30, 2016.

**Status:**

The District has reviewed the reports and agrees with the procedures performed and conclusions presented by Crowe Horwath LLP with regards to all funds and Measure's U & V (SFID #1 & #2 Bond funds).

**Presenter:**

Representative  
Crowe Horwath LLP

**Other People Who Might Be Present:** n/a

**Cost &/or Funding Sources:** n/a

**Recommendation:**

That the Board receives the Financial Records Audit Report as presented for fiscal year 2015-16

Time: 5 mins.

**BOARD OF TRUSTEES  
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street  
Rio Vista, CA 94571-1651



**BOARD AGENDA BRIEFING**

Meeting Date: January 10, 2017

Attachments: \_\_\_x\_\_\_

From: Don Beno, Superintendent

Item Number: 10.1

**SUBJECT** Request to approve the minutes from the Board of  
Trustee's meeting held on December 13, 2016

Action: \_\_\_\_\_  
Consent Action: x  
Information Only: \_\_\_\_\_

**Background:**

Attached are the minutes from the Board of Trustee's meeting held on:  
December 13, 2016.

**Status:**

The board is to review for approval.

**Presenter**

Jennifer Gaston, recorder

**Other People Who Might Be Present**

Board

**Cost &/or Funding Sources**

None

**Recommendation:**

That the Board approves the Minutes as submitted.



# RIVER DELTA UNIFIED SCHOOL DISTRICT

## MINUTES

### REGULAR MEETING

December 13, 2016

1. **Call Open Session to Order** – Board President Donnelly called the Open Session of the meeting of the Board of Trustees to order at 5:45 p.m. on December 13, 2016, at Rio Vista High School, Rio Vista, California.

2. **Roll Call of Members:**

Sarah Donnelly, President  
Alicia Fernandez, Vice President (Arrived: 6:15pm)  
Don Olson, Clerk  
Chris Elliott, Member to be sworn in  
Marilyn Riley, Member  
Katy Maghoney, Member  
David Bettencourt, Member  
Seann Rooney, Outgoing Member (Absent)

Also present: Don Beno, Superintendent,

3. **Annual Reorganization – Election of Officers:**

3.1 Following the November 2016 elections, the District will recognize departing Board Member: Seann Rooney – Mr. Beno acknowledged and thank Mr. Rooney for his years of service to the students of the district. Some of Member Rooney's contributions to the district included serving as a Board member, a coach, a volunteer for the college days at Bates Elementary School and a representative on several committees.

3.2 Following the November 2016 elections, the District will "seat" the new and or returning Board member with the Oath of Allegiance: Chris Elliott, Marilyn Riley and Don Olson. Board President Donnelly conducted the Oath of Office, swearing in the new and returning Board Members following the November 8, 2016 elections.

4. **Review, Approve the Closed Session Agenda and Adjourn to Closed Session**

4.1 Board President Donnelly announced items on the Closed Session Agenda.

4.2 Public Comment on Closed Session Agenda Items. – *None to report*

4.3 Approve Closed Session Agenda and Adjourn to the **Closed Session**

Board President Donnelly asked for a motion to adjourn the meeting to Closed Session @ 5:48 pm

Member Olson moved to approve, Member Riley seconded. Motion carried 6 (Ayes: Donnelly, Olson, Elliott, Riley, Maghoney, Bettencourt): 0 (Nays): 1 (Absent: Fernandez arriving at approx. 6:15pm)

5. **Open Session was reconvened at 6:55 pm**

5.1 Roll was retaken, all members were present.

Also present: Don Beno, Superintendent; Elizabeth Keema-Aston, Chief Business Officer and Jennifer Gaston, Recorder.

5.2 The Pledge of Allegiance was led by Kathy Wright

6. **Report of Action taken, if any, during the Closed Session** (Government Code Section 54957.1)

Board President Donnelly reported that the Board took no actions during closed session:

7. **Review and Approve the Open Session Agenda**

Member Bettencourt moved to approve, Member Riley seconded. Motion carried 7 (Ayes: Donnelly, Fernandez, Olson, Elliott, Riley, Maghoney, Bettencourt): 0 (Nays): 0 (Absent)

8. **Public Comment:** None to report

9. **Reports, Presentations, Information**

9.1 Board Member(s) and Superintendent Report(s) and/or Presentation(s) –

9.1.1 Board Members' report(s): Member Fernandez reported that she and Member Riley made site visits to Rio Vista High School, D.H. White Elementary and Isleton Elementary Schools. Member Fernandez was excited of the new check-in and check-out process at D.H. White School. The process runs a quick background check and if the person is cleared the machine prints out a date/timed sticker with your picture on it to wear while on campus. The highlight of their visits

were at Isleton Elementary. It was exciting watching the interaction between the students. The sixth grade and the kindergarten students used the buddy system to work on lessons in the kindergarten classroom. Member Fernandez commented that not only was it cute to see but it makes learning fun.

Member Maghoney announced that if anyone needed to get into the holiday spirit they should attend Isleton's Winter Program coming up on Thursday, December 15<sup>th</sup>.

Member Bettencourt mentioned that the concert in Clarksburg was excellent. The band, choir and dinner were fantastic.

9.1.2 Committee Report(s): None to report

9.1.3 Superintendent Beno's report(s) – Mr. Beno welcomed new Board Member Chris Elliott and gave a farewell to Member Rooney stating that he has been valuable to the students of the district. Mr. Beno attended the fundraising dinner and Winter Concert at Delta High and Clarksburg Middle School. He had the pleasure of sitting with Board Member Bettencourt and newly elected Board Member Chris Elliott. Mr. Beno also attended the Winter Program held at Walnut Grove Elementary School. He mentioned that a former district office employee Gabino Perez is now teaching Kindergarten at Walnut Grove. It was amazing to watch the performance with Mr. Perez and his students. Mr. Beno plans on attending other winter programs in the district.

9.2 Business Services' Reports and/or Presentations on: Routine Restricted Maintenance, Deferred Maintenance, Maintenance and Operations, Transportation Department, Food Services Department, District Technology, and District Budget – Elizabeth Keema-Aston, Chief Business Officer; Craig Hamblin, Director of Maintenance, Operations and Transportation

9.2.1 ADA/Enrollment Report - Elizabeth Keema-Aston reported the district's current average daily attendance (ADA) is 1846.25, however, she anticipates the ADA at P-2 reporting will be approximately 1833.95 due to the declining enrollment. Ms. Keema-Aston agrees with the Board that the enrollment and attendance will need to be closely monitored for staffing and budget purposes for the 2017-18 school year.

9.2.2 Monthly Financial Report - Elizabeth Keema-Aston reported that the budgeted revenues received this year are at 17.5%, the expended amount is 32.1 % and supplies purchased are at 65%. These percentages are right on target for the amounts budgeted. Ms. Keema-Aston informed the Board the cash flow has remained positive and reminded them that the district is using dry period financing with the Sacramento County Treasury and the district did not pursue a TRANS for FY 2016-17, the saving to the district for not pursuing a TRANS \$25,000.

9.2.3 Maintenance, Operations & Transportation Update - Craig Hamblin reported that last year the district purchased a kiln to be used to burn out (service) the filters on the buses. A new regulation requires the filters to be serviced more often than in previous years. Each time a filter was serviced by an outside vendor it costs \$350.00 amounting in approximately \$8,000 each year. In just this year alone servicing the filters in house will save the district the purchase price of the kiln.

Member Fernandez mentioned that the pickup and drop-off routines at Delta High and Clarksburg Middle Schools needs to be addressed. Mr. Beno said that he would set up an appointment after winter break with Mr. Hamblin and Ms. Uslan to find a solution to this issue.

9.3 Other – Education Services' Reports and/or Presentation(s) -

9.3.1 Educational Services and Special Education Updates – Kathy Wright presented the Board with the California Healthy Kids Survey for 2015-16 school year.

10. **Consent Calendar**

10.1 Approve Board Minutes

Regular Meeting of the Board, November 8, 2016

10.2 Receive and Approve Monthly Personnel Reports

As of December 13, 2016

10.3 District's Monthly Expenditure Report

November 2016

- 10.4 Request to approve out-of-state travel for Rio Vista High School Student Chapter Members American Field Service (AFS) short-term domestic exchange students traveling to Chicago, Illinois from April 6-10, 2017 paid by AFS no cost to District – Vicky Turk
- 10.5 Request to approve the independent contract with Center of Movement to provide Mindfulness sessions with the CARE program at Riverview Middle School for the 2016-2017, not to exceed \$4,000 – Kathy Wright
- 10.6 Request to approve the Independent Contract with Maxim Health Care for the 2016-2017 school year at a cost not to exceed \$4,000 – Kathy Wright
- 10.7 Request to approve the fundraising event “Bake Sale” profit to benefit the Anime Club at Delta High School – Laura Uslan

10.8 Donations to Receive and Acknowledge:

**Isleton Elementary School – 6<sup>th</sup> Grade Sly Park Educational Fieldtrip**

- Oilwell Materials - \$50
- B & W Resort - \$40
- Fred Stanek - \$50
- California Vegetable Specialties - \$235
- Korth’s Pirates Lair Marina - \$235
- Riverside Elevator - \$500
- Bob’s Bait Shop - \$235
- Joetta K. Corvallis - \$100
- Kathleen Brady-Nettesheim - \$551.55 – Cross Country Supplies
- Anonymous - \$450 – Gift cards for teachers

**D.H. White Elementary School – McTeacher Night**

Yin McDonald’s – Funds raised \$400

**Rio Vista High School – Girls Soccer Team**

- Montezuma Volunteer Firefighters Association - \$500
- Triology at Rio Vista Bingo Club - \$2000
- Katrina & Brian Spradling - \$100
- Rio Vista Rotary Club - \$500
- AYSO Region 328 - \$150

Member Fernandez moved to approve, Member Olson seconded. Motion carried 7 (Ayes: Donnelly, Fernandez, Olson, Elliott, Riley, Maghoney, Bettencourt): 0 (Nays): 0 (Absent)

Board President Donnelly acknowledged those who donated and thanked them for their support.

- 11. The Board is to conduct reorganizational duties including the election of Officers for 2017. The Board must elect the President, Vice President and Clerk positions as well as the SCOE Board representative. Upon the election of the new or returning officers, the Officers will be “seated” to conduct the balance of the meeting – Don Beno asked the Board for nominees for RDUSD Board of Trustees officers. Member Bettencourt made the following nominations: President: Member Fernandez; Vice-President: Member Olson Clerk: Member Riley and Member Donnelly nominated SCOE Rep.: Katy Maghoney. Board President Donnelly asked for a motion to seat the officers for 2017.

President: Member Fernandez; Vice-President: Member Olson Clerk: Member Riley SCOE Rep.: Katy Maghoney

Member Bettencourt moved to approve, Member Maghoney seconded. Motion carried 7 (Ayes: Fernandez, Olson, Riley, Donnelly, Elliott, Maghoney, Bettencourt): 0 (Nays): 0 (Absent)

- 12. The Board is to complete their ‘annual reorganization’ duties (under the provisions of Ed Code 35143 and 50171) by setting and approving a schedule of Regular Board Meetings for Calendar Year 2017 - Don Beno

Member Bettencourt moved to approve, Member Riley seconded. Motion carried 7 (Ayes: Fernandez, Olson, Riley, Donnelly, Elliott, Maghoney, Bettencourt): 0 (Nays): 0 (Absent)

- 13. Request the approval of the First Interim Financial Report for 2016-2017 – Elizabeth Keema-Aston

Member Bettencourt moved to approve, Member Olson seconded. Motion carried 7 (Ayes Fernandez, Olson, Riley, Donnelly, Elliott, Maghoney, Bettencourt): 0 (Nays): 0 (Absent)

- 14. Request to approve the Notice of Completion for the portable located at Rio Vista High School – Elizabeth Keema-Aston

Member Olson moved to approve, Member Donnelly seconded. Motion carried 7 (Ayes: Fernandez, Olson, Riley, Donnelly, Elliott, Maghoney, Bettencourt): 0 (Nays): 0 (Absent)

15. Request to approve the Agreement with Cooperative Strategies to provide a Developer Fee Justification Study for River Delta Unified School District – Elizabeth Keema-Aston

Member Olson moved to approve, Member Donnelly seconded. Motion carried 7 (Ayes: Fernandez, Olson, Riley, Donnelly, Elliott, Maghoney, Bettencourt): 0 (Nays): 0 (Absent)

16. Request to approve three additional courses at Wind River High School for the Adult Education Program: “Business Fundamentals”, “Hospitality, Tourism and Recreation” and “Careers in Child Development” – Kathy Wright

Member Riley moved to approve, Member Bettencourt seconded. Motion carried 7 (Ayes: Fernandez, Olson, Riley, Donnelly, Elliott, Maghoney, Bettencourt): 0 (Nays): 0 (Absent)

17. Request to approve the proposed District-wide Calendar for the 2017-2018 school year – Don Beno

Member Bettencourt moved to approve, Member Riley seconded. Motion carried 7 (Ayes: Fernandez, Olson, Riley, Donnelly, Elliott, Maghoney, Bettencourt): 0 (Nays): 0 (Absent)

18. Re-Adjourn to continue Closed Session was not necessary.

19. Adjournment: There being no further business before the Board, Board President Donnelly asked for a motion to adjourn.

Member Bettencourt moved to approve, Member Riley seconded. Motion carried 7 (Ayes: Fernandez, Olson, Riley, Donnelly, Elliott, Maghoney, Bettencourt): 0 (Nays): 0 (Absent)

20. The meeting was adjourned at 7:43 p.m.

Submitted:

Approved:

\_\_\_\_\_  
Don Beno, Superintendent and  
Secretary to the Board of Trustees

\_\_\_\_\_  
Marilyn Riley, Clerk, Board of Trustees

By: Jennifer Gaston, Recorder  
End

BOARD OF TRUSTEES



RIVER DELTA UNIFIED SCHOOL DISTRICT

Meeting Date: January 10, 2017

Attachments: x\_\_\_  
Item no. 10.2

SUBJECT MONTHLY PERSONNEL TRANSACTION REPORT

Action: \_\_\_\_\_

Consent: X\_\_\_

Background

Status:

Presenter: Don Beno, Superintendent

Other People Who Might Be Present:

Cost &/or Funding Sources

Recommendation: That the Board approve the Monthly Personnel Transaction Report as submitted.

Time: 2 mins \_\_\_\_\_



**BOARD OF TRUSTEES**  
**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
445 Montezuma Street  
Rio Vista, CA 94571-1651



**BOARD AGENDA BRIEFING**

Meeting Date: January 10, 2017

Attachments: X

From: Elizabeth Keema-Aston, Chief Business Officer

Item No.: 10.3

Action Item:     

Consent Action: X

Information Only:     

**SUBJECT:** Approve Monthly Expenditure Summary

---

**Background:** The staff prepares a report of expenditures for the preceding month.

**Presenter:** Elizabeth Keema-Aston, Chief Business Officer

**Other People Who Might Be Present:**

**Cost and/or Funding Sources:**

Not Applicable

**Recommendation:**

That the Board approves the monthly expenditure summary report as submitted.

Cutoff amount: \$1.00

Select vendors with 1099 flags: of any setting.

Select payments with 1099 flags: of any setting.

Input file: Unknown Updated:

Report prepared: Fri, Dec 16, 2016, 12:13 PM



| Vendor Name/Address   | Total     | Description  | Date                     | Warrant Reference                        | Amount               | 1099   |
|---|-----------|--|--------------------------|--|----------------------|--------|
| 013287 ACSA FOUNDATION FOR ED ADMIN<br>1575 BAYSHORE HIGHWAY<br>BURLINGAME, CA 94010<br><br>(800) 608-2272 N                                | 256.32    | NOV 16 ACSA DUES   | 12/13/2016               | 17323121 PV-170296                       | 256.32               | N      |
| 013931 ADVANTEL NETWORKS<br>2222 TRADE ZONE BOULEVARD<br>SAN JOSE, CA 95131<br><br>(800) 377-4911 N   | 278.75    | 6071980 MAINT PHONE REPAIR WG                              | 12/08/2016               | 17322227 PV-170276                       | 278.75               | N      |
| 013110 ALIGNMENTS & BRAKES<br>PO BOX 1068<br>1440 WALNUT GROVE-THORNTON RD<br>WALNUT GROVE, CA 95690<br><br>(916) 776-4879 Y ARREDONDO, JOS | 69.95     | 5404 TRANS SERVICE   | 12/15/2016               | 17323847 PV-170309                       | 69.95                | 7      |
| 002739 ALL WEST COACHLINES INC<br>7701 WILBUR WAY<br>SACRAMENTO, CA 95828<br><br>(916) 423-4000 N   | 2,703.25  | 61745 DHS SPORTS TRAVEL<br>61767 DHS CHARTER BUS UC MERCED | 12/13/2016<br>12/13/2016 | 17323114 PO-170163<br>17323104 PO-170637 | 1,309.79<br>1,393.46 | N<br>N |
| 014529 APPLE EDUCATION<br>5300 RIATA PARK CRT. BLDG C<br>AUSITN, TX 78727<br><br>(512) 674-6821 N   | 1,480.92  | 4411970903 WG MACBOOK                                      | 12/15/2016               | 17323820 PO-170659                       | 1,480.92             | N      |
| 013339 APPLE, KRISTY<br>PO BOX 313<br>ISLETON, CA 95641<br><br>(916) 777-6654 N   | 23.64     | RVHS SUPPLIES  | 12/08/2016               | 17322190 PO-170393                       | 23.64                | N      |
| 013152 AVID CENTER  | 26,426.00 | 15856 ED SV AVID MMBRSHIPS                                 | 12/13/2016               | 17323105 PO-170089                       | 26,426.00            | N      |

9246 LIGHTWAVE AVE STE 200  
SAN DIEGO, CA 92123

(858) 380-4800 N

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| Vendor Name/Address   | Total    | Description  | Date   | Warrant Reference  | Amount  | 1099  |
|---|----------|--|--|--|---|---|
| 014337 AVILA, ANTONIO<br>2020 MURIETTA WAY<br>SACRAMENTO, CA 95822          | 1,500.00 | DHS FIELD PAINTING   | 12/01/2016   | 17321182 PO-170694   | 1,500.00  | Y   |
| ( 0) - 0  |          | Y ANTONIO G. AVI   |  |  |   |   |
| 012312 BALLANCE MPT, MICHAEL R<br>12270 KIRKWOOD STREET<br>HERALD, CA 95638 | 650.00   | SP ED PHYS THERAPY<br>SP ED PHYS THERAPY   | 12/08/2016<br>12/15/2016   | 17322193 PO-170307<br>17323830 PO-170307   | 400.00<br>250.00  | 7<br>7  |
| (209) 663-8013  |          | Y BALLANCE, MICH   |  |  |   |   |
| 014367 BANK OF AMERICA<br>PO BOX 15710<br>WILMINGTON, DE 19886-5710         | 4,247.35 | SP ED BAGLEY HOTEL<br>SP ED HOTEL CREDIT<br>MAINT PHONE BATTERIES<br>MAINT PHONE BATTERIES<br>MAINT PHONE BATTERIES<br>SP ED SUPPLIES<br>SP ED SUPPLIES<br>SP ED SUPPLIES<br>DO COMPUTER CABLES<br>MAINT MONITOR<br>ISLE SUPPLIES<br>ED SV NORRIS/WRIGHT HOTEL<br>BRD MEMBER PLAQUE<br>MAINT SP ED APPLIANCES PORTABL<br>RVHS BATTERY CARTRIDGES<br>RVHS LAMP<br>CRANE SUPPLIES<br>DHS SUPPLIES<br>SURVEYMONKEY REFUND<br>DHS SUPPLIES<br>DHS SUPPLIES | 12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016 | 17323821 PO-170545<br>17323821 PO-170545<br>17323821 PO-170662<br>17323821 PO-170662<br>17323821 PO-170662<br>17323821 PO-170666<br>17323821 PO-170666<br>17323821 PO-170666<br>17323821 PO-170668<br>17323821 PO-170672<br>17323821 PO-170677<br>17323821 PO-170683<br>17323821 PO-170697<br>17323828 PO-170698<br>17323821 PO-170708<br>17323848 PV-170310<br>17323848 PV-170310<br>17323848 PV-170310<br>17323848 PV-170310<br>17323848 PV-170310 | 507.12<br>218.63<br>1.59<br>1.59<br>19.90<br>19.14<br>1.53<br>1.53<br>24.65<br>111.29<br>146.28<br>1,174.44<br>68.79<br>1,580.05<br>539.70<br>62.38<br>592.25<br>32.00<br>780.00<br>399.99<br>32.00 | N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N |
| ( 0) - 0  |          | N  |  |  |   |   |
| 010822 BARKMAN, MELINDA<br>P.O. BOX 524<br>RIO VISTA, CA 94571              | 16.20    | RMS MILEAGE  | 12/08/2016   | 17322249 TC-170122   | 16.20   | N   |
| ( ) -   |          | N  |  |  |   |   |

| Vendor Name/Address   | Total     | Description  | Date   | Warrant Reference  | Amount                                   | 1099             |
|---|-----------|--|--|--|--|------------------|
| 012586 BAY ALARM<br>60 BERRY DRIVE<br>PACHECO, CA 94553<br><br>(209) 465-1986   | 22,457.55 | ISLE MONITORING<br>2711042 RMS FIRE SYSTEM<br>RVHS MONITORING<br>RMS FIRE MONITORING | 12/08/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016 | 17322191 PO-170061<br>17323829 PO-170390<br>17323849 PV-170311<br>17323849 PV-170311 | 89.25<br>20,269.00<br>275.30<br>1,824.00 | N<br>N<br>N<br>N |
| N BALCO HOLDINGS  |           |  |  |  |  |                  |
| 012147 BECERRA, LUCIA<br>P.O. BOX 64<br>RYDE, CA 95680<br><br>( 0) - 0  | 308.46    | ASP SUPPLIES<br>ASP MILEAGE<br>ASP MILEAGE<br>ASP MILEAGE                            | 12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016 | 17322192 PO-170297<br>17322250 TC-170132<br>17322250 TC-170132<br>17322250 TC-170132 | 16.80<br>97.22<br>97.22<br>97.22         | N<br>N<br>N<br>N |
| 013642 BLACK POINT ENVIRONMENTAL INC<br>930 SHILOH RD BLDG 40F<br>WINDSOR, CA 95492<br><br>(707) 837-7407                 | 4,314.50  | 1844 PROJ#247 MAGNOLIA   | 12/13/2016   | 17323122 PV-170298   | 4,314.50                                 | N                |
| 012497 BUSWEST<br>21107 CHICO STREET<br>CARSON, CA 90745<br><br>(209) 531-3928  | 2,129.92  | TRANS NOV PARTS  | 12/08/2016   | 17322194 PO-170230   | 2,129.92                                 | N                |
| 003681 CALIFORNIA AMERICAN WATER<br>P.O. BOX 7150<br>PASADENA, CA 91109-7150<br><br>(888) 237-1333                        | 353.62    | ISLE WATER SERV  | 12/13/2016   | 17323123 PV-170300   | 353.62                                   | N                |
| 012079 CALIFORNIA CLEAR BOTTLED<br>P.O. BOX 981<br>14410 W.G. THORNTON RD<br>WALNUT GROVE, CA 95690<br><br>(916) 776-1544 | 275.25    | ZWA010 WG WATER<br>ZR1007 RMS WATER<br>ZWA009 ASP WATER                              | 12/08/2016<br>12/08/2016<br>12/08/2016               | 17322195 PO-170023<br>17322195 PO-170055<br>17322195 PO-170607                       | 109.00<br>94.25<br>72.00                 | 7<br>7<br>7      |
| 002344 CALIFORNIA LABORATORY SERVICES   | 279.00    | MAINT WATER TESTING  | 12/08/2016   | 17322196 PO-170266   | 224.00                                   | N                |

3249 FITZGERALD ROAD  
RANCHO CORDOVA, CA 95742

6121262 MAINT WATER TESTING

12/15/2016 17323831 PO-170266

55.00 N

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| Vendor Name/Address  | Total    | Description  | Date   | Warrant Reference  | Amount  | 1099                  |
|--|----------|--|--|--|---|-----------------------|
| 010576 CAMACHO, REFUJIO<br>200 PRIMASING AVE<br>P.O. BOX 553<br>COURTLAND, CA 95615<br><br>( ) - N       | 77.76    | WG NOV MILEAGE   | 12/15/2016   | 17323861 TC-170141   | 77.76   | N                     |
| 014082 CAS INSPECTION INC<br>373 PEBBLE BEACH DRIVE<br>RIO VISTA, CA 94571Q<br><br>(707) 374-2481 N      | 3,060.00 | 2185 RMS FIRE ALARM PROJECT  | 12/13/2016   | 17323131 PV-170299   | 3,060.00  | N                     |
| 010520 CASCD<br>PO BOX 1841<br>OROVILLE, CA 95965<br><br>( 0) - 0 N                                      | 135.00   | WG CONF REGIST PEREZ   | 12/13/2016   | 17323106 PO-170729   | 135.00  | N                     |
| 003380 CENTRAL VALLEY WASTE SERVICE<br>INC<br>P.O. BOX 78251<br>PHOENIX, AZ 85062-8251<br><br>( ) - N    | 3,529.11 | BATES WASTE<br>MOKE WASTE<br>ISLE WASTE<br>WG WASTE<br>TRANS WASTE | 12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016 | 17322228 PV-170277<br>17322228 PV-170277<br>17322228 PV-170277<br>17322228 PV-170277<br>17322228 PV-170277 | 1,108.28<br>77.95<br>1,439.68<br>791.32<br>111.88 | N<br>N<br>N<br>N<br>N |
| 013908 CIT TECHNOLOGY FINANCING<br>SERVICES INC<br>PO BOX 1638<br>LIVINGSTON, NJ 07039<br><br>( ) - N    | 263.37   | 29508688 CMS XEROX LEASE   | 12/08/2016   | 17322197 PO-170169   | 263.37  | N                     |
| 000201 CITY OF ISLETON<br>P.O. BOX 716<br>101 SECOND STREET<br>ISLETON, CA 95641<br><br>(916) 777-7770 N | 411.05   | 58010 ISLE SEWER SERVICE   | 12/08/2016   | 17322198 PO-170017   | 411.05  | N                     |

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| Vendor Name/Address  | Total    | Description   | Date   | Warrant Reference  | Amount   | 1099                  |
|--|----------|---|--|--|--|-----------------------|
| 000077 CITY OF RIO VISTA<br>P.O. BOX 745<br>ONE MAIN STREET<br>RIO VISTA, CA 94571   | 6,155.05 | RMS SEWER<br>DHW WATER<br>RVHS WATER<br>RMS WATER<br>DO SEWER | 12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016 | 17322229 PV-170278<br>17322229 PV-170278<br>17322229 PV-170278<br>17322229 PV-170278<br>17322229 PV-170278 | 284.98<br>359.08<br>1,142.02<br>1,388.85<br>184.95 | N<br>N<br>N<br>N<br>N |
| ( ) - N RIO VISTA FIRE   |          | RVHS SEWER<br>DHW SEWER<br>DO WATER                           | 12/08/2016<br>12/08/2016<br>12/08/2016                             | 17322229 PV-170278<br>17322229 PV-170278<br>17322229 PV-170278   | 1,802.63<br>812.56<br>179.98                       | N<br>N<br>N           |
| 014575 COMPANION CORPORATION<br>1831 FORT UNION BLVD<br>SALT LAKE CITY, UT 84121<br><br>(800) 943-6439                         | 299.00   | 103018 RMS SOFTWARE RENEWAL<br>103018 RMS SOFTWARE RENEWAL    | 12/15/2016<br>12/15/2016   | 17323822 PO-170710<br>17323822 PO-170710   | 119.60<br>179.40                                   | N<br>N                |
| 013922 COMPREHENSIV DRUG TESTING<br>PO BOX 11869<br>SANTA ANA, CA 92711<br><br>( ) -   | 167.00   | 43087 TRANS DOT TESTING                                       | 12/08/2016   | 17322199 PO-170232   | 167.00   | N                     |
| 014215 CONTERRA ULTRA BROADBAND<br>PO BOX 281357<br>ATLANTA, GA 30384-1357<br><br>(704) 936-1722                               | 4,138.54 | 12006 DW NETWORK<br>12006 DW NETWORK                          | 12/08/2016<br>12/08/2016   | 17322230 PV-170279<br>17322230 PV-170279   | 16,863.98<br>12,725.44                             | N<br>N                |
| 010834 COUNTY OF SACRAMENTO<br>VOTER REGISTRATION & ELECTIONS<br>7000 65TH STREET SUITE A<br>SACRAMENTO, CA 95823<br><br>( ) - | 4,031.16 | 17-008GENERAL ELECTION 11/8/16                                | 12/08/2016   | 17322231 PV-170280   | 4,031.16   | N                     |
| 001621 COURTLAND MARKET INC<br>11711 HWY 160<br>PO BOX 156<br>COURTLAND, CA 95615  | 127.35   | BATES SUPPLIES<br>MOKE SUPPLIES                               | 12/08/2016<br>12/08/2016   | 17322200 PO-170361<br>17322200 PO-170375   | 92.45<br>34.90                                     | N<br>N                |





| Vendor Name/Address  | Total      | Description  | Date   | Warrant Reference  | Amount   | 1099  |
|--|------------|--|--|--|--|---|
| 013798 CROWE HORWATH LLP<br>320 E JEFFERSON BOULEVARD<br>PO BOX 7<br>SOUTH BEND, IN 46624-0007<br><br>( ) - Y  | 16,000.00  | 745-2055821 PROF SERV<br>745-2055821 PROF SERV   | 12/08/2016<br>12/08/2016   | 17322245 PV-170293<br>17322246 PV-170293   | 8,000.00<br>8,000.00   | 7<br>7  |
| 013876 DATAPATH<br>PO BOX 396009<br>SAN FRANCISCO, CA 94139<br><br>(888) 693-2827 N                            | 15,453.76  | 133135 RMS SURFACE PRO<br>133135 RMS SURFACE PRO<br>133706 DW TECH SERVICE<br>133706 DW TECH SERVICE<br>133706 DW TECH SERVICE<br>133706 DW TECH SERVICE<br>133706 DW TECH SERVICE<br>133706 DW TECH SERVICE<br>133706 DW TECH SERVICE<br>133806 DO CISCO RENEWAL<br>133360 RVHS COMPUTER<br>133362 CMS CHROMEBOOK<br>133359 RVHS COMPUTER | 12/01/2016<br>12/01/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016 | 17321183 PO-170472<br>17321183 PO-170472<br>17322201 PO-170201<br>17322201 PO-170201<br>17322201 PO-170201<br>17322201 PO-170201<br>17322201 PO-170201<br>17322201 PO-170201<br>17322225 PO-170201<br>17322179 PO-170692<br>17323823 PO-170549<br>17323823 PO-170565<br>17323823 PO-170574 | 720.09<br>1,080.14<br>104.07<br>104.07<br>2,081.40<br>104.07<br>7,805.25<br>208.14<br>1,226.88<br>773.79<br>317.85<br>928.01 | N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N |
| 013722 DE LAGE LANDEN PUBLIC FINANCE<br>1111 OLD EAGLE SCHOOL ROAD<br>WAYNE, PA 19087<br><br>(800) 736-0220 N  | 258.44     | 52472855 WG COPIER LEASES<br>52472868 F5 PRINTER LEASE   | 12/15/2016<br>12/15/2016   | 17323832 PO-170426<br>17323832 PO-170484   | 175.77<br>82.67  | N<br>N  |
| 002819 DELTA CARE<br>DEPT #0170<br>LOS ANGELES, CA 90084-0170<br><br>( 0) - 0 N                                | 24.81      | DEC 16 SUMMER HEALTH PREMIUMS  | 12/13/2016   | 17323124 PV-170301   | 24.81  | N   |
| 012807 DELTA ELEMENTARY CHARTER<br>SCHOOL<br>36230 N SCHOOL ST<br>CLARKSBURG, CA 95612<br><br>(916) 995-1335 N | 146,965.00 | DEC TAX IN LIEU  | 12/08/2016   | 17322232 PV-170281   | 146,965.00   | N   |

| Vendor Name/Address   | Total    | Description   | Date                                   | Warrant Reference  | Amount                         | 1099        |
|---|----------|---|--|--|--------------------------------|-------------|
| 014067 DISCOVERY OFFICE SYSTEMS<br>1269 CORPORATE CENTER PARKWAY<br>SANTA ROSA, CA 95407<br><br>(707) 570-1000 N                        | 177.73   | 55E1351085 ISLE SERV CONTRACT<br>55E1352240 WG PRINTER COSTS                          | 12/13/2016<br>12/15/2016               | 17323115 PO-170058<br>17323833 PO-170025                       | 148.96<br>28.77                | N<br>N      |
| 000188 DOLK TRACTOR COMPANY<br>242 N. FRONT STREET<br>RIO VISTA, CA 94571<br><br>( ) - N  | 21.59    | 95360 TRANS PARTS   | 12/08/2016                             | 17322202 PO-170235   | 21.59                          | N           |
| 000116 DS WATERS OF AMERICA INCS<br>5660 NEW NORTHSIDE DRIVE<br>SUITE 500<br>ATLANTA, GA 30328<br><br>( ) - N DS WATERS OF A            | 134.39   | 120116 DO WATER   | 12/13/2016                             | 17323120 PV-170297   | 134.39                         | N           |
| 010469 E.F. KLUDDT & SONS INC<br>P.O. BOX 166<br>LODI, CA 95241-0166<br><br>( ) - N   | 5,888.95 | 221642 TRANS GAS<br>221279 TRANS PETROLEUM<br>221294/221877/221764 FUEL               | 12/08/2016<br>12/15/2016<br>12/15/2016 | 17322203 PO-170271<br>17323834 PO-170236<br>17323834 PO-170271 | 2,141.03<br>177.50<br>3,570.42 | N<br>N<br>N |
| 013194 EAGLE SOFTWARE<br>1065 N PACIFICCENTER DRIVE<br>SUITE 400<br>ANAHEIM, CA 92806<br><br>( ) - N AERIES SOFTWARE                    | 3,297.00 | ANAL-0124 AERIES SFTWR TRNING<br>TR1343 AERIES TRAINING<br>CONF 14533 RICKETTS AERIES | 12/08/2016<br>12/15/2016<br>12/15/2016 | 17322180 PO-170015<br>17323824 PO-170014<br>17323824 PO-170431 | 2,022.00<br>750.00<br>525.00   | N<br>N<br>N |
| 013903 FREEPORT POWER EQUIPMENT<br>6235 BELLEAU WOOD LANE<br>SITE 2<br>SACRAMENTO, CA 95822-5928<br><br>(916) 422-9238 Y FREEPORT GARDE | 23.76    | 22783 MAINT SUPPLIES  | 12/08/2016                             | 17322204 PO-170124   | 23.76                          | 7           |

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| Vendor Name/Address  | Total    | Description   | Date   | Warrant Reference  | Amount                            | 1099             |
|--|----------|---|--|--|-----------------------------------|------------------|
| 014562 GAINES, PERLA<br>10452 CANADEO CR<br>ELD GROVE 95757,<br><br>( 0) - 0 N   | 174.50   | DHS COUNSELOR SUPPLIES                                  | 12/01/2016   | 17321186 PO-170622   | 174.50                            | N                |
| 014234 GIRARD & EDWARDS<br>ATTORNEYS AT LAW<br>8801 FOLSOM BLVD STE 285<br>SACRAMENTO, CA 95826<br><br>(916) 706-1255 N              | 217.50   | 275 ATTORNEY FEES                                       | 12/15/2016   | 17323850 PV-170319   | 217.50                            | N                |
| 014483 GOSS, HEATHER<br>18158 COUNTY RD #96B<br>WOODLAND, CA 95695<br><br>( 0) - 0 N   | 359.60   | F5 SUPPLIES<br>F5 SUPPLIES<br>F5 MILEAGE<br>F5 SUPPLIES | 12/08/2016<br>12/08/2016<br>12/08/2016<br>12/15/2016 | 17322181 PO-170045<br>17322205 PO-170567<br>17322251 TC-170131<br>17323835 PO-170567 | 42.11<br>90.45<br>197.85<br>29.19 | N<br>N<br>N<br>N |
| 003598 GRAINGER<br>3691 INDUSTRIAL BLVD<br>WEST SACRAMENTO, CA 95691-3479<br><br>(916) 372-7800 N W.W. GRAINGER                      | 1,180.00 | MAINT SUPPLIES  | 12/08/2016   | 17322206 PO-170125   | 1,180.00                          | N                |
| 014449 GROWING HEALTHY CHILDREN<br>THERAPY SERVICES, INC<br>3498 GREEN VALLEY RD<br>RESCUE, CA 95672<br><br>(530) 391-8670 N JON CHU | 180.00   | RDUSD1611 SP ED ASST TECHNOLO                           | 12/15/2016   | 17323836 PO-170311   | 180.00                            | N                |
| 012288 HALL, JENNIFER<br>PO BOX 1024<br>ISLETON, CA 95641<br><br>( ) - N   | 110.48   | ISLE MILEAGE  | 12/08/2016   | 17322252 TC-170123   | 110.48                            | N                |

| Vendor Name/Address   | Total    | Description  | Date                                   | Warrant Reference  | Amount                     | 1099            |
|---|----------|--|--|--|----------------------------|-----------------|
| 014500 HAND IN HAND THERAPEUTICS<br>214 ELMWOOD AVE<br>MODESTO, CA 95354<br><br>(209) 604-8533                          | 2,200.00 | 12/, 12/1 SP ED OCC THERAPY                        | 12/15/2016                             | 17323837 PO-170092   | 2,200.00                   | N               |
| 000472 HENRY GO MD INC<br>P.O. BOX 338<br>COURTLAND, CA 95615<br><br>( ) -  | 85.00    | DMV EXAM URINALYSIS                                | 12/15/2016                             | 17323851 PV-170312   | 85.00                      | 6 Y             |
| 013968 HIBMA, DONNA<br>655 RUBIER WAY<br>RIO VISTA, CA 94571<br><br>( ) -   | 11.88    | CAFE MILEAGE                                       | 12/08/2016                             | 17322263 TC-170130   | 11.88                      | N               |
| 003538 HOME DEPOT CREDIT SERVICES<br>DEPT 32-2500439736<br>P.O. BOX 9055<br>DES MOINES, IA 50368-9055<br><br>( ) -      | 945.18   | MAINT SUPPLIES<br>RVHS SUPPLIES<br>DHS AG SUPPLIES | 12/08/2016<br>12/08/2016<br>12/08/2016 | 17322207 PO-170126<br>17322207 PO-170470<br>17322207 PO-170563 | 499.61<br>176.80<br>268.77 | N<br>N<br>N     |
| 012272 HOUGHTON MIFFLIN HARCOURT<br>PUBLISHING COMPANY<br>222 BERKELEY STREET<br>BOSTON, MA 02116<br><br>(800) 225-5425 | 654.11   | 952720096 ED SV BOOKS<br>952802140 ED SV BOOKS     | 12/01/2016<br>12/08/2016               | 17321184 PO-170527<br>17322182 PO-170671                       | 551.79<br>102.32           | N<br>N          |
| 013807 HUBERT COMPANY LLC<br>9555 DRY FORK ROAD<br>HARRISON, OH 45030<br><br>(800) 543-7374                             | 422.38   | 944916/944936B1 CAFE SUPPLIES                      | 12/08/2016                             | 17322226 PO-170280   | 422.38                     | N K + K AMERICA |

| Vendor Name/Address   | Total    | Description   | Date   | Warrant Reference  | Amount   | 1099                       |
|---|----------|---|--|--|--|----------------------------|
| 014548 HUNTER, RENEE<br>10005 RIVER MIST WAY<br>RANCHO CORDOVA, CA 95670<br><br>( 0) - 0 N                              | 24.84    | SP ED MILEAGE   | 12/08/2016   | 17322253 TC-170134   | 24.84  | N                          |
| 000215 INDEPENDENT COPY SERVICE<br>155 DELTA WAY<br>RIO VISTA, CA 94571<br><br>(916) 743-2699 Y MIKE KENNEDY            | 340.76   | 165293 RMS TONER  | 12/01/2016   | 17321185 PO-170648   | 340.76   | Y                          |
| 011917 INDOFF<br>11816 LACKLAND AVENUE<br>ST. LOUIS, MO 63146-4206<br><br>(707) 374-4037 N                              | 2,361.61 | 2886321 RVHS SUPPLIES<br>2885709 RVHS PAPER<br>2885709 RVHS PAPER<br>2885709 RVHS PAPER<br>2885709 RVHS PAPER   | 12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016               | 17322208 PO-170180<br>17322183 PO-170685<br>17322183 PO-170685<br>17322183 PO-170685<br>17322183 PO-170685                       | 37.67<br>500.00<br>500.00<br>608.94<br>715.00          | N<br>N<br>N<br>N<br>N      |
| 000107 INLAND BUSINESS SYSTEMS<br>1500 NO. MARKET<br>SACRAMENTO, CA 95834-1912<br><br>(916) 928-0770 N                  | 1,405.26 | 0EJ287 DHS SERV CONTRACT<br>0EL752 DHS SERV CONTRACT<br>0EJ392 DHS SERV CONTRACT<br>0EJ289 DHS SERV CONTRACT<br>0ES241/0ES405 CMS SERV CNTRCT<br>0EV565 RVHS MAINT AGRMNT | 12/01/2016<br>12/01/2016<br>12/01/2016<br>12/01/2016<br>12/08/2016<br>12/15/2016 | 17321187 PO-170166<br>17321187 PO-170166<br>17321187 PO-170166<br>17321187 PO-170166<br>17322209 PO-170170<br>17323838 PO-170182 | 96.14<br>453.46<br>87.41<br>372.85<br>223.88<br>171.52 | N<br>N<br>N<br>N<br>N<br>N |
| 012870 INTEGRATED FIRE SYSTEMS<br>269 TECHNOLOGY WAY<br>SUITE 5<br>ROCKLIN, CA 95765<br><br>(530) 637-5322 N            | 1,470.31 | 23021 MAINT DHS MONITORING<br>DHS/CMS FIRE ALARM  | 12/08/2016<br>12/08/2016   | 17322210 PO-170156<br>17322233 PV-170282   | 210.00<br>1,260.31                                     | N<br>N                     |
| 014540 INTERNATIONAL INSTITUTE OF<br>RESTORATIVE PRACTICES<br>PO BOX 229<br>BETHLEHEM, PA 18016<br><br>(610) 807-9221 N | 2,000.00 | 35209-35213 RMS WRKSHOP   | 12/13/2016   | 17323107 PO-170406   | 2,000.00   | N                          |

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| Vendor Name/Address  | Total    | Description   | Date                                   | Warrant Reference  | Amount                     | 1099        |
|--|----------|---|--|--|----------------------------|-------------|
| 014398 JANE JOHNSON SPEECH THERAPY<br>9300 W. STOCKTON BLVD STE 200<br>ELK GROVE, CA 95758<br><br>(916) 896-1144 N | 420.00   | 10535 SP ED SP THERAPY  | 12/13/2016                             | 17323108 PO-170084   | 420.00                     | N           |
| 013551 KITCHENS, JENNIFER<br>PO BOX 192<br>RYDE, CA 95680<br><br>( ) - N   | 354.24   | ED SV SEPT-DEC MILEAGE  | 12/13/2016                             | 17323134 TC-170137   | 354.24                     | N           |
| 011311 LA RUE COMMUNICATIONS<br>521 E. MINER AVE<br>STOCKTON, CA 95202<br><br>(209) 463-1900 Y LA RUE, KNOX J      | 330.00   | 9626 TRANS REPEATER SYSTEM  | 12/15/2016                             | 17323839 PO-170239   | 330.00                     | 7           |
| 000203 LAKESHORE LEARNING MATERIALS<br>2695 E DOMINGUEZ STREET<br>CARSON, CA 90895<br><br>(800) 424-4772 N         | 1,299.19 | 2718521116/531116 ASP SUPPLIES<br>2717861116/8561116 ASP SUPPLIE<br>2718551116 ASP SUPPLIES | 12/15/2016<br>12/15/2016<br>12/15/2016 | 17323840 PO-170291<br>17323840 PO-170292<br>17323840 PO-170293 | 521.07<br>521.79<br>256.33 | N<br>N<br>N |
| 011595 LAND PARK ACADEMY<br>6400 FREEPORT BLVD<br>SACRAMENTO, CA 95822<br><br>(916) 427-2273 N ADVANCE EDUCAT      | 4,225.92 | 120116-08 NPS DUES<br>120116-09 NPS DUES  | 12/13/2016<br>12/13/2016               | 17323116 PO-170309<br>17323116 PO-170310                       | 1,576.72<br>2,649.20       | N<br>N      |
| 012149 LARIOS, MARIA<br>12801 RIVER ROAD<br>COURTLAND, CA 95615<br><br>( ) - N                                     | 132.73   | F5 OCT-DEC MILEAGE  | 12/15/2016                             | 17323862 TC-170142   | 132.73                     | N           |
| 000548 LIRAS SUPERMARKET<br>609 HWY 12   | 46.42    | #133 RMS SUPPLIES<br>#135 ED SV SUPPLIES  | 12/08/2016<br>12/08/2016               | 17322211 PO-170053<br>17322234 PV-170283                       | 33.66<br>12.76             | N<br>N      |

RIO VISTA, CA 94571

(707) 374-5399

N

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| Vendor Name/Address   | Total    | Description   | Date   | Warrant Reference  | Amount                               | 1099             |
|---|----------|---|--|--|--------------------------------------|------------------|
| 000711 LYMAN PARTS DEPOT<br>14301 RAILROAD AVE<br>WALNUT GROVE, CA 95690-<br><br>(916) 776-1744         | 75.26    | 13112 MAINT SUPPLIES  | 12/08/2016   | 17322212 PO-170133   | 75.26                                | N                |
|   |          | N THE LYMAN GROU  |  |  |                                      |                  |
| 014144 MARTINEZ, SANDRA<br>PO BOX 298<br>ISLETON, CA 95641<br><br>( ) -                                 | 299.56   | F5 SUPPLIES<br>F5 MILEAGE   | 12/08/2016<br>12/08/2016                             | 17322213 PO-170042<br>17322254 TC-170124   | 124.60<br>174.96                     | N<br>N           |
|   |          | N   |  |  |                                      |                  |
| 014588 MATHARU, SIMRANJEET<br>8041 HARKEEP WAY<br>SACRAMENTO, CA 95823<br><br>( 0) - 0                  | 16.99    | ASP CPR CERT  | 12/13/2016   | 17323135 TC-170138   | 16.99                                | N                |
|   |          | N   |  |  |                                      |                  |
| 011392 MCGRAW HILL SCHOOL PUBLISHING<br>220 E DANIELDALE ROAD<br>DESOTO, TX 75115<br><br>(614) 755-4151 | 8,363.83 | 95096110001 ED SV BOOKS<br>9514271001 ED SV BOOKS<br>1695149036001 ED SV BOOKS<br>85242393001 ED SV BOOKS | 12/08/2016<br>12/08/2016<br>12/08/2016<br>12/13/2016 | 17322223 PO-170591<br>17322188 PO-170669<br>17322188 PO-170670<br>17323113 PO-170679 | 7,635.70<br>51.16<br>658.52<br>18.45 | N<br>N<br>N<br>N |
|   |          | N   |  |  |                                      |                  |
| 011713 MITCHELL1<br>14145 DANIELSON STREET<br>POWAY, CA 92064-6886<br><br>(858) 391-5000                | 1,636.00 | 3983144 TRANS SOFTWARE RENEWAL  | 12/08/2016   | 17322184 PO-170703   | 1,636.00                             | N                |
|   |          | N   |  |  |                                      |                  |
| 012837 MOBILE MODULAR<br>5700 LAS POSITAS ROAD<br>LIVERMORE, CA 94551<br><br>(925) 606-9000             | 420.00   | 1177251 RMS PORTABLE  | 12/08/2016   | 17322247 PV-170295   | 420.00                               | N                |
|   |          | N MCGRATH RENTCO  |  |  |                                      |                  |
| 014245 MOEHLENBROCK, SUSAN<br>174 OXBOW MARINA DR.  | 402.30   | SP ED MILEAGE   | 12/08/2016   | 17322255 TC-170136   | 402.30                               | N                |

ISLETON, CA 95641

(707) 330-8685

N

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| Vendor Name/Address  | Total    | Description                               | Date                                   | Warrant Reference  | Amount                    | 1099        |
|--|----------|---|--|--|---------------------------|-------------|
| 014526 MUSIC TO GROW ON<br>PO BOX 980743<br>W. SACRAMENTO, CA 95798                          | 285.00   | 3664 SP ED MUSIC THERAPY                  | 12/08/2016                             | 17322214 PO-170308   | 285.00                    | Y           |
| ( 0 ) - 0  |          | Y BESSIE BARTH                            |  |  |                           |             |
| 013877 NORRIS, CARRIE<br>4833 STEPPE COURT<br>ELK GROVE, CA 95757                            | 317.06   | WG SUPPLIES<br>WG SUPPLIES<br>WG SUPPLIES | 12/13/2016<br>12/13/2016<br>12/13/2016 | 17323117 PO-170022<br>17323109 PO-170027<br>17323117 PO-170605 | 75.84<br>138.93<br>102.29 | N<br>N<br>N |
| ( ) -  |          | N   |  |  |                           |             |
| 014359 NORTH STATE TIRE CO<br>1610 KATHLEEN AVE<br>SACRAMENTO, CA 95815                      | 1,142.94 | K77390 TRANS TIRES                        | 12/08/2016                             | 17322215 PO-170240   | 1,142.94                  | N           |
| (916) 922-1075   |          | N   |  |  |                           |             |
| 014016 O'REILLY AUTO PARTS<br>233 S PATTERSON<br>SPRINGFIELD, MO 65802                       | 13.87    | 1468127 TRANS SUPPLIES                    | 12/08/2016                             | 17322216 PO-170242   | 13.87                     | N           |
| ( ) -  |          | N O'REILLY AUTOM                          |  |  |                           |             |
| 010203 OCCUPATIONAL HEALTH<br>PO BOX 39000<br>DEPT 33404<br>SAN FRANCISCO, CA 94139-3404     | 240.00   | OH11067 DOT EXAMS                         | 12/15/2016                             | 17323852 PV-170313   | 240.00                    | N           |
| (707) 399-6068   |          | N NORTHBAY HEALT                          |  |  |                           |             |
| 000193 OILWELL MATERIALS &<br>HARDWARE CO INC<br>506 STATE HIGHWAY 12<br>RIO VISTA, CA 94571 | 391.49   | #676 MAINT SUPPLIES<br>TRANS SUPPLIES     | 12/08/2016<br>12/08/2016               | 17322217 PO-170134<br>17322217 PO-170241                       | 307.71<br>83.78           | N<br>N      |
| ( ) -  |          | N   |  |  |                           |             |

| Vendor Name/Address   | Total     | Description                 | Date       | Warrant Reference  | Amount   | 1099 |
|---|-----------|-----------------------------|------------|--------------------|----------|------|
| 014465 PARKER & COVERT LAW OFFICE<br>17862 EAST SEVENTEENTH ST#204<br>EAST BUILDING<br>TUSTIN, CA 92780<br><br>(714) 573-0900 | 236.50    | 66519 PROF SERV RE: AUDIT   | 12/15/2016 | 17323853 PV-170317 | 236.50   | Y    |
|   |           | Y PARKER & COVE             |            |                    |          |      |
| 013692 PATIN, ANGELA<br>633 MADERE WAY<br>RIO VISTA, CA 94571<br><br>( 0) - 0   | 72.36     | ISLE MILEAGE                | 12/08/2016 | 17322256 TC-170125 | 72.36    | N    |
|   |           | N                           |            |                    |          |      |
| 014392 PAULS, HOLLY<br>PO BOX 511<br>WALNUT GROVE, CA 95690<br><br>(916) 776-1215   | 89.44     | WG MILEAGE                  | 12/08/2016 | 17322257 TC-170135 | 89.44    | N    |
|   |           | N                           |            |                    |          |      |
| 013805 PERLOT, MAKAYLA<br>60 ELM AVE<br>GALT, CA 95632<br><br>( ) -   | 26.78     | WG SUPPLIES                 | 12/13/2016 | 17323118 PO-170581 | 26.78    | N    |
|   |           | N                           |            |                    |          |      |
| 003270 PG&E<br>685 EMBARCADERO DRIVE<br>SACRAMENTO, CA 95605<br><br>( ) -   | 31,300.61 | LIFT PUMP ELECT             | 12/01/2016 | 17321192 PV-170273 | 25.56    | N    |
|   |           | DO ELECT                    | 12/01/2016 | 17321192 PV-170273 | 57.77    | N    |
|   |           | SHOP ELECT                  | 12/01/2016 | 17321192 PV-170273 | 65.09    | N    |
|   |           | GARAGE ELECT                | 12/01/2016 | 17321192 PV-170273 | 299.72   | N    |
|   |           | N PACIFIC GAS AN RVHS ELECT | 12/01/2016 | 17321192 PV-170273 | 9,201.76 | N    |
|   |           | DO ELECT                    | 12/01/2016 | 17321192 PV-170273 | 770.40   | N    |
|   |           | CMS ELECT                   | 12/01/2016 | 17321192 PV-170273 | 1,351.86 | N    |
|   |           | RVHS ELECT                  | 12/01/2016 | 17321192 PV-170273 | 669.54   | N    |
|   |           | DHS ELECT                   | 12/01/2016 | 17321192 PV-170273 | 19.99    | N    |
|   |           | DHS ELECT                   | 12/01/2016 | 17321192 PV-170273 | 11.30    | N    |
|   |           | DHS ELECT                   | 12/01/2016 | 17321192 PV-170273 | 31.31    | N    |
|   |           | DHS ELECT                   | 12/01/2016 | 17321192 PV-170273 | 3,367.81 | N    |
|   |           | DHS ELECT                   | 12/01/2016 | 17321192 PV-170273 | 267.56   | N    |
|   |           | DHS ELECT                   | 12/01/2016 | 17321192 PV-170273 | 4,607.28 | N    |
|   |           | ISLE ELECT                  | 12/01/2016 | 17321192 PV-170273 | 2,929.44 | N    |

|                 |            |          |           |          |   |
|-----------------|------------|----------|-----------|----------|---|
| GARAGE ELECT    | 12/01/2016 | 17321192 | PV-170273 | 77.84    | N |
| N. NETH ELECT   | 12/01/2016 | 17321192 | PV-170273 | 39.99    | N |
| DHW ELECT       | 12/01/2016 | 17321192 | PV-170273 | 204.28   | N |
| DHW ELECT       | 12/01/2016 | 17321192 | PV-170273 | 4,358.01 | N |
| RMS ELECT       | 12/01/2016 | 17321192 | PV-170273 | 2,926.69 | N |
| RADIO RIO ELECT | 12/08/2016 | 17322235 | PV-170284 | 17.41    | N |

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| Vendor Name/Address  | Total     | Description  | Date   | Warrant Reference  | Amount   | 1099                  |
|--|-----------|--|--|--|--|-----------------------|
| 013458 PITNEY BOWES INC<br>1 ELMCROFT ROAD<br>STAMFORD, CT 06926-0700<br><br>(800) 228-1071                  | 301.18    | POSTAGE MACHINE RENTAL                                   | 12/08/2016   | 17322218 PO-170115   | 301.18   | N                     |
| 013554 POINT QUEST<br>6600 44TH STREET<br>SACRAMENTO, CA 95823<br><br>(916) 422-0571                         | 13,115.96 | NPS DUES<br>NPS DUES<br>NPS DUES<br>NPS DUES<br>NPS DUES | 12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016 | 17323841 PO-170339<br>17323841 PO-170341<br>17323841 PO-170342<br>17323841 PO-170343<br>17323841 PO-170569 | 2,511.23<br>2,093.42<br>2,582.48<br>3,294.83<br>2,634.00 | N<br>N<br>N<br>N<br>N |
| 012857 PRISTINE REHAB CARE<br>706 N. DIAMOND BAR BLVD STE #B<br>DIAMOND BAR, CA 91765<br><br>(317) 371-3866  | 19,720.00 | 4275/4276 SP ED SP THERAPY                               | 12/13/2016   | 17323119 PO-170158   | 19,720.00  | 7                     |
| 001048 QUILL CORPORATION<br>100 SCHELTER ROAD<br>LINCOLNSHIRE, IL 60094-0600<br><br>(800) 789-8965           | 967.18    | 2412219 CMS SUPPLIES                                     | 12/15/2016   | 17323842 PO-170171   | 967.18   | N                     |
| 013892 R & R GLASS CO<br>4418 OLIVE DRIVE<br>FAIRFIELD, CA 94533<br><br>(707) 429-3618                       | 250.18    | 10091/10181 TRANS REPAIRS                                | 12/15/2016   | 17323843 PO-170247   | 250.18   | Y                     |
| 001787 RAINFORTH GRAU ARCHITECTS<br>2407 J STREET<br>SUITE 300<br>SACRAMENTO, CA 95816<br><br>(916) 368-7990 | 1,923.71  | 7698 WG PROJECT<br>7782 WG PROJECT                       | 12/01/2016<br>12/15/2016   | 17321193 PV-170272<br>17323854 PV-170321   | 960.00<br>963.71   | N<br>N                |
| 011565 RALEY'S   | 277.38    | 5000034 DHS AG SUPPLIES                                  | 12/01/2016   | 17321188 PO-170319   | 277.38   | N                     |



P.O. BOX 15618  
SACRAMENTO, CA 95852

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| Vendor Name/Address   | Total    | Description  | Date                     | Warrant Reference                        | Amount           | 1099   |
|---|----------|--|--------------------------|--|------------------|--------|
| 010239 RIO VISTA SANITATION<br>P.O. BOX 607<br>RIO VISTA, CA 94571-0607                           | 492.16   | DO WASTE<br>DHW WASTE SERV                           | 12/08/2016<br>12/13/2016 | 17322236 PV-170285<br>17323125 PV-170302 | 117.00<br>375.16 | N<br>N |
| ( 0 ) - 0   |          |  |                          |  |                  | N      |
| 010846 RIOS, ESMERALDA<br>5075 RYER ROAD EAST<br>WALNUT GROVE, CA 95690                           | 177.12   | WG CONF REIMB  | 12/08/2016               | 17322258 TC-170126                       | 177.12           | N      |
| ( ) -   |          |  |                          |  |                  | N      |
| 000589 RISO PRODUCTS OF SACRAMENTO<br>3304 MONIER CIRCLE<br>SUITE 110<br>RANCHO CORDOVA, CA 95742 | 1,379.29 | 163537 RMS RISO PRODUCTS<br>163537 RMS RISO PRODUCTS | 12/13/2016<br>12/13/2016 | 17323110 PO-170653<br>17323110 PO-170653 | 551.99<br>827.30 | N<br>N |
| (916) 638-7476  |          | N RPSI ENTERPRIS                                     |                          |  |                  |        |
| 010048 RIVER DELTA REVOLVING FUND<br>445 MONTEZUMA ST<br>RIO VISTA, CA 94571                      | 100.00   | 4063 TERM ASSISNG CRED SAMMIS                        | 12/08/2016               | 17322237 PV-170286                       | 100.00           | N      |
| ( ) -   |          |  |                          |  |                  | N      |
| 000729 RIVER NEWS HERALD<br>21 S FRONT STREET<br>RIO VISTA, CA 94571                              | 15.00    | HR ADVERTISING                                       | 12/08/2016               | 17322219 PO-170333                       | 15.00            | N      |
| ( ) -   |          | N GIBSON PUBLICA                                     |                          |  |                  |        |
| 014143 RODRIGUEZ, CLAUDIA<br>PO BOX 62<br>COURTLAND, CA 95615                                     | 449.28   | SP ED PARENT MILEAGE<br>SP ED PARENT TRANS           | 12/08/2016<br>12/13/2016 | 17322259 TC-170127<br>17323136 TC-170140 | 293.76<br>155.52 | N<br>N |
| ( ) -   |          |  |                          |  |                  | N      |
| 012796 ROSSI, MARCY   | 168.48   | ED SV MILEAGE  | 12/08/2016               | 17322260 TC-170133                       | 168.48           | N      |

128 N SECOND STREET  
RIO VISTA, CA 94571

( ) - N

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| Vendor Name/Address  | Total    | Description                   | Date       | Warrant Reference  | Amount   | 1099 |
|--|----------|-------------------------------|------------|--------------------|----------|------|
| 013541 ROYS-MINEISHI, KRISTINA<br>9870 SPRING VIEW WAY<br>ELK GROVE, CA 95757                      | 129.60   | DHS CONF REIMB                | 12/13/2016 | 17323137 TC-170139 | 129.60   | N    |
| ( 0) - 0   |          |                               |            |                    |          | N    |
| 014568 RUSSELL, KEITH<br>2435 ST. MORITZ DRIVE<br>LODI, CA 95242                                   | 201.60   | RVHS SUPPLIES                 | 12/08/2016 | 17322185 PO-170465 | 201.60   | N    |
| ( 0) - 0   |          |                               |            |                    |          | N    |
| 014433 RYLAND CONSULTING<br>8334 PARUS WAY<br>GRANITE BAY, CA 95746                                | 145.00   | 1693 CONSULTING               | 12/15/2016 | 17323855 PV-170314 | 145.00   | N    |
| (916) 652-7165   |          |                               |            |                    |          | N    |
| 012449 S AND S WORLDWIDE<br>75 MILL STREET<br>COLCHESTER, CT 06415                                 | 262.46   | 9360208 ASP SUPPLIES          | 12/01/2016 | 17321189 PO-170302 | 262.46   | N    |
| (800) 288-9941   |          |                               |            |                    |          | N    |
| 000095 S M U D<br>P.O. BOX 15555<br>SACRAMENTO, CA 95852   | 7,515.06 | WG ELECT                      | 12/08/2016 | 17322238 PV-170287 | 3,514.70 | N    |
| ( ) -  |          |                               |            |                    |          | N    |
|  |          | WG ELECT                      | 12/08/2016 | 17322238 PV-170287 | 354.16   | N    |
|  |          | WG ELECT                      | 12/08/2016 | 17322238 PV-170287 | 26.95    | N    |
|  |          | BATES ELECT                   | 12/08/2016 | 17322238 PV-170287 | 28.20    | N    |
|  |          | BATES ELECT                   | 12/08/2016 | 17322238 PV-170287 | 2,958.91 | N    |
|  |          | BATES ELECT                   | 12/08/2016 | 17322238 PV-170287 | 457.26   | N    |
|  |          | TRANS ELECT                   | 12/08/2016 | 17322238 PV-170287 | 143.41   | N    |
|  |          | TRANS ELECT                   | 12/08/2016 | 17322238 PV-170287 | 13.47    | N    |
|  |          | WG ELECT                      | 12/13/2016 | 17323126 PV-170304 | 18.00    | N    |
| 012225 SACRAMENTO COUNTY<br>COUNTY OF SACRAMENTO<br>700 H STREET ROOM 1710<br>SACRAMENTO, CA 95814 | 2,325.25 | FISCAL AGENT FEES 16/17 QTR 1 | 12/01/2016 | 17321195 PV-170271 | 465.05   | N    |
|  |          | FISCAL AGENT FEES 16/17 QTR 1 | 12/01/2016 | 17321195 PV-170271 | 465.05   | N    |
|  |          | FISCAL AGENT FEES 16/17 QTR 1 | 12/01/2016 | 17321196 PV-170271 | 465.05   | N    |
|  |          | FISCAL AGENT FEES 16/17 QTR 1 | 12/01/2016 | 17321196 PV-170271 | 465.05   | N    |
|  |          | FISCAL AGENT FEES 16/17 QTR 1 | 12/01/2016 | 17321196 PV-170271 | 465.05   | N    |

(916) 874-8250

N



| Vendor Name/Address   | Total      | Description                    | Date       | Warrant Reference  | Amount     | 1099 |
|---|------------|--------------------------------|------------|--------------------|------------|------|
| 012362 SACRAMENTO COUNTY<br>TAX COLLECTOR'S OFFICE<br>P.O. BOX 508<br>SACRAMENTO, CA 95812-0508 | 972.37     | 157-0051-001-0000 PROP TAX     | 12/15/2016 | 17323856 PV-170318 | 972.37     | N    |
| ( ) -   |            |                                |            |                    |            | N    |
| 003318 SCHOOL SPECIALTY INC<br>W6316 DESIGN DRIVE<br>GREENVILLE, WI 54942                       | 399.16     | 308102648459 RMS SUPPLIES      | 12/08/2016 | 17322186 PO-170663 | 399.16     | N    |
| ( ) -   |            |                                |            |                    |            | N    |
| 000316 SCHOOLS INSURANCE AUTHORITY<br>P.O. BOX 276710<br>SACRAMENTO, CA 95827-6710              | 162,791.00 | 2016/17 PROP INS               | 12/08/2016 | 17322239 PV-170288 | 4,498.54   | N    |
|   |            | 2016/17 LIABILITY INS          | 12/08/2016 | 17322239 PV-170288 | 31,002.00  | N    |
|   |            | 2016/17 WC INS                 | 12/08/2016 | 17322239 PV-170288 | 103,478.00 | N    |
|   |            | EXCESS LIABILITY               | 12/08/2016 | 17322239 PV-170288 | 1,849.00   | N    |
| ( ) -   |            | 2016/17 PROP INS               | 12/08/2016 | 17322239 PV-170288 | 21,963.46  | N    |
| 013193 SCOE<br>P.O. BOX 269003<br>10474 MATHER BLVD<br>SACRAMENTO, CA 95826                     | 6,700.00   | ED SV CAASP REGIST             | 12/13/2016 | 17323111 PO-170720 | 225.00     | N    |
|   |            | ED SV CAASP REGIST             | 12/13/2016 | 17323111 PO-170720 | 75.00      | N    |
|   |            | 170605 F5 LEARNING SUMMIT      | 12/15/2016 | 17323825 PO-170048 | 75.00      | N    |
|   |            | 170603 WG LEARNING SUMMINT     | 12/15/2016 | 17323825 PO-170049 | 25.00      | N    |
|   |            | 170604 F5 LEARNING SUMMIT      | 12/15/2016 | 17323825 PO-170050 | 50.00      | N    |
| ( ) -   |            | 170721 INFO SERV & DATA        | 12/15/2016 | 17323844 PO-170402 | 2,578.00   | N    |
|   |            | 170721 INFO SERV & DATA        | 12/15/2016 | 17323844 PO-170402 | 3,672.00   | N    |
| 014450 SCOTT TECHNOLOGY GROUP<br>PO BOX 2851<br>ROHNERT PARK, CA 94928                          | 105.75     | 219776/219775 WG PRINTER COSTS | 12/15/2016 | 17323845 PO-170024 | 87.32      | N    |
|   |            | 220043 F5 PRINTER CHARGES      | 12/15/2016 | 17323845 PO-170046 | 18.43      | N    |
| (707) 584-3995  |            |                                |            |                    |            | N    |
| 014444 SEQUOIA FLORAL<br>3245 SANTA ROSA AVENUE<br>SANTA ROSA, CA 95407                         | 1,007.26   | 0805134/0805096 RVHS AG FLORAL | 12/13/2016 | 17323112 PO-170391 | 420.50     | N    |
|   |            | 805846/805847/805906 RVHS AG   | 12/13/2016 | 17323112 PO-170702 | 586.76     | N    |
| (707) 525-0780  |            |                                |            |                    |            | N    |

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| Vendor Name/Address   | Total     | Description  | Date   | Warrant Reference  | Amount  | 1099  |
|---|-----------|--|--|--|---|---|
| 013480 SHELDON GAS COMPANY<br>1 HARBOR CENTER<br># 310<br>SUISUN CITY, CA 94585<br><br>(707) 425-2951 9 N | 1,039.84  | 90753 MOKE PROPANE<br>90752 TRANS PROPANE<br>90752 TRANS PROPANE<br>90876 BATES PROPANE<br>90752 TRANS PROPANE<br>90753 MOKE PROPANE<br>90753 MOKE PROPANE<br>90876 BATES PROPANE<br>90876 BATES PROPANE<br>92904 TRANS PROPANE<br>3804 WG PROPANE<br>3804 WG PROPANE<br>3804 WG PROPANE<br>92904 TRANS PROPANE<br>92904 TRANS PROPANE | 12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016<br>12/15/2016 | 17322240 PV-170289<br>17322240 PV-170289<br>17322240 PV-170289<br>17322240 PV-170289<br>17322240 PV-170289<br>17322240 PV-170289<br>17322240 PV-170289<br>17322240 PV-170289<br>17322240 PV-170289<br>17323857 PV-170315<br>17323857 PV-170315<br>17323857 PV-170315<br>17323857 PV-170315<br>17323857 PV-170315 | 1.36-<br>.49<br>140.28<br>413.77<br>.49-<br>390.63<br>1.36<br>1.44<br>1.44-<br>29.16<br>.23<br>.23-<br>66.00<br>.10<br>.10- | N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N<br>N |
| 000055 SIA DELTA DENTAL<br>P.O. BOX 276710<br>SACRAMENTO, CA 95827-6710<br><br>( 0) - 0 N                 | 3,370.79  | DEC 16 PREMIUMS<br>DEC 16 PREMIUMS<br>DEC 16 PREMIUMS<br>DEC 16 PREMIUMS   | 12/13/2016<br>12/13/2016<br>12/13/2016<br>12/13/2016   | 17323127 PV-170303<br>17323127 PV-170303<br>17323127 PV-170303<br>17323127 PV-170303   | 181.09<br>1,053.06<br>2,109.97<br>26.67   | N<br>N<br>N<br>N  |
| 014506 SILVER CREEK INDUSTRIES, INC.<br>2830 BARRETT AVENUE<br>PERRIS, CA 92571<br><br>( 0) - 0 N         | 4,415.41  | RVHS SP ED PORTABLE  | 12/06/2016   | 17321628 PV-170275   | 4,415.41  | N   |
| 014454 SINGH, PRITIKA<br>212 WEST HWY 220<br>RYDE, CA 95680<br><br>(916) 491-0657 N                       | 332.64    | SP ED PARENT MILEAGE   | 12/08/2016   | 17322261 TC-170128   | 332.64  | N   |
| 012084 SODEXO INC & AFFILIATES<br>DEPT. 43283<br>LOS ANGELES, CA 90088-3283<br><br>( ) - N                | 39,247.52 | CAFE NOV 16 MEALS<br>CAFE NOV 16 MEALS   | 12/13/2016<br>12/13/2016   | 17323130 PV-170307<br>17323130 PV-170307   | 7,235.62<br>32,011.90   | N<br>N  |



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|            |     |          |            |          |           |         |   |
|------------|-----|----------|------------|----------|-----------|---------|---|
| 3324186327 | ASP | SUPPLIES | 12/15/2016 | 17323846 | PO-170294 | 136.07- | N |
| 3324186327 | ASP | SUPPLIES | 12/15/2016 | 17323846 | PO-170294 | .47     | N |
| 3323600685 | ASP | SUPPLIES | 12/15/2016 | 17323846 | PO-170294 | 189.45  | N |

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| Vendor Name/Address  | Total    | Description                                       | Date                     | Warrant Reference                        | Amount           | 1099   |
|--|----------|---|--------------------------|--|------------------|--------|
| 003646 STATE OF CALIFORNIA<br>1300 I STREET<br>SUITE 810<br>SACRAMENTO, CA 95814<br><br>( ) - N      | 307.00   | 202523 HR FINGERPRINTING                          | 12/13/2016               | 17323128 PV-170305                       | 307.00           | N      |
| 000096 STEWART INDUSTRIAL SUPPLY INC<br>608 HWY 12<br>RIO VISTA, CA 94571<br><br>(707) 374-5567 N    | 537.84   | #23100 TRANS SUPPLIES                             | 12/08/2016               | 17322221 PO-170251                       | 537.84           | N      |
| 014549 STOCKTON WOOD SHAVINGS<br>PO BOX 47<br>LODI, CA 95241<br><br>(209) 982-0552 N                 | 6,480.00 | 111618 MAINT PLAYGROUND FIBER                     | 12/08/2016               | 17322187 PO-170612                       | 6,480.00         | N      |
| 013947 SUPPLY WORKS<br>PO BOX 742056<br>LOS ANGELES, CA 90074-2056<br><br>(877) 577-1114 N           | 1,146.42 | 385343389 RMS SUPPLIES<br>385339452 RVHS SUPPLIES | 12/08/2016<br>12/08/2016 | 17322222 PO-170146<br>17322222 PO-170146 | 591.04<br>555.38 | N<br>N |
| 012705 TROXELL COMMUNICATIONS INC<br>4830 S 38TH STREET<br>PHOENIX, AZ 85040<br><br>(916) 253-3323 N | 107.66   | CMS SPSON LAMP                                    | 12/15/2016               | 17323827 PO-170681                       | 107.66           | N      |
| 014528 UC DAVIS SCHOOL OF ED<br>ONE SHIELDS AVE<br>DAVIS, CA 95616<br><br>( ) - 0 N                  | 595.00   | 01-40999385 CISI MMBRSHIP                         | 12/08/2016               | 17322189 PO-170314                       | 595.00           | N      |
| 001896 UNITED PARCEL SERVICE INC   | 137.46   | DW SHIPPING                                       | 12/08/2016               | 17322241 PV-170290                       | 59.71            | N      |

55 GLENLAKE PARKWAY NE  
ATLANTA, GA 30328

DO SHIPPING

12/13/2016 17323129 PV-170306

77.75 N

( ) - N

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|                  |                               |       |   |
|------------------|-------------------------------|-------|---|
| NURSE 1 CELLULAR | 12/08/2016 17322242 PV-170291 | 32.06 | 7 |
| NURSE 2 CELLULAR | 12/08/2016 17322242 PV-170291 | 45.77 | 7 |
| FD SV CELLULAR   | 12/08/2016 17322244 PV-170291 | 11.28 | 7 |

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| Vendor Name/Address   | Total      | Description   | Date   | Warrant Reference  | Amount                                 | 1099             |
|---|------------|---|--|--|--|------------------|
| 010906 WASTE MANAGEMENT OF WOODLAND<br>P.O. BOX 78251<br>PHOENIX, AZ 85062-8251<br><br>( ) - N              | 1,070.75   | DHS WASTE   | 12/08/2016   | 17322243 PV-170292   | 1,070.75                               | N                |
| 012247 WELLS FARGO BANK<br>WF 8113<br>P.O. BOX 1450<br>MINNEAPOLIS, MN 55485-8113<br><br>( 0) - 0 N         | 900.00     | SFID#1/SFID#2 FEES<br>SFID#1/SFID#2 FEES                      | 12/13/2016<br>12/13/2016                             | 17323132 PV-170308<br>17323133 PV-170308   | 450.00<br>450.00                       | N<br>N           |
| 012528 WILLIAMS SCOTSMAN INC<br>4911 ALLISON PARKWAY<br>VACAVILLE, CA 95688<br><br>(707) 451-3000 N         | 3,858.73   | DHW PORTABLE<br>RVHS PORTABLE<br>RMS PORTABLE<br>RMS PORTABLE | 12/08/2016<br>12/08/2016<br>12/08/2016<br>12/08/2016 | 17322248 PV-170294<br>17322248 PV-170294<br>17322248 PV-170294<br>17322248 PV-170294 | 1,047.85<br>936.96<br>936.96<br>936.96 | N<br>N<br>N<br>N |
| 003308 WRIGHT, KATHERINE<br>400 SOUTH FRONT STREET<br>RIO VISTA, CA 94571<br><br>( ) - N                    | 442.80     | ED SV MILEAGE   | 12/08/2016   | 17322262 TC-170129   | 442.80                                 | N                |
| 000386 YOLO COUNTY ENVIRONMENTAL HEAL<br>292 W. BEAMER STREET<br>WOODLAND, CA 95695<br><br>(530) 666-8646 N | 152.00     | DHW WATER SYSTEM PERMIT                                       | 12/15/2016   | 17323859 PV-170320   | 152.00                                 | N                |
| District total:   | 635,196.27 |   |  |  |  |                  |
| Report total:   | 635,196.27 |   |  |  |  |                  |



**BOARD OF TRUSTEES**  
**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
445 Montezuma Street  
Rio Vista, CA 94571-1651



**BOARD AGENDA BRIEFING**

**Meeting Date:** January 10, 2016

Attachments:  X

**From:** Sue Moehlenbrock, Special Education Coordinator

Item #: 10.4

**SUBJECT**

Request to approve the Independent Contract for Services Agreement with EDU Healthcare for the 2016-2017 school year at a cost not to exceed \$63,000.

Action: \_\_\_\_\_  
Consent Action:  X  
Information Only: \_\_\_\_\_

**Background & Status:**

Name of Vendor: EDU Healthcare

Description of Service(s): To provide direct therapy/psychological services to district students.

Date(s) of Service(s): 2016-2017 school year

**Presenter:**

Sue Moehlenbrock, Special Education Coordinator

**Cost &/or Funding Sources (be specific)**

Not to exceed \$63,000 paid by Special Education funds.

**Recommendation:**

That the Board approve the Independent Contract for Services Agreement with EDU Healthcare for the 2016-2017 school year at a cost not to exceed \$63,000.

Time: 2 mins.



# RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street  
Rio Vista, California 94571-1651  
(707) 374-1700 Fax (707) 374-2995  
<http://riverdelta.org>

## INDEPENDENT CONTRACT FOR SERVICES AGREEMENT

THIS AGREEMENT is entered into by and between the River Delta Unified School District hereinafter referred to as "DISTRICT," and EDU Healthcare, LLC hereinafter referred to as "CONSULTANT."

IT IS HEREBY MUTUALLY AGREED that Consultant will provide services under the following terms and conditions and the terms of this agreement shall supersede any conflicting provision in a contract provided by the Consultant which may be attached to this agreement. Consultant acknowledges and agrees that performance on this Agreement shall be subject to availability of District funds.

- TERM:** The term of this agreement is from **January 8, 2017** through **June 30, 2017**. Extension or renewal requires approval of DISTRICT Superintendent or authorized representative. Unless compensation is fixed on the basis of a daily or hourly rate, compensation will not be increased upon extension of the agreement without approval of the DISTRICT Superintendent or authorized representative. It is the right of the District to contact references, perform background checks, and/or audit data security procedures of the Consultant.

This agreement may be terminated at the convenience of either party upon 30 days advance written notice to the other party. In the event of termination, CONSULTANT shall immediately suspend any further performance of services pursuant to this agreement, except as otherwise authorized by the DISTRICT in writing, and Consultant shall be compensated only for services provided up through the date of termination.

**CONSULTANT SERVICES:** CONSULTANT agrees to perform, during the term of this agreement, the tasks, obligations and services detailed as follows (extra pages may be added but must be identified as part of this paragraph): **To provide direct therapy/psychological services for district students.**

**PAYMENT FOR SERVICES:** CONSULTANT shall receive compensation at the rate of:

**\$85.00 per hour for a total cost not to exceed \$63,000.**

In the event the CONSULTANT is required to travel outside Solano, Yolo or Sacramento Counties at the request of the DISTRICT, it is agreed that actual and necessary expenses incurred while performing such services shall be reimbursed but must be pre-approved. All payments will be based on invoices submitted to DISTRICT by CONSULTANT and approved by DISTRICT'S authorized representative. The CONSULTANT shall provide an itemization of costs on submitted invoice with receipts attached.

- RECORDS:** CONSULTANT will maintain full and accurate records in connection with this agreement and will make them available to DISTRICT for inspection at any time. The District maintains the right to monitor the performance of Consultant and may require consultant to submit appropriate reports including but not limited to financial reports, audit reports, and/or internal control reports as determined by the District. In addition, the Consultant understands and agrees that Consultant's work product shall be subject disclosure in accordance with the Public Records Act (Gov. Code § 6250 et seq.).

*Creating Excellence To Ensure That All Students Learn*

Bates School                      Isleton School                      Walnut Grove School                      Delta High School                      Wind River School  
Clarksburg Middle                      Riverview Middle                      D.H. White Elementary                      Rio Vista High School                      Mokelumne High School  
River Delta High/Elementary School                      River Delta Community Day School.....Delta Elementary Charter School  
Delta Elementary Charter School

- 3. STATUS OF CONTRACTOR: DISTRICT and CONSULTANT agree that CONSULTANT, in performing the services specified in this agreement, shall act as an independent contractor and shall have control of all work and the manner in which it is performed. CONSULTANT shall be free to contract for similar service to be performed for other employers while under the contract with DISTRICT; CONSULTANT will not accept such engagements which interfere with performance under this agreement. CONSULTANT is not entitled to participate in any pension plan, insurance, bonus or similar benefits the DISTRICT provides for its employees. The CONSULTANT is not authorized to carry out any official act of the DISTRICT that is required to be done by an employee or office of the DISTRICT.
- 4. HOLD HARMLESS AND INDEMNIFICATION: CONSULTANT agrees to abide by the *Hold Harmless and Indemnification Agreement* attached to and made a part of this contract.
- 5. COMPLIANCE WITH LAWS: CONSULTANT shall comply with all applicable federal, state and local laws, rules, regulations and ordinances involving its employees, including workers' compensation and tax laws.
- 6. CONFLICTS OF INTEREST: Consultants are responsible for complying with the Regulations of the Fair Political Practices Commission, Title 2, Division 6, California Code of Regulations and may be required to file an annual Form 700 Conflict of Interest Statement of Economic Interests (as required following the passage of the Political Reform Act Government Code Section 81000, et seq.) (attached to and made a part of this contract). The Superintendent may determine in writing that a particular consultant is hired to perform a range of duties that are limited in scope and, thus, is not required to comply fully with the disclosure requirements described in those Sections cited above. The Superintendent's determination is a public record and shall be retained for public inspection in the same manner and location as the Conflict of Interest Code Form 700 Statements of Economic Interest. In addition, if the contract itself contains Conflict of Interest/Statements of Economic Interest Disclosures, the consultant is not required to re-file with the District annually.
- 7. MODIFICATION OR ASSIGNMENT: This agreement may not be assigned by either party without express written consent to the other. No modification shall be effective unless approved in writing by DISTRICT or authorized representatives.
- 8. ARBITRATION: It is mandated that all parties of this agreement jointly agree on the identification of the arbitrator, the venue of the arbitration hearing, the manner in which the arbitrator's fee is satisfied and by whom, and whether or not the decision is binding.

**CONTRACTOR/CONSULTANT:**

**RIVER DELTA UNIFIED SCHOOL DISTRICT:**

EDU Healthcare  
 Printed/Typed Name \_\_\_\_\_ Date \_\_\_\_\_  
 Social Security Number/Federal Tax ID Number \_\_\_\_\_  
 Address \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 Contact Phone and Email \_\_\_\_\_  
 Signature (Contractor/Consultant Authorized Representative) \_\_\_\_\_

Requested By (signature/printed) \_\_\_\_\_ Date \_\_\_\_\_  
 Supt/Board Approval Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Budget Code (Name & Coding) \_\_\_\_\_  
 Date of Board of Trustees Action \_\_\_\_\_

**Consultant must answer the two questions below:**

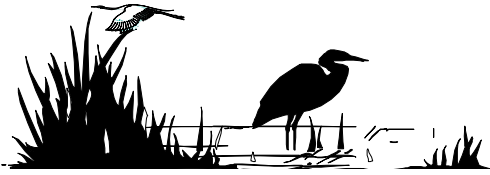
- 1. Are you presently or have you been a member of PERS: Yes\_\_\_ No\_ or STRS: Yes\_\_\_ No\_
- 2. Are you presently an employee of River Delta Unified School District? Yes \_\_\_\_\_ No \_\_\_\_\_

**This contract is not valid nor an enforceable obligation against the District until approved or ratified by the Board of Trustees, duly passed and adopted.**

By: SY of AALRR/BLM

*Creating Excellence To Ensure That All Students Learn*

- |                                    |                                  |                                 |                       |                       |
|------------------------------------|----------------------------------|---------------------------------|-----------------------|-----------------------|
| Bates School                       | Isleton School                   | Walnut Grove School             | Delta High School     | Wind River School     |
| Clarksburg Elementary              | Riverview School                 | D.H. White Elementary           | Rio Vista High School | Mokelumne High School |
| River Delta High/Elementary School | River Delta Community Day School | Delta Elementary Charter School |                       |                       |
|                                    | Delta Elementary Charter School  |                                 |                       |                       |



# RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street

Rio Vista, California 94571-1651

(707) 374-1700 Fax (707) 374-2995

<http://riverdelta.org>

## HOLD HARMLESS & INDEMNIFICATION AGREEMENT

To the fullest extent permitted by law, EDU Healthcare, LLC, (Contractor/Consultant) agrees to defend, indemnify, hold harmless and waive all rights of subrogation against River Delta Joint Unified School District, its Board of Trustees, officers, agents and employees (collectively the "District") from and against any and all claims, costs, demands, expenses (including attorney's fees), losses, damages, injuries and liabilities, whether active or passive, arising from any death or injury negligently caused by the Contractor/Consultant to any person or tangible property because of, arising out of, or in any way related to the Contract/Consultant's performance of this Agreement, except that Contractor/Consultant shall not be liable to defend, indemnify or hold harmless the District for the negligent or intentional acts of the District. It is understood and agreed that such indemnity shall survive the termination of this agreement. Contractor/Consultant shall maintain their own contractual liability insurance to cover its obligations under this Agreement. This indemnification is independent of and shall not in any way be limited by insurance carried by the Contractor/Consultant.

In the case of Facility Use Agreements, Contractor/Consultant further agrees to comply with the insurance requirements attachment to that contract and shall name the District as an additional insured via separate endorsement from its insurance carrier, and provide acceptable proof thereof to the District.

If the Contractor/Consultant should sublet any work to another party (i.e., subcontractor), Contractor/Consultant guarantees that such subcontractor shall indemnify the District prior to permitting subcontractor to commence its work. Contractor/Consultant shall obtain a signed agreement from such subcontractor indemnifying the District as set forth above. In addition, Contractor/Consultant shall require in its purchase orders that each supplier indemnify Contractor/Consultant and the District from any and all losses arising from any materials, products, or supplies included in such work.

In the case of any conflict with these requirements and the provisions of the Agreement to which it is attached, these provisions shall prevail.

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Typed/Printed Name of Authorized Representative

\_\_\_\_\_  
Company Name

Address, Email & Phone: \_\_\_\_\_  
\_\_\_\_\_

By SY of AALRR

*Creating Excellence To Ensure That All Students Learn*

- |                                    |                                       |                                 |                       |                       |
|------------------------------------|---------------------------------------|---------------------------------|-----------------------|-----------------------|
| Bates School                       | Isleton School                        | Walnut Grove School             | Delta High School     | Wind River School     |
| Clarksburg Middle                  | Riverview Middle                      | D.H. White Elementary           | Rio Vista High School | Mokelumne High School |
| River Delta High/Elementary School | River Delta Community Day School..... | Delta Elementary Charter School |                       |                       |
|                                    | Delta Elementary Charter School       |                                 |                       |                       |

**BOARD OF TRUSTEES**  
**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
445 Montezuma Street  
Rio Vista, CA 94571-1651



**BOARD AGENDA BRIEFING**

**Meeting Date:** January 10, 2017

Attachments:  X

**From:** Kathy Wright, Director of Educational Services

Item #:  10.5

**SUBJECT**

Request to approve the Independent Contract for Services Agreement with Bethania Maria to present at the Migrant Parent Conference at a cost not to exceed \$500.00.

Action: \_\_\_\_\_  
Consent Action:  X  
Information Only: \_\_\_\_\_

**Background & Status:**

Name of Vendor:  Bethania Maria

Description of Service(s): To present on the topic of changes in the law at the Migrant Education Parent Conference.

Date(s) of Service(s):  February 11, 2017

**Presenter:**

Kathy Wright, Director of Educational Services

**Cost &/or Funding Sources (be specific)**

Preparation rate is \$35.00 per hour. Presentation rate is \$60.00 per hour Not to exceed \$500.00 paid by Migrant Education funds

**Recommendation:**

That the Board approve the Independent Contract for Services Agreement with Bethania Maria to present at the Migrant Parent Conference at a cost not to exceed \$500.00.

Time:  2 mins.



# RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street  
Rio Vista, California 94571-1651  
(707) 374-1700 Fax (707) 374-2995  
<http://riverdelta.org>

## INDEPENDENT CONTRACT FOR SERVICES AGREEMENT

THIS AGREEMENT is entered into by and between the River Delta Unified School District hereinafter referred to as "DISTRICT," and Bethania Maria, hereinafter referred to as "CONSULTANT."

IT IS HEREBY MUTUALLY AGREED that Consultant will provide services under the following terms and conditions and the terms of this agreement shall supersede any conflicting provision in a contract provided by the Consultant which may be attached to this agreement. Consultant acknowledges and agrees that performance on this Agreement shall be subject to availability of District funds.

1. **TERM:** The term of this agreement is from **January 10, 2017 through June 30, 2017**. Extension or renewal requires approval of DISTRICT Superintendent or authorized representative. Unless compensation is fixed on the basis of a daily or hourly rate, compensation will not be increased upon extension of the agreement without approval of the DISTRICT Superintendent or authorized representative. It is the right of the District to contact references, perform background checks, and/or audit data security procedures of the Consultant.

This agreement may be terminated at the convenience of either party upon 30 days advance written notice to the other party. In the event of termination, CONSULTANT shall immediately suspend any further performance of services pursuant to this agreement, except as otherwise authorized by the DISTRICT in writing, and Consultant shall be compensated only for services provided up through the date of termination.

2. **CONSULTANT SERVICES:** CONSULTANT agrees to perform during the term of this agreement, the tasks, obligations and services detailed as follows (extra pages may be added but must be identified as part of this paragraph): **Presenter at the Migrant Education Parent Conference on February 11, 2017.**

3. **PAYMENT FOR SERVICES:** CONSULTANT shall receive compensation at the rate of:

**Preparation rate is \$35.00 per hour. Presentation rate is \$60.00 per hour. Not to exceed \$500.00 paid by Migrant Education funds.**

In the event the CONSULTANT is required to travel outside Solano, Yolo or Sacramento Counties at the request of the DISTRICT, it is agreed that actual and necessary expenses incurred while performing such services shall be reimbursed but must be pre-approved. All payments will be based on invoices submitted to DISTRICT by CONSULTANT and approved by DISTRICT'S authorized representative. The CONSULTANT shall provide an itemization of costs on submitted invoice with receipts attached.

4. **RECORDS:** CONSULTANT will maintain full and accurate records in connection with this agreement and will make them available to DISTRICT for inspection at any time. The District maintains the right to monitor the performance of Consultant and may require consultant to submit appropriate reports including but not limited to financial reports, audit reports, and/or internal control reports as determined by the District. In addition, the Consultant understands and agrees that Consultant's work product shall be subject disclosure in accordance with the Public Records Act (Gov. Code §§ 6250 *et seq.*).

*Creating Excellence To Ensure That All Students Learn*

- |                                    |                                  |                                 |                       |                       |
|------------------------------------|----------------------------------|---------------------------------|-----------------------|-----------------------|
| Bates School                       | Isleton School                   | Walnut Grove School             | Delta High School     | Wind River School     |
| Clarksburg Middle                  | Riverview Middle                 | D.H. White Elementary           | Rio Vista High School | Mokelumne High School |
| River Delta High/Elementary School | River Delta Community Day School | Delta Elementary Charter School |                       |                       |
|                                    | Delta Elementary Charter School  |                                 |                       |                       |

- 5. **STATUS OF CONTRACTOR:** DISTRICT and CONSULTANT agree that CONSULTANT, in performing the services specified in this agreement, shall act as an independent contractor and shall have control of all work and the manner in which it is performed. CONSULTANT shall be free to contract for similar service to be performed for other employers while under the contract with DISTRICT; CONSULTANT will not accept such engagements which interfere with performance under this agreement. CONSULTANT is not entitled to participate in any pension plan, insurance, bonus or similar benefits the DISTRICT provides for its employees. The CONSULTANT is not authorized to carry out any official act of the DISTRICT that is required to be done by an employee or office of the DISTRICT.
- 6. **HOLD HARMLESS AND INDEMNIFICATION:** CONSULTANT agrees to abide by the *Hold Harmless and Indemnification Agreement* attached to and made a part of this contract.
- 7. **COMPLIANCE WITH LAWS:** CONSULTANT shall comply with all applicable federal, state and local laws, rules, regulations and ordinances involving its employees, including workers' compensation and tax laws.
- 8. **CONFLICTS OF INTEREST:** Consultants are responsible for complying with the Regulations of the Fair Political Practices Commission, Title 2, Division 6, California Code of Regulations and may be required to file an annual Form 700 Conflict of Interest Statement of Economic Interests (as required following the passage of the Political Reform Act Government Code Section 81000, et seq.) (attached to and made a part of this contract). The Superintendent may determine in writing that a particular consultant is hired to perform a range of duties that are limited in scope and, thus, is not required to comply fully with the disclosure requirements described in those Sections cited above. The Superintendent's determination is a public record and shall be retained for public inspection in the same manner and location as the Conflict of Interest Code Form 700 Statements of Economic Interest. In addition, if the contract itself contains Conflict of Interest/Statements of Economic Interest Disclosures, the consultant is not required to re-file with the District annually.
- 9. **MODIFICATION OR ASSIGNMENT:** This agreement may not be assigned by either party without express written consent to the other. No modification shall be effective unless approved in writing by DISTRICT or authorized representatives.
- 10. **ARBITRATION:** It is mandated that all parties of this agreement jointly agree on the identification of the arbitrator, the venue of the arbitration hearing, the manner in which the arbitrator's fee is satisfied and by whom, and whether or not the decision is binding.

**CONTRACTOR/CONSULTANT:**

**RIVER DELTA UNIFIED SCHOOL DISTRICT:**

\_\_\_\_\_  
Printed/Typed Name Date

\_\_\_\_\_  
Requested By (signature/printed) Date

\_\_\_\_\_  
Social Security Number/Federal Tax ID Number

\_\_\_\_\_  
Supt/Board Approval Signature Date

\_\_\_\_\_  
Address State Zip

Budget Code (Name & Coding)

\_\_\_\_\_  
Contact Phone and Email

\_\_\_\_\_  
Date of Board of Trustees Action

\_\_\_\_\_  
Signature (Contractor/Consultant Authorized Representative)

**Consultant must answer the two questions below:**

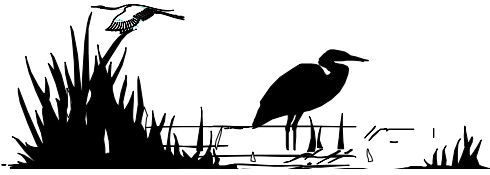
- 1. Are you presently or have you been a member of PERS: Yes\_\_\_ No\_ or STRS: Yes\_\_\_ No\_
- 2. Are you presently an employee of River Delta Unified School District? Yes \_\_\_\_\_ No \_\_\_\_\_

**This contract is not valid nor an enforceable obligation against the District until approved or ratified by the Board of Trustees, duly passed and adopted.**

By: SY of AALRR/BLM

*Creating Excellence To Ensure That All Students Learn*

|                                    |                                  |                                 |                       |                       |
|------------------------------------|----------------------------------|---------------------------------|-----------------------|-----------------------|
| Bates School                       | Isleton School                   | Walnut Grove School             | Delta High School     | Wind River School     |
| Clarksburg Elementary              | Riverview School                 | D.H. White Elementary           | Rio Vista High School | Mokelumne High School |
| River Delta High/Elementary School | River Delta Community Day School | Delta Elementary Charter School |                       |                       |
|                                    | Delta Elementary Charter School  |                                 |                       |                       |



# RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street

Rio Vista, California 94571-1651

(707) 374-1700

Fax (707) 374-2995

<http://riverdelta.org>

## HOLD HARMLESS & INDEMNIFICATION AGREEMENT

To the fullest extent permitted by law, Bethania Maria (Contractor/Consultant) agrees to defend, indemnify, hold harmless and waive all rights of subrogation against River Delta Joint Unified School District, its Board of Trustees, officers, agents and employees (collectively the "District") from and against any and all claims, costs, demands, expenses (including attorney's fees), losses, damages, injuries and liabilities, whether active or passive, arising from any death or injury negligently caused by the Contractor/Consultant to any person or tangible property because of, arising out of, or in any way related to the Contract/Consultant's performance of this Agreement, except that Contractor/Consultant shall not be liable to defend, indemnify or hold harmless the District for the negligent or intentional acts of the District. It is understood and agreed that such indemnity shall survive the termination of this agreement. Contractor/Consultant shall maintain their own contractual liability insurance to cover its obligations under this Agreement. This indemnification is independent of and shall not in any way be limited by insurance carried by the Contractor/Consultant.

In the case of Facility Use Agreements, Contractor/Consultant further agrees to comply with the insurance requirements attachment to that contract and shall name the District as an additional insured via separate endorsement from its insurance carrier, and provide acceptable proof thereof to the District.

If the Contractor/Consultant should sublet any work to another party (i.e., subcontractor), Contractor/Consultant guarantees that such subcontractor shall indemnify the District prior to permitting subcontractor to commence its work. Contractor/Consultant shall obtain a signed agreement from such subcontractor indemnifying the District as set forth above. In addition, Contractor/Consultant shall require in its purchase orders that each supplier indemnify Contractor/Consultant and the District from any and all losses arising from any materials, products, or supplies included in such work.

In the case of any conflict with these requirements and the provisions of the Agreement to which it is attached, these provisions shall prevail.

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Typed/Printed Name of Authorized Representative

\_\_\_\_\_  
Company Name

Address, Email & Phone: \_\_\_\_\_  
\_\_\_\_\_

By SY of AALRR

*Creating Excellence To Ensure That All Students Learn*

- |                                    |                                       |                                 |                       |                       |
|------------------------------------|---------------------------------------|---------------------------------|-----------------------|-----------------------|
| Bates School                       | Isleton School                        | Walnut Grove School             | Delta High School     | Wind River School     |
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| River Delta High/Elementary School | River Delta Community Day School..... | Delta Elementary Charter School |                       |                       |
|                                    | Delta Elementary Charter School       |                                 |                       |                       |



**BOARD OF TRUSTEES**  
**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
445 Montezuma Street  
Rio Vista, CA 94571-1651



**BOARD AGENDA BRIEFING**

**Meeting Date:** January 10, 2017

Attachments:  X

**From:** Kathy Wright, Director of Educational Services

Item #: 10.6

**SUBJECT**

Request to approve the Independent Contract for Services Agreement with Cesar Novelo to present at the Migrant Parent Conference at a cost not to exceed \$500.00.

Action: \_\_\_\_\_  
Consent Action:  X  
Information Only: \_\_\_\_\_

**Background & Status:**

Name of Vendor: Cesar Novelo

Description of Service(s): To present on the topic of communication between parents and their children at the Migrant Education Parent Conference.

Date(s) of Service(s): February 11, 2017

**Presenter:**

Kathy Wright, Director of Educational Services

**Cost &/or Funding Sources (be specific)**

Preparation rate is \$35.00 per hour. Presentation rate is \$60.00 per hour. Not to exceed \$500.00 paid by Migrant Education funds.

**Recommendation:**

That the Board approve the Independent Contract for Services Agreement with Cesar Novelo to present at the Migrant Parent Conference at a cost not to exceed \$500.00.

Time: 2 mins.



# RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street  
Rio Vista, California 94571-1651  
(707) 374-1700 Fax (707) 374-2995  
<http://riverdelta.org>

## INDEPENDENT CONTRACT FOR SERVICES AGREEMENT

THIS AGREEMENT is entered into by and between the River Delta Unified School District hereinafter referred to as "DISTRICT," and **Cesar Novelo**, hereinafter referred to as "CONSULTANT."

IT IS HEREBY MUTUALLY AGREED that Consultant will provide services under the following terms and conditions and the terms of this agreement shall supersede any conflicting provision in a contract provided by the Consultant which may be attached to this agreement. Consultant acknowledges and agrees that performance on this Agreement shall be subject to availability of District funds.

1. **TERM:** The term of this agreement is from **January 10, 2017 through June 30, 2017**. Extension or renewal requires approval of DISTRICT Superintendent or authorized representative. Unless compensation is fixed on the basis of a daily or hourly rate, compensation will not be increased upon extension of the agreement without approval of the DISTRICT Superintendent or authorized representative. It is the right of the District to contact references, perform background checks, and/or audit data security procedures of the Consultant.

This agreement may be terminated at the convenience of either party upon 30 days advance written notice to the other party. In the event of termination, CONSULTANT shall immediately suspend any further performance of services pursuant to this agreement, except as otherwise authorized by the DISTRICT in writing, and Consultant shall be compensated only for services provided up through the date of termination.

2. **CONSULTANT SERVICES:** CONSULTANT agrees to perform during the term of this agreement, the tasks, obligations and services detailed as follows (extra pages may be added but must be identified as part of this paragraph): **Presenter at the Migrant Education Parent Conference on February 11, 2017.**

3. **PAYMENT FOR SERVICES:** CONSULTANT shall receive compensation at the rate of:

**Preparation rate is \$35.00 per hour. Presentation rate is \$60.00 per hour. Not to exceed \$500.00 paid by Migrant Education funds.**

In the event the CONSULTANT is required to travel outside Solano, Yolo or Sacramento Counties at the request of the DISTRICT, it is agreed that actual and necessary expenses incurred while performing such services shall be reimbursed but must be pre-approved. All payments will be based on invoices submitted to DISTRICT by CONSULTANT and approved by DISTRICT'S authorized representative. The CONSULTANT shall provide an itemization of costs on submitted invoice with receipts attached.

4. **RECORDS:** CONSULTANT will maintain full and accurate records in connection with this agreement and will make them available to DISTRICT for inspection at any time. The District maintains the right to monitor the performance of Consultant and may require consultant to submit appropriate reports including but not limited to financial reports, audit reports, and/or internal control reports as determined by the District. In addition, the Consultant understands and agrees that Consultant's work product shall be subject disclosure in accordance with the Public Records Act (Gov. Code §§ 6250 *et seq.*).

*Creating Excellence To Ensure That All Students Learn*

Bates School                      Isleton School                      Walnut Grove School                      Delta High School                      Wind River School  
Clarksburg Middle                      Riverview Middle                      D.H. White Elementary                      Rio Vista High School                      Mokelumne High School  
River Delta High/Elementary School                      River Delta Community Day School.....Delta Elementary Charter School  
Delta Elementary Charter School

- 5. **STATUS OF CONTRACTOR:** DISTRICT and CONSULTANT agree that CONSULTANT, in performing the services specified in this agreement, shall act as an independent contractor and shall have control of all work and the manner in which it is performed. CONSULTANT shall be free to contract for similar service to be performed for other employers while under the contract with DISTRICT; CONSULTANT will not accept such engagements which interfere with performance under this agreement. CONSULTANT is not entitled to participate in any pension plan, insurance, bonus or similar benefits the DISTRICT provides for its employees. The CONSULTANT is not authorized to carry out any official act of the DISTRICT that is required to be done by an employee or office of the DISTRICT.
- 6. **HOLD HARMLESS AND INDEMNIFICATION:** CONSULTANT agrees to abide by the *Hold Harmless and Indemnification Agreement* attached to and made a part of this contract.
- 7. **COMPLIANCE WITH LAWS:** CONSULTANT shall comply with all applicable federal, state and local laws, rules, regulations and ordinances involving its employees, including workers' compensation and tax laws.
- 8. **CONFLICTS OF INTEREST:** Consultants are responsible for complying with the Regulations of the Fair Political Practices Commission, Title 2, Division 6, California Code of Regulations and may be required to file an annual Form 700 Conflict of Interest Statement of Economic Interests (as required following the passage of the Political Reform Act Government Code Section 81000, et seq.) (attached to and made a part of this contract). The Superintendent may determine in writing that a particular consultant is hired to perform a range of duties that are limited in scope and, thus, is not required to comply fully with the disclosure requirements described in those Sections cited above. The Superintendent's determination is a public record and shall be retained for public inspection in the same manner and location as the Conflict of Interest Code Form 700 Statements of Economic Interest. In addition, if the contract itself contains Conflict of Interest/Statements of Economic Interest Disclosures, the consultant is not required to re-file with the District annually.
- 9. **MODIFICATION OR ASSIGNMENT:** This agreement may not be assigned by either party without express written consent to the other. No modification shall be effective unless approved in writing by DISTRICT or authorized representatives.
- 10. **ARBITRATION:** It is mandated that all parties of this agreement jointly agree on the identification of the arbitrator, the venue of the arbitration hearing, the manner in which the arbitrator's fee is satisfied and by whom, and whether or not the decision is binding.

**CONTRACTOR/CONSULTANT:**

**RIVER DELTA UNIFIED SCHOOL DISTRICT:**

\_\_\_\_\_ Date

\_\_\_\_\_ Date  
Requested By (signature/printed)

\_\_\_\_\_ Social Security Number/Federal Tax ID Number

\_\_\_\_\_ Date  
Supt/Board Approval Signature

\_\_\_\_\_ State Zip

\_\_\_\_\_ Budget Code (Name & Coding)

\_\_\_\_\_ Contact Phone and Email

\_\_\_\_\_ Date of Board of Trustees Action

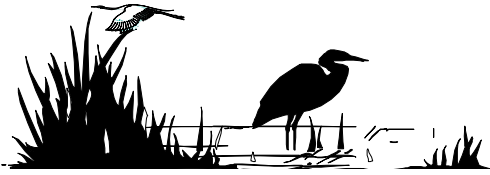
\_\_\_\_\_  
Signature (Contractor/Consultant Authorized Representative)

**Consultant must answer the two questions below:**

- 1. Are you presently or have you been a member of PERS: Yes\_\_\_ No\_ or STRS: Yes\_\_\_ No\_
- 2. Are you presently an employee of River Delta Unified School District? Yes \_\_\_\_\_ No \_\_\_\_\_

**This contract is not valid nor an enforceable obligation against the District until approved or ratified by the Board of Trustees, duly passed and adopted.**

By: SY of AALRR/BLM



# RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street

Rio Vista, California 94571-1651

(707) 374-1700 Fax (707) 374-2995

<http://riverdelta.org>

## HOLD HARMLESS & INDEMNIFICATION AGREEMENT

To the fullest extent permitted by law, Cesar Novelo (Contractor/Consultant) agrees to defend, indemnify, hold harmless and waive all rights of subrogation against River Delta Joint Unified School District, its Board of Trustees, officers, agents and employees (collectively the "District") from and against any and all claims, costs, demands, expenses (including attorney's fees), losses, damages, injuries and liabilities, whether active or passive, arising from any death or injury negligently caused by the Contractor/Consultant to any person or tangible property because of, arising out of, or in any way related to the Contract/Consultant's performance of this Agreement, except that Contractor/Consultant shall not be liable to defend, indemnify or hold harmless the District for the negligent or intentional acts of the District. It is understood and agreed that such indemnity shall survive the termination of this agreement. Contractor/Consultant shall maintain their own contractual liability insurance to cover its obligations under this Agreement. This indemnification is independent of and shall not in any way be limited by insurance carried by the Contractor/Consultant.

In the case of Facility Use Agreements, Contractor/Consultant further agrees to comply with the insurance requirements attachment to that contract and shall name the District as an additional insured via separate endorsement from its insurance carrier, and provide acceptable proof thereof to the District.

If the Contractor/Consultant should sublet any work to another party (i.e., subcontractor), Contractor/Consultant guarantees that such subcontractor shall indemnify the District prior to permitting subcontractor to commence its work. Contractor/Consultant shall obtain a signed agreement from such subcontractor indemnifying the District as set forth above. In addition, Contractor/Consultant shall require in its purchase orders that each supplier indemnify Contractor/Consultant and the District from any and all losses arising from any materials, products, or supplies included in such work.

In the case of any conflict with these requirements and the provisions of the Agreement to which it is attached, these provisions shall prevail.

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Typed/Printed Name of Authorized Representative

\_\_\_\_\_  
Company Name

Address, Email & Phone: \_\_\_\_\_  
\_\_\_\_\_

By SY of AALRR

*Creating Excellence To Ensure That All Students Learn*

- |                                    |                                       |                                 |                       |                       |
|------------------------------------|---------------------------------------|---------------------------------|-----------------------|-----------------------|
| Bates School                       | Isleton School                        | Walnut Grove School             | Delta High School     | Wind River School     |
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|                                    | Delta Elementary Charter School       |                                 |                       |                       |

**BOARD OF TRUSTEES**  
**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
445 Montezuma Street  
Rio Vista, CA 94571-1651



**BOARD AGENDA BRIEFING**

**Meeting Date:** January 10, 2017

Attachments:  X

**From:** Kathy Wright, Director of Educational Services

Item #: 10.7

**SUBJECT**

Request to approve the Independent Contract for Services Agreement with Juan Villagrana to present at the Migrant Parent Conference at a cost not to exceed \$500.00.

Action: \_\_\_\_\_  
Consent Action:  X  
Information Only: \_\_\_\_\_

**Background & Status:**

Name of Vendor: Juan Villagrana

Description of Service(s): Keynote speaker at the Migrant Education Parent Conference.

Date(s) of Service(s): February 11, 2017

**Presenter:**

Kathy Wright, Director of Educational Services

**Cost &/or Funding Sources (be specific)**

Preparation rate is \$35.00 per hour. Presentation rate is \$60.00 per hour. Not to exceed \$500.00 paid by Migrant Education funds.

**Recommendation:**

That the Board approve the Independent Contract for Services Agreement with Juan Villagrana to present at the Migrant Parent Conference at a cost not to exceed \$500.00.

Time: 2 mins.



# RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street  
Rio Vista, California 94571-1651  
(707) 374-1700 Fax (707) 374-2995  
<http://riverdelta.org>

## INDEPENDENT CONTRACT FOR SERVICES AGREEMENT

THIS AGREEMENT is entered into by and between the River Delta Unified School District hereinafter referred to as "DISTRICT," and Juan Villagrana, hereinafter referred to as "CONSULTANT."

IT IS HEREBY MUTUALLY AGREED that Consultant will provide services under the following terms and conditions and the terms of this agreement shall supersede any conflicting provision in a contract provided by the Consultant which may be attached to this agreement. Consultant acknowledges and agrees that performance on this Agreement shall be subject to availability of District funds.

1. **TERM:** The term of this agreement is from **January 10, 2017 through June 30, 2017**. Extension or renewal requires approval of DISTRICT Superintendent or authorized representative. Unless compensation is fixed on the basis of a daily or hourly rate, compensation will not be increased upon extension of the agreement without approval of the DISTRICT Superintendent or authorized representative. It is the right of the District to contact references, perform background checks, and/or audit data security procedures of the Consultant.

This agreement may be terminated at the convenience of either party upon 30 days advance written notice to the other party. In the event of termination, CONSULTANT shall immediately suspend any further performance of services pursuant to this agreement, except as otherwise authorized by the DISTRICT in writing, and Consultant shall be compensated only for services provided up through the date of termination.

2. **CONSULTANT SERVICES:** CONSULTANT agrees to perform during the term of this agreement, the tasks, obligations and services detailed as follows (extra pages may be added but must be identified as part of this paragraph): **Keynote speaker at the Migrant Education Parent Conference on February 11, 2017.**

3. **PAYMENT FOR SERVICES:** CONSULTANT shall receive compensation at the rate of:  
**Preparation rate is \$35.00 per hour. Presentation rate is \$60.00 per hour. Not to exceed \$500.00 paid by Migrant Education funds.**

In the event the CONSULTANT is required to travel outside Solano, Yolo or Sacramento Counties at the request of the DISTRICT, it is agreed that actual and necessary expenses incurred while performing such services shall be reimbursed but must be pre-approved. All payments will be based on invoices submitted to DISTRICT by CONSULTANT and approved by DISTRICT'S authorized representative. The CONSULTANT shall provide an itemization of costs on submitted invoice with receipts attached.

4. **RECORDS:** CONSULTANT will maintain full and accurate records in connection with this agreement and will make them available to DISTRICT for inspection at any time. The District maintains the right to monitor the performance of Consultant and may require consultant to submit appropriate reports including but not limited to financial reports, audit reports, and/or internal control reports as determined by the District. In addition, the Consultant understands and agrees that Consultant's work product shall be subject disclosure in accordance with the Public Records Act (Gov. Code §§ 6250 *et seq.*).

*Creating Excellence To Ensure That All Students Learn*

Bates School                      Isleton School                      Walnut Grove School                      Delta High School                      Wind River School  
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River Delta High/Elementary School                      River Delta Community Day School.....Delta Elementary Charter School  
Delta Elementary Charter School

- 5. **STATUS OF CONTRACTOR:** DISTRICT and CONSULTANT agree that CONSULTANT, in performing the services specified in this agreement, shall act as an independent contractor and shall have control of all work and the manner in which it is performed. CONSULTANT shall be free to contract for similar service to be performed for other employers while under the contract with DISTRICT; CONSULTANT will not accept such engagements which interfere with performance under this agreement. CONSULTANT is not entitled to participate in any pension plan, insurance, bonus or similar benefits the DISTRICT provides for its employees. The CONSULTANT is not authorized to carry out any official act of the DISTRICT that is required to be done by an employee or office of the DISTRICT.
- 6. **HOLD HARMLESS AND INDEMNIFICATION:** CONSULTANT agrees to abide by the *Hold Harmless and Indemnification Agreement* attached to and made a part of this contract.
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- 8. **CONFLICTS OF INTEREST:** Consultants are responsible for complying with the Regulations of the Fair Political Practices Commission, Title 2, Division 6, California Code of Regulations and may be required to file an annual Form 700 Conflict of Interest Statement of Economic Interests (as required following the passage of the Political Reform Act Government Code Section 81000, et seq.) (attached to and made a part of this contract). The Superintendent may determine in writing that a particular consultant is hired to perform a range of duties that are limited in scope and, thus, is not required to comply fully with the disclosure requirements described in those Sections cited above. The Superintendent's determination is a public record and shall be retained for public inspection in the same manner and location as the Conflict of Interest Code Form 700 Statements of Economic Interest. In addition, if the contract itself contains Conflict of Interest/Statements of Economic Interest Disclosures, the consultant is not required to re-file with the District annually.
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**CONTRACTOR/CONSULTANT:**

**RIVER DELTA UNIFIED SCHOOL DISTRICT:**

\_\_\_\_\_  
Printed/Typed Name    Date

\_\_\_\_\_  
Requested By (signature/printed)    Date

\_\_\_\_\_  
Social Security Number/Federal Tax ID Number

\_\_\_\_\_  
Supt/Board Approval Signature    Date

\_\_\_\_\_  
Address    State    Zip

Budget Code (Name & Coding)

\_\_\_\_\_  
Contact Phone and Email

\_\_\_\_\_  
Date of Board of Trustees Action

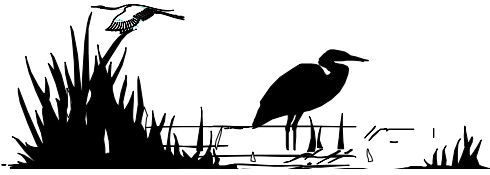
\_\_\_\_\_  
Signature (Contractor/Consultant Authorized Representative)

**Consultant must answer the two questions below:**

- 1. Are you presently or have you been a member of PERS: Yes\_\_\_ No\_ or STRS: Yes\_\_\_ No\_
- 2. Are you presently an employee of River Delta Unified School District? Yes \_\_\_\_\_ No \_\_\_\_\_

**This contract is not valid nor an enforceable obligation against the District until approved or ratified by the Board of Trustees, duly passed and adopted.**

By: SY of AALRR/BLM



# RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street

Rio Vista, California 94571-1651

(707) 374-1700 Fax (707) 374-2995

<http://riverdelta.org>

## HOLD HARMLESS & INDEMNIFICATION AGREEMENT

To the fullest extent permitted by law, Juan Villagrana (Contractor/Consultant) agrees to defend, indemnify, hold harmless and waive all rights of subrogation against River Delta Joint Unified School District, its Board of Trustees, officers, agents and employees (collectively the "District") from and against any and all claims, costs, demands, expenses (including attorney's fees), losses, damages, injuries and liabilities, whether active or passive, arising from any death or injury negligently caused by the Contractor/Consultant to any person or tangible property because of, arising out of, or in any way related to the Contract/Consultant's performance of this Agreement, except that Contractor/Consultant shall not be liable to defend, indemnify or hold harmless the District for the negligent or intentional acts of the District. It is understood and agreed that such indemnity shall survive the termination of this agreement. Contractor/Consultant shall maintain their own contractual liability insurance to cover its obligations under this Agreement. This indemnification is independent of and shall not in any way be limited by insurance carried by the Contractor/Consultant.

In the case of Facility Use Agreements, Contractor/Consultant further agrees to comply with the insurance requirements attachment to that contract and shall name the District as an additional insured via separate endorsement from its insurance carrier, and provide acceptable proof thereof to the District.

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In the case of any conflict with these requirements and the provisions of the Agreement to which it is attached, these provisions shall prevail.

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Typed/Printed Name of Authorized Representative

\_\_\_\_\_  
Company Name

Address, Email & Phone: \_\_\_\_\_  
\_\_\_\_\_

By SY of AALRR

*Creating Excellence To Ensure That All Students Learn*

- |                                    |                                       |                                 |                       |                       |
|------------------------------------|---------------------------------------|---------------------------------|-----------------------|-----------------------|
| Bates School                       | Isleton School                        | Walnut Grove School             | Delta High School     | Wind River School     |
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|                                    | Delta Elementary Charter School       |                                 |                       |                       |



**BOARD OF TRUSTEES**  
**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
445 Montezuma Street  
Rio Vista, CA 94571-1651



**BOARD AGENDA BRIEFING**

**Meeting Date:** January 10, 2017

Attachments:  X

**From:** Kathy Wright, Director of Educational Services

Item #: 10.8

**SUBJECT**

Request to approve the Independent Contract for Services Agreement with Julio Cesar Ortiz to present at the Migrant Parent Conference at a cost not to exceed \$500.00.

Action: \_\_\_\_\_  
Consent Action:  X  
Information Only: \_\_\_\_\_

**Background & Status:**

Name of Vendor: Julio Cesar Ortiz

Description of Service(s): To present on the topics of self-esteem and college and career readiness at the Migrant Education Parent Conference.

Date(s) of Service(s): February 11, 2017

**Presenter:**

Kathy Wright, Director of Educational Services

**Cost &/or Funding Sources (be specific)**

Preparation rate is \$35.00 per hour. Presentation rate is \$60.00 per hour. Committed to my success bracelets are \$5.00 each. Not to exceed \$500.00 paid by Migrant Education funds.

**Recommendation:**

That the Board approve the Independent Contract for Services Agreement with Julio Cesar Ortiz to present at the Migrant Parent Conference at a cost not to exceed \$500.00.

Time: 2 mins.



# RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street  
Rio Vista, California 94571-1651  
(707) 374-1700 Fax (707) 374-2995  
<http://riverdelta.org>

## INDEPENDENT CONTRACT FOR SERVICES AGREEMENT

THIS AGREEMENT is entered into by and between the River Delta Unified School District hereinafter referred to as "DISTRICT," and Julio Cesar Ortiz hereinafter referred to as "CONSULTANT."

IT IS HEREBY MUTUALLY AGREED that Consultant will provide services under the following terms and conditions and the terms of this agreement shall supersede any conflicting provision in a contract provided by the Consultant which may be attached to this agreement. Consultant acknowledges and agrees that performance on this Agreement shall be subject to availability of District funds.

1. **TERM:** The term of this agreement is from **January 10, 2017 through June 30, 2017**. Extension or renewal requires approval of DISTRICT Superintendent or authorized representative. Unless compensation is fixed on the basis of a daily or hourly rate, compensation will not be increased upon extension of the agreement without approval of the DISTRICT Superintendent or authorized representative. It is the right of the District to contact references, perform background checks, and/or audit data security procedures of the Consultant.

This agreement may be terminated at the convenience of either party upon 30 days advance written notice to the other party. In the event of termination, CONSULTANT shall immediately suspend any further performance of services pursuant to this agreement, except as otherwise authorized by the DISTRICT in writing, and Consultant shall be compensated only for services provided up through the date of termination.

2. **CONSULTANT SERVICES:** CONSULTANT agrees to perform during the term of this agreement, the tasks, obligations and services detailed as follows (extra pages may be added but must be identified as part of this paragraph): **Presenter at the Migrant Education Parent Conference on February 11, 2017.**

3. **PAYMENT FOR SERVICES:** CONSULTANT shall receive compensation at the rate of:

**Preparation rate is \$35.00 per hour. Presentation rate is \$60.00 per hour. Committed to my success bracelets are \$5.00 each. Not to exceed \$500.00 paid by Migrant Education funds.**

In the event the CONSULTANT is required to travel outside Solano, Yolo or Sacramento Counties at the request of the DISTRICT, it is agreed that actual and necessary expenses incurred while performing such services shall be reimbursed but must be pre-approved. All payments will be based on invoices submitted to DISTRICT by CONSULTANT and approved by DISTRICT'S authorized representative. The CONSULTANT shall provide an itemization of costs on submitted invoice with receipts attached.

4. **RECORDS:** CONSULTANT will maintain full and accurate records in connection with this agreement and will make them available to DISTRICT for inspection at any time. The District maintains the right to monitor the performance of Consultant and may require consultant to submit appropriate reports including but not limited to financial reports, audit reports, and/or internal control reports as determined by the District. In addition, the Consultant understands and agrees that Consultant's work product shall be subject disclosure in accordance with the Public Records Act (Gov. Code §§ 6250 *et seq.*).

*Creating Excellence To Ensure That All Students Learn*

Bates School                      Isleton School                      Walnut Grove School                      Delta High School                      Wind River School  
Clarksburg Middle                      Riverview Middle                      D.H. White Elementary                      Rio Vista High School                      Mokelumne High School  
River Delta High/Elementary School                      River Delta Community Day School.....Delta Elementary Charter School  
Delta Elementary Charter School

- 5. STATUS OF CONTRACTOR: DISTRICT and CONSULTANT agree that CONSULTANT, in performing the services specified in this agreement, shall act as an independent contractor and shall have control of all work and the manner in which it is performed. CONSULTANT shall be free to contract for similar service to be performed for other employers while under the contract with DISTRICT; CONSULTANT will not accept such engagements which interfere with performance under this agreement. CONSULTANT is not entitled to participate in any pension plan, insurance, bonus or similar benefits the DISTRICT provides for its employees. The CONSULTANT is not authorized to carry out any official act of the DISTRICT that is required to be done by an employee or office of the DISTRICT.
- 6. HOLD HARMLESS AND INDEMNIFICATION: CONSULTANT agrees to abide by the *Hold Harmless and Indemnification Agreement* attached to and made a part of this contract.
- 7. COMPLIANCE WITH LAWS: CONSULTANT shall comply with all applicable federal, state and local laws, rules, regulations and ordinances involving its employees, including workers' compensation and tax laws.
- 8. CONFLICTS OF INTEREST: Consultants are responsible for complying with the Regulations of the Fair Political Practices Commission, Title 2, Division 6, California Code of Regulations and may be required to file an annual Form 700 Conflict of Interest Statement of Economic Interests (as required following the passage of the Political Reform Act Government Code Section 81000, et seq.) (attached to and made a part of this contract). The Superintendent may determine in writing that a particular consultant is hired to perform a range of duties that are limited in scope and, thus, is not required to comply fully with the disclosure requirements described in those Sections cited above. The Superintendent's determination is a public record and shall be retained for public inspection in the same manner and location as the Conflict of Interest Code Form 700 Statements of Economic Interest. In addition, if the contract itself contains Conflict of Interest/Statements of Economic Interest Disclosures, the consultant is not required to re-file with the District annually.
- 9. MODIFICATION OR ASSIGNMENT: This agreement may not be assigned by either party without express written consent to the other. No modification shall be effective unless approved in writing by DISTRICT or authorized representatives.
- 10. ARBITRATION: It is mandated that all parties of this agreement jointly agree on the identification of the arbitrator, the venue of the arbitration hearing, the manner in which the arbitrator's fee is satisfied and by whom, and whether or not the decision is binding.

**CONTRACTOR/CONSULTANT:**

**RIVER DELTA UNIFIED SCHOOL DISTRICT:**

\_\_\_\_\_  
Printed/Typed Name Date

\_\_\_\_\_  
Requested By (signature/printed) Date

\_\_\_\_\_  
Social Security Number/Federal Tax ID Number

\_\_\_\_\_  
Supt/Board Approval Signature Date

\_\_\_\_\_  
Address State Zip

Budget Code (Name & Coding)

\_\_\_\_\_  
Contact Phone and Email

\_\_\_\_\_  
Date of Board of Trustees Action

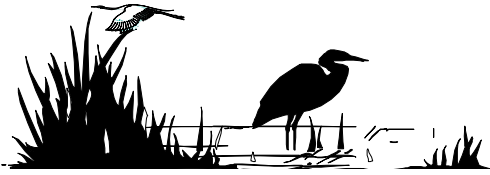
\_\_\_\_\_  
Signature (Contractor/Consultant Authorized Representative)

**Consultant must answer the two questions below:**

- 1. Are you presently or have you been a member of PERS: Yes\_\_\_ No\_ or STRS: Yes\_\_\_ No\_
- 2. Are you presently an employee of River Delta Unified School District? Yes \_\_\_\_\_ No \_\_\_\_\_

**This contract is not valid nor an enforceable obligation against the District until approved or ratified by the Board of Trustees, duly passed and adopted.**

By: SY of AALRR/BLM



# RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street

Rio Vista, California 94571-1651

(707) 374-1700

Fax (707) 374-2995

<http://riverdelta.org>

## HOLD HARMLESS & INDEMNIFICATION AGREEMENT

To the fullest extent permitted by law, Julio Cesar Ortiz (Contractor/Consultant) agrees to defend, indemnify, hold harmless and waive all rights of subrogation against River Delta Joint Unified School District, its Board of Trustees, officers, agents and employees (collectively the "District") from and against any and all claims, costs, demands, expenses (including attorney's fees), losses, damages, injuries and liabilities, whether active or passive, arising from any death or injury negligently caused by the Contractor/Consultant to any person or tangible property because of, arising out of, or in any way related to the Contract/Consultant's performance of this Agreement, except that Contractor/Consultant shall not be liable to defend, indemnify or hold harmless the District for the negligent or intentional acts of the District. It is understood and agreed that such indemnity shall survive the termination of this agreement. Contractor/Consultant shall maintain their own contractual liability insurance to cover its obligations under this Agreement. This indemnification is independent of and shall not in any way be limited by insurance carried by the Contractor/Consultant.

In the case of Facility Use Agreements, Contractor/Consultant further agrees to comply with the insurance requirements attachment to that contract and shall name the District as an additional insured via separate endorsement from its insurance carrier, and provide acceptable proof thereof to the District.

If the Contractor/Consultant should sublet any work to another party (i.e., subcontractor), Contractor/Consultant guarantees that such subcontractor shall indemnify the District prior to permitting subcontractor to commence its work. Contractor/Consultant shall obtain a signed agreement from such subcontractor indemnifying the District as set forth above. In addition, Contractor/Consultant shall require in its purchase orders that each supplier indemnify Contractor/Consultant and the District from any and all losses arising from any materials, products, or supplies included in such work.

In the case of any conflict with these requirements and the provisions of the Agreement to which it is attached, these provisions shall prevail.

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Typed/Printed Name of Authorized Representative

\_\_\_\_\_  
Company Name

Address, Email & Phone: \_\_\_\_\_  
\_\_\_\_\_

By SY of AALRR

*Creating Excellence To Ensure That All Students Learn*

- |                                    |                                       |                                 |                       |                       |
|------------------------------------|---------------------------------------|---------------------------------|-----------------------|-----------------------|
| Bates School                       | Isleton School                        | Walnut Grove School             | Delta High School     | Wind River School     |
| Clarksburg Middle                  | Riverview Middle                      | D.H. White Elementary           | Rio Vista High School | Mokelumne High School |
| River Delta High/Elementary School | River Delta Community Day School..... | Delta Elementary Charter School |                       |                       |
|                                    | Delta Elementary Charter School       |                                 |                       |                       |

**BOARD OF TRUSTEES**  
**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
445 Montezuma Street  
Rio Vista, CA 94571-1651



**BOARD AGENDA BRIEFING**

Meeting Date: January 10, 2017

Attachments: \_\_\_\_\_

From: Don Beno, Superintendent

Item Number: 10.9

**SUBJECT**      Donations

Action: \_\_\_\_\_  
Consent Action: x  
Information Only: \_\_\_\_\_

**Background:**

**Donations to Receive and Acknowledge:**

**Rio Vista High School – Varsity Girls Soccer Team**

- Gerry Swan \$100
- Deluxe Salon \$50
- Soroptimist International of Rio Vista \$500
- Rio Vista Rams Athletic Booster's \$250
- Isleton Lions Club \$500

**Rio Vista High School – Boys Basketball Team**

- Rio Vista Rams Athletic Booster's \$250

**Rio Vista High School – Time and Materials to paint the restrooms in the Administration Building**

- Rio Vista Lions Club and Rio Vista Coast Guard

**Isleton Elementary School – 6<sup>th</sup> Grade Sly Park Educational Fieldtrip**

- Perry's Boat Harbor (Joseph and Vivian Bevacqua) \$100

**Presenter**      Don Beno

**Other People Who Might Be Present**      Staff

**Cost &/or Funding Sources**

**Recommendation:**

That the Board acknowledge and approve the receipt of these donations.

Time: 2 mins.\_\_\_\_

BOARD OF TRUSTEES



RIVER DELTA UNIFIED SCHOOL DISTRICT

Meeting Date: January 10, 2017

From: Don Beno, Superintendent

Attachments: \_\_\_\_\_

Item no. 11

**SUBJECT** Request to approve the Variable Term Waiver as authorized by the Commission on Teacher Credentialing for 2016-17

Action:   X  

Consent: \_\_\_\_\_

Information Only:

Background Due to the unavailability of fully qualified and acceptable teaching candidates for the math sections at Delta High and Clarksburg Middle School, RDUSD has had to assign a teacher under the provisions of a Variable Term Waiver as authorized by the Commission on Teacher Credentialing.

Status: The application for the Variable Term Waiver has been prepared and is ready to be submitted to the Commission on Teacher Credentialing for Josiah Tingey, as a Math teacher for Clarksburg Middle and Delta High School.

Presenter: Don Beno, Superintendent

Other People Who Might Be Present:

Cost &/or Funding Sources

Recommendation: That the Board approve the Variable Term Waiver Request for Josiah Tingey.

Time: \_\_\_\_\_5 minutes\_\_\_\_\_

**BOARD OF TRUSTEES**  
**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
445 Montezuma Street  
Rio Vista, CA 94571-1651



**BOARD AGENDA BRIEFING**

Meeting Date: January 10, 2017 Attachments: \_\_\_x\_\_\_  
From: Elizabeth Keema-Aston, Chief Business Officer Item Number: \_12\_

**SUBJECT** Accept and approve the Audit Report of Crowe Horwath Action: \_\_x\_\_  
LLP, Independent Auditor, for Fiscal Year 2015-16 Consent Action: \_\_\_\_\_  
Financial Records. Information Only: \_\_\_\_\_

**Background:**

Each school district within California must arrange an annual audit of its financial records by an independent certified public accountant. The district has contracted with Crowe Horwath LLP to perform the audit for fiscal year ending June 30, 2016.

**Status:** The District has reviewed the reports and agrees with the procedures performed and conclusions presented by Crowe Horwath LLP.

**Presenter:** Representative from Crowe Horwath LLP

**Other People Who Might Be Present:** n/a

**Cost &/or Funding Sources:** n/a

**Recommendation:**

That the Board accepts and approves the Financial Records Audit Report as presented for fiscal year 2015-16.

Time: \_\_\_5 mins. \_\_\_

Board of Trustees  
River Delta Unified District  
Rio Vista, California

Professional standards require that we communicate certain matters to keep you adequately informed about matters related to the financial statement audit that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. We communicate such matters in this report.

#### **AUDITOR'S RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA**

Our responsibility is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. The audit of the financial statements does not relieve you of your responsibilities and does not relieve management of their responsibilities. Refer to our engagement letter with the District for further information on the responsibilities of management and of Crowe Horwath LLP.

#### **AUDITOR'S RESPONSIBILITY UNDER GOVERNMENT AUDITING STANDARDS**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of the District's 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 or disclosures. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

#### **PLANNED SCOPE AND TIMING OF THE AUDIT**

We are to communicate an overview of the planned scope and timing of the audit. Accordingly, the following matters will be discussed during our meeting with you.

- How we addressed the significant risks of material misstatement, whether due to fraud or error.
- Our approach to internal control relevant to the audit.
- The concept of materiality in planning and executing the audit, focusing on the factors considered rather than on specific thresholds or amounts.



- Your views and knowledge about matters you consider warrant our attention during the audit, as well as your views on:
  - The allocation of responsibilities between you and management.
  - The entity's objectives and strategies, and the related business risks that may result in material misstatements.
  - Significant communications with regulators.
  - Other matters you believe are relevant to the audit of the financial statements.

**SIGNIFICANT ACCOUNTING POLICIES AND MANAGEMENT JUDGMENTS AND ACCOUNTING ESTIMATES**

Significant Accounting Policies: The Board of Trustees should be informed of the initial selection of and changes in significant accounting policies or their application. Also, the Board of Trustees should be aware of methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas where there is a lack of authoritative consensus. We believe management has the primary responsibility to inform the Board of Trustees about such matters. To assist the Board of Trustees in its oversight role, we also provide the following.

| Accounting Standard   | Impact of Adoption   |
|---|--|
| <b>GASB Statement No. 72, Fair Value Measurement and Application.</b> This Statement defines fair value, provides guidance on different valuation approaches, establishes a hierarchy of inputs used to measure fair value, and requires additional disclosures to be made about fair value measurements. | Adoption of this Statement did not have a material impact on the District's financial position or results of operations. |
| <b>Significant Unusual Transactions.</b>  | No such matters noted.   |
| <b>Significant Accounting Policies in Controversial or Emerging Areas.</b>  | No such matters noted.   |

Management Judgments and Accounting Estimates: Further, accounting estimates are an integral part of the financial statements prepared by management and are based upon management's current judgments. These judgments are based upon knowledge and experience about past and current events and assumptions about future events. Certain estimates are particularly sensitive because of their significance and because of the possibility that future events affecting them may differ markedly from management's current judgments and may be subject to significant change in the near term.

The following describes the significant accounting estimates reflected in the District's year end financial statements, the process used by management in formulating these particularly sensitive accounting estimates and the primary basis for our conclusions regarding the reasonableness of those estimates.

| Significant Accounting Estimate | Process Used by Management   | Basis for Our Conclusions   |
|---------------------------------|--|---|
| Local Control Funding Formula   | Management calculates a LCFF Target and LCFF Floor to determine their funding amount. The LCFF Target is calculated using a Base Grant Funding, Supplemental Grant Funding, Concentration Grant Funding, and Add-On Funding. The LFCC Floor is calculated using a Floor Entitlement, Current Year Gap Funding, Economic Recovery Target, and Additional LCFF State Aid to Meet the Minimum. The LCFF calculation also assumes a cost-of-living adjustment. | We tested the propriety of information underlying management's estimates. |

| Significant Accounting Estimate        | Process Used by Management   | Basis for Our Conclusions   |
|--|--|---|
| Useful Lives of Fixed Assets           | Management has determined the economic useful lives of fixed assets based on past history of similar types of assets, future plans as to their use, and other factors that impact their economic value to the District.  | We tested the propriety of information underlying management's estimates.   |
| Loss Contingencies                     | The District consults with legal counsel to evaluate outstanding litigation, claims and assessments. Factors that affect management's evaluation of litigation contingencies requiring disclosure include the nature of the contingencies and whether the outcome could have an effect on the consolidated financial statements.                                     | Based on information obtained from the District's legal counsel regarding this matter and discussions with management, we concur with management's determination that the loss contingency does not meet conditions for accrual of being both probable and estimable, and, thus, no accrual is recorded and no specific disclosures are required. |
| Pension and Postretirement Obligations | Amounts reported for pension and postretirement obligations require management to use estimates that may be subject to significant change in the near term. These estimates are based on projection of the weighted average discount rate, rate of increase in future compensation levels, and weighted average expected long-term rate of return on pension assets. | We reviewed the reasonableness of these estimates and assumptions.  |

**AUDITOR'S JUDGMENTS ABOUT QUALITATIVE ASPECTS OF SIGNIFICANT ACCOUNTING PRACTICES**

We are to discuss with you our comments about the following matters related to the District's accounting policies and financial statement disclosures. Accordingly, these matters will be discussed during our meeting with you.

- The appropriateness of the accounting policies to the particular circumstances of the entity, considering the need to balance the cost of providing information with the likely benefit to users of the entity's financial statements.
- The overall neutrality, consistency, and clarity of the disclosures in the financial statements.
- The effect of the timing of transactions in relation to the period in which they are recorded.
- The potential effect on the financial statements of significant risks and exposures, and uncertainties that are disclosed in the financial statements.
- The extent to which the financial statements are affected by unusual transactions including nonrecurring amounts recognized during the period, and the extent to which such transactions are separately disclosed in the financial statements.
- The issues involved, and related judgments made, in formulating particularly sensitive financial statement disclosures.
- The factors affecting asset and liability carrying values, including the entity's basis for determining useful lives assigned to tangible and intangible assets.
- The selective correction of misstatements, for example, correcting misstatements with the effect of increasing reported earnings, but not those that have the effect of decreasing reported earnings.

## CORRECTED AND UNCORRECTED MISSTATEMENTS

Corrected Misstatements: We are to inform you of material corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no such misstatements.

Uncorrected Misstatements: We are to inform you of uncorrected misstatements that were aggregated by us during the current engagement and pertaining to the latest and prior period(s) presented that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. There were no such misstatements.

## OTHER COMMUNICATIONS

| Communication Item  | Results   |
|---|---|
| <p><b>Other Information In Documents Containing Audited Financial Statements</b></p> <p>Information may be prepared by management that accompanies the financial statements. To assist your consideration of this information, you should know that we are required by audit standards to read such information and consider whether such information, or the manner of its presentation, is materially inconsistent with information in the financial statements. If we consider the information materially inconsistent based on this reading, we are to seek a resolution of the matter.</p> | <p>We read the following items and noted no material inconsistencies or misstatement of facts in such information based on our reading thereof.</p> <ul style="list-style-type: none"> <li>• Management's Discussion and Analysis.</li> </ul>   |
| <p><b>Significant Difficulties Encountered During the Audit</b></p> <p>We are to inform you of any significant difficulties encountered in dealing with management related to the performance of the audit.</p>   | <p>There were no significant difficulties encountered in dealing with management related to the performance of the audit.</p>   |
| <p><b>Disagreements With Management</b></p> <p>We are to discuss with you any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the District's financial statements or the auditor's report.</p>   | <p>During our audit, there were no such disagreements with management.</p>  |
| <p><b>Consultations With Other Accountants</b></p> <p>If management consulted with other accountants about auditing and accounting matters, we are to inform you of such consultation, if we are aware of it, and provide our views on the significant matters that were the subject of such consultation.</p>  | <p>We are not aware of any instances where management consulted with other accountants about auditing or accounting matters since no other accountants contacted us, which they are required to do by Statement on Auditing Standards No. 50, before they provide written or oral advice.</p> |
| <p><b>Representations The Auditor Is Requesting From Management</b></p> <p>We are to provide you with a copy of management's requested written representations to us.</p>   | <p>We direct your attention to a copy of the letter of management's representation to us provided separately.</p>   |
| <p><b>Significant Issues Discussed, or Subject to Correspondence, With Management</b></p> <p>We are to communicate to you any significant issues that were discussed or were the subject of correspondence with management.</p>   | <p>There were no such significant issues discussed, or subject to correspondence, with management.</p>  |

| Communication Item   | Results  |
|--|--|
| <p><b>Significant Related Party Findings and Issues</b><br/> We are to communicate to you significant findings and issues arising during the audit in connection with the District's related parties.</p>  | <p>There were no such findings or issues that are, in our judgment, significant and relevant to you regarding your oversight of the financial reporting process.</p>       |
| <p><b>Other Findings or Issues We Find Relevant or Significant</b><br/> We are to communicate to you other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to you regarding your oversight of the financial reporting process.</p> | <p>There were no such other findings or issues that are, in our judgment, significant and relevant to you regarding your oversight of the financial reporting process.</p> |

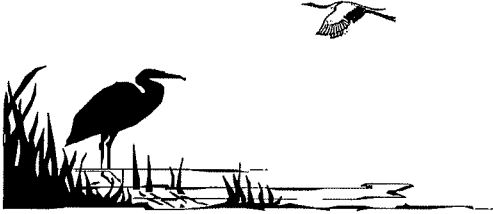
We are pleased to serve your District as its independent auditor and look forward to our continued relationship. We provide the above information to assist you in performing your oversight responsibilities, and would be pleased to discuss this letter or any matters further, should you desire. This letter is intended solely for the information and use of the Board of Trustees and, if appropriate, management, and is not intended to be and should not be used by anyone other than these specified parties.

*Crowe Horwath LLP*

Crowe Horwath LLP

Sacramento, California  
December 12, 2016

# RIVER DELTA UNIFIED SCHOOL DISTRICT



**445 Montezuma Street**  
**Rio Vista, California 94571-1651**  
(707) 374-1700 Fax (707) 374-2995

[www.riverdelta.k12.ca.us](http://www.riverdelta.k12.ca.us)

December 12, 2016

Crowe Horwath LLP  
400 Capitol Mall, Suite 1400  
Sacramento, California 95814

Ladies and Gentlemen:

We are providing this letter in connection with your audit of the financial statements of River Delta Unified School District as of June 30, 2016 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of River Delta Unified School District and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Except where otherwise stated below, immaterial matters less than \$137,000 for the government activities, \$52,000 for the General Fund, \$3,000 for the Building Fund, and \$2,000 for the County Facilities Fund, \$9,000 for the Bond Interest and Redemption Fund, and \$3,000 for the aggregate remaining fund information collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit:

*Creating Excellence To Ensure That All Students Learn*

Bates School  
Clarksburg Middle

Isleton School  
Riverview Middle

Walnut Grove School  
D.H. White Elementary  
River Delta High/Elementary School

Delta High School  
Rio Vista High School  
River Delta Community Day School

Wind River School  
Mokelumne High School

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated February 4, 2014 for the preparation and fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States, and we believe the financial statements are fairly presented and include all properly classified funds and other financial information of the primary government and all component units required by accounting principles generally accepted in the United States to be included in the financial reporting entity.
2. We are responsible for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to error or fraud. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
3. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
4. We have made provided you --
  - a. Access to all financial records, documentation and other information that is relevant to the preparation and fair presentation of the financial statements.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. All minutes of the Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
  - e. Audit or relevant monitoring reports, if any, received from funding sources.
  - f. Results of the assessment of risk that the financial statements may be materially misstated as a result of fraud.
5. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
6. There are no transactions that have not been properly recorded in the accounting records underlying the financial statements or the schedule of expenditures of federal awards.
7. We have no plans or intentions that might materially affect the carrying value or classification of assets, deferred outflows, liabilities, and deferred inflows.

*Creating Excellence To Ensure That All Students Learn*

Bates School  
Clarksburg Middle

Isleton School  
Riverview Middle

Walnut Grove School  
D.H. White Elementary  
River Delta High/Elementary School

Delta High School  
Rio Vista High School  
River Delta Community Day School

Wind River School  
Mokelumne High School

8. We have identified all accounting estimates that materially affect recorded amounts and disclosures in the financial statements, and the key factors and significant assumptions underlying those estimates. We believe the estimates are reasonable in the circumstances. These estimates include:
  - a. Useful life of capital assets
  - b. Pension and Postretirement Obligations
  - c. Loss Contingencies
  - d. Local Control Funding Formula
  
9. Adequate consideration and provision has been made, when necessary, for any material losses likely to be sustained from:
  - a. Sales commitments.
  - b. Sale of inventory, including excess or obsolete inventories on hand.
  - c. Purchase commitments for inventory quantities in excess of normal requirements or at a price in excess of market.
  - d. Impairment of long-lived assets when the carrying amount may not be recoverable.
  - e. Collection of receivables.
  - f. Environmental remediation liabilities.
  
10. Except as disclosed in the financial statements, or directly to you, there are or have been no material:
  - a. Arrangements, either written or oral, with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
  - b. Oral or written guarantees under which the entity is contingently liable.
  - c. Other financial instruments with significant “off-balance-sheet” risk of accounting loss to which the entity is a party.
  - d. Concentrations that make the entity vulnerable to the risk of a severe impact within one year from the balance sheet date (including, for example, individual or group concentrations of customers, suppliers, lenders, products, services, sources of labor or materials, licenses or other rights, operating areas or markets).
  - e. Significant accounting estimates that are susceptible to changing materially as a result of an event or change in conditions that is reasonably possible of occurrence within one year from the balance sheet date.

*Creating Excellence To Ensure That All Students Learn*

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Mokelumne High School

- f. Liens, encumbrances or other title impairments, such as pledges as collateral, on entity assets at the balance sheet date.
  - g. Restrictions under borrowing agreements.
  - h. Unrecorded transactions.
  - i. Significant events that have occurred subsequent to the balance sheet date through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
11. We have disclosed to you all known actual or possible litigation, claims and assessments whose effects should be considered by management when preparing the financial statements. These matters have been accounted for and disclosed in conformity with accounting principles generally accepted in the United States and GASB 62.
  12. Related parties and all related party relationships and transactions, and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees, have been disclosed to you, and have been appropriately accounted for and disclosed in the financial statements in accordance with the requirements of accounting principles generally accepted in the United States.
  13. Except as disclosed to you, we have no knowledge of any fraud or suspected fraud affecting the entity involving:
    - a. Management, whether material or not.
    - b. Employees who have significant roles in internal control, whether material or not.
    - c. Others when the fraud could have a material effect on the financial statements.
  14. Except as disclosed to you, we have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators, or others.
  15. Except as disclosed to you, there have been no:
    - a. Instances of non-compliance or suspected non-compliance with budget ordinances, laws or regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered when preparing the financial statements.
    - b. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.
    - c. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements.

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Riverview Middle

Walnut Grove School  
D.H. White Elementary  
River Delta High/Elementary School

Delta High School  
Rio Vista High School  
River Delta Community Day School

Wind River School  
Mokolunne High School



- d. Reservations or designations of fund equity that were not properly authorized and approved.
16. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
  17. We are responsible for the presentation of the supplementary information in accordance with the applicable criteria and believe the supplementary information, including its form and content, is fairly presented in accordance with these criteria. The methods of measurement and presentation have not changed from those used in the prior period. All significant assumptions or interpretations underlying the measurement and presentation of the supplementary information have been identified and disclosed to you. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
  18. We are responsible for the required supplementary information, including that such information is measured and presented in accordance with prescribed guidelines. The methods of measurement or presentation have not changed from those used in the prior period. All significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information have been disclosed to you.
  19. We understand that during the course of your audit, you have relied on work performed by the following specialists. We confirm that we have no relationships with those specialists that may bear on their objectivity, such as the ability through employment, ownership, contractual right, family relationship or otherwise to directly or indirectly control or significantly influence the specialist.
    - Total Compensation System
  20. We agree with the findings of specialists in evaluating the CalSTRS and CalPERS pension liability, pension expense, and deferred and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of matters that have had an effect on the independence or objectivity of the specialists.
  21. During the course of your audit, we have provided to you physical or electronic copies of various original documents. We understand that you are relying on such copies as audit evidence in your audit and represent that copies provide are an accurate and completed representation of the original documentation and that the copies have not been modified from their original version.

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22. The financial statements include all component units that meet the criteria of financial accountability or which are otherwise considered misleading to exclude, the classification of these component units as discretely presented or blended is appropriate, and the relationships and criteria for inclusion are properly disclosed.
23. The financial statements include all joint ventures with an equity interests and properly disclose these joint ventures and other related organizations.
24. The financial statements properly classify all funds and activities.
25. With respect to the requirements of the Office of Management and Budget Uniform Guidance related to federal awards:
  - a. We are responsible for complying, and have complied, with the requirements of the Uniform Guidance.
  - b. We are responsible for the presentation of the Schedule of Expenditures of Federal Awards (SEFA) in accordance with the Uniform Guidance and believe the SEFA, including its form and content, is fairly presented in accordance with these criteria. The methods of measurement and presentation have not changed from those used in the prior period. All significant assumptions or interpretations underlying the measurement and presentation of the SEFA have been identified and disclosed to you. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
  - c. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of its federal programs.
  - d. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the we are managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs.
  - e. We have identified and disclosed all government programs and related activities subject to the Uniform Guidance compliance audit.
  - f. We have identified and disclosed the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
  - g. We have made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.

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- h. We have identified and disclosed all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or have indicated there was no such noncompliance.
- i. We believe that we have complied with the direct and material compliance requirements (except for noncompliance which has otherwise been disclosed).
- j. We have made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- k. If applicable, we have provided to our interpretations of any compliance requirements that are subject to varying interpretations.
- l. If applicable, we have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- m. If applicable, we have disclosed findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- n. If applicable, we have disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
- o. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or have indicated there were no such known instances.
- p. We have disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
- q. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- r. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.

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- s. We have charged costs to federal awards in accordance with applicable cost principles.
- t. We are responsible for, and have accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance.
26. With respect to the audit in accordance with *Government Auditing Standards*:
- a. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the Entity.
  - b. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of laws and regulations that have a material effect on the determination of financial statement amounts, and that warrant the attention of those charged with governance.
  - c. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts.
  - d. We have identified and disclosed to you all instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements.
  - e. If applicable, we have identified for you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
  - f. In regards to the following non-audit services performed by you we acknowledge our as follows:
    - we assume all management responsibilities for these services;
    - we oversaw these services by designating an individual within senior management who possessed suitable skill, knowledge, or experience;
    - we have evaluated the adequacy and results of the services performed;
    - we accept responsibility for the results of these services
27. All funds that meet the quantitative criteria in GASB Statements Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to the financial statement users.
28. Net position components (invested in capital assets, restricted, and unrestricted) are properly classified and fund balance types (including minimum fund balance policies and/or stabilization agreements, if applicable) are properly presented and disclosed pursuant to GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.
29. Expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

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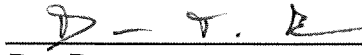
Isleton School  
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Walnut Grove School  
D.H. White Elementary  
River Delta High/Elementary School

Delta High School  
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30. Revenues are properly classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
31. Interfund, internal, and intra-entity activity and balances have been properly classified and reported.
32. Special and extraordinary items are properly classified and reported.
33. Deposits and investment securities are properly classified in category of custodial credit risk.
34. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
35. All suggested adjusting journal entries, as discussed and approved, will be recorded in the accounting records.
36. We understand that you have assisted us with the preparation of our financial statements and footnotes and we have reviewed and approved the financial statements and footnotes and take full responsibility for them.



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Don Beno  
Superintendent



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Elizabeth Keema-Aston  
Chief Business Officer

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**RIVER DELTA UNIFIED SCHOOL DISTRICT**

**FINANCIAL STATEMENTS**

June 30, 2016

RIVER DELTA UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2016

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RIVER DELTA UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2016  
(Continued)

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
River Delta Unified School District  
Rio Vista, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of River Delta Unified School District, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise River Delta Unified School 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

***Opinions***

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

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(Continued)

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* on pages 4 to 9 and the General Fund Budgetary Comparison Schedule, Schedule of Other Postemployment Benefits (OPEB) Funding Progress, the Schedule of the District's Proportionate Share of the Net Pension Liability, and the Schedule of the District's Contributions on pages <> to <> be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by 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.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise River Delta Unified School District's basic financial statements. The accompanying schedule of expenditure of federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of expenditure of federal awards and other supplementary information as listed in the table of contents 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, except for the Schedule of Financial Trends and Analysis, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and other supplementary information as listed in the table of contents, except for the Schedule of Financial Trends and Analysis, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Schedule of Financial Trends and Analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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(Continued)

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2016 on our consideration of River Delta Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering River Delta Unified School District's internal control over financial reporting and compliance.

  
Crowe Horwath LLP

Sacramento, California  
December 12, 2016

**Management's Discussion and Analysis  
(MD&A)  
River Delta Unified School District  
2015-16**

Management's Discussion and Analysis Section of the audit report is management's view of the District's financial performance and condition during the fiscal year ending June 30, 2016. It should be read in conjunction with the basic financial statements and the accompanying notes to those financial statements.

This annual report consists of three parts: Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information.

Management's Discussion and Analysis consists of five sections:

1. **Overview of the Financial Statements:** serves as a guide to reading the financial statements provided in the sections following the Management's Discussion and Analysis.
2. **Financial Analysis of the District as a Whole:** a summary view of the District's Net Position.
3. **Financial Analysis of the District's Funds:** including a subsection on the District's General Fund.
4. **Capital Asset and Debt Administration:** a look at the District's investment in capital assets and its level of debt.
5. **Factors Bearing on the District's Financial Future:** a discussion of issues management sees as relevant to the future financial health of the District.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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. Because these statements include all district funds, it should be noted that certain inter-fund and other types of transactions that net to zero have been eliminated so that District-wide revenues and expenditures are presented without artificial inflation.
- The remaining statements are fund financial statements that focus on the major funds of the District. These statements report the District's operations in more detail than the District-wide statements.

These two kinds of statements report the District's net position and changes during the year. Net position is the difference between assets and liabilities, which is one way to measure the District's financial health, or financial position. Increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating over time.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. These notes are considered to be an integral part of the financial statements and should be considered in conjunction with them when looking at the District's financial picture.

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.

In the District-wide financial statements, the District's activities are shown as Governmental activities. We have no funds that are classified as Business-type activities.

The fund financial statements provide more detailed information about the District's most significant funds, not the District as a whole. The District has one type of fund:

**Governmental:** Most of the District's basic services are included in governmental funds, the General Fund being the largest fund in this category. Other governmental funds the district operates are Adult Ed Fund, Cafeteria Fund, Building Fund, Capital Facilities Fund, County School Facilities Fund, Capital Project Fund for Blended Component Units and the Bond Interest and Redemption Fund.

Revenues for the governmental funds totaled \$25.7 million, with \$22.5 million from the General Fund. Property taxes and state formula aid accounted for 74.6% of the District's General Fund revenue, another 16.4% came from state and federal aid for specific programs, with the remainder from fees charged for services and miscellaneous sources.

Expenditures totaled \$23.7 million, with \$20.5 million from the General Fund. The District's expenses are predominantly related to educating and caring for students, with 76.1% for salaries and benefits from the general fund.

When utilizing these financial statements to assess the overall health of the District, additional non-financial factors will need to be considered, such as the condition of school buildings and other facilities, and enrollment trends.

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**  
**Table 1**

| <b>Net Position</b>                              | <b>2014-15</b>      | <b>2015-16</b>      |
|--|---------------------|---------------------|
| Current and Other Assets                         | 9,579,113           | 11,742,405          |
| Capital Assets                                   | 34,223,667          | 32,202,975          |
| <b>Total Assets</b>                              | <b>43,802,780</b>   | <b>43,945,380</b>   |
| Deferred outflows related to pensions            | 1,133,064           | 2,129,724           |
| Deferred outflows from advance refunding of debt | 295,397             | 267,727             |
| <b>Total Deferred Outflows</b>                   | <b>1,428,461</b>    | <b>2,397,451</b>    |
| Long-Term Liabilities Outstanding                | 38,473,393          | 40,439,752          |
| Other Liabilities                                | 1,491,469           | 1,740,848           |
| <b>Total Liabilities</b>                         | <b>39,964,862</b>   | <b>42,180,600</b>   |
| Deferred inflows related to pensions             | 4,151,000           | 1,940,000           |
| <b>Total Deferred Inflows</b>                    | <b>4,151,000</b>    | <b>1,940,000</b>    |
| Net Position:                                    |                     |                     |
| Net Investment in Capital Assets                 | 13,095,586          | 13,862,214          |
| Restricted                                       | 4,766,905           | 6,619,277           |
| Unrestricted                                     | (16,768,747)        | (18,259,260)        |
| <b>Total Net Position</b>                        | <b>\$ 1,115,379</b> | <b>\$ 2,222,231</b> |

Net Position. The District's total Net Position for the year ending June 30, 2016 is \$2,222,231.

It is important to note that land is accounted for at historical cost (purchase value), not market value, and is not depreciated. Many of our school sites have low values for today's market because the District acquired the land decades ago. This valuation of land is consistent with accounting rules set forth by the Governmental Accounting Standards Board.

While land and buildings owned by the District contribute to its net assets, and because of the nature of school operations, the District will be fully utilizing these assets for the foreseeable future, so they are not available as assets that could be liquidated.

## Changes in Net Position

**Table 2**

| <b>Revenues:</b>             | <b>2014-15</b>    | <b>2015-16</b>    |
|------------------------------|-------------------|-------------------|
| <b>Program Revenues:</b>     |                   |                   |
| Charges for services         | 115,986           | 108,901           |
| Operating and Capital Grants | 5,539,538         | 4,665,755         |
| <b>General Revenues:</b>     |                   |                   |
| Property Taxes               | 12,449,512        | 12,983,087        |
| Federal and State Aid        | 5,390,599         | 7,234,065         |
| Other                        | 938,696           | 769,231           |
| <b>Total Revenues</b>        | <b>24,434,331</b> | <b>25,761,039</b> |
| <b>Program Expenses</b>      |                   |                   |
| Instruction                  | 14,053,177        | 13,984,497        |
| Instruction-Related Services | 2,286,664         | 2,354,785         |
| Pupil Services               | 3,521,041         | 3,424,493         |
| General Administration       | 1,074,300         | 1,211,070         |
| Plant and Ancillary Services | 2,467,367         | 2,630,791         |
| Interest                     | 1,019,817         | 930,048           |
| Other                        | 545,712           | 118,503           |
| <b>Total Expenses</b>        | <b>24,968,078</b> | <b>24,654,187</b> |
| Change in Net Position       | (533,747)         | 1,106,852         |
| Net Position - Beginning     | 1,649,126         | 1,115,379         |
| <b>Net Position - Ending</b> | <b>1,115,379</b>  | <b>2,222,231</b>  |

## FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The strong financial performance of the District as a whole is reflected in its fund balances. The District maintains a three percent (3%) reserve in the General Fund, which meets the state-required reserve for fiscal uncertainties, and an additional two percent 2% reserve as a matter of adopted Board policy. As the District completed the 2015-16 year, its funds reported a *combined* fund balance of \$10.2 million. This amount includes the legally restricted ending balances and unrestricted site carryover amounts. It should be noted that all District funds are self-supporting.

**General Fund Budgetary Highlights.** Over the course of the year, the District revised its annual operating budget numerous times. The adopted budget as of July 1, 2015 was prepared prior to the State of California adopting a final State budget.

Following the adoption of the State budget and after the 2014-15 books were closed, the required First Interim Report was prepared where carryover funds and deferred revenues were incorporated, and the budget revised accordingly.

The District's General Fund ending balance is approximately \$4.2 million. Of this amount, \$1,832,748 is unassigned and \$1,803,506 has been assigned by the Board; the remainder is restricted and for State, Federal, and local categorical programs, under provisions of these grants or nonspendable.

## CAPITAL ASSET AND DEBT ADMINISTRATION

- **Capital Assets.** At the end of fiscal year 2015-16, the District had a total value of \$67,641,406 in capital assets, including land, buildings, building improvements and equipment. Total accumulated depreciation amounted to \$35,438,431.
- **Long-term Debt.** The District ended the year with a total of \$40,439,752 in outstanding financing obligations. The major portions of this amount are for G.O. Bond issuance and pension obligations as part of GASB 68. The obligation for G.O. Bonds is \$20,430,151 and the pension obligations are \$16,348,000, with the remaining obligations are related to capital lease balance.

## FACTORS BEARING ON THE DISTRICT'S FINANCIAL FUTURE

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that could significantly affect its financial health in the future:

- Student enrollment and attendance are primary factors in the computation of most funding formulas for public schools in the State of California. The District is currently experiencing a decline in enrollment from the 2015-16 figures.



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

This financial report is designed to provide the District's citizens, taxpayers, vendors, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. Questions about this report or additional information requests should be directed to the Chief Business Officer, at 445 Montezuma Street, Rio Vista, CA 94571 or at (707) 374-1715.

## **BASIC FINANCIAL STATEMENTS**

RIVER DELTA UNIFIED SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
June 30, 2016

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|  | Governmental<br>Activities |
|--|----------------------------|
| <b>ASSETS</b>  |                            |
| Cash and investments (Note 2)  | \$ 10,587,244              |
| Receivables  | 1,141,511                  |
| Stores inventory   | 13,095                     |
| Prepaid expenditures   | 555                        |
| Non-depreciable capital assets (Note 4)                              | 510,053                    |
| Depreciable capital assets, net of accumulated depreciation (Note 4) | <u>31,692,922</u>          |
| Total assets   | <u>43,945,380</u>          |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                |                            |
| Deferred outflow of resources - pensions (Notes 7 and 8)             | 2,129,724                  |
| Deferred outflow from advance refunding of debt                      | <u>267,727</u>             |
| Total deferred outflows of resources                                 | <u>2,397,451</u>           |
| <b>LIABILITIES</b>   |                            |
| Accounts payable   | 1,492,485                  |
| Unearned revenue   | 248,363                    |
| Long-term liabilities (Note 5):                                      |                            |
| Due within one year  | 1,673,020                  |
| Due after one year   | <u>38,766,732</u>          |
| Total liabilities  | <u>42,180,600</u>          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                 |                            |
| Deferred inflows of resources - pensions (Notes 7 and 8)             | <u>1,940,000</u>           |
| <b>NET POSITION</b>  |                            |
| Net investment in capital assets                                     | 13,862,214                 |
| Restricted:  |                            |
| Legally restricted programs  | 761,844                    |
| Capital projects   | 3,061,259                  |
| Debt service   | 2,796,174                  |
| Unrestricted   | <u>(18,259,260)</u>        |
| Total net position   | <u>\$ 2,222,231</u>        |

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See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2016

|   |                            | Program Revenues                         |  |                            | Net (Expense)<br>Revenues and<br>Changes in<br>Net Position |
|---|----------------------------|--|--|----------------------------|---|
| Expenses  | Charges<br>for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities |   |
| Governmental activities:                                  |                            |  |  |                            |   |
| Instruction   | \$ 13,984,497              | \$ -                                     | \$ 2,919,607                           | \$ 272                     | \$ (11,064,618)   |
| Instruction-related services:                             |                            |  |  |                            |   |
| Supervision of instruction                                | 381,344                    | -  | 348,497                                | -                          | (32,847)  |
| Instructional library, media and<br>technology            | 44,067                     | -  | -                                      | -                          | (44,067)  |
| School site administration                                | 1,929,374                  | -  | 85,007                                 | -                          | (1,844,367)   |
| Pupil services:   |                            |  |  |                            |   |
| Home-to-school transportation                             | 1,032,131                  | -  | 29,954                                 | -                          | (1,002,177)   |
| Food services   | 871,180                    | 108,610                                  | 787,964                                | -                          | 25,394  |
| All other pupil services                                  | 1,521,182                  | -  | 470,796                                | -                          | (1,050,386)   |
| General administration                                    | 1,211,070                  | -  | 96,714                                 | -                          | (1,114,356)   |
| Data processing   | 421                        | -  | -                                      | -                          | (421)   |
| Plant services  | 2,465,003                  | 291                                      | (99,366)                               | -                          | (2,564,078)   |
| Ancillary services  | 165,367                    | -  | 9,553                                  | -                          | (155,814)   |
| Interest on long-term debt                                | 930,048                    | -  | -                                      | -                          | (930,048)   |
| Other outgo   | 118,503                    | -  | 16,757                                 | -                          | (101,746)   |
|   | <u>\$ 24,654,187</u>       | <u>\$ 108,901</u>                        | <u>\$ 4,665,483</u>                    | <u>\$ 272</u>              | <u>(19,879,531)</u>   |
| Total governmental activities                             |                            |  |  |                            |   |
| General revenues:   |                            |  |  |                            |   |
| Taxes and subventions:                                    |                            |  |  |                            |   |
| Taxes levied for general purposes                         |                            |  |  |                            | 11,160,582  |
| Taxes levied for debt service                             |                            |  |  |                            | 1,822,375   |
| Taxes levied for other specific purposes                  |                            |  |  |                            | 130   |
| Federal and state aid not restricted to specific purposes |                            |  |  |                            | 7,234,065   |
| Interest and investment earnings                          |                            |  |  |                            | 90,060  |
| Interagency revenues                                      |                            |  |  |                            | 397,968   |
| Miscellaneous   |                            |  |  |                            | 281,203   |
|   |                            |  |  |                            | <u>20,986,383</u>   |
|   |                            |  |  |                            | Change in net position                                      |
|   |                            |  |  |                            | <u>1,106,852</u>  |
|   |                            |  |  |                            | Net position, July 1, 2015                                  |
|   |                            |  |  |                            | <u>1,115,379</u>  |
|   |                            |  |  |                            | Net position, June 30, 2016                                 |
|   |                            |  |  |                            | <u>\$ 2,222,231</u>   |

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2016

|  | General<br>Fund     | Building<br>Fund    | County<br>School<br>Facilities<br>Fund | Bond<br>Interest and<br>Redemption<br>Fund | All<br>Non-Major<br>Funds | Total<br>Governmental<br>Funds |
|--|---------------------|---------------------|--|--|---------------------------|--------------------------------|
| <b>ASSETS</b>                          |                     |                     |  |  |                           |                                |
| Cash and investments:                  |                     |                     |  |  |                           |                                |
| Cash in County Treasury                | \$ 4,847,545        | \$ 1,493,498        | \$ 1,204,629                           | \$ 2,785,909                               | \$ 235,525                | \$ 10,567,106                  |
| Cash in banks                          | 408                 | -                   | -                                      | -  | 3,996                     | 4,404                          |
| Cash in revolving fund                 | 15,000              | -                   | -                                      | -  | -                         | 15,000                         |
| Cash with fiscal agent                 | -                   | 734                 | -                                      | -  | -                         | 734                            |
| Receivables                            | 1,022,519           | 8,824               | 6,270                                  | 10,426                                     | 93,472                    | 1,141,511                      |
| Due from other funds                   | 100,000             | 1,800               | 278,230                                | -  | 2,933                     | 382,963                        |
| Stores inventory                       | -                   | -                   | -                                      | -  | 13,095                    | 13,095                         |
| Prepaid expenditures                   | 555                 | -                   | -                                      | -  | -                         | 555                            |
| Total assets                           | <u>\$ 5,986,027</u> | <u>\$ 1,504,856</u> | <u>\$ 1,489,129</u>                    | <u>\$ 2,796,335</u>                        | <u>\$ 349,021</u>         | <u>\$ 12,125,368</u>           |
| <b>LIABILITIES AND FUND BALANCES</b>   |                     |                     |  |  |                           |                                |
| Liabilities:                           |                     |                     |  |  |                           |                                |
| Accounts payable                       | \$ 1,169,050        | \$ 18,324           | \$ -                                   | \$ -                                       | \$ 22,487                 | \$ 1,209,861                   |
| Due to other funds                     | 282,963             | -                   | -                                      | -  | 100,000                   | 382,963                        |
| Unearned revenue                       | 248,202             | -                   | -                                      | 161  | -                         | 248,363                        |
| Total liabilities                      | <u>1,700,215</u>    | <u>18,324</u>       | <u>-</u>                               | <u>161</u>                                 | <u>122,487</u>            | <u>1,841,187</u>               |
| Fund balances:                         |                     |                     |  |  |                           |                                |
| Nonspendable                           | 15,555              | -                   | -                                      | -  | 13,095                    | 28,650                         |
| Restricted                             | 634,003             | 1,486,532           | 1,489,129                              | 2,796,174                                  | 213,439                   | 6,619,277                      |
| Assigned                               | 1,803,506           | -                   | -                                      | -  | -                         | 1,803,506                      |
| Unassigned                             | 1,832,748           | -                   | -                                      | -  | -                         | 1,832,748                      |
| Total fund balances                    | <u>4,285,812</u>    | <u>1,486,532</u>    | <u>1,489,129</u>                       | <u>2,796,174</u>                           | <u>226,534</u>            | <u>10,284,181</u>              |
| Total liabilities and<br>fund balances | <u>\$ 5,986,027</u> | <u>\$ 1,504,856</u> | <u>\$ 1,489,129</u>                    | <u>\$ 2,796,335</u>                        | <u>\$ 349,021</u>         | <u>\$ 12,125,368</u>           |

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
June 30, 2016

|  |                    |                         |
|--|--------------------|-------------------------|
| Total fund balances - Governmental Funds   | \$                 | 10,284,181              |
| Amounts reported for governmental activities in the statement of net position are different because:   |                    |                         |
| Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$67,641,406 and the accumulated depreciation is \$35,438,431 (Note 4).  |                    |                         |
|  |                    | 32,202,975              |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in governmental funds. Long-term liabilities at June 30, 2016 consisted of (Note 5):   |                    |                         |
| General Obligation Bonds   | \$ (16,342,686)    |                         |
| Accreted interest  | (3,217,202)        |                         |
| Unamortized bond issuance premiums   | (870,263)          |                         |
| Capitalized lease obligations  | (1,396,273)        |                         |
| Other postemployment benefits (Note 9)   | (2,093,194)        |                         |
| Net pension liability (Notes 7 and 8)  | (16,348,000)       |                         |
| Compensated absences   | <u>(172,134)</u>   |                         |
|  |                    | (40,439,752)            |
| Deferred outflows of resources resulting from defeasance of debt are not recorded in governmental funds. In governmental activities, for advanced refundings resulting in the defeasance of debt reported in the governmental activities, the difference between the reacquisition price and the net carrying amount of the retired debt are reported as deferred outflows of resources. |                    |                         |
|  |                    | 267,727                 |
| In government 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 (Notes 7 and 8).   |                    |                         |
| Deferred outflows of resources relating to pensions  | \$ 2,129,724       |                         |
| Deferred inflows of resources relating to pensions   | <u>(1,940,000)</u> |                         |
|  |                    | 189,724                 |
| Unmatured interest on long-term debt is not recognized until the period in which it matures and is paid in governmental funds, however, in the statement of net position it is recognized in the period that it is incurred.   |                    |                         |
|  |                    | <u>(282,624)</u>        |
| Total net position - governmental activities   | \$                 | <u><u>2,222,231</u></u> |

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2016

|   | General<br>Fund     | Building<br>Fund    | County<br>School<br>Facilities<br>Fund | Bond<br>Interest and<br>Redemption<br>Fund | All<br>Non-Major<br>Funds | Total<br>Governmental<br>Funds |
|---|---------------------|---------------------|--|--|---------------------------|--------------------------------|
| Revenues:   |                     |                     |  |  |                           |                                |
| Local Control Funding Formula (LCFF):                           |                     |                     |  |  |                           |                                |
| State apportionment   | \$ 7,453,424        | \$ -                | \$ -                                   | \$ -                                       | \$ -                      | \$ 7,453,424                   |
| Local sources   | <u>9,360,204</u>    | <u>-</u>            | <u>-</u>                               | <u>-</u>                                   | <u>-</u>                  | <u>9,360,204</u>               |
| Total LCFF  | <u>16,813,628</u>   | <u>-</u>            | <u>-</u>                               | <u>-</u>                                   | <u>-</u>                  | <u>16,813,628</u>              |
| Federal sources   | 915,451             | -                   | -                                      | -  | 735,408                   | 1,650,859                      |
| Other state sources   | 2,786,044           | 198,275             | -                                      | 7,838                                      | 72,921                    | 3,065,078                      |
| Other local sources   | <u>2,031,018</u>    | <u>10,956</u>       | <u>272</u>                             | <u>1,831,305</u>                           | <u>298,746</u>            | <u>4,172,297</u>               |
| Total revenues  | <u>22,546,141</u>   | <u>209,231</u>      | <u>272</u>                             | <u>1,839,143</u>                           | <u>1,107,075</u>          | <u>25,701,862</u>              |
| Expenditures:   |                     |                     |  |  |                           |                                |
| Current:  |                     |                     |  |  |                           |                                |
| Certificated salaries   | 8,515,086           | -                   | -                                      | -  | 14,387                    | 8,529,473                      |
| Classified salaries   | 3,745,767           | -                   | -                                      | -  | 261,036                   | 4,006,803                      |
| Employee benefits   | 3,423,370           | -                   | -                                      | -  | 98,415                    | 3,521,785                      |
| Books and supplies  | 1,312,159           | -                   | -                                      | -  | 11,972                    | 1,324,131                      |
| Contract services and<br>operating expenditures                 | 3,412,995           | 146,834             | -                                      | -  | 578,660                   | 4,138,489                      |
| Other outgo   | 28,484              | -                   | -                                      | -  | -                         | 28,484                         |
| Capital outlay  | 89,124              | 122,950             | -                                      | -  | -                         | 212,074                        |
| Debt service:   |                     |                     |  |  |                           |                                |
| Principal retirement  | -                   | -                   | -                                      | 1,398,729                                  | 117,418                   | 1,516,147                      |
| Interest  | <u>-</u>            | <u>-</u>            | <u>-</u>                               | <u>336,715</u>                             | <u>83,955</u>             | <u>420,670</u>                 |
| Total expenditures  | <u>20,526,985</u>   | <u>269,784</u>      | <u>-</u>                               | <u>1,735,444</u>                           | <u>1,165,843</u>          | <u>23,698,056</u>              |
| Excess (deficiency) of<br>revenues over (under)<br>expenditures | <u>2,019,156</u>    | <u>(60,553)</u>     | <u>272</u>                             | <u>103,699</u>                             | <u>(58,768)</u>           | <u>2,003,806</u>               |
| Other financing sources (uses):                                 |                     |                     |  |  |                           |                                |
| Transfers in  | -                   | -                   | 278,230                                | -  | 128,099                   | 406,329                        |
| Transfers out   | <u>(406,329)</u>    | <u>-</u>            | <u>-</u>                               | <u>-</u>                                   | <u>-</u>                  | <u>(406,329)</u>               |
| Total other financing<br>sources (uses)                         | <u>(406,329)</u>    | <u>-</u>            | <u>278,230</u>                         | <u>-</u>                                   | <u>128,099</u>            | <u>-</u>                       |
| Net change in fund<br>balances                                  | 1,612,827           | (60,553)            | 278,502                                | 103,699                                    | 69,331                    | 2,003,806                      |
| Fund balances, July 1, 2015                                     | <u>2,672,985</u>    | <u>1,547,085</u>    | <u>1,210,627</u>                       | <u>2,692,475</u>                           | <u>157,203</u>            | <u>8,280,375</u>               |
| Fund balances, June 30, 2016                                    | <u>\$ 4,285,812</u> | <u>\$ 1,486,532</u> | <u>\$ 1,489,129</u>                    | <u>\$ 2,796,174</u>                        | <u>\$ 226,534</u>         | <u>\$ 10,284,181</u>           |

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2016

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|   |              |
|---|--------------|
| Net change in fund balances - Total Governmental Funds  | \$ 2,003,806 |
| Amounts reported for governmental activities in the statement of activities are different because:  |              |
| Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4).  | 401,610      |
| Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).   | (2,422,302)  |
| Repayment of principal on long-term debt is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 5).  | 1,516,148    |
| Accreted interest on capital appreciation bonds is an expense that is not recorded in governmental funds (Note 5).  | (463,881)    |
| In governmental funds, gain/losses on refunding of debt are not recognized. In government wide statements, gain/losses on refunding of debt are deferred and amortized over the life of the debt (Note 5).  | (27,670)     |
| In governmental funds if debt is issued at a premium, the premium is recognized as other financing sources in the period it is incurred. In the government-wide statements, the premium is amortized as interest over the life of the related debt (Note 5).              | 65,243       |
| Other postemployment benefits (OPEB) costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. The difference between OPEB costs and actual employer contributions were (Notes 5 and 9). | (316,536)    |

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(Continued)



RIVER DELTA UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2016

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|  |                            |
|--|----------------------------|
| In the statement of activities, expenses related to compensated absences is measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount paid during the year (Note 5).  | \$ (33,332)                |
| 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 (Note 7 and 8). | 473,660                    |
| Unmatured interest on long-term debt is recognized in the period that it becomes due in the statement of net position, but is expensed when paid in the governmental funds.  | <u>(89,894)</u>            |
| Change in net position of governmental activities  | <u><u>\$ 1,106,852</u></u> |

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See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
AGENCY FUNDS  
June 30, 2016

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**ASSETS**

Cash on hand and in banks (Note 2) \$ 165,988

**LIABILITIES**

Due to student groups \$ 165,988

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See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

River Delta Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the California 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 as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

Reporting Entity: The District has reviewed criteria to determine whether other entities with activities that benefit the District should be included within its financial reporting entity. The criteria include, but are not limited to, whether the entity exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), the scope of public service, and a special financing relationship.

The District has determined that no other outside entity meets the above criteria, and therefore, no agency has been included as a component unit in the District's financial statements. In addition, the District is not aware of any entity that would exercise such oversight responsibility that would result in the District being considered a component unit of that entity.

Basis of Presentation - Financial Statements: The basic financial statements include a Management's Discussion and Analysis (MD & A) section providing an analysis of the District's overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the District's activities, including infrastructure, and a focus on the major funds.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. Fiduciary funds are not included in the government-wide financial statements. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Codification Section (GASB Cod. Sec.) N50.118-.121.

Program revenues: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's general revenues.

Allocation of indirect expenses: The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of the respective function. Interest on general long-term liabilities is considered an indirect expense and is reported separately on the Statement of Activities.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**A - Major Funds**

**General Fund:**

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. For financial reporting purposes, the current year activity and year end balances of the Special Reserve for Other than Capital Outlay Projects is combined with the General Fund.

**Building Fund:**

The Building Fund is used to account for the acquisition or construction of major capital facilities. The receipt and repayment of debt proceeds to finance such capital facilities is also recorded in the Building Fund.

**County School Facilities Fund:**

The County School Facilities Fund is used to account for the accumulation and expenditure of resources used for the acquisition or construction of major capital facilities and equipment.

**Bond Interest and Redemption Fund:**

The Bond Interest and Redemption Fund is a debt service fund used to account for the accumulation of resources for, and the repayment of, general long-term debt principal, interest, and related costs.

**B - Other Funds**

The Adult Education Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for adult education.

The Cafeteria Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for food service operations.

The Deferred Maintenance Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for deferred maintenance.

The Capital Projects Funds are used to account for resources used for the acquisition or construction of major capital facilities and equipment. This classification includes the Capital Facilities and Capital Projects Funds.

Student Body Funds are agency funds used to account for assets of others for which the District has an agency relationship with the activity of the fund.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2016

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Accrual:** Governmental activities in the government-wide financial statements and the fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

**Modified Accrual:** The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

**Capital Assets:** Capital assets purchased or acquired, with an original cost of \$5,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported at acquisition value for the contributed asset. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 5 - 50 years depending on asset types.

**Deferred Outflows/Inflows of Resources:** In addition to assets, the statement of net position includes a section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditure) until then. The District has recognized a deferred loss on refunding reported, which is in the Statement of Net Position. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shortened life of the refunded or refunding debt. Amortization for the year ended June 30, 2016 totaled \$27,670. The District has recognized a deferred outflow of resources related to the recognition of the pension liability reported in the statement of net position. Amortization for the year ended June 30, 2016 totaled \$121,667.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized a deferred inflow of resources related to the recognition of the pension liability reported in the Statement of Net Position. Amortization for the year ended June 30, 2016 totaled \$786,000.

**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 State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The following is a summary of pension amounts in aggregate:

|                                | <u>STRP</u>          | <u>PERF B</u>       | <u>Total</u>         |
|--------------------------------|----------------------|---------------------|----------------------|
| Deferred outflows of resources | <u>\$ 1,374,094</u>  | <u>\$ 755,630</u>   | <u>\$ 2,129,724</u>  |
| Deferred inflows of resources  | <u>\$ 1,128,000</u>  | <u>\$ 812,000</u>   | <u>\$ 1,940,000</u>  |
| Net pension liability          | <u>\$ 11,485,000</u> | <u>\$ 4,863,000</u> | <u>\$ 16,348,000</u> |
| Pension expense                | <u>\$ 1,519,857</u>  | <u>\$ 284,930</u>   | <u>\$ 1,804,787</u>  |

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Budgets and Budgetary Accounting: By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The District's Board of Education complied with these requirements.

Receivables: Receivables are made up principally of amounts due from the State of California and categorical programs. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2016.

Stores Inventory: Stores inventory in the Cafeteria Fund consists mainly of consumable supplies held for future use and are valued at average cost. Inventories are recorded as expenditures at the time individual inventory items are transferred from the warehouse to schools. Maintenance and other supplies held for physical plant repair, transportation supplies, and operating supplies are not included in inventories; rather, these amounts are recorded as expenditures when purchased.

Compensated Absences: Compensated absences in the amount of \$172,134 are recorded as a long-term liability of the District. The liability is for the earned but unused benefits. The amount to be provided by future operations represents the total amount that would be required to be provided from the general operating revenues of the District if all the benefits were to be paid.

Accumulated Sick Leave: Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expenditure 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.

Unearned Revenue: Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

Net Position: Net position is displayed in three components:

1. Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted Net Position - Restrictions of the ending net position indicate the portions of net position not appropriable for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represent the portion of net position restricted to specific program expenditures. The restriction for capital projects represents the portion of net position restricted for capital projects. The restriction for debt service represents the portion of net position available for the retirement of debt. It is the District's policy to use restricted net position first when allowable expenditures are incurred.
3. Unrestricted Net Position – All other net position that do not meet the definitions of "restricted" or "net investment in capital assets".

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Fund Balance Classifications:** Governmental Accounting Standards Board Codification Sections 1300 and 1800, Fund Balance Reporting and Governmental Fund Type Definitions (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are nonspendable, restricted, committed, assigned and unassigned.

**A - Nonspendable Fund Balance:**

The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash and stores inventory.

**B - Restricted Fund Balance:**

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide fund statements.

**C - Committed Fund Balance:**

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2016, the District had no committed fund balances.

**D - Assigned Fund Balance:**

The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances. However at June 30, 2016 no such designation had occurred.

**E - Unassigned Fund Balance:**

In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the General Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Fund Balance Policy: The District has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require Districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education. At June 30, 2016, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

Property Taxes: Secured property taxes are attached as an enforceable lien on property as of March 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The County of Sacramento bills and collects taxes for the District. Tax revenues are recognized by the District when received.

Custodial Relationships: The balance sheet for agency funds represents the assets, liabilities and trust accounts of various student organizations within the District. As the funds are custodial in nature, no measurement of operating results is involved.

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 at June 30.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results may differ from those estimates.

Eliminations and Reclassifications: In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

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(Continued)



RIVER DELTA UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2016

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**NOTE 2 - CASH AND INVESTMENTS**

Cash and investments at June 30, 2016 consisted of the following:

|                           | <u>Governmental<br/>Activities</u> | <u>Fiduciary<br/>Activities</u> |
|---------------------------|------------------------------------|---------------------------------|
| Pooled Funds:             |                                    |                                 |
| Cash in County Treasury   | \$ 10,567,106                      | \$ -                            |
| Deposits:                 |                                    |                                 |
| Cash on hand and in banks | 4,404                              | 165,988                         |
| Revolving cash fund       | 15,000                             | -                               |
| Cash with fiscal agent    | 734                                | -                               |
|                           | \$ 10,587,244                      | \$ 165,988                      |

Pooled Funds: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Sacramento County Treasury. The District is considered an involuntary participant in an external investment pool. The fair value of the District's investment pool is reported in the financial statements at amounts based upon the District's pro-rata share of fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2016, the carrying amount of the District's accounts was \$185,392 and the bank balance was \$94,661, all of which was insured.

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2016, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2016, the District had no concentration of credit risk.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2016

**NOTE 3 - INTERFUND TRANSACTIONS**

Interfund Activity: Transactions between funds of the District are recorded as interfund transfers. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds.

Interfund Receivables/Payables: Individual fund interfund receivable and payable balances at June 30, 2016 were as follows:

| <u>Fund</u>              | <u>Interfund<br/>Receivables</u> | <u>Interfund<br/>Payables</u> |
|--------------------------|----------------------------------|-------------------------------|
| Major Fund:              |                                  |                               |
| General                  | \$ 100,000                       | \$ 282,963                    |
| Building                 | 1,800                            | -                             |
| County School Facilities | 278,230                          | -                             |
| Non-Major Fund:          |                                  |                               |
| Cafeteria                | <u>2,933</u>                     | <u>100,000</u>                |
|                          | <u>\$ 382,963</u>                | <u>\$ 382,963</u>             |

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

Transfers for the 2015-2016 fiscal year were as follows:

|  |                   |
|--|-------------------|
| Transfer from the General Fund to the Cafeteria Fund to support Food Service operations.                                   | \$ 2,933          |
| Transfer from the General Fund to the County School Facilities Fund for OPSC Repayment.                                    | 278,230           |
| Transfer from the General Fund to the Deferred Maintenance Fund for prior year correction from Sacramento County Treasury. | 166               |
| Transfer from the General Fund to Capital Facilities Fund for debt service payments.                                       | <u>125,000</u>    |
|  | <u>\$ 406,329</u> |

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

**NOTE 4 - CAPITAL ASSETS**

A schedule of changes in capital assets for the year ended June 30, 2016 is shown below:

|                                | Balance<br>July 1,<br><u>2015</u> | <u>Additions</u>      | Transfers<br>and<br><u>Deductions</u> | Balance<br>June 30,<br><u>2016</u> |
|--------------------------------|-----------------------------------|-----------------------|---------------------------------------|------------------------------------|
| Non-depreciable:               |                                   |                       |                                       |                                    |
| Land                           | \$ 447,832                        | \$ -                  | \$ -                                  | \$ 447,832                         |
| Work-in-process                | 1,531                             | 62,221                | (1,531)                               | 62,221                             |
| Depreciable:                   |                                   |                       |                                       |                                    |
| Buildings                      | 56,539,066                        | 176,110               | -                                     | 56,715,176                         |
| Improvement of sites           | 7,202,442                         | 74,155                | 1,531                                 | 7,278,128                          |
| Equipment                      | <u>3,048,925</u>                  | <u>89,124</u>         | <u>-</u>                              | <u>3,138,049</u>                   |
| Totals, at cost                | <u>67,239,796</u>                 | <u>401,610</u>        | <u>-</u>                              | <u>67,641,406</u>                  |
| Less accumulated depreciation: |                                   |                       |                                       |                                    |
| Buildings                      | (27,845,173)                      | (1,878,391)           | -                                     | (29,723,564)                       |
| Improvement of sites           | (3,156,744)                       | (368,174)             | -                                     | (3,524,918)                        |
| Equipment                      | <u>(2,014,212)</u>                | <u>(175,737)</u>      | <u>-</u>                              | <u>(2,189,949)</u>                 |
| Total accumulated depreciation | <u>(33,016,129)</u>               | <u>(2,422,302)</u>    | <u>-</u>                              | <u>(35,438,431)</u>                |
| Capital assets, net            | <u>\$ 34,223,667</u>              | <u>\$ (2,020,692)</u> | <u>\$ -</u>                           | <u>\$ 32,202,975</u>               |

Depreciation expense was charged to governmental activities as follows:

|                               |                     |
|-------------------------------|---------------------|
| Instruction                   | \$ 1,702,312        |
| School site administration    | 564,976             |
| Home-to-school transportation | 85,572              |
| Food services                 | 7,083               |
| General administration        | 44,872              |
| Centralized data processing   | 421                 |
| Plant services                | <u>17,066</u>       |
| Total depreciation expense    | <u>\$ 2,422,302</u> |

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2016

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**NOTE 5 - LONG-TERM LIABILITIES**

General Obligation Bonds "Series 2005 Bonds": On March 17, 2005, the District issued Series 2005 General Obligation Bonds in the amounts of \$8,249,979 and \$3,999,987 to improve or construct school facilities. The Current Interest Serial Bonds accrue interest up to a maximum of 4.5% and 4.375%, respectively, per annum from the date of issuance and are both payable on February 1 and August 1 of each year. The Capital Appreciation Serial Bonds accrue interest from the date of issuance and compound semiannually on February 1 and August 1 of each year through August 1, 2029.

The following is a schedule of future payments on the Series 2005 Bonds.

| Year Ending<br><u>June 30,</u> | <u>Principal</u>  | <u>Interest</u>     | <u>Total</u>        |
|--------------------------------|-------------------|---------------------|---------------------|
| 2022-2026                      | \$ 104,375        | \$ 920,602          | \$ 1,024,977        |
| 2027-2030                      | <u>845,591</u>    | <u>4,109,433</u>    | <u>4,955,024</u>    |
|                                | <u>\$ 949,966</u> | <u>\$ 5,030,035</u> | <u>\$ 5,980,001</u> |

General Obligation Bonds "Series 2006 Bonds": On December 5, 2006 the District issued Series 2006 Current Interest and Capital Appreciation General Obligation Bonds in the amount of \$5,749,994 and \$1,699,994, respectively, to improve or construct school facilities. The Bonds accrue interest up to a maximum of 5.0% and 4.0%, respectively, per annum from the date of issuance and are both payable on February 1 and August 1 of each year through August 2031.

The following is a schedule of future payments on the Series 2006 Bonds.

| Year Ending<br><u>June 30,</u> | <u>Principal</u>    | <u>Interest</u>     | <u>Total</u>        |
|--------------------------------|---------------------|---------------------|---------------------|
| 2017                           | \$ 655,000          | \$ 99,413           | \$ 754,413          |
| 2018                           | 635,000             | 72,300              | 707,300             |
| 2019                           | 690,000             | 45,800              | 735,800             |
| 2020                           | 740,000             | 17,200              | 757,200             |
| 2021                           | 60,000              | 1,200               | 61,200              |
| 2022-2026                      | 46,043              | 90,413              | 136,456             |
| 2027-2031                      | 384,226             | 1,154,763           | 1,538,989           |
| 2032                           | <u>194,725</u>      | <u>312,637</u>      | <u>507,362</u>      |
|                                | <u>\$ 3,404,994</u> | <u>\$ 1,793,726</u> | <u>\$ 5,198,720</u> |

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2016

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**NOTE 5 - LONG-TERM LIABILITIES (Continued)**

General Obligation Bonds "Series 2008 Bonds": On May 15, 2008, the District issued Series 2008 General Obligation Bonds in the amount of \$3,300,015 to upgrade, renovate, furnish, and equip the school facilities. The Capital Appreciation Serial Bonds have an interest rate of 5.806% with payments beginning on August 1, 2032 and continuing through April 1, 2048.

The following is a schedule of future payments on the Series 2008 Bonds.

| Year Ending<br><u>June 30,</u> | <u>Principal</u>    | <u>Interest</u>      | <u>Total</u>         |
|--------------------------------|---------------------|----------------------|----------------------|
| 2032-2036                      | \$ 803,461          | \$ 3,077,838         | \$ 3,881,299         |
| 2037-2041                      | 975,674             | 4,339,309            | 5,314,983            |
| 2042-2046                      | 969,880             | 5,512,075            | 6,481,955            |
| 2047-2048                      | <u>551,000</u>      | <u>3,281,344</u>     | <u>3,832,344</u>     |
|                                | <u>\$ 3,300,015</u> | <u>\$ 16,210,566</u> | <u>\$ 19,510,581</u> |

General Obligation Bonds "Series 2014 Bonds": On November 4, 2014, the District issued Series 2014 General Obligation Bonds in the amount of \$5,550,800 to refund the Election of the 2004, Series 2005 bonds. The Capital Appreciation Serial Bonds have an interest rate of 5.806% with payments beginning on November 4, 2014 and continuing through August 1, 2025.

The following is a schedule of future payments on the Series 2014 Bonds.

| Year Ending<br><u>June 30,</u> | <u>Principal</u>    | <u>Interest</u>   | <u>Total</u>        |
|--------------------------------|---------------------|-------------------|---------------------|
| 2017                           | \$ 431,981          | \$ 125,442        | \$ 557,423          |
| 2018                           | 452,783             | 121,274           | 574,057             |
| 2019                           | 473,840             | 115,375           | 589,215             |
| 2020                           | 499,957             | 107,374           | 607,331             |
| 2021                           | 529,032             | 97,023            | 626,055             |
| 2022-2026                      | <u>2,824,568</u>    | <u>237,047</u>    | <u>3,061,615</u>    |
|                                | <u>\$ 5,212,161</u> | <u>\$ 803,535</u> | <u>\$ 6,015,696</u> |

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2016

**NOTE 5 - LONG-TERM LIABILITIES (Continued)**

**General Obligation Bonds "Series 2015 Bonds":** On February 25, 2015, the District issued Series 2015 General Obligation Bonds in the amount of \$3,510,000 to refund the Election of the 2004, Series 2006 bonds. The Capital Appreciation Serial Bonds have an interest rate of 5.806% with payments beginning on February 25, 2015 and continuing through August 1, 2024. At June 30, 2016 \$715,000 of the bonds refunded are defeased.

The following is a schedule of future payments on the Series 2015 Bonds.

| <u>Year Ending<br/>June 30,</u> | <u>Principal</u>    | <u>Interest</u>   | <u>Total</u>        |
|---------------------------------|---------------------|-------------------|---------------------|
| 2017                            | \$ 224,754          | \$ 72,013         | \$ 296,767          |
| 2018                            | 310,078             | 68,872            | 378,950             |
| 2019                            | 332,348             | 64,234            | 396,582             |
| 2020                            | 358,987             | 58,499            | 417,486             |
| 2021                            | 385,275             | 51,487            | 436,762             |
| 2022-2025                       | <u>1,864,108</u>    | <u>104,141</u>    | <u>1,968,249</u>    |
|                                 | <u>\$ 3,475,550</u> | <u>\$ 419,246</u> | <u>\$ 3,894,796</u> |

**Capitalized Lease Obligations:** The District leases buildings, vehicles and equipment under various capitalized lease agreements, with original cost of \$2,677,746 and accumulated depreciation at June 30, 2016 totaling \$1,241,221.

At June 30, 2016, the District's capitalized lease obligations were as follows:

| <u>Year Ending<br/>June 30,</u>   | <u>Payments</u>     |
|-----------------------------------|---------------------|
| 2017                              | \$ 201,075          |
| 2018                              | 201,075             |
| 2019                              | 201,075             |
| 2020                              | 201,075             |
| 2021                              | 201,075             |
| 2022-2025                         | <u>804,300</u>      |
|                                   | 1,809,675           |
| Less amount representing interest | <u>(413,402)</u>    |
|                                   | <u>\$ 1,396,273</u> |

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

**NOTE 5 - LONG-TERM LIABILITIES (Continued)**

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2016 is shown below:

|   | Balance<br>July 1,<br><u>2015</u> | <u>Additions</u>           | <u>Deductions</u>          | Balance<br>June 30,<br><u>2016</u> | Amounts<br>Due Within<br><u>One Year</u> |
|---|-----------------------------------|----------------------------|----------------------------|------------------------------------|--|
| General Obligation Bonds                  | \$ 17,741,415                     | \$ -                       | \$ 1,398,729               | \$ 16,342,686                      | \$ 1,311,735                             |
| Accreted interest                         | 2,753,321                         | 463,881                    | -                          | 3,217,202                          | -  |
| Unamortized bond premiums                 | 935,506                           | -                          | 65,243                     | 870,263                            | 65,243                                   |
| Capitalized lease obligations             | 1,513,692                         | -                          | 117,419                    | 1,396,273                          | 123,908                                  |
| Other postemployment<br>benefits (Note 9) | 1,776,658                         | 425,199                    | 108,663                    | 2,093,194                          | -  |
| Net pension liability<br>(Notes 7 and 8)  | 13,614,000                        | 2,734,000                  | -                          | 16,348,000                         | -  |
| Compensated absences                      | <u>138,802</u>                    | <u>33,332</u>              | <u>-</u>                   | <u>172,134</u>                     | <u>172,134</u>                           |
| <b>Totals</b>                             | <u><u>\$ 38,473,394</u></u>       | <u><u>\$ 3,656,412</u></u> | <u><u>\$ 1,690,054</u></u> | <u><u>\$ 40,439,752</u></u>        | <u><u>\$ 1,673,020</u></u>               |

Payments on the capitalized lease obligations are made from the Capital Facilities Fund. Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund. Payments on the other postemployment benefits and compensated absences are made from the fund for which the related employee worked.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2016

**NOTE 6 - FUND BALANCES**

Fund balances, by category, at June 30, 2016 consisted of the following:

|  | General<br>Fund | Building<br>Fund | County<br>School<br>Facilities<br>Fund | Bond<br>Interest and<br>Redemption<br>Fund | All<br>Non-Major<br>Funds | Total         |
|--|-----------------|------------------|--|--|---------------------------|---------------|
| <u>Nonspendable:</u>                   |                 |                  |  |  |                           |               |
| Revolving cash                         | \$ 15,000       | -                | -                                      | -  | -                         | \$ 15,000     |
| Stores inventory                       | -               | -                | -                                      | -  | 13,095                    | 13,095        |
| Prepaid Expenditures                   | 555             | -                | -                                      | -  | -                         | 555           |
| Subtotal nonspendable                  | 15,555          | -                | -                                      | -  | 13,095                    | 28,650        |
| <u>Restricted:</u>                     |                 |                  |  |  |                           |               |
| Legally restricted programs            | 634,003         | -                | -                                      | -  | 127,841                   | 761,844       |
| Capital projects                       | -               | 1,486,532        | 1,489,129                              | -  | 85,598                    | 3,061,259     |
| Debt service                           | -               | -                | -                                      | 2,796,174                                  | -                         | 2,796,174     |
| Subtotal restricted                    | 634,003         | 1,486,532        | 1,489,129                              | 2,796,174                                  | 213,439                   | 6,619,277     |
| <u>Assigned:</u>                       |                 |                  |  |  |                           |               |
| Additional 2% reserve                  | 1,803,506       | -                | -                                      | -  | -                         | 1,803,506     |
| Subtotal assigned                      | 1,803,506       | -                | -                                      | -  | -                         | 1,803,506     |
| <u>Unassigned:</u>                     |                 |                  |  |  |                           |               |
| Designated for economic<br>uncertainty | 1,046,665       | -                | -                                      | -  | -                         | 1,046,665     |
| Unassigned                             | 786,083         | -                | -                                      | -  | -                         | 786,083       |
| Subtotal unassigned                    | 1,832,748       | -                | -                                      | -  | -                         | 1,832,748     |
| Total fund balances                    | \$ 4,285,812    | \$ 1,486,532     | \$ 1,489,129                           | \$ 2,796,174                               | \$ 226,534                | \$ 10,284,181 |

(Continued)



RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

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**NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN**

*General Information about the State Teachers' Retirement Plan*

Plan Description: Teaching-certified employees of the District are provided with pensions through the State Teachers' Retirement Plan (STRP) – a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers' Retirement System (CalSTRS). The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan and CalSTRS as the administrator. The benefit terms of the plans may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com/comprehensive-annual-financial-report>.

Benefits Provided: The STRP Defined Benefit Program has two benefit formulas:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS.

The Defined Benefit Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas which are noted below.

*CalSTRS 2% at 60*

CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member's highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a fulltime basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any three consecutive years of credited service.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

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**NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

*CalSTRS 2% at 62*

CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for three consecutive years of credited service.

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

A summary of statutory contribution rates and other sources of contributions to the Defined Benefit Program are as follows:

*Members* - Under CalSTRS 2% at 60, the member contribution rate was 9.20 percent of applicable member earnings for fiscal year 2015-16. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 8.56 percent of applicable member earnings for fiscal year 2015-16.

In general, member contributions cannot increase unless members are provided with some type of "comparable advantage" in exchange for such increases. Under previous law, the Legislature could reduce or eliminate the 2 percent annual increase to retirement benefits. As a result of AB 1469, effective July 1, 2014, the Legislature cannot reduce the 2 percent annual benefit adjustment for members who retire on or after January 1, 2014, and in exchange for this "comparable advantage," the member contribution rates have been increased by an amount that covers a portion of the cost of the 2 percent annual benefit adjustment.

Effective July 1, 2014, with the passage of AB 1469, member contributions for those under the 2% at 60 benefit structure increase from 8.0 percent to a total of 10.25 percent of applicable member earnings, phased in over the next three years. For members under the 2% at 62 benefit structure, contributions will increase from 8.0 percent to 9.205 percent of applicable member earnings, again phased in over three years, if there is no change to normal cost.

*Employers* – 10.73 percent of applicable member earnings.

In accordance with AB 1469, employer contributions will increase from 8.25 percent to a total of 19.1 percent of applicable member earnings phased in over seven years starting in 2014. The new legislation also gives the board limited authority to adjust employer contribution rates from July 1, 2021 through June 2046 in order to eliminate the remaining unfunded actuarial obligation related to service credited to members prior to July 1, 2014. The board cannot adjust the rate by more than 1 percent in a fiscal year, and the total contribution rate in addition to the 8.25 percent cannot exceed 12 percent.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2016

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**NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)**

The CalSTRS employer contribution rate increases effective for fiscal year 2015-16 through fiscal year 2045-46 are summarized in the table below:

| <u>Effective Date</u> | <u>Prior Rate</u> | <u>Increase</u>                            | <u>Total</u> |
|-----------------------|-------------------|--|--------------|
| July 01, 2015         | 8.25%             | 2.48%                                      | 10.73%       |
| July 01, 2016         | 8.25%             | 4.33%                                      | 12.58%       |
| July 01, 2017         | 8.25%             | 6.18%                                      | 14.43%       |
| July 01, 2018         | 8.25%             | 8.03%                                      | 16.28%       |
| July 01, 2019         | 8.25%             | 9.88%                                      | 18.13%       |
| July 01, 2020         | 8.25%             | 10.85%                                     | 19.10%       |
| July 01, 2046         | 8.25%             | Increase from prior rate ceases in 2046-47 |              |

The District contributed \$1,202,094 to the plan for the fiscal year ended June 30, 2016.

*State* - 7.391 percent of the members' creditable earnings from the fiscal year ending in the prior calendar year.

Additionally, beginning October 1, 1998, a statutory contribution rate of 0.524 percent, adjustable annually in 0.25 percent increments up to a maximum of 1.505 percent, of the creditable earnings from the fiscal year ending in the prior calendar year per Education Code Section 22955(b). This contribution is reduced to zero if there is no unfunded actuarial obligation and no normal cost deficit for benefits in place as of July 1, 1990. Based on the actuarial valuation, as of June 30, 2012 there was no normal cost deficit, but there was an unfunded obligation for benefits in place as of July 1, 1990. As a result, the state was required to make quarterly payments starting October 1, 2013, at an additional contribution rate of 1.024 percent. As of June 30, 2014, the state contributed \$200.7 million of the \$267.6 million total amount for fiscal year 2013-14. As a result of AB 1469, the fourth quarterly payment of \$66.9 million was included in an increased first quarter payment of \$94 million for the 2014-15 fiscal year, which was transferred on July 1, 2014.

In accordance with AB 1469, the portion of the state appropriation under Education Code Section 22955(b) that is in addition to the 2.017 percent has been replaced by section 22955.1(b) in order to fully fund the benefits in effect as of 1990 by 2046. The additional state contribution will increase from 1.437 percent in 2014-15 to 4.311 percent in 2016-17. The increased contributions end as of fiscal year 2046-2047.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

**NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

The CalSTRS state contribution rates effective for fiscal year 2015-16 and beyond are summarized in the table below:

| <u>Effective Date</u>          | <u>Base Rate</u> | <u>AB 1469 Increase For 1990 Benefit Structure</u> | <u>SBMA Funding</u> | <u>Total State Appropriation to DB Program</u> |
|--------------------------------|------------------|--|---------------------|--|
| July 01, 2015                  | 2.017%           | 2.874%   | 2.50%               | 7.391%   |
| July 01, 2016                  | 2.017%           | 4.311%   | 2.50%               | 8.828%   |
| July 01, 2017 to June 30, 2046 | 2.017%           | 4.311%*  | 2.50%               | 8.828%*  |
| July 01, 2046 and thereafter   | 2.017%           | *  | 2.50%               | 4.517%*  |

\* The new legislation also gives the board limited authority to adjust state contribution rates from July 1, 2017, through June 2046 in order to eliminate the remaining unfunded actuarial obligation associated with the 1990 benefit structure. The board cannot increase the rate by more than 0.50 percent in a fiscal year, and if there is no unfunded actuarial obligation, the contribution rate imposed to pay for the 1990 benefit structure shall be reduced to zero percent. Rates in effect prior to July 1, 2014, are reinstated if necessary to address any remaining 1990 unfunded actuarial obligation from July 1, 2046, and thereafter.

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

At June 30, 2016, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

|   |                      |
|---|----------------------|
| District's proportionate share of the net pension liability                           | \$ 11,485,000        |
| State's proportionate share of the net pension liability associated with the District | <u>6,074,000</u>     |
| Total   | <u>\$ 17,559,000</u> |

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school Districts and the State. At June 30, 2015, the District's proportion was 0.017 percent, which was an increase of zero from its proportion measured as of June 30, 2014.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2016

**NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

For the year ended June 30, 2016, the District recognized pension expense of \$1,591,857 and revenue of \$598,722 for support provided by the State. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|---|---|--|
| Difference between expected and actual experience   | \$ -                                      | \$ 192,000                               |
| Changes of assumptions  | -   | -  |
| Net differences between projected and actual earnings on investments  | -   | 936,000                                  |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 172,000                                   | -  |
| Contributions made subsequent to measurement date   | <u>1,202,094</u>                          | <u>-</u>                                 |
| Total   | <u>\$ 1,374,094</u>                       | <u>\$ 1,128,000</u>                      |

\$1,202,094 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Years Ended<br><u>June 30,</u> |              |
|--------------------------------|--------------|
| 2017                           | \$ (390,733) |
| 2018                           | \$ (390,733) |
| 2019                           | \$ (390,733) |
| 2020                           | \$ 222,867   |
| 2021                           | \$ (3,333)   |
| 2022                           | \$ (3,333)   |

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2015 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2016

**NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)**

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

|                                   |   |
|-----------------------------------|---|
| Valuation Date                    | June 30, 2014                                     |
| Experience Study                  | July 1, 2006, through June 30, 2010               |
| Actuarial Cost Method             | Entry age normal                                  |
| Investment Rate of Return         | 7.60%   |
| Consumer Price Inflation          | 3.00%   |
| Wage Growth                       | 3.75%   |
| Post-retirement Benefit Increases | 2.00% simple for DB<br>Not applicable for DBS/CBB |

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

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

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

\* 10-year geometric average

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

**NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)**

Discount Rate: The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per Assembly Bill 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.60 percent, 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 (6.60 percent) or 1-percentage-point higher (8.60 percent) than the current rate:

|  | 1%<br>Decrease<br><u>(6.60%)</u> | Current<br>Discount<br>Rate <u>(7.60%)</u> | 1%<br>Increase<br><u>(8.60%)</u> |
|--|----------------------------------|--|----------------------------------|
| District's proportionate share of<br>the net pension liability | <u>\$ 17,342,000</u>             | <u>\$ 11,485,000</u>                       | <u>\$ 6,618,000</u>              |

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

**NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER'S RETIREMENT FUND B**

*General Information about the Public Employer's Retirement Fund B*

Plan Description: The schools cost-sharing multiple-employer defined benefit pension plan Public Employer's Retirement Fund B (PERF B) is administered by the California Public Employees' Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

The Plan was established to provide retirement, death and disability benefits to non-teaching and noncertified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at <https://www.calpers.ca.gov/docs/forms-publications/cafr-2015.pdf>.

Benefits Provided: The benefits for the defined benefit plans are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

**NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B** (Continued)

**Contributions:** The benefits for the defined benefit pension plans are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer’s benefit formulas. Employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Employer contributions, including lump sum contributions made when agencies first join the PERF, are credited with a market value adjustment in determining contribution rates.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to \$863 monthly.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2016 were as follows:

*Members* - The member contribution rate was 6.0 or 7.0 percent of applicable member earnings for fiscal year 2015-16.

*Employers* - The employer contribution rate was 11.847 percent of applicable member earnings.

The District contributed \$477,630 to the plan for the fiscal year ended June 30, 2016.

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

At June 30, 2015, the District reported a liability of \$4,863,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 20, 2014. The District’s proportion of the net pension liability was based on the District’s share of contributions to the pension plan relative to the contributions of all participating school Districts. At June 30, 2016, the District’s proportion was 0.033 percent, which was a decrease of 0.001 from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016 the District recognized pension expense of \$284,930. At June 30, 2016 the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|---|---|--|
| Difference between expected and actual experience   | \$ 278,000                                | \$ -                                     |
| Changes of assumptions  | -   | 299,000                                  |
| Net differences between projected and actual earnings on investments  | -   | 167,000                                  |
| Changes in proportion and differences between District contributions and proportionate share of contributions | -   | 346,000                                  |
| Contributions made subsequent to measurement date   | <u>477,630</u>                            | <u>-</u>                                 |
| Total   | <u>\$ 755,630</u>                         | <u>\$ 812,000</u>                        |

(Continued)



RIVER DELTA UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2016

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**NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)**

\$477,630 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Years Ended<br>June 30, |              |
|-------------------------|--------------|
| 2017                    | \$ (211,750) |
| 2018                    | \$ (211,750) |
| 2019                    | \$ (68,750)  |
| 2020                    | \$ (41,750)  |

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2015 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

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

|                                   |  |
|-----------------------------------|--|
| Valuation Date                    | June 30, 2014  |
| Experience Study                  | July 1, 2006, through June 30, 2010  |
| Actuarial Cost Method             | Entry age normal   |
| Investment Rate of Return         | 7.65%  |
| Consumer Price Inflation          | 2.75%  |
| Wage Growth                       | Varies by entry age and service  |
| Post-retirement Benefit Increases | Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.75% thereafter |

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report.

All other actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2016

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**NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)**

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

| <u>Asset Class</u>          | <u>Long-Term*<br/>Assumed Asset<br/>Allocation</u> | <u>Expected Real<br/>Rate of Return</u> |
|-----------------------------|--|---|
| Global Equity               | 51%  | 5.25%                                   |
| Global Fixed Income         | 19   | 0.99                                    |
| Inflation Sensitive         | 6  | 0.45                                    |
| Private Equity              | 10   | 6.83                                    |
| Real Estate                 | 10   | 4.50                                    |
| Infrastructure & Forestland | 2  | 4.50                                    |
| Liquidity                   | 2  | (0.55)                                  |

\* 10-year geometric average

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

The discount rate was 7.50 and 7.65 percent in the June 30, 2013 and June 30, 2014 actuarial reports, respectively.

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, CalPERS took into account both short-term and long-term market return expectations as well as the expected cash flows of the Plan. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the Plan’s asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

**NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)**

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.65 percent, 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 (6.65 percent) or 1-percentage-point higher (8.65 percent) than the current rate:

|   | 1%<br>Decrease<br><u>(6.65%)</u> | Current<br>Discount<br>Rate <u>(7.65%)</u> | 1%<br>Increase<br><u>(8.65%)</u> |
|---|----------------------------------|--|----------------------------------|
| District's proportionate share of the net pension liability | <u>\$ 7,915,000</u>              | <u>\$ 4,863,000</u>                        | <u>\$ 2,325,000</u>              |

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS**

In addition to the benefits described in Notes 7 and 8, the District established an Other Postemployment Benefits Plan which is a single-employer defined benefit healthcare plan to provide other post employment benefits to District employees who retire after attaining age 55 with at least 20 years of service. Benefits are provided for retirees age 55 to 65. The District pays up to \$300 per month for health benefits of retirees.

The District participates in the California School Boards Association (CSBA) GASB 45 Solutions Program to pre-fund OPEB liabilities. The CSBA GASB 45 Solutions Program is an agent multiple employer plan consisting of an aggregation of single-employer plans, with pooled administrative and investment functions that are administered by CSBA. A copy of the aggregated CSBA GASB 45 Solutions Program annual financial report may be obtained by contacting Public Agency Retirement Services at 800.540.6369, extension 105. CSBA GASB 45 Solutions Program serves as an irrevocable trust, to ensure that funds contributed into the Trust are dedicated to service the needs of member districts, and their employees and retirees.

The District provides these benefits on a pay-as-you-go basis, with the amount to fund the actuarial accrued liability as determined annually by the Board of Education. During the year ended June 30, 2016, the District made a discretionary contribution of \$108,663 into the CSBA GASB 45 Solutions Program. The CSBA GASB 45 Solutions Program agent plan consists of an aggregation of single employer plans under the terms of which separate accounts will be maintained for each employer. So the District's assets will provide benefits only under the District's plan. Separate financial statements are not prepared for the District's Single Employer Plan.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

The District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Cod. Sec. P50.108-.109. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

|  |                            |
|--|----------------------------|
| Annual required contribution               | \$ 432,306                 |
| Interest on net OPEB obligation            | 81,726                     |
| Adjustment to annual required contribution | <u>(88,833)</u>            |
| Annual OPEB cost                           | 425,199                    |
| Contributions made                         | <u>(108,663)</u>           |
| Increase in net OPEB obligation            | 316,536                    |
| Net OPEB obligation - beginning of year    | <u>1,776,658</u>           |
| Net OPEB obligation - end of year          | <u><u>\$ 2,093,194</u></u> |

| Fiscal Year<br>Ended | Annual<br>OPEB Cost | Percentage<br>of Annual<br>OPEB Cost<br>Contributed | Net OPEB<br>Obligation |
|----------------------|---------------------|---|------------------------|
| June 30, 2014        | \$ 445,918          | 44.1%   | \$ 1,454,885           |
| June 30, 2015        | \$ 426,486          | 24.6%   | \$ 1,776,658           |
| June 30, 2016        | \$ 425,199          | 25.6%   | \$ 2,093,194           |

As of January 1, 2015, the most recent actuarial valuation date, the plan was 6% funded. The actuarial accrued liability for benefits was \$3.6 million, resulting in an unfunded actuarial liability (UAAL) of \$4.1 million. The covered payroll (annual payroll of active employees covered by the Plan) was \$11.1 million, and the ratio of the UAAL to the covered payroll was 36.6 percent. The OPEB plan is currently operating as a pay-as-you-go plan.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

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**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended June 30, 2016 and preceding two years were as follows:

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

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

In the January 1, 2015, actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 5 percent investment rate (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan on the valuation date. The UAAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2016, was 24 years.

*See required supplementary information following the notes to the basic financial statements, which presents multi-year trend information on whether assets are increasing or decreasing over time relative to the plan liabilities.*

**NOTE 10 - JOINT POWERS AGREEMENT**

River Delta Unified School District participates in a joint venture under a joint powers agreement with Schools Insurance Authority (SIA). The relationship between River Delta Unified School District and the Joint Powers Authority is such that the Joint Powers Authority is not a component unit of the District for financial reporting purposes.

SIA arranges for and provides property, liability, workers' compensation, dental and vision insurance coverage for its members. The JPA's governing board consist 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 is obligated to pay an amount commensurate with the level of coverage requested and may be subject to assessments. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from the prior year.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

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**NOTE 10 - JOINT POWERS AGREEMENT (Continued)**

The following is a summary of condensed financial information of Schools Insurance Authority for the year ended June 30, 2016:

|                               |    |             |
|-------------------------------|----|-------------|
| Total assets                  | \$ | 121,132,593 |
| Deferred outflow of resources | \$ | 590,244     |
| Total liabilities             | \$ | 58,450,882  |
| Deferred inflow of resources  | \$ | 1,112,114   |
| Total net position            | \$ | 62,159,841  |
| Total revenue                 | \$ | 49,370,021  |
| Total expenses                | \$ | 48,719,900  |
| Change in net position        | \$ | 650,121     |

**NOTE 11 - CONTINGENCIES**

The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

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

**REQUIRED SUPPLEMENTARY INFORMATION**

RIVER DELTA UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2016

|  | <u>Budget</u>       |                     | <u>Actual</u>       | Variance<br>Favorable<br>(Unfavorable) |
|--|---------------------|---------------------|---------------------|--|
|  | <u>Original</u>     | <u>Final</u>        |                     |  |
| Revenues:  |                     |                     |                     |  |
| LCFF:  |                     |                     |                     |  |
| State apportionment  | \$ 7,452,125        | \$ 7,453,424        | \$ 7,453,424        | \$ -                                   |
| Local sources  | <u>9,210,705</u>    | <u>9,360,204</u>    | <u>9,360,204</u>    | <u>-</u>                               |
| Total LCFF   | <u>16,662,830</u>   | <u>16,813,628</u>   | <u>16,813,628</u>   | <u>-</u>                               |
| Federal sources  | 832,253             | 985,312             | 915,451             | (69,861)                               |
| Other state sources  | 2,355,238           | 2,961,434           | 2,786,044           | (175,390)                              |
| Other local sources  | <u>1,667,894</u>    | <u>2,117,170</u>    | <u>2,031,018</u>    | <u>(86,152)</u>                        |
| Total revenues   | <u>21,518,215</u>   | <u>22,877,544</u>   | <u>22,546,141</u>   | <u>(331,403)</u>                       |
| Expenditures:  |                     |                     |                     |  |
| Current:   |                     |                     |                     |  |
| Certificated salaries  | 8,343,783           | 8,573,805           | 8,515,086           | 58,719                                 |
| Classified salaries  | 3,603,954           | 3,853,380           | 3,745,767           | 107,613                                |
| Employee benefits  | 3,085,116           | 3,564,063           | 3,423,370           | 140,693                                |
| Books and supplies   | 1,360,809           | 1,573,704           | 1,312,159           | 261,545                                |
| Contract services and operating<br>expenditures              | 3,308,748           | 3,779,569           | 3,412,995           | 366,574                                |
| Other outgo  | 35,000              | 68,863              | 28,484              | 40,379                                 |
| Capital outlay   | <u>45,000</u>       | <u>98,999</u>       | <u>89,124</u>       | <u>9,875</u>                           |
| Total expenditures   | <u>19,782,410</u>   | <u>21,512,383</u>   | <u>20,526,985</u>   | <u>985,398</u>                         |
| (Deficiency) excess of revenues<br>(under) over expenditures | <u>1,735,805</u>    | <u>1,365,161</u>    | <u>2,019,156</u>    | <u>653,995</u>                         |
| Other financing uses:  |                     |                     |                     |  |
| Transfers out  | <u>(161,018)</u>    | <u>(433,688)</u>    | <u>(406,329)</u>    | <u>27,359</u>                          |
| Net change in fund balance                                   | 1,574,787           | 931,473             | 1,612,827           | 681,354                                |
| Fund balance, July 1, 2015                                   | <u>2,672,985</u>    | <u>2,672,985</u>    | <u>2,672,985</u>    | <u>-</u>                               |
| Fund balance, June 30, 2016                                  | <u>\$ 4,247,772</u> | <u>\$ 3,604,458</u> | <u>\$ 4,285,812</u> | <u>\$ 681,354</u>                      |

See note to required supplementary information.



RIVER DELTA UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB)  
 FUNDING PROGRESS  
 For the Year Ended June 30, 2016

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| Actuarial<br>Valuation<br>Date | <u>Schedule of Funding Progress</u> |  |   |                 |                    |   |
|--------------------------------|-------------------------------------|--|---|-----------------|--------------------|---|
|                                | Actuarial<br>Value of<br>Assets     | Actuarial<br>Accrued<br>Liability<br>(AAL) | Unfunded<br>Actuarial<br>Accrued<br>Liability<br>(UAAL) | Funded<br>Ratio | Covered<br>Payroll | UAAL as a<br>Percentage<br>of<br>Covered<br>Payroll |
| July 1, 2008                   | \$ -                                | \$ 3,300,000                               | \$ 3,300,000  | 0%              | \$ 11,107,391      | 29.7%   |
| July 1, 2010                   | \$ 158,231                          | \$ 3,708,075                               | \$ 3,549,844  | 4%              | \$ 11,962,532      | 29.7%   |
| July 1, 2012                   | \$ 158,231                          | \$ 4,263,347                               | \$ 4,105,116  | 4%              | \$ 11,458,752      | 35.8%   |
| January 1, 2015                | \$ 233,286                          | \$ 3,607,673                               | \$ 4,073,551  | 6%              | \$ 11,144,772      | 36.6%   |

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See note to required supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE  
 SHARE OF THE NET PENSION LIABILITY  
 For the Year Ended June 30, 2016

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State Teachers' Retirement Plan  
 Last 10 Fiscal Years

|   | <u>2015</u>          | <u>2016</u>          |
|---|----------------------|----------------------|
| District's proportion of the net pension liability  | 0.017%               | 0.017%               |
| District's proportionate share of the net pension liability   | \$ 9,808,000         | \$ 11,485,000        |
| State's proportionate share of the net pension liability associated with the District                       | <u>5,923,000</u>     | <u>6,074,000</u>     |
| Total net pension liability   | <u>\$ 15,731,000</u> | <u>\$ 17,559,000</u> |
| District's covered-employee payroll   | 7,476,000            | 7,918,000            |
| District's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 131.19%              | 145.05%              |
| Plan fiduciary net position as a percentage of the total pension liability                                  | 76.52%               | 74.02%               |

The amounts presented for each fiscal year were determined as of the yearend that occurred one year prior.

All years prior to 2015 are not available.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY  
For the Year Ended June 30, 2016

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Public Employer's Retirement Fund B  
Last 10 Fiscal Years

|  | <u>2015</u>  | <u>2016</u>  |
|--|--------------|--------------|
| District's proportion of the net pension liability   | 0.034%       | 0.033%       |
| District's proportionate share of the net pension liability  | \$ 3,806,000 | \$ 4,863,000 |
| District's covered-employee payroll  | \$ 3,519,000 | \$ 3,652,000 |
| District's proportionate share of the net pension liability<br>as a percentage of its covered-employee payroll | 108.16%      | 133.16%      |
| Plan fiduciary net position as a percentage of the total<br>pension liability                                  | 83.38%       | 79.43%       |

The amounts presented for each fiscal year were determined as of the yearend that occurred on year prior.

All years prior to 2015 are not available.

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See note to required supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS  
For the Year Ended June 30, 2016

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State Teachers' Retirement Plan  
Last 10 Fiscal Years

|  | <u>2015</u>  | <u>2016</u>   |
|--|--------------|---------------|
| Contractually required contribution                                  | \$ 703,134   | \$ 1,202,094  |
| Contributions in relation to the contractually required contribution | \$ 703,134   | \$ 1,202,094  |
| District's covered-employee payroll                                  | \$ 7,918,000 | \$ 11,203,000 |
| Contributions as a percentage of covered-employee payroll            | 8.88%        | 10.73%        |

All years prior to 2015 are not available.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS  
For the Year Ended June 30, 2016

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Public Employer's Retirement Fund B  
Last 10 Fiscal Years

|  | <u>2015</u>  | <u>2016</u>  |
|--|--------------|--------------|
| Contractually required contribution                                  | \$ 429,930   | \$ 477,630   |
| Contributions in relation to the contractually required contribution | \$ 429,930   | \$ 477,630   |
| District's covered-employee payroll                                  | \$ 3,652,000 | \$ 4,032,000 |
| Contributions as a percentage of covered-employee payroll            | 11.77%       | 11.85%       |

All years prior to 2015 are not available.

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See note to required supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2016

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**NOTE 1 - PURPOSE OF SCHEDULES**

A - Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

B - Schedule of Other Postemployment Benefits Funding Progress

The Schedule of Other Postemployment Benefits Funding Progress presents multi-year trend information which compares, over time, the actuarially accrued liability for benefits with the actuarial value of accumulated plan assets.

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

The Schedule of the District's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the District's Net Pension Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

D - Schedule of the District's Contributions

The Schedule of the District's Contributions is presented to illustrate the District's required contributions relating to the pensions. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

E - Changes of Benefit Terms

There are no changes in benefit terms reported in the Required Supplementary Information.

F - Changes of Assumptions

The discount rate for Public Employer's Retirement Fund B was 7.50 and 7.65 percent in the June 30, 2013 and June 30, 2014 actuarial reports, respectively. There are no changes in assumptions reported for the State Teachers' Retirement Plan.

**SUPPLEMENTARY INFORMATION**

RIVER DELTA UNIFIED SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 ALL NON-MAJOR FUNDS  
 June 30, 2016

|  | Adult<br>Education<br>Fund | Cafeteria<br>Fund | Deferred<br>Maintenance<br>Fund | Capital<br>Facilities<br>Fund | Capital<br>Projects<br>Fund | Total             |
|--|----------------------------|-------------------|---------------------------------|-------------------------------|-----------------------------|-------------------|
| <b>ASSETS</b>                          |                            |                   |                                 |                               |                             |                   |
| Cash in County Treasury                | \$ 34,754                  | \$ 114,895        | \$ 1                            | \$ 50,163                     | \$ 35,712                   | \$ 235,525        |
| Cash in banks                          | -                          | 3,996             | -                               | -                             | -                           | 3,996             |
| Receivables                            | 4                          | 93,282            | -                               | -                             | 186                         | 93,472            |
| Due from other funds                   | -                          | 2,933             | -                               | -                             | -                           | 2,933             |
| Stores inventory                       | -                          | 13,095            | -                               | -                             | -                           | 13,095            |
|  | <u>-</u>                   | <u>13,095</u>     | <u>-</u>                        | <u>-</u>                      | <u>-</u>                    | <u>13,095</u>     |
| Total assets                           | <u>\$ 34,758</u>           | <u>\$ 228,201</u> | <u>\$ 1</u>                     | <u>\$ 50,163</u>              | <u>\$ 35,898</u>            | <u>\$ 349,021</u> |
| <b>LIABILITIES AND FUND BALANCES</b>   |                            |                   |                                 |                               |                             |                   |
| Liabilities:                           |                            |                   |                                 |                               |                             |                   |
| Accounts payable                       | \$ 2,355                   | \$ 19,668         | \$ 1                            | \$ 463                        | \$ -                        | \$ 22,487         |
| Due to other funds                     | <u>-</u>                   | <u>100,000</u>    | <u>-</u>                        | <u>-</u>                      | <u>-</u>                    | <u>100,000</u>    |
| Total liabilities                      | <u>2,355</u>               | <u>119,668</u>    | <u>1</u>                        | <u>463</u>                    | <u>-</u>                    | <u>122,487</u>    |
| Fund balances:                         |                            |                   |                                 |                               |                             |                   |
| Nonspendable                           | -                          | 13,095            | -                               | -                             | -                           | 13,095            |
| Restricted                             | <u>32,403</u>              | <u>95,438</u>     | <u>-</u>                        | <u>49,700</u>                 | <u>35,898</u>               | <u>213,439</u>    |
| Total fund balances                    | <u>32,403</u>              | <u>108,533</u>    | <u>-</u>                        | <u>49,700</u>                 | <u>35,898</u>               | <u>226,534</u>    |
| Total liabilities and<br>fund balances | <u>\$ 34,758</u>           | <u>\$ 228,201</u> | <u>\$ 1</u>                     | <u>\$ 50,163</u>              | <u>\$ 35,898</u>            | <u>\$ 349,021</u> |



RIVER DELTA UNIFIED SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES  
 ALL NON-MAJOR FUNDS  
 For the Year Ended June 30, 2016

|   | Adult<br>Education<br>Fund | Cafeteria<br>Fund | Deferred<br>Maintenance<br>Fund | Capital<br>Facilities<br>Fund | Capital<br>Projects<br>Fund | Total             |
|---|----------------------------|-------------------|---------------------------------|-------------------------------|-----------------------------|-------------------|
| Revenues:   |                            |                   |                                 |                               |                             |                   |
| Federal sources   | \$ -                       | \$ 735,408        | \$ -                            | \$ -                          | \$ -                        | \$ 735,408        |
| Other state sources   | 24,353                     | 48,568            | -                               | -                             | -                           | 72,921            |
| Other local sources   | <u>54,187</u>              | <u>114,562</u>    | <u>-</u>                        | <u>129,997</u>                | <u>-</u>                    | <u>298,746</u>    |
| Total revenues  | <u>78,540</u>              | <u>898,538</u>    | <u>-</u>                        | <u>129,997</u>                | <u>-</u>                    | <u>1,107,075</u>  |
| Expenditures:   |                            |                   |                                 |                               |                             |                   |
| Current:  |                            |                   |                                 |                               |                             |                   |
| Certificated salaries   | 14,387                     | -                 | -                               | -                             | -                           | 14,387            |
| Classified salaries   | 2,726                      | 258,310           | -                               | -                             | -                           | 261,036           |
| Employee benefits   | 2,625                      | 95,790            | -                               | -                             | -                           | 98,415            |
| Books and supplies  | 3,037                      | 8,935             | -                               | -                             | -                           | 11,972            |
| Contract services and<br>operating expenditures                 | 23,362                     | 507,207           | -                               | 48,091                        | -                           | 578,660           |
| Debt service:   |                            |                   |                                 |                               |                             |                   |
| Principal retirement  | -                          | -                 | -                               | 117,418                       | -                           | 117,418           |
| Interest  | <u>-</u>                   | <u>-</u>          | <u>166</u>                      | <u>83,656</u>                 | <u>133</u>                  | <u>83,955</u>     |
| Total expenditures  | <u>46,137</u>              | <u>870,242</u>    | <u>166</u>                      | <u>249,165</u>                | <u>133</u>                  | <u>1,165,843</u>  |
| Excess (deficiency) of<br>revenues over (under)<br>expenditures | <u>32,403</u>              | <u>28,296</u>     | <u>(166)</u>                    | <u>(119,168)</u>              | <u>(133)</u>                | <u>(58,768)</u>   |
| Other financing sources:  |                            |                   |                                 |                               |                             |                   |
| Transfers in  | <u>-</u>                   | <u>2,933</u>      | <u>166</u>                      | <u>125,000</u>                | <u>-</u>                    | <u>128,099</u>    |
| Net change in<br>fund balances                                  | 32,403                     | 31,229            | -                               | 5,832                         | (133)                       | 69,331            |
| Fund balances, July 1, 2015                                     | <u>-</u>                   | <u>77,304</u>     | <u>-</u>                        | <u>43,868</u>                 | <u>36,031</u>               | <u>157,203</u>    |
| Fund balances, June 30, 2016                                    | <u>\$ 32,403</u>           | <u>\$ 108,533</u> | <u>\$ -</u>                     | <u>\$ 49,700</u>              | <u>\$ 35,898</u>            | <u>\$ 226,534</u> |

RIVER DELTA UNIFIED SCHOOL DISTRICT  
 COMBINING STATEMENT OF CHANGES  
 IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 For the Year Ended June 30, 2016

|                                 | Balance<br>July 1,<br><u>2015</u> | <u>Additions</u>  | <u>Deductions</u> | Balance<br>June 30,<br><u>2016</u> |
|---------------------------------|-----------------------------------|-------------------|-------------------|------------------------------------|
| <b>Student Body</b>             |                                   |                   |                   |                                    |
| <u>High Schools</u>             |                                   |                   |                   |                                    |
| Assets:                         |                                   |                   |                   |                                    |
| Cash on hand and in banks       | \$ <u>63,617</u>                  | \$ <u>277,610</u> | \$ <u>220,366</u> | \$ <u>120,861</u>                  |
| Liabilities:                    |                                   |                   |                   |                                    |
| Due to student groups           | \$ <u>63,617</u>                  | \$ <u>277,610</u> | \$ <u>220,366</u> | \$ <u>120,861</u>                  |
| <u>Middle School</u>            |                                   |                   |                   |                                    |
| Assets:                         |                                   |                   |                   |                                    |
| Cash on hand and in banks       | \$ <u>35,869</u>                  | \$ <u>23,152</u>  | \$ <u>30,927</u>  | \$ <u>28,094</u>                   |
| Liabilities:                    |                                   |                   |                   |                                    |
| Due to student groups           | \$ <u>35,869</u>                  | \$ <u>23,152</u>  | \$ <u>30,927</u>  | \$ <u>28,094</u>                   |
| <u>Elementary Schools</u>       |                                   |                   |                   |                                    |
| Assets:                         |                                   |                   |                   |                                    |
| Cash on hand and in banks       | \$ <u>25,129</u>                  | \$ <u>11,809</u>  | \$ <u>19,905</u>  | \$ <u>17,033</u>                   |
| Liabilities:                    |                                   |                   |                   |                                    |
| Due to student groups           | \$ <u>25,129</u>                  | \$ <u>11,809</u>  | \$ <u>19,905</u>  | \$ <u>17,033</u>                   |
| <b>Total Student Body Funds</b> |                                   |                   |                   |                                    |
| Assets:                         |                                   |                   |                   |                                    |
| Cash on hand and in banks       | \$ <u>124,615</u>                 | \$ <u>312,571</u> | \$ <u>271,198</u> | \$ <u>165,988</u>                  |
| Liabilities:                    |                                   |                   |                   |                                    |
| Due to student groups           | \$ <u>124,615</u>                 | \$ <u>312,571</u> | \$ <u>271,198</u> | \$ <u>165,988</u>                  |

RIVER DELTA UNIFIED SCHOOL DISTRICT  
ORGANIZATION  
June 30, 2016

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River Delta Unified School District was established on July 1, 1967 and is comprised of an area of approximately 500 square miles in Yolo, Sacramento and Solano Counties. There were no changes in the boundaries of the District during the year. The District currently operates five elementary schools (D.H. White Elementary, Isleton Elementary, Walnut Grove Elementary, Bates Elementary, and Delta Elementary Charter Schools), two middle schools (Riverview Middle and Clarksburg Middle Schools), two high schools (Rio Vista High and Delta High Schools), one continuation high school (Mokelumne High School), one adult school (Wind River School), one independent study school (River Delta High/Elementary School) and one community day school (River Delta-Community Day School).

GOVERNING BOARD

| <u>Name</u>       | <u>Office</u>  | <u>Term Expires</u> |
|-------------------|----------------|---------------------|
| Sarah Donnelly    | President      | December 2018       |
| Alicia Fernandez  | Vice President | December 2018       |
| Don Olson         | Clerk          | December 2016       |
| Seann Rooney      | Member         | December 2016       |
| Marilyn Riley     | Member         | December 2016       |
| Katy Maghoney     | Member         | December 2018       |
| David Bettencourt | Member         | December 2018       |

ADMINISTRATION

Don Beno  
Superintendent

Elizabeth Keema-Aston  
Chief Business Officer

Craig Hamblin  
Director of Maintenance Operations and Transportation

Amy Bettencourt  
Director of Education Services

Bonnie Kauzlarich  
Director, Personnel Services

Jennifer Gaston  
Executive Assistant to the Superintendent  
and Board of Trustees

RIVER DELTA UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AVERAGE DAILY ATTENDANCE  
For the Year Ended June 30, 2016

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|   | <u>Second<br/>Period<br/>Report</u> | <u>Annual<br/>Report</u> |
|---|-------------------------------------|--------------------------|
| Elementary:                             |                                     |                          |
| Transitional Kindergarten through Third | 503                                 | 504                      |
| Fourth through Six                      | 378                                 | 377                      |
| Seventh through Eighth                  | 338                                 | 337                      |
| Special Education                       | <u>5</u>                            | <u>5</u>                 |
| Total Elementary                        | <u>1,224</u>                        | <u>1,223</u>             |
| Secondary:                              |                                     |                          |
| Ninth through Twelfth                   | 640                                 | 637                      |
| Special Education                       | <u>7</u>                            | <u>7</u>                 |
| Total Secondary                         | <u>647</u>                          | <u>644</u>               |
| Total ADA                               | <u><u>1,871</u></u>                 | <u><u>1,867</u></u>      |

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See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF INSTRUCTIONAL TIME  
 For the Year Ended June 30, 2016

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| <u>Grade Level</u> | <u>Statutory<br/>Minutes<br/>Require-<br/>ment</u> | <u>2015-16<br/>Actual<br/>Minutes</u> | <u>Number<br/>of Days<br/>Traditional<br/>Calendar</u> | <u>Status</u> |
|--------------------|--|---------------------------------------|--|---------------|
| Kindergarten       | 36,000   | 54,339                                | 180  | In Compliance |
| Grade 1            | 50,400   | 54,339                                | 180  | In Compliance |
| Grade 2            | 50,400   | 56,319                                | 180  | In Compliance |
| Grade 3            | 50,400   | 56,319                                | 180  | In Compliance |
| Grade 4            | 54,000   | 56,319                                | 180  | In Compliance |
| Grade 5            | 54,000   | 56,319                                | 180  | In Compliance |
| Grade 6            | 54,000   | 60,104                                | 180  | In Compliance |
| Grade 7            | 54,000   | 60,104                                | 180  | In Compliance |
| Grade 8            | 54,000   | 60,104                                | 180  | In Compliance |
| Grade 9            | 65,150 *   | 67,960                                | 180  | In Compliance |
| Grade 10           | 65,150 *   | 67,960                                | 180  | In Compliance |
| Grade 11           | 65,150 *   | 67,960                                | 180  | In Compliance |
| Grade 12           | 65,150 *   | 67,960                                | 180  | In Compliance |

\* Per a November 17, 1998 letter from the California Department of Education, the District must permanently maintain an increased instructional time for grades 9 through 12 for a total of 65,150 minutes annually, beginning with the 1998-99 school year.

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See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS  
For the Year Ended June 30, 2016

| Federal<br>Catalog<br>Number   | Federal Grantor/Pass-Through<br>Grantor/Program or Cluster Title         | Pass-<br>Through<br>Entity<br>Identifying<br>Number | Federal<br>Expend-<br>itures |
|--|--|---|------------------------------|
| <u>U.S. Department of Education - Passed through California</u>      |  |   |                              |
| <u>Department of Education</u>                                       |  |   |                              |
|  | Special Education Cluster:   |   |                              |
| 84.027   | Basic Local Assistance Entitlement, Part B,<br>Sec 611                   | 13379   | \$ 355,508                   |
| 84.027A  | Preschool Local Entitlement, Part B, Sec 611                             | 13682   | 22,796                       |
| 84.173   | Preschool Grants, Part B, Sec 619  | 13430   | 10,607                       |
| 84.027A  | Special Ed: IDEA Mental Health Allocation Plan,<br>Part B, Sec 611       | 14468   | <u>23,054</u>                |
|  | Subtotal Special Education Cluster                                       |   | <u>411,965</u>               |
| 84.010   | NCLB: Title I Part A, Basic Grants Low Income<br>and Neglected           | 14329   | 353,799                      |
| 84.365   | NCLB: Title III Limited English Proficiency (LEP)<br>Student Program     | 10084   | 55,244                       |
| 84.367   | NCLB: Title II, Part A, Improving Teacher Quality<br>Local Grants        | 14341   | 81,618                       |
| 84.048   | Carl D. Perkins Career and Technical Education<br>Secondary, Section 131 | 14894   | <u>771</u>                   |
|  | Total U.S. Department of Education                                       |   | <u>903,397</u>               |
| <u>U.S. Department of Agriculture - Passed through California</u>    |  |   |                              |
| <u>Department of Education</u>                                       |  |   |                              |
| 10.555   | Child Nutrition School Programs  | 13524   | 691,595                      |
| 10.559   | Child Nutrition Summer Food Service Program                              | 13004   | <u>17,287</u>                |
|  | Subtotal National School Lunch Cluster                                   |   | <u>708,882</u>               |
| 10.558   | Child and Adult Care Food Program (CACFP)                                | 13393   | <u>160,860</u>               |
|  | Total U.S. Department of Agriculture                                     |   | <u>869,742</u>               |
| <u>U.S. Department of Health and Human Services - Passed through</u> |  |   |                              |
| <u>California Department of Education</u>                            |  |   |                              |
| 93.778   | Medi-Cal Billing Option  | 10013   | <u>7,579</u>                 |
|  | Total Federal Programs   |   | <u>\$ 1,780,718</u>          |

See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
For the Year Ended June 30, 2016

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There were no adjustments proposed to any funds of the District.

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See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
 For the Year Ended June 30, 2016  
 UNAUDITED

|  | (Budgeted)<br>2017   | 2016                 | 2015                 | 2014                 |
|--|----------------------|----------------------|----------------------|----------------------|
| <u>General Fund</u>                              |                      |                      |                      |                      |
| Revenues and other financing sources             | <u>\$ 22,843,197</u> | <u>\$ 22,546,141</u> | <u>\$ 20,613,422</u> | <u>\$ 18,520,742</u> |
| Expenditures                                     | 22,840,929           | 20,526,985           | 19,644,886           | 18,158,138           |
| Other uses and transfers out                     | <u>137,000</u>       | <u>406,329</u>       | <u>107,384</u>       | <u>106,433</u>       |
| Total outgo                                      | <u>22,977,929</u>    | <u>20,933,314</u>    | <u>19,752,270</u>    | <u>18,264,571</u>    |
| Changes in fund balance                          | <u>\$ (134,732)</u>  | <u>\$ 1,612,827</u>  | <u>\$ 861,152</u>    | <u>\$ 256,171</u>    |
| Ending fund balance                              | <u>\$ 4,151,080</u>  | <u>\$ 4,285,812</u>  | <u>\$ 2,672,985</u>  | <u>\$ 1,811,833</u>  |
| Available reserves                               | <u>\$ 1,846,666</u>  | <u>\$ 1,832,748</u>  | <u>\$ 1,629,408</u>  | <u>\$ 1,021,921</u>  |
| Designated for economic uncertainties            | <u>\$ 1,148,896</u>  | <u>\$ 1,046,665</u>  | <u>\$ 592,568</u>    | <u>\$ 547,937</u>    |
| Undesignated fund balance                        | <u>\$ 697,770</u>    | <u>\$ 786,083</u>    | <u>\$ 1,036,840</u>  | <u>\$ 473,984</u>    |
| Available reserves as percentages of total outgo | <u>8.0%</u>          | <u>8.8%</u>          | <u>8.2%</u>          | <u>5.6%</u>          |
| <u>All Funds</u>                                 |                      |                      |                      |                      |
| Total long-term liabilities                      | <u>\$ 38,766,732</u> | <u>\$ 40,439,752</u> | <u>\$ 38,473,393</u> | <u>\$ 24,867,604</u> |
| Average daily attendance at P-2                  | <u>1,866</u>         | <u>1,871</u>         | <u>1,908</u>         | <u>1,869</u>         |

The General Fund fund balance has increased by \$2,730,150 over the past three years. The fiscal year 2016-2017 budget projects a decrease of \$134,732. For a district this size, the State of California recommends available reserves of at least 3 percent of total general fund expenditures, transfers out and other uses (total outgo). The District met this requirement.

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

Total long-term liabilities have increased by \$15,572,148 over the past two years.

Average daily attendance has increased by 2 over the past two years. A decrease of 5 ADA is anticipated during fiscal year 2016-17.

See accompanying notes to supplementary information.



RIVER DELTA UNIFIED SCHOOL DISTRICT  
SCHEDULE OF CHARTER SCHOOLS  
For the Year Ended June 30, 2016

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| <u>Charter Schools Chartered by District</u> | Included in District<br>Financial Statements, or<br><u>Separate Report</u> |
|--|--|
| Delta Elementary Charter School              | Separate Report  |

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See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
SCHEDULE OF FIRST 5 REVENUES AND EXPENDITURES  
For the Year Ended June 30, 2016

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|  | Academic<br>and Support<br><u>Services</u> |
|--|--|
| Revenues:                                    |  |
| Other local sources                          | \$ <u>323,474</u>                          |
| Expenditures:                                |  |
| Certificated salaries                        | 20,342                                     |
| Classified salaries                          | 188,755                                    |
| Employee benefits                            | 53,358                                     |
| Books and supplies                           | 14,423                                     |
| Contract services and operating expenditures | 30,471                                     |
| Indirect costs                               | <u>16,125</u>                              |
|  | <u>323,474</u>                             |
| Deficiency of revenues under expenditures    | <u><u>\$ -</u></u>                         |

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See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
 NOTES TO SUPPLEMENTARY INFORMATION  
 June 30, 2016

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**NOTE 1 - PURPOSE OF SCHEDULES**

**A - Schedule of Average Daily Attendance**

Average daily attendance is a measurement of the number of pupils attending classes in the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**B - Schedule of Instructional Time**

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District neither met nor exceeded its target funding. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

**C - Schedule of Expenditure of Federal Awards**

The Schedule of Expenditure of Federal Awards includes the federal award activity of River Delta Unified School District, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

Expenditures are recognized following as applicable, either the cost principles in OMB Circular A-21, Cost Principles for Educational Institutions or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

The following schedule provides a reconciliation between revenues reported on the Statement of Revenue, Expenditures and Change in Fund Balances and the related expenditures reported on the Schedule of Expenditure of Federal Awards.

| <u>Description</u>  | <u>CFDA<br/>Number</u> | <u>Amount</u>       |
|---|------------------------|---------------------|
| Total Federal revenues, Statement of Revenues, Expenditures and Change in Fund Balances |                        | \$ 1,650,859        |
| Less:   |                        |                     |
| Medi-Cal Billing Option not spend from federal awards                                   | 93.778                 | <u>(6,407)</u>      |
| Add   |                        |                     |
| Child Nutrition School Programs funds spent from prior year awards                      | 10.555                 | 134,333             |
| Medi-Cal Billing Option spend from matching funds                                       | 93.778                 | <u>1,933</u>        |
| Total Schedule of Expenditure of Federal Awards   |                        | <u>\$ 1,780,718</u> |

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
NOTES TO SUPPLEMENTARY INFORMATION  
June 30, 2016

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**NOTE 1 - PURPOSE OF SCHEDULES** (Continued)

D - Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

E - Schedule of Financial Trends and Analysis - Unaudited

This schedule provides trend information on the District's financial condition over the past three years and its anticipated condition for the 2016-2017 fiscal year, as required by the State Controller's Office. The information on this schedule has been derived from audited information.

F - Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

G - Schedule of First 5 Revenues and Expenditures

This schedule provides information about the First 5 Sacramento County Program.

**NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM**

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2016, the District did not adopt such a program.

**INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE WITH STATE LAWS AND REGULATIONS**

Board of Education  
 River Delta Unified School District  
 Rio Vista, California

**Report on Compliance with State Laws and Regulations**

We have audited River Delta Unified School District's compliance with the types of compliance requirements described in the State of California's *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2016.

| <u>Description</u>   | <u>Procedures Performed</u> |
|--|-----------------------------|
| Attendance   | Yes                         |
| Teacher Certification and Misassignments   | Yes                         |
| Kindergarten Continuance   | Yes                         |
| Independent Study  | No, see below               |
| Continuation Education   | No, see below               |
| Instructional Time   | Yes                         |
| Instructional Materials  | Yes                         |
| Ratio of Administrative Employees to Teachers                                    | Yes                         |
| Classroom Teacher Salaries   | Yes                         |
| Early Retirement Incentive   | No, see below               |
| Gann Limit Calculation   | Yes                         |
| School Accountability Report Card  | Yes                         |
| Juvenile Court Schools   | No, see below               |
| Middle or Early College High Schools   | No, see below               |
| K-3 Grade Span Adjustment  | Yes                         |
| Transportation Maintenance of Effort   | Yes                         |
| Educator Effectiveness   | Yes                         |
| California Clean Energy Jobs Act   | Yes                         |
| After School Education and Safety Program:                                       |                             |
| General requirements   | Yes                         |
| After school   | Yes                         |
| Before school  | No, see below               |
| Proper Expenditure of Education Protection Account Funds                         | Yes                         |
| Unduplicated Local Control Funding Formula Pupil Counts                          | Yes                         |
| Local Control and Accountability Plan  | Yes                         |
| Independent Study - Course Based   | No, see below               |
| Immunizations  | No, see below               |
| Attendance, for charter schools  | No, see below               |
| Mode of Instruction, for charter schools   | No, see below               |
| Nonclassroom-Based Instruction/Independent Study, for charter schools            | No, see below               |
| Determination of Funding for Nonclassroom-Based Instruction, for charter schools | No, see below               |
| Annual Instructional Minutes - Classroom-Based, for charter schools              | No, see below               |
| Charter School Facility Grant Program  | No, see below               |

(Continued)

We did not perform testing of Independent Study because the Independent Study ADA was below the materiality level that requires testing.

We did not perform testing of Continuation Education because the Continuation Education ADA was below the materiality level that requires testing.

We did not perform any procedures related to Early Retirement Incentive Program because the District did not offer this program.

We did not perform any procedures related to Juvenile Court Schools because the District is not a County Office of Education.

The District does not operate any Middle or Early College High Schools; therefore we did not perform any procedures related to Middle or Early College High Schools.

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

The District did not report any ADA for Independent Study - Course Based; therefore, we did not perform any procedures related to the Independent Study - Course Based program.

The District submitted all required immunization assessment reports to the Department of Public Health; therefore, we did not perform any procedures related to this requirement

We did not perform any procedures related to Attendance for Charter Schools, Mode of Instruction for Charter Schools, Nonclassroom-Based Instruction for Charter Schools, Annual Instructional Minutes - Classroom-Based for Charter Schools, and Charter School Facility Grant Program, because the District does not operate any Charter Schools.

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of state laws and regulations, as listed above.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on River Delta Unified School District's compliance with state laws and regulations as listed above 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 *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Those standards and the 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 material effect on Fresno Unified School District's compliance with the state laws and regulations listed above occurred. An audit includes examining, on a test basis, evidence about River Delta Unified 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 with state laws and regulations. However, our audit does not provide a legal determination of River Delta Unified School District's compliance.

#### ***Opinion with State Laws and Regulations***

In our opinion, River Delta Unified School District complied, in all material respects, with the state laws and regulations referred to above for the year ended June 30, 2016. Further, based on our examination, for items not tested, nothing came to our attention to indicate that River Delta Unified School District had not complied with the state laws and regulations.

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(Continued)

**Purpose of this Report**

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

*Crowe Horwath LLP*  
Crowe Horwath LLP

Sacramento, California  
December 12, 2016

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 Education  
River Delta Unified School District  
Rio Vista, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of River Delta Unified School District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise River Delta Unified School District's basic financial statements, and have issued our report thereon dated December 12, 2016.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered River Delta Unified 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 River Delta Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of River Delta Unified 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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(Continued)



## Compliance and Other Matters

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

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting 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.

  
Crowe Horwath LLP

Sacramento, California  
December 12, 2016

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE FIRST 5 SACRAMENTO COUNTY PROGRAM

Board of Education  
River Delta Unified School District  
Rio Vista, California

**Report on Compliance**

We have audited River Delta Unified School District's compliance with the types of compliance requirements described in the Program Guidelines for the First 5 Sacramento County Program that could have a direct and material effect on its First 5 Sacramento County Program for the year ended June 30, 2016.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its First 5 Sacramento County Program.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for River Delta Unified School District's First 5 Sacramento County Program 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 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 noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on First 5 Sacramento County Program occurred. An audit includes examining, on a test basis, evidence about River Delta Unified 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. Our audit does not provide a legal determination of River Delta Unified School District's compliance with those requirements.

**Opinion**

In our opinion, River Delta Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Sacramento County Program for the year ended June 30, 2016.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing over compliance and the results of that testing based on the requirements of the First 5 Sacramento County Program. Accordingly, this report is not suitable for any other purpose.

  
Crowe Horwath LLP

Sacramento, California  
December 12, 2016

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR FEDERAL PROGRAM AND REPORT  
ON INTERNAL CONTROL OVER COMPLIANCE

Board of Education  
River Delta Unified School District  
Rio Vista, California

**Report on Compliance for Each Major Federal Program**

We have audited River Delta Unified School District's compliance with the types of compliance requirements described in the *Compliance Supplement* that could have a direct and material effect on each of River Delta Unified School District's major federal programs for the year ended June 30, 2016. River Delta Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of audit 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 River Delta Unified 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 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 River Delta Unified 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 River Delta Unified School District's compliance.

***Opinion on Each Major Federal Program***

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

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(Continued)

## **Report on Internal Control Over Compliance**

Management of River Delta Unified 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 River Delta Unified 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 River Delta Unified School District's internal control over compliance.

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

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

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

  
Crowe Horwath LLP

Sacramento, California  
December 12, 2016

## **FINDINGS AND RECOMMENDATIONS**

RIVER DELTA UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
 Year Ended June 30, 2016

---

SECTION I - SUMMARY OF AUDITORS' RESULTS

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?        Yes   X   No

Significant deficiency(ies) identified not considered to be material weakness(es)?        Yes   X   None reported

Noncompliance material to financial statements noted?        Yes   X   No

**FEDERAL AWARDS**

Internal control over major programs:

Material weakness(es) identified?        Yes   X   No

Significant deficiency(ies) identified not considered to be material weakness(es)?        Yes   X   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 Circular A-133, Section .510(a)?        Yes   X   No

Identification of major programs tested:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|---|
| 10.555, 10.559        | National School Lunch Cluster             |

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee?   X   Yes        No

**STATE AWARDS**

Type of auditor's report issued on compliance for state programs: Unmodified

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2016

---

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2016

---

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

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(Continued)



RIVER DELTA UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2016

---

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

**STATUS OF PRIOR YEAR  
FINDINGS AND RECOMMENDATIONS**

RIVER DELTA UNIFIED SCHOOL DISTRICT  
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS  
Year Ended June 30, 2016

---

| <u>Finding/Recommendation</u>  | <u>Current Status</u> | <u>District Explanation<br/>If Not Implemented</u> |
|--|-----------------------|--|
| <b>2015-001</b>  |                       |  |
| <u>Condition</u>   | Implemented.          |  |
| At Clarksburg Middle School and Isleton Elementary School upon switching over from Quicken to Quickbooks the school did not set up a fund designation, therefore while the board minutes and documentation indicate which funds are for which specific use there is no balance available to show the individual activity balances. |                       |  |
| <u>Recommendation</u>  |                       |  |
| Properly set up ASB activities in Quickbooks in order to designate funds and generate required reports for the various activities.   |                       |  |

**BOARD OF TRUSTEES**  
**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
445 Montezuma Street  
Rio Vista, CA 94571-1651



**BOARD AGENDA BRIEFING**

Meeting Date: January 10, 2017 Attachments: \_\_\_x\_\_\_

From: Elizabeth Keema-Aston, Chief Business Officer Item Number: \_13\_

**SUBJECT** Accept and approve the Audit Report of Crowe Horwath Action: \_\_\_x\_\_\_  
LLP, Independent Auditor, for Fiscal Year 2015-16 Consent Action: \_\_\_\_\_  
Financial Records of the Bond Funds. Information Only: \_\_\_\_\_

**Background:**

Each school district within California must arrange an annual audit of its financial records by an independent certified public accountant. The district has contracted with Crowe Horwath LLP to perform the audit for fiscal year ending June 30, 2016.

**Status:** The District has reviewed the reports and agrees with the procedures performed and conclusions presented by Crowe Horwath LLP for Measure U (SFID #1) & Measure V (SFID #2), the Bond Funds.

**Presenter:** Representative from Crowe Horwath LLP

**Other People Who Might Be Present:** n/a

**Cost &/or Funding Sources:** n/a

**Recommendation:**

That the Board accepts and approves the Financial Records Audit Report regarding Bond Funds as presented for fiscal year 2015-16

Time: \_\_\_15 mins. \_\_\_

**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
**MEASURE U GENERAL OBLIGATION BONDS**  
**FINANCIAL STATEMENTS**  
June 30, 2016

RIVER DELTA UNIFIED SCHOOL DISTRICT  
Rio Vista, California

MEASURE U GENERAL OBLIGATION BONDS  
June 30, 2016

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
River Delta Unified School District  
Rio Vista, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of River Delta Unified School District (the "District") Measure U General Obligation Bonds activity included in the Building Fund of the District ("Measure U Bonds"), as of and for the year ended June 30, 2016, and the related notes to the financial statements, as listed in the table of contents.

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risk 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 entity's preparation and fair presentation of the financial statements in order to design the audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles 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 opinion.

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(Continued)

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the River Delta Unified School District's Measure U General Obligation Bonds as of June 30, 2016, and the changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note 1, the financial statements present the financial activity and balances of the Measure U General Obligation Bonds only, and do not purport to, and do not, present fairly the financial position of River Delta Unified School District, as of June 30, 2016 or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 4, 2017 on our consideration of the 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 for the Measure U General Obligation Bonds activity. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance for Measure U General Obligation Bonds activity. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering River Delta Unified School District's internal control over financial reporting and compliance for the Measure U General Obligation Bonds activity.

*Crowe Horwath LLP*

Crowe Horwath LLP

Sacramento, California  
January 4, 2017



RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE U GENERAL OBLIGATION BONDS  
BALANCE SHEET  
June 30, 2016

---

**ASSETS**

Cash and investments (Note 2):

|                         |              |
|-------------------------|--------------|
| Cash in County Treasury | \$ 374,255   |
| Cash with Fiscal Agent  | 139          |
| Receivables             | <u>1,946</u> |

|              |                   |
|--------------|-------------------|
| Total assets | <u>\$ 376,340</u> |
|--------------|-------------------|

**LIABILITIES AND FUND BALANCE**

|                                    |                |
|------------------------------------|----------------|
| Accounts payable                   | \$ 1,098       |
| Fund balance – restricted (Note 3) | <u>375,242</u> |

|                                    |                   |
|------------------------------------|-------------------|
| Total liabilities and fund balance | <u>\$ 376,340</u> |
|------------------------------------|-------------------|

---

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE U GENERAL OBLIGATION BONDS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCE  
For the Year Ended June 30, 2016

---

|  |                          |
|--|--------------------------|
| Revenues:                                    |                          |
| Other local revenue                          | \$ <u>3,700</u>          |
| Expenditures:                                |                          |
| Contract services and operating expenditures | 24,904                   |
| Miscellaneous                                | <u>5,830</u>             |
| Total expenditures                           | <u>30,734</u>            |
| Change in fund balance                       | (27,034)                 |
| Fund balance, July 1, 2015                   | <u>402,276</u>           |
| Fund balance, June 30, 2016                  | <u>\$ <u>375,242</u></u> |

---

See accompanying notes to financial statements.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of River Delta Unified School District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual*. The activities of the Measure U Bonds are recorded along with other activities in the District's Building Fund. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant accounting policies:

Financial Reporting Entity: The financial statements include the activity and balances of the Measure U General Obligation Bonds, only. The activities of the Measure U General Obligation Bonds are recorded along with other activities in the District's Building Fund. These financial statements are not intended to present the financial position and results of operations of River Delta Unified School District as a whole.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all government funds. By State law, the District's Board of Trustees 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 Board of Trustees satisfied these requirements.

The District's Board of Trustees and Superintendent revise the budgets during the year to give consideration to unanticipated income and expenditures.

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

Receivables: Receivables are made up principally of amounts due from local and state agencies for shared project reimbursements and funding. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2016.

Accounting Estimates: The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE U GENERAL OBLIGATION BONDS  
June 30, 2016

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

**NOTE 2 – CASH**

Cash in County Treasury: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest bearing Sacramento County Treasurer's Pooled Investment Fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The cash held in the County Treasury are classified within level 2 of the fair value hierarchy because they are valued using broker or dealer quotations, or alternative pricing sources with reasonable level of price transparency. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Cash with Fiscal Agent: Cash with Fiscal Agent represents cash balances held by various financial institutions. The cash balances are fully collateralized at June 30, 2016.

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2016, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of State law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2016, the District had no concentration of credit risk.

**NOTE 3 – FUND BALANCE CLASSIFICATION**

Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications are nonspendable, restricted, committed, assigned and unassigned. The fund balance of the Measure U General Obligation Bonds is restricted, as described below.

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE U GENERAL OBLIGATION BONDS  
June 30, 2016

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**NOTE 4 – PURPOSE OF BOND ISSUANCE**

**Bond Authorization:** By approval of the proposition for Measure U by at least 55% of the registered voters voting on the proposition at an election held on November 2, 2004, River Delta Unified School District was authorized to issue and sell bonds of up to \$14,000,000 in aggregate principal amount.

**Purpose Of Bonds:** The proceeds of the Bonds may be used:

*"To improve the quality of education in Isleton and Rio Vista, shall the School Facilities Improvement District No. 1 of River Delta Unified School District construct, upgrade, and improve classrooms and school facilities, renovate restrooms and plumbing, upgrade electrical systems, improve student access to computers and technology, replace heating and air conditioning systems, make health and safety improvements, and qualify for State grants by issuing \$14,000,000 in bonds, with interest within legal limits, annual audits, a citizens' oversight committee and NO money for administrators' salaries?"*

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

**Bond Project List:** The District's Board of Trustees developed Bond Projects listed below to be undertaken at the following schools for Measure U:

Rio Vista High School – Built in 1939

- Renovate outdated restrooms and plumbing systems to comply with health and safety standards.
- Improve handicapped access to comply with federal standards, including building access, restroom and provide wheelchair access and lifts as needed.
- Replace heating, ventilation and air conditioning systems with modern energy efficient controls and materials.
- Upgrade and modernize classroom interior and support facilities, including the library and cafeteria; replacing outdated windows, white boards, blinds and repainting school facilities as needed.
- Upgrade and renovate electrical systems, including lighting and power supply to improve student access to computers and modern technology.
- Make general site improvements, including parking, utility system upgrades and school exterior and ground improvements.
- Upgrade communication and fire systems, including telephone, public address, data wiring and fire alarms.
- Provide or purchase other school furniture and equipment, as needed.
- Provide temporary facilities during construction/modernization, including additional site improvements as needed.

Riverview School – Built in 1949

- Renovate outdated restrooms and plumbing systems to comply with health and safety standards.
- Make health and safety improvements by abating (removing) hazardous materials, including asbestos.
- Upgrade and modernize classrooms and support facilities, including replacing outdated windows, doors, white boards, blinds and repainting school facilities as needed.
- Improve handicapped access to comply with federal standards, including building access, and provide wheelchair lifts and ramps as needed.
- Provide or purchase other school furniture and equipment, as needed.
- Make general site improvements, including parking, utility system upgrades and school exterior and ground improvements.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE U GENERAL OBLIGATION BONDS  
June 30, 2016

---

**NOTE 4 – PURPOSE OF BOND ISSUANCE (Continued)**

- Upgrade communication and fire systems, including telephone, public address, data wiring and fire alarms.
- Provide temporary facilities during construction/modernization, including additional site improvements as needed.

D.H. White Elementary School – Built in 1953; modernized in 1991

- Modify school interiors to create additional space for student support facilities.
- Make central corridor improvements for media center.
- Make general site improvements, including parking, utility system upgrades and school exterior and ground improvements.
- Provide temporary facilities during construction/modernization, including additional site improvements as needed.
- Provide or purchase other school furniture and equipment, as needed.

**NOTE 6 – GENERAL OBLIGATION BOND ISSUANCES**

The bonds are general obligations of the District, and Sacramento County and Solano County are obligated to levy ad valorem taxes for the payment of and interest on, the principal of the bonds. The Bond Interest and Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the payment of interest and redemption of principal of the bonds issued by the District.

Measure U: On March 37, 2005, the District issued 2005 Measure U General Obligation Bonds, totaling \$8,249,979. Repayment of the Bonds is made from is made from tax collections received from the county which the District is located. The Current Interest Serial Bonds accrue interest up to a maximum of 4.5% per annum from the date of issuance and are payable on February 1 and August 1 of each year. The Capital Appreciation Bonds do not bear current interest; each Capital Appreciation Bond accretes its value semiannually on February 1 and August 1 of each year over the term to its maturity, from its Denomination Amount on the date of delivery to its stated maturity, with the first scheduled payment on August 1, 2026.

On December 5, 2006 the District issued Series 2006 General Obligation Bonds in the amount of \$5,749,994 to improve or construct school facilities. The Current Interest Serial Bonds accrue interest up to a maximum of 5.0% per annum from the date of issuance and are payable on February 1 and August 1 of each year. The Capital Appreciation Bonds do not bear current interest; each Capital Appreciation Bond accretes its value semiannually on February 1 and August 1 of each year over the term to its maturity, from its Denomination Amount on the date of delivery to its stated maturity, with the first scheduled payment on August 1, 2008.

The financial activity related to the Measure U General Obligation Bonds is recorded in the District's Financial Activity Report for Fund 22. The Financial Activity Reports for District Funds 21, 22 and 23 are combined to comprise Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2016.

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(Continued)

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  
River Delta Unified School District  
Rio Vista, California

We have audited, 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 the financial statements of River Delta Unified School District (the "District") Measure U General Obligation Bonds (the "Bonds") activity included in the Building Fund of the District, as of and for the year ended June 30, 2016, and related notes to the financial statements and have issued our report thereon dated January 4, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered River Delta Unified School District's internal control over Measure U General Obligation Bond activity financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of River Delta Unified School District's internal control. Accordingly, we do not express an opinion of the effectiveness of River Delta Unified School District's internal control.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

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(Continued)

## Compliance and Other Matters

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

## Purpose of this Report

This purpose of this report is intended solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, 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 *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Crowe Horwath LLP*

Crowe Horwath LLP

Sacramento, California  
January 4, 2017



RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE U GENERAL OBLIGATION BONDS  
SCHEDULE OF AUDIT FINDINGS  
For the Year Ended June 30, 2016

---

No matters were reported.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE U GENERAL OBLIGATION BONDS  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
For the Year Ended June 30, 2016

---

No matters were reported.

**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
**MEASURE U GENERAL OBLIGATION BONDS**  
**PERFORMANCE AUDIT**  
June 30, 2016

RIVER DELTA SCHOOL DISTRICT  
Rio Vista, California

MEASURE U GENERAL OBLIGATION BONDS  
PERFORMANCE AUDIT  
June 30, 2016

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
River Delta Unified School District  
Rio Vista, California

We have conducted a performance audit of the River Delta Unified School District (the "District") Measure U General Obligation Bond funds for the year ended June 30, 2016.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 5 of this report which includes determining the compliance with the performance requirements for the Proposition 39 Measure U General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for River Delta Unified School District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of River Delta Unified School District to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal control.

The results of our procedures indicated that, in all significant respects, River Delta Unified School District expended Measure U General Obligation Bond funds for the year ended June 30, 2016 only for the specific projects developed by the District's Measure U Oversight Committee and Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.



Crowe Horwath LLP

Sacramento, California  
January 4, 2017

RIVER DELTA UNIFIED SCHOOL DISTRICT  
SCHOOL FACILITIES IMPROVEMENT DISTRICT #1  
MEASURE U GENERAL OBLIGATION BONDS  
BACKGROUND INFORMATION

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**LEGISLATIVE HISTORY**

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

**RIVER DELTA UNIFIED SCHOOL DISTRICT MEASURE U GENERAL OBLIGATION BONDS**

On November 2, 2004, the electorate of River Delta Unified School District School Facilities Improvement District # 1 approved the \$14 million Measure U General Obligation Bonds, with greater than 55% of the votes in favor. The summarized text of the ballot language was as follows:

*"To improve the quality of education in Isleton and Rio Vista, shall the School Facilities Improvement District No. 1 of River Delta Unified School District construct, upgrade, and improve classrooms and school facilities, renovate restrooms and plumbing, upgrade electrical systems, improve student access to computers and technology, replace heating and air conditioning systems, make health and safety improvements, and qualify for State grants by issuing \$14,000,000 in bonds, with interest within legal limits, annual audits, a citizens' oversight committee and NO money for administrators' salaries?"*

The District's Board of Trustees developed the following Bond Project List for SFID #1:

Rio Vista High School – Built in 1939

- Renovate outdated restrooms and plumbing systems to comply with health and safety standards.
- Improve handicapped access to comply with federal standards, including building access, restroom and provide wheelchair access and lifts as needed.
- Replace heating, ventilation and air conditioning systems with modern energy efficient controls and materials.
- Upgrade and modernize classroom interior and support facilities, including the library and cafeteria; replacing outdated windows, white boards, blinds and repainting school facilities as needed.
- Upgrade and renovate electrical systems, including lighting and power supply to improve student access to computers and modern technology.
- Make health and safety improvements by abating (removing) hazardous materials, including asbestos.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
SCHOOL FACILITIES IMPROVEMENT DISTRICT #1  
MEASURE U GENERAL OBLIGATION BONDS  
BACKGROUND INFORMATION

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**RIVER DELTA UNIFIED SCHOOL DISTRICT MEASURE U GENERAL OBLIGATION BONDS**  
(Continued)

- Make general site improvements, including parking, utility system upgrades and school exterior and ground improvements.
- Upgrade communication and fire systems, including telephone, public address, data wiring and fire alarms.
- Provide or purchase other school furniture and equipment, as needed.
- Provide temporary facilities during construction/modernization, including additional site improvements as needed.

Isleton Elementary School – Built in 1954

- Renovate outdated restrooms and plumbing systems to comply with health and safety standards.
- Improve handicapped access to comply with federal standards, including building access, restrooms and provide wheelchair access and lifts as needed.
- Replace heating, ventilation and air conditioning systems with modern energy efficient controls and materials.
- Upgrade library, classrooms and multipurpose room, and kitchen and cafeteria.
- Upgrade and modernize classrooms and support facilities, including replacing outdated windows, doors, white boards, blinds and repainting school facilities as needed.
- Upgrade and renovate electrical systems, including lighting and power supply to improve student access to computers and modern technology.
- Provide or purchase other school furniture and equipment, as needed.
- Make health and safety improvements by abating (removing) hazardous materials, including asbestos and provide ADA accessible safe street crossings.
- Make general site improvements, including parking, utility system upgrades and school exterior and ground improvements.
- Upgrade communication and fire systems, including telephone, public address, data wiring and fire alarms.
- Provide temporary facilities during construction/modernization, including additional site improvements as needed.

Riverview School – Built in 1949

- Renovate outdated restrooms and plumbing systems to comply with health and safety standards.
- Make health and safety improvements by abating (removing) hazardous materials, including asbestos.
- Upgrade and modernize classrooms and support facilities, including replacing outdated windows, doors, white boards, blinds and repainting school facilities as needed.
- Improve handicapped access to comply with federal standards, including building access, and provide wheelchair lifts and ramps as needed.
- Provide or purchase other school furniture and equipment, as needed.
- Make general site improvements, including parking, utility system upgrades and school exterior and ground improvements.
- Upgrade communication and fire systems, including telephone, public address, data wiring and fire alarms.
- Provide temporary facilities during construction/modernization, including additional site improvements as needed.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
SCHOOL FACILITIES IMPROVEMENT DISTRICT #1  
MEASURE U GENERAL OBLIGATION BONDS  
BACKGROUND INFORMATION

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**RIVER DELTA UNIFIED SCHOOL DISTRICT MEASURE U GENERAL OBLIGATION BONDS**  
(Continued)

D.H. White Elementary School – Built in 1953; modernized in 1991

- Modify school interiors to create additional space for student support facilities.
- Make central corridor improvements for media center.
- Make general site improvements, including parking, utility system upgrades and school exterior and ground improvements.
- Provide temporary facilities during construction/modernization, including additional site improvements as needed.
- Provide or purchase other school furniture and equipment, as needed.

On March 17, 2005, the District issued Series 2005 Measure U General Obligation Bonds in the amount of \$8,249,979 to improve or construct school facilities. The Current Interest Serial Bonds accrue interest up to a maximum of 4.5% per annum from the date of issuance and are payable on February 1 and August 1 of each year. The Capital Appreciation Bonds do not bear current interest; each Capital Appreciation Bond accretes its value semiannually on February 1 and August 1 of each year over the term to its maturity, from its Denomination Amount on the date of delivery to its stated maturity, with the first scheduled payment on August 1, 2026.

On December 5, 2006 the District issued Series 2006 General Obligation Bonds in the amount of \$5,749,994 to improve or construct school facilities. The Current Interest Serial Bonds accrue interest up to a maximum of 5.0% per annum from the date of issuance and are payable on February 1 and August 1 of each year. The Capital Appreciation Bonds do not bear current interest; each Capital Appreciation Bond accretes its value semiannually on February 1 and August 1 of each year over the term to its maturity, from its Denomination Amount on the date of delivery to its stated maturity, with the first scheduled payment on August 1, 2008.

The financial activity related to the Measure U General Obligation Bonds is recorded in the District's Financial Activity Report for Fund 22. The Financial Activity Reports for District Funds 21, 22 and 23 are combined to comprise Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2016.



RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE U GENERAL OBLIGATION BONDS  
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS  
June 30, 2016

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**OBJECTIVES**

The objective of our performance audit was to determine that the District expended Measure U General Obligation Bond funds for the year ended June 30, 2016 only for the purposes approved by the voters and only on the specific projects developed by the District's Measure U Oversight Committee and Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

**SCOPE**

The District provided to us a list of all Measure U General Obligation Bond project expenditures for the year ended June 30, 2016 (the "List"). A total of \$30,734 in expenditures from July 1, 2015 through June 30, 2016 were identified.

**METHODOLOGY**

We performed the following procedures to the List of Measure U General Obligation Bond project expenditures for the year ended June 30, 2016:

- Verified the mathematical accuracy of the List.
- Reconciled the list to total bond expenditures as reported by the District in the District's audited financial statements for the year ended June 30, 2016, presented as the Building Fund.
- Selected a sample of 5 expenditures totaling \$24,747. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented 75% of the total expenditure value. Verified that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects. Verified that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

**CONCLUSION**

The results of our procedures indicated that, in all significant respects, River Delta Unified School District expended Measure U General Obligation Bond funds for the year ended June 30, 2016 only for the specific projects developed by the District's Measure U Oversight Committee and Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
**MEASURE V GENERAL OBLIGATION BONDS**  
**FINANCIAL STATEMENTS**  
June 30, 2016

RIVER DELTA UNIFIED SCHOOL DISTRICT  
Rio Vista, California

MEASURE V GENERAL OBLIGATION BONDS  
June 30, 2016

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
River Delta Unified School District  
Rio Vista, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of River Delta Unified School District (the "District") Measure V General Obligation Bonds activity included in the Building Fund of the District ("Measure V Bonds"), as of and for the year ended June 30, 2016, and the related notes to the financial statements, as listed in the table of contents.

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risk 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 entity's preparation and fair presentation of the financial statements in order to design the audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles 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 opinion.

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(Continued)

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the River Delta Unified School District's Measure V General Obligation Bonds as of June 30, 2016, and the changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note 1, the financial statements present the financial activity and balances of the Measure V General Obligation Bonds only, and do not purport to, and do not, present fairly the financial position of River Delta Unified School District, as of June 30, 2016 or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 4, 2017 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

*Crowe Horwath LLP*

Crowe Horwath LLP

Sacramento, California  
January 4, 2017

RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE V GENERAL OBLIGATION BONDS  
BALANCE SHEET  
June 30, 2016

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**ASSETS**

|                               |                  |
|-------------------------------|------------------|
| Cash and investments (Note 2) |                  |
| Cash in County Treasury       | \$ 97,292        |
| Cash with Fiscal Agent        | 595              |
| Receivables                   | <u>533</u>       |
| Total assets                  | <u>\$ 98,420</u> |

**LIABILITIES AND FUND BALANCE**

|                                    |                  |
|------------------------------------|------------------|
| Accounts payable                   | \$ 1,646         |
| Fund balance – restricted (Note 3) | <u>96,774</u>    |
| Total liabilities and fund balance | <u>\$ 98,420</u> |

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See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE V GENERAL OBLIGATION BONDS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCE  
For the Year Ended June 30, 2016

---

|  |                        |                  |
|--|------------------------|------------------|
| Revenues:                                    |                        |                  |
| Other local revenue                          |                        | \$ <u>4,453</u>  |
| Expenditures:                                |                        |                  |
| Contract services and operating expenditures |                        | 28,426           |
| Miscellaneous                                |                        | <u>6,125</u>     |
|  | Total expenditures     | <u>34,551</u>    |
|  | Change in fund balance | (30,098)         |
| Fund balance, July 1, 2015                   |                        | <u>126,872</u>   |
| Fund balance, June 30, 2016                  |                        | <u>\$ 96,774</u> |

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See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE V GENERAL OBLIGATION BONDS  
June 30, 2016

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of River Delta Unified School District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual*. The activities of the Measure V Bonds are recorded along with other activities in the District's Building Fund. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant accounting policies:

**Financial Reporting Entity:** The financial statements include the activity and balances of the Measure V General Obligation Bonds, only. The activities of the Measure V General Obligation Bonds are recorded along with other activities in the District's Building Fund. These financial statements are not intended to present the financial position and results of operations of River Delta Unified School District as a whole.

**Basis of Accounting:** Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

**Budgets and Budgetary Accounting:** Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By State law, the District's Board of Trustees 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 Board of Trustees satisfied these requirements.

The District's Board of Trustees and Superintendent revise the budgets during the year to give consideration to unanticipated income and expenditures.

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

**Receivables:** Receivables are made up principally of amounts due from local and state agencies for shared project reimbursements and funding. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2016.

**Accounting Estimates:** The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

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(Continued)



RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE V GENERAL OBLIGATION BONDS  
June 30, 2016

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

**NOTE 2 – CASH**

Cash in County Treasury: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest bearing Sacramento County Treasurer's Pooled Investment Fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The cash held in the County Treasury are classified within level 2 of the fair value hierarchy because they are valued using broker or dealer quotations, or alternative pricing sources with reasonable level of price transparency. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Cash with Fiscal Agent: Cash with Fiscal Agent represents cash balances held by various financial institutions. The cash balances are fully collateralized at June 30, 2016.

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2016, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of State law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2016, the District had no concentration of credit risk.

**NOTE 3 – FUND BALANCE CLASSIFICATION**

Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications are nonspendable, restricted, committed, assigned and unassigned. The fund balance of the Measure V General Obligation Bonds is restricted, as described below.

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE V GENERAL OBLIGATION BONDS  
June 30, 2016

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**NOTE 4 – PURPOSE OF BOND ISSUANCE**

Bond Authorization: By approval of the proposition for Measure V by at least 55% of the registered voters voting on the proposition at an election held on November 2, 2004, River Delta Unified School District was authorized to issue and sell bonds of up to \$9,000,000 in aggregate principal amount.

Purpose Of Bonds: The proceeds of the Bonds may be used:

*" To improve the quality of education in Walnut Grove, Courtland and Clarksburg, shall the School Facilities Improvement District No. 2 of River Delta Unified School District construct, upgrade, and improve classrooms and school facilities, renovate restrooms and plumbing, upgrade electrical systems, improve student access to computers and technology, replace heating and air conditioning systems, make health and safety improvements, and qualify for State grants by issuing \$9,000,000 in bonds, with interest within legal limits, annual audits, a citizens' oversight committee and NO money for administrators' salaries?"*

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

Bond Project List: The District's Board of Trustees developed Bond Projects listed below to be undertaken at the following schools for Measure V:

Delta High School – Built in 1939

- Renovate outdated restrooms and plumbing systems to comply with health and safety standards.
- Upgrade and renovate electrical systems, including lighting and power supply to improve student access to computers and modern technology.
- Improve handicapped access to comply with federal standards, including building access, restrooms and provide wheelchair access and lifts as needed.
- Replace heating, ventilation and air conditioning systems with modern energy efficient controls and materials.
- Upgrade and modernize classroom interiors and support facilities, including replacing outdated windows, white boards, blinds and repainting school facilities as needed.
- Make health and safety improvements by abating (removing) hazardous materials, including asbestos.
- Make health and safety improvements, including parking, paving, utility system, septic tank and sanitary sewer upgrades and school exterior and ground improvements.
- Upgrade communication and fire systems, including telephone, public address, data wiring and fire alarms.
- Provide temporary facilities during construction/modernization, including additional site improvements as needed.
- Provide or purchase other school furniture and equipment, as needed.

Mokelumne High School – Built in 1949

- Improve handicapped access to comply with federal standards, including building access, restrooms and provide wheelchair access and lifts as needed.
- Upgrade and modernize classroom interiors and support facilities such as replacing outdated windows, doors, white boards, blinds and repainting school facilities as needed.
- Replace heating, ventilation and air conditioning systems with modern energy efficient controls and materials as needed.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE V GENERAL OBLIGATION BONDS  
June 30, 2016

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**NOTE 4 – PURPOSE OF BOND ISSUANCE (Continued)**

- Provide or purchase other school furniture and equipment, as needed.
- Make health and safety improvements by abating (removing) hazardous materials, including asbestos and provide ADA accessible, including walkways.
- Upgrade communication and fire systems, including telephone, public address, data wiring and fire alarms.
- Make general site improvements, including parking, utility system upgrades and school exterior and ground improvements.
- Provide temporary facilities during construction/modernization, including additional site improvements as needed.

Bates Elementary School – Built in 1951

- Improve handicapped access to comply with federal standards, including building access, and provide wheelchair lifts as needed.
- Upgrade and renovate electrical systems, including power supply to improve student access to computers and modern technology.
- Make health and safety improvements by abating (removing) hazardous materials, including asbestos.
- Replace heating, ventilation and air conditioning and window systems with modern efficient controls and materials.
- Renovate outdated restrooms, plumbing systems and drinking fountains to comply with health and safety standards.
- Upgrade and modernize classroom interiors, media center and support facilities, including replacing outdated windows, white boards, blinds and repainting school facilities as needed.
- Provide or purchase other school furniture and equipment, as needed.
- Make general site improvements, including parking, utility system upgrades and school exterior ground improvements.
- Upgrade communication and fire systems, including telephone, public address, data wiring and fire alarms.
- Provide temporary facilities during construction/modernization, including additional site improvements as needed.

Walnut Grove School – Built in 1935

- Renovate outdated restrooms and plumbing systems to comply with health and safety standards.
- Upgrade and renovate electrical systems, including lighting and power supply to improve student access to computers and modern technology.
- Make health and safety improvements by abating (removing) hazardous materials, including asbestos.
- Replace heating, ventilation and air conditioning systems with modern energy efficient controls and materials.
- Improve handicapped access to comply with federal standards, including building access and provide wheelchair lifts as needed.
- Upgrade and modernize classroom interiors, media center and support facilities, including replacing outdated windows, white boards, blinds and repainting school facilities as needed.
- Provide or purchase other school furniture and equipment, as needed.
- Make general site improvements, including parking, utility system upgrades and school exterior and ground improvements.
- Upgrade communication and fire systems, including telephone, public address, data wiring and fire alarms.
- Provide temporary facilities during construction/modernization, including additional site improvements as needed.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE V GENERAL OBLIGATION BONDS  
June 30, 2016

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**NOTE 4 – PURPOSE OF BOND ISSUANCE (Continued)**

Clarksburg Elementary School – Built in 1928

- Improve handicapped access to comply with federal standards, including building access, restroom and provide wheelchair access and lifts as needed.
- Upgrade and modernize classroom interiors and support facilities, including replacing outdated windows, white boards, blinds and repainting school facilities as needed.
- Replace heating, ventilation and air conditioning systems with modern energy efficient controls and materials as needed.
- Make health and safety improvements by abating (removing) hazardous materials, including asbestos.
- Upgrade communication and fire systems, including telephone, public address, data wiring and fire alarms.
- Provide or purchase other school furniture and equipment, as needed.
- Make general site improvements, including parking, utility system upgrades and school exterior and ground improvements.
- Provide temporary facilities during construction/modernization, including additional site improvements as needed.

**NOTE 5 – GENERAL OBLIGATION BOND ISSUANCES**

The bonds are general obligations of the District, and Sacramento County and Solano County are obligated to levy ad valorem taxes for the payment of and interest on, the principal of the bonds. The Bond Interest and Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the payment of interest and redemption of principal of the bonds issued by the District.

Measure V: On March 17, 2005, the District issued Series 2005 Measure V General Obligation Bonds in the amount of \$3,999,987 to improve or construct school facilities. The Current Interest Serial Bonds accrue interest up to a maximum of 4.375% per annum from the date of issuance and are payable on February 1 and August 1 of each year. The Capital Appreciation Bonds do not bear current interest; each Capital Appreciation Bond accretes its value semiannually on February 1 and August 1 of each year over the term to its maturity, from its Denomination Amount on the date of delivery to its stated maturity, with the first scheduled payment on August 1, 2005

On December 5, 2006 the District issued Series 2006 General Obligation Bonds in the amount of \$1,699,994 to improve or construct school facilities. The Current Interest Serial Bonds accrue interest up to a maximum of 4.0% per annum from the date of issuance and are payable on February 1 and August 1 of each year. The Capital Appreciation Bonds do not bear current interest; each Capital Appreciation Bond accretes its value semiannually on February 1 and August 1 of each year over the term to its maturity, from its Denomination Amount on the date of delivery to its stated maturity, with the first scheduled payment on February 1, 2007.

On May 15, 2008, the District issued Series 2008 General Obligation Bonds in the amount of \$3,300,015 to upgrade, renovate, furnish and equip the school facilities. The Capital Appreciation Bonds do not bear current interest; each Capital Appreciation Bond accretes its value semiannually on February 1 and August 1 of each year over the term to its maturity, from its Denomination Amount on the date of delivery to its stated maturity, with the first scheduled payment on August 1, 2032.

The financial activity related to the Measure V General Obligation Bonds is recorded in the District's Financial Activity Report for Fund 23. The Financial Activity Reports for District Funds 21, 22 and 23 are combined to comprise Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2016.

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

Board of Trustees  
River Delta Unified School District  
Rio Vista, California

We have audited, 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 the financial statements of River Delta Unified School District (the "District") Measure V General Obligation Bonds (the "Bonds") activity included in the Building Fund of the District, as of and for the year ended June 30, 2016, and related notes to the financial statements and have issued our report thereon dated January 4, 2017.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered River Delta Unified School District's internal control over Measure V General Obligation Bond activity financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of River Delta Unified School District's internal control. Accordingly, we do not express an opinion of the effectiveness of River Delta Unified School District's internal control.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

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(Continued)

## Compliance and Other Matters

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

## Purpose of this Report

This purpose of this report is intended solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, 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 *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Crowe Horwath LLP*

Crowe Horwath LLP

Sacramento, California  
January 4, 2017

RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE V GENERAL OBLIGATION BONDS  
SCHEDULE OF AUDIT FINDINGS  
For the Year Ended June 30, 2016

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No matters were reported.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE V GENERAL OBLIGATION BONDS  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
For the Year Ended June 30, 2016

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No matters were reported.



**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
**MEASURE V GENERAL OBLIGATION BONDS**  
**PERFORMANCE AUDIT**  
June 30, 2016

RIVER DELTA SCHOOL DISTRICT  
Rio Vista, California

MEASURE V GENERAL OBLIGATION BONDS  
PERFORMANCE AUDIT  
June 30, 2016

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
River Delta Unified School District  
Rio Vista, California

We have conducted a performance audit of the River Delta Unified School District (the "District") Measure V General Obligation Bond funds for the year ended June 30, 2016.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 6 of this report which includes determining the compliance with the performance requirements for the Proposition 39 Measure V General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for River Delta Unified School District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of River Delta Unified School District to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal control.

The results of our procedures indicated that, in all significant respects, River Delta Unified School District expended Measure V General Obligation Bond funds for the year ended June 30, 2016 only for the specific projects developed by the District's Measure V Oversight Committee and Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

*Crowe Horwath LLP*

Crowe Horwath LLP

Sacramento, California  
January 4, 2017

RIVER DELTA UNIFIED SCHOOL DISTRICT  
SCHOOL FACILITIES IMPROVEMENT DISTRICT #2  
MEASURE V GENERAL OBLIGATION BONDS  
BACKGROUND INFORMATION

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**LEGISLATIVE HISTORY**

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

**RIVER DELTA UNIFIED SCHOOL DISTRICT MEASURE V GENERAL OBLIGATION BONDS**

On November 2, 2004, the electorate of River Delta Unified School District School Facilities Improvement District #2 approved the \$9 million Measure V General Obligation Bonds, with greater than 55% of the votes in favor. The summarized text of the ballot language was as follows:

*" To improve the quality of education in Walnut Grove, Courtland and Clarksburg, shall the School Facilities Improvement District No. 2 of River Delta Unified School District construct, upgrade, and improve classrooms and school facilities, renovate restrooms and plumbing, upgrade electrical systems, improve student access to computers and technology, replace heating and air conditioning systems, make health and safety improvements, and qualify for State grants by issuing \$9,000,000 in bonds, with interest within legal limits, annual audits, a citizens' oversight committee and NO money for administrators' salaries?"*

The District's Board of Trustees developed the following Bond Project List for SFID #2:

Delta High School – Built in 1939

- Renovate outdated restrooms and plumbing systems to comply with health and safety standards.
- Upgrade and renovate electrical systems, including lighting and power supply to improve student access to computers and modern technology.
- Improve handicapped access to comply with federal standards, including building access, restrooms and provide wheelchair access and lifts as needed.
- Replace heating, ventilation and air conditioning systems with modern energy efficient controls and materials.
- Upgrade and modernize classroom interiors and support facilities, including replacing outdated windows, white boards, blinds and repainting school facilities as needed.
- Make health and safety improvements by abating (removing) hazardous materials, including asbestos.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
SCHOOL FACILITIES IMPROVEMENT DISTRICT #2  
MEASURE V GENERAL OBLIGATION BONDS  
BACKGROUND INFORMATION

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**RIVER DELTA UNIFIED SCHOOL DISTRICT MEASURE V GENERAL OBLIGATION BONDS**  
(Continued)

- Make health and safety improvements, including parking, paving, utility system, septic tank and sanitary sewer upgrades and school exterior and ground improvements.
- Upgrade communication and fire systems, including telephone, public address, data wiring and fire alarms.
- Provide temporary facilities during construction/modernization, including additional site improvements as needed.
- Provide or purchase other school furniture and equipment, as needed.

Mokelumne High School – Built in 1949

- Improve handicapped access to comply with federal standards, including building access, restrooms and provide wheelchair access and lifts as needed.
- Upgrade and modernize classroom interiors and support facilities such as replacing outdated windows, doors, white boards, blinds and repainting school facilities as needed.
- Replace heating, ventilation and air conditioning systems with modern energy efficient controls and materials as needed.
- Provide or purchase other school furniture and equipment, as needed.
- Make health and safety improvements by abating (removing) hazardous materials, including asbestos and provide ADA accessible, including walkways.
- Upgrade communication and fire systems, including telephone, public address, data wiring and fire alarms.
- Make general site improvements, including parking, utility system upgrades and school exterior and ground improvements.
- Provide temporary facilities during construction/modernization, including additional site improvements as needed.

Bates Elementary School – Built in 1951

- Improve handicapped access to comply with federal standards, including building access, and provide wheelchair lifts as needed.
- Upgrade and renovate electrical systems, including power supply to improve student access to computers and modern technology.
- Make health and safety improvements by abating (removing) hazardous materials, including asbestos.
- Replace heating, ventilation and air conditioning and window systems with modern efficient controls and materials.
- Renovate outdated restrooms, plumbing systems and drinking fountains to comply with health and safety standards.
- Upgrade and modernize classroom interiors, media center and support facilities, including replacing outdated windows, white boards, blinds and repainting school facilities as needed.
- Provide or purchase other school furniture and equipment, as needed.
- Make general site improvements, including parking, utility system upgrades and school exterior ground improvements.
- Upgrade communication and fire systems, including telephone, public address, data wiring and fire alarms.
- Provide temporary facilities during construction/modernization, including additional site improvements as needed.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
SCHOOL FACILITIES IMPROVEMENT DISTRICT #2  
MEASURE V GENERAL OBLIGATION BONDS  
BACKGROUND INFORMATION

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**RIVER DELTA UNIFIED SCHOOL DISTRICT MEASURE V GENERAL OBLIGATION BONDS**  
(Continued)

Walnut Grove School – Built in 1935

- Renovate outdated restrooms and plumbing systems to comply with health and safety standards.
- Upgrade and renovate electrical systems, including lighting and power supply to improve student access to computers and modern technology.
- Make health and safety improvements by abating (removing) hazardous materials, including asbestos.
- Replace heating, ventilation and air conditioning systems with modern energy efficient controls and materials.
- Improve handicapped access to comply with federal standards, including building access and provide wheelchair lifts as needed.
- Upgrade and modernize classroom interiors, media center and support facilities, including replacing outdated windows, white boards, blinds and repainting school facilities as needed.
- Provide or purchase other school furniture and equipment, as needed.
- Make general site improvements, including parking, utility system upgrades and school exterior and ground improvements.
- Upgrade communication and fire systems, including telephone, public address, data wiring and fire alarms.
- Provide temporary facilities during construction/modernization, including additional site improvements as needed.

Clarksburg Elementary School – Built in 1928

- Improve handicapped access to comply with federal standards, including building access, restroom and provide wheelchair access and lifts as needed.
- Upgrade and modernize classroom interiors and support facilities, including replacing outdated windows, white boards, blinds and repainting school facilities as needed.
- Replace heating, ventilation and air conditioning systems with modern energy efficient controls and materials as needed.
- Make health and safety improvements by abating (removing) hazardous materials, including asbestos.
- Upgrade communication and fire systems, including telephone, public address, data wiring and fire alarms.
- Provide or purchase other school furniture and equipment, as needed.
- Make general site improvements, including parking, utility system upgrades and school exterior and ground improvements.
- Provide temporary facilities during construction/modernization, including additional site improvements as needed.

On March 17, 2005, the District issued Series 2005 Measure V General Obligation Bonds in the amount of \$3,999,987 to improve or construct school facilities. The Current Interest Serial Bonds accrue interest up to a maximum of 4.375% per annum from the date of issuance and are payable on February 1 and August 1 of each year. The Capital Appreciation Bonds do not bear current interest; each Capital Appreciation Bond accretes its value semiannually on February 1 and August 1 of each year over the term to its maturity, from its Denomination Amount on the date of delivery to its stated maturity, with the first scheduled payment on August 1, 2005.

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(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE V GENERAL OBLIGATION BONDS  
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS

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**RIVER DELTA UNIFIED SCHOOL DISTRICT MEASURE V GENERAL OBLIGATION BONDS**  
(Continued)

On December 5, 2006 the District issued Series 2006 General Obligation Bonds in the amount of \$1,699,994 to improve or construct school facilities. The Current Interest Serial Bonds accrue interest up to a maximum of 4.0% per annum from the date of issuance and are payable on February 1 and August 1 of each year. The Capital Appreciation Bonds do not bear current interest; each Capital Appreciation Bond accretes its value semiannually on February 1 and August 1 of each year over the term to its maturity, from its Denomination Amount on the date of delivery to its stated maturity, with the first scheduled payment on February 1, 2007.

On May 15, 2008, the District issued Series 2008 General Obligation Bonds in the amount of \$3,300,015 to upgrade, renovate, furnish and equip the school facilities. The Capital Appreciation Bonds do not bear current interest; each Capital Appreciation Bond accretes its value semiannually on February 1 and August 1 of each year over the term to its maturity, from its Denomination Amount on the date of delivery to its stated maturity, with the first scheduled payment on August 1, 2032.

The financial activity related to the Measure V General Obligation Bonds is recorded in the District's Financial Activity Report for Fund 23. The Financial Activity Reports for District Funds 21, 22 and 23 are combined to comprise Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2016.

RIVER DELTA UNIFIED SCHOOL DISTRICT  
MEASURE V GENERAL OBLIGATION BONDS  
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS

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**OBJECTIVES**

The objective of our performance audit was to determine that the District expended Measure V General Obligation Bond funds for the year ended June 30, 2016 only for the purposes approved by the voters and only on the specific projects developed by the District's Measure V Oversight Committee and Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

**SCOPE**

The District provided to us a list of all Measure V General Obligation Bond project expenditures for the year ended June 30, 2016 (the "List"). A total of \$34,551 in expenditures from July 1, 2015 through June 30, 2016 were identified.

**METHODOLOGY**

We performed the following procedures to the List of Measure V General Obligation Bond project expenditures for the year ended June 30, 2016:

- Verified the mathematical accuracy of the List.
- Reconciled the list to total bond expenditures as reported by the District in the District's audited financial statements for the year ended June 30, 2016, presented as the Building Fund.
- Selected a sample of 5 expenditures totaling \$11,614. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented 34% of the total expenditure value. Verified that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects. Verified that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

**CONCLUSION**

The results of our procedures indicated that, in all significant respects, River Delta Unified School District expended Measure V General Obligation Bond funds for the year ended June 30, 2016 only for the specific projects developed by the District's Measure V Oversight Committee and Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution



**BOARD OF TRUSTEES**  
**RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street  
Rio Vista, CA 94571-1651



**BOARD AGENDA BRIEFING**

Meeting Date: January 10, 2017

Attachments: x

From: Elizabeth Keema-Aston, Chief Business Officer

Item Number: 14.

**SUBJECT:** Walnut Grove ERP Restroom Modernization

Action: x

Scope Description: Approve Bid for \$159,000 to RA Jones Construction, Thornton, CA, and increase the budget \$10,000 for a hazmat consultant and to abate lead in construction materials through by an abatement contractor.

Consent Action: \_\_\_\_\_  
Information Only: \_\_\_\_\_

**Background:**

In May of 2008, the District submitted an Emergency Repair Grant (ERP) application to the Office of Public School Construction (OPSC) to address needed repairs to the Boys and Girls Restrooms in Wing A. The Grant was approved in January of 2011, however, funding was frozen and the Grant application remained on the Unfunded List until funding was approved on August 26, 2015. Funds were received in late October of 2015.

On March 8, 2016, the Board approved a preliminary budget of \$210,000 and approved Rainforth Grau Architects to develop the design and bid documents and obtain DSA approval. The budget included a construction budget of \$164,240, including a \$21,050 allowance (7% Design Contingency and 10% Construction Contingency). The action further directed the Superintendent to finalize scope and negotiate consulting contracts as stipulated in the budget. When the project is designed and approved by DSA, staff will receive bids, update the budget and return to the Board for authorization to contract with the lowest responsible bidder.

**Status:**

Advertisements were placed in the Reporter Newspapers on November 30<sup>th</sup>, 2016 and December 7<sup>th</sup>, 2016. In addition RGM included phone and email outreach. A mandatory prebid conference was held on December 8<sup>th</sup>, 2016 and three (3) potential bidders attended. Only one bid was obtained on December 15<sup>th</sup>, 2016. The bid was within the budget and contingency set aside but included lead abatement not previously anticipated which consumed a portion of the contingency set aside, leaving approx. \$5,240. The District also had to retain a Hazmat consultant to develop specs for abatement and who must inspect the abatement operations and disposal and provide final clearances. Accordingly, staff requests an increase of \$10,000.00.

Pursuant to the Grant, the project must be complete and final Expenditure Report submitted to OPSC in May of 2017.

**Presenter:** Elizabeth Keema-Aston

**Other People Who Might Be Present:**

**Cost &/or Funding Sources:**

|                        |                     |  |
|------------------------|---------------------|--|
| ERP Funds Received:    | \$ 96,899.00        |  |
| SFID 2 Bond Funds:     | \$ 13,101.00        |  |
| <u>Unrestricted FD</u> | <u>\$100,000.00</u> |  |
| Total                  | \$210,000.00        | Approved March 8, 2016   |
| <u>Increase</u>        | <u>\$ 10,000.00</u> | January 10, 2017, lead abatement and hazmat consultant oversight |
| Rev Total              | \$220,000.00        |  |

**Recommendation:** That the Board approve the Bid to RA Jones for \$159,000 and increase the budget \$10,000 for a revised budget of \$220,000.00

Time: 5 mins.

**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
 Location: Walnut Grove ERP Toilet Room Modernization  
**Construction Budget**  
**2/19/2016**

| #        | Scope   | QTY   | Unit | Unit \$     | Total        |
|----------|---|-------|------|-------------|--------------|
| <b>1</b> | <b>Demolition</b>   |       |      |             |              |
|          | Demo shower stalls and cap plumbing                           | 2     | ea   | \$ 400.00   | \$ 800.00    |
|          | Demo Windows  | 4     | ea   | \$ 150.00   | \$ -         |
|          | Demo Toilets  | 11    | ea   | \$ 250.00   | \$ 2,750.00  |
|          | Demo Sinks  | 6     | ea   | \$ 250.00   | \$ 1,500.00  |
|          | Demo Urinals  | 6     | ea   | \$ 350.00   | \$ 2,100.00  |
|          | Prep floor to receive epoxy floor                             | 460   | sf   | \$ 12.00    | \$ 5,520.00  |
|          | Remove wall finishes - Prep to receive new finish             | 1,320 | sf   | \$ 3.50     | \$ 4,620.00  |
|          | Remove doors  | 4     | ea   | \$ 200.00   | \$ 800.00    |
|          | Remove accessories  | 2     | ls   | \$ 125.00   | \$ 250.00    |
|          | Remove Air Grills   | 4     | ea   | \$ 50.00    | \$ 200.00    |
|          | Remove water tanks  | 2     | ea   | \$ 150.00   | \$ 300.00    |
|          | Remove and cap piping   | 2     | loc  | \$ 600.00   | \$ 1,200.00  |
|          | Remove existing toilet partitions                             | 2     | loc  | \$ 250.00   | \$ 500.00    |
|          | Demo concrete floor for plumbing                              | 1     | ls   | \$ 2,000.00 | \$ 2,000.00  |
|          | Remove Drinking Fountains                                     | 2     | ea   | \$ 150.00   | \$ -         |
|          |   |       |      |             |              |
| <b>2</b> | <b>New Construction</b>                                       |       |      |             |              |
|          | Patch concrete floor  | 1     | ls   | \$ 3,500.00 | \$ 3,500.00  |
|          | Install wall infill at doors                                  | 42    | sf   | \$ 35.00    | \$ 1,470.00  |
|          | Install Waterproofing Membrane and Water Resisting Drywall    | 1,320 | sf   | \$ 4.00     | \$ 5,280.00  |
|          | Install epoxy floor   | 460   | sf   | \$ 14.00    | \$ 6,440.00  |
|          | Install FRP on walls  | 1,320 | sf   | \$ 4.00     | \$ 5,280.00  |
|          | Paint ceiling   | 460   | sf   | \$ 3.00     | \$ 1,380.00  |
|          | Install Sinks with associated piping                          | 6     | ea   | \$ 3,250.00 | \$ 19,500.00 |
|          | Install Urinals with associated piping                        | 2     | ea   | \$ 3,250.00 | \$ 6,500.00  |
|          | Install Toilets with associated piping                        | 6     | ea   | \$ 3,250.00 | \$ 19,500.00 |
|          | Install Floor Drain in Boys Bathroom                          | 1     | ea   | \$ 1,200.00 | \$ 1,200.00  |
|          | Adjust Floor Drain in Girls Restroom                          | 1     | ea   | \$ 600.00   | \$ 600.00    |
|          | Adjust Cleanouts  | 4     | ea   | \$ 350.00   | \$ 1,400.00  |
|          | Install Water Hammer Arrestor                                 | 2     | 3    | \$ 350.00   | \$ 700.00    |
|          | Install Drinking Fountains with associated piping             | 2     | ea   | \$ 6,500.00 | \$ -         |
|          | Install Doors and Hardware (Incl. thresholds and kick plates) | 1     | ea   | \$ 1,200.00 | \$ 1,200.00  |
|          | Install Exhaust Fans  | 2     | ea   | \$ 1,500.00 | \$ 3,000.00  |
|          | Install New Air Grills  | 4     | ea   | \$ 125.00   | \$ 500.00    |
|          | Fire Alarm (Horn and Strobe)                                  | 2     | ea   | \$ 750.00   | \$ 1,500.00  |
|          | Fire Alarm (Smoke Detectors)                                  | 2     | ea   | \$ 650.00   | \$ 1,300.00  |

| # | Scope  | QTY | Unit | Unit \$     | Total                |
|---|--|-----|------|-------------|----------------------|
|   | Light Fixtures   | 4   | ea   | \$ 750.00   | \$ 3,000.00          |
|   | Light Sensors  | 2   | ea   | \$ 350.00   | \$ 700.00            |
|   | Misc. Electrical   | 1   | ls   | \$ 3,000.00 | \$ 3,000.00          |
|   | Install Windows  | 36  | sf   | \$ 90.00    | \$ -                 |
|   | Install Toilet Partitions  | 1   | ls   | \$ 5,500.00 | \$ 5,500.00          |
|   | GB - Grab Bar  | 6   | ea   | 90          | \$ 540.00            |
|   | CH - Hat & Coat Hook, Stainless Steel                                  | 2   | ea   | 73          | \$ -                 |
|   | MR - Mirror, Stainless Steel Frame                                     | 6   | ea   | 134         | \$ 804.00            |
|   | SND - Sanitary Napkin Disposal, Recessed                               | 2   | ea   | 212         | \$ 424.00            |
|   | SD - Soap Dispenser, Surface Mount                                     | 6   | ea   | 25          | \$ -                 |
|   | TSCD - Toilet Seat Cover Dispenser, SS, Surface Mtd                    | 6   | ea   | 83          | \$ 498.00            |
|   | TPH - Toilet Tissue Dispenser, Surface, Multi-Roll                     | 4   | ea   | 75          | \$ 300.00            |
|   | TPH - Toilet Tissue Dispenser, Semi-Recessed at ADA Stalls, Multi-Roll | 2   | ea   | 105         | \$ 210.00            |
|   | PTD - Paper Towel Dispenser, SS, Surface Mtd                           | 2   | ea   | 90          | \$ 180.00            |
|   | <b>Base Construction Cost-All Trades</b>                               |     |      |             | <b>\$ 117,946.00</b> |
|   | General Conditions: General Contractor                                 | 10% |      |             | \$ 11,794.60         |
|   | General Contractor Overhead & Profit                                   | 10% |      |             | \$ 11,794.60         |
|   | Bonds and Insurance  | 2%  |      |             | \$ 2,653.79          |
|   | <b>Total Construction Budget</b>                                       |     |      |             | <b>\$ 144,188.99</b> |
|   | Design & Construction Contingency (7% Design/10% cons't C/O)           | 17% |      |             | \$ 20,050.82         |
|   | <b>Hard Costs Total</b>  |     |      |             | <b>\$ 164,239.81</b> |
|   |  |     |      |             |                      |
|   | <b>Soft Costs</b>  |     |      |             |                      |
|   | Architectural and Engineering Fees and Bidding                         |     |      | Proposal    | \$ 19,200.00         |
|   | Program / Project Manager  |     |      |             | \$ 12,500.00         |
|   | General Contingency - Other Consultants (TBD)                          |     |      |             | \$ 3,000.00          |
|   | Agency Regulatory Fees (DSA)   |     |      |             | \$ 3,000.00          |
|   | Test and Inspection  |     |      |             | \$ 8,000.00          |
|   | <b>Subtotal</b>  |     |      |             | <b>\$ 45,700.00</b>  |
|   |  |     |      |             |                      |
|   | <b>Total Estimated</b>   |     |      |             | <b>\$ 209,939.81</b> |
|   | <b>Total Budget</b>  |     |      |             | <b>\$ 210,000.00</b> |