FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
CSIS California School Information Services

Tehama County Office of Education

Extraordinary Audit of the Reeds Creek Elementary School District

August 8, 2012

Joel D. Montero
Chief Executive Officer

August 8, 2012

Larry Champion, Superintendent
Tehama County Office of Education
1135 Lincoln Street
PO Box 689
Red Bluff, CA 96080

Dear Superintendent Champion:

In February 2012, the Tehama County Office of Education and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement to provide an Assembly Bill 139 extraordinary audit of the Reeds Creek Elementary School District. Specifically, the agreement states that FCMAT will perform the following:

1. The Tehama County Office of Education has requested the FCMAT Team to provide for the assignment of professionals to conduct an AB 139 Extraordinary Audit. Pursuant to Education Code section 1241.5 (b), the Superintendent of Tehama County has reason to believe that fraud, misappropriation of funds or other illegal practices may have occurred and shall conduct a review of the Reeds Creek Elementary School District.

   The primary focus of this review is to provide the Tehama County Office of Education and the district with reasonable assurances based on the testing performed that adequate management controls are in place regarding the district's reporting and monitoring of financial transactions and that fraud, misappropriation of funds or other illegal activities have not occurred. Management controls include the processes for planning, organizing, directing and controlling program operations, including systems for measuring, reporting, and monitoring performance. The area of travel and conference and the expenditure of ASB Funds is generally a high risk audit area in which potential fraud issues such as fictitious employees or unauthorized misappropriation of assets may be detected. Specific audit objectives will include evaluating the policies, procedures, and internal controls and transactions performed by the district related to the following:

   - The FCMAT Team will review all the revenues and expenditures related to the transfer and\or disbursement of funds made by the district's general fund to the Associated Student Body account for the current and two prior fiscal years and determine if fraud, misappropriation of funds or other illegal activities have occurred.

- The FCMAT Team will also sample test data from the current and two prior fiscal years and include a review of the general fund expenditures in the areas of sports, student incentives, employee reimbursements and staff appreciation to determine if fraud, misappropriation of funds or other illegal activities have occurred. Testing associated with this review will be based upon sample selection and will not include the testing of the complete list of all transactions and records for this period. Sample testing and review results are intended to provide reasonable, but not absolute assurance as to the accuracy of the district's transactions and financial activity.

This final report contains the study team's findings and recommendations. We appreciate the opportunity to serve you and we extend our thanks to all the staff of the Tehama County Office of Education and the Reeds Creek Elementary School District for their cooperation and assistance during fieldwork.

Sincerely,

Joel D. Montero
Chief Executive Officer

Table of Contents

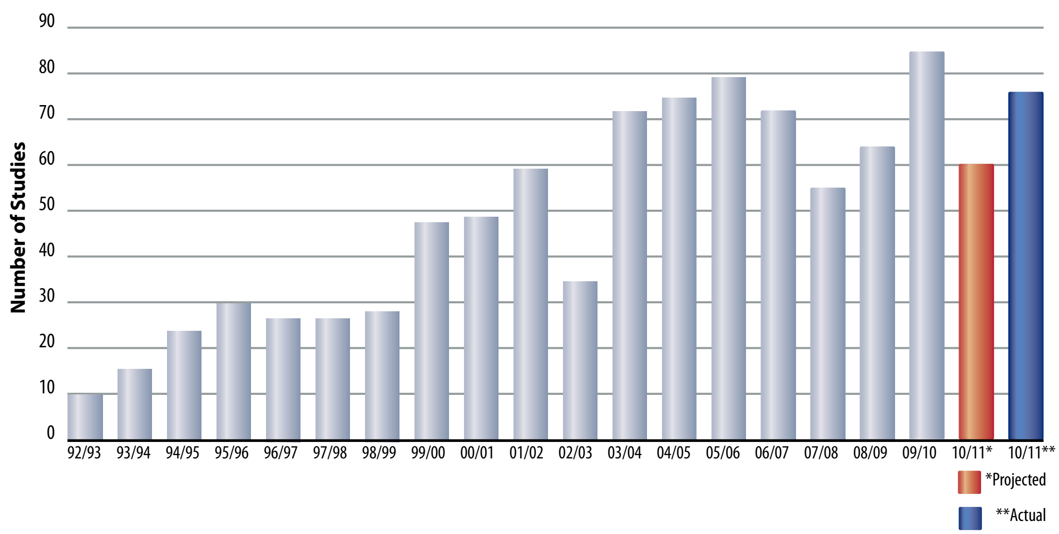
About FCMAT

FCMAT's primary mission is to assist California's local K-14 educational agencies to identify, prevent, and resolve financial and data management challenges. FCMAT provides fiscal and data management assistance, professional development training, product development and other related school business and data services. FCMAT's fiscal and management assistance services are used not just to help avert fiscal crisis, but to promote sound financial practices and efficient operations. FCMAT's data management services are used to help local educational agencies (LEAs) meet state reporting responsibilities, improve data quality, and share information.

FCMAT may be requested to provide fiscal crisis or management assistance by a school district, charter school, community college, county office of education, the state Superintendent of Public Instruction, or the Legislature.

When a request or assignment is received, FCMAT assembles a study team that works closely with the local education agency to define the scope of work, conduct on-site fieldwork and provide a written report with findings and recommendations to help resolve issues, overcome challenges and plan for the future.

Studies by Fiscal Year



FCMAT also develops and provides numerous publications, software tools, workshops and professional development opportunities to help local educational agencies operate more effectively and fulfill their fiscal oversight and data management responsibilities. The California School Information Services (CSIS) arm of FCMAT assists the California Department of Education with the implementation of the California Longitudinal Pupil Achievement Data System (CALPADS) and also maintains DataGate, the FCMAT/CSIS software LEAs use for CSIS services. FCMAT was created by Assembly Bill 1200 in 1992 to assist LEAs to meet and sustain their financial obligations. Assembly Bill 107 in 1997 charged FCMAT with responsibility for CSIS and its statewide data management work. Assembly Bill 1115 in 1999 codified CSIS' mission.

AB 1200 is also a statewide plan for county office of education and school districts to work together locally to improve fiscal procedures and accountability standards. Assembly Bill 2756 (2004) provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans.

In January 2006, SB 430 (charter schools) and AB 1366 (community colleges) became law and expanded FCMAT's services to those types of LEAs.

Since 1992, FCMAT has been engaged to perform nearly 850 reviews for LEAs, including school districts, county offices of education, charter schools and community colleges. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The team is led by Joel D. Montero, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

Introduction

Background

In February 2012 the Fiscal Crisis and Management Assistance Team (FCMAT) received a request from the Tehama County Office of Education for an Assembly Bill (AB) 139 extraordinary audit of the Reeds Creek Elementary School District. The county office identified potential issues of occupational fraud and abuse by district employees, including the transfer of resources from the district's general fund to its Associated Student Body (ASB) account to pay for excess costs related to an out-of-state field trip attended by staff, students and parent chaperones.

The district has experienced a turnover of key administrative positions over the last several years, with a new superintendent/principal beginning in August 2008 and a new Chief Business Official (CBO) in October 2010. The CBO candidate selected by the governing board had no background in public education or school finance, giving the Tehama County Office of Education cause for concern.

The county office developed an increasing level of concern over the district's financial position, questionable expenditures of the district's general fund resources, and fundraising and expenditures associated with Associated Student Body (ASB) activities, including transfers of general fund resources to the ASB to cover excess costs of students' out-of-state travel.

The county office requested that FCMAT conduct an extraordinary audit under the authority of Assembly Bill 139 after this most recent series of events. FCMAT's review of general fund and ASB financial activities identified serious deficiencies in internal controls, governing board policy, administrative regulations and operational procedures. These deficiencies, combined with a lack of financial oversight from the district's board, created an environment conducive to fraud, misappropriation and/or mismanagement of district assets. FCMAT found numerous questionable transactions, contributing to an increased possibility that fraud and/or abuse may have occurred.

California Education Code section 1241.5(b) states the following:

> . . . the county superintendent may review or audit the expenditures and internal controls of any school district in his or her county if he or she has reason to believe that fraud, misappropriation of funds, or other illegal fiscal practices have occurred that merit examination. The review or audit conducted by the county superintendent shall be focused on the alleged fraud, misappropriation of funds, or other illegal fiscal practices and shall be conducted in a timely and efficient manner.

California Education Code Section 42638 (b) states the following:

> If the county superintendent determines that there is evidence that fraud or misappropriation of funds has occurred, the county superintendent shall notify the governing board of the school district, the State Controller, the Superintendent of Public Instruction, and the local district attorney.

FCMAT's review was requested and conducted to determine if sufficient evidence exists to further investigate the findings, or if there is evidence of criminal activity that should be reported to the local district attorney's office for further investigation.

Study Guidelines

The study agreement between the county office and FCMAT specifies that FCMAT will perform the following:

1. The Tehama County Office of Education has requested the FCMAT Team to provide for the assignment of professionals to conduct an AB 139 Extraordinary Audit. Pursuant to Education Code section 1241.5 (b), the Superintendent of Tehama County has reason to believe that fraud, misappropriation of funds or other illegal practices may have occurred and shall conduct a review of the Reeds Creek Elementary School District.

   The primary focus of this review is to provide the Tehama County Office of Education and the district with reasonable assurances based on the testing performed that adequate management controls are in place regarding the district's reporting and monitoring of financial transactions and that fraud, misappropriation of funds or other illegal activities have not occurred. Management controls include the processes for planning, organizing, directing and controlling program operations, including systems for measuring, reporting, and monitoring performance. The area of travel and conference and the expenditure of ASB Funds is generally a high risk audit area in which potential fraud issues such as fictitious employees or unauthorized misappropriation of assets may be detected. Specific audit objectives will include evaluating the policies, procedures, and internal controls and transactions performed by the district related to the following:

   - The FCMAT Team will review all the revenues and expenditures related to the transfer and\or disbursement of funds made by the district's General Fund to the Associated Student Body account for the current and two prior fiscal years and determine if fraud, misappropriation of funds or other illegal activities have occurred.
   - The FCMAT Team will also sample test data from the current and two prior fiscal years and include a review of the general fund expenditures in the areas of sports, student incentives, employee reimbursements and staff appreciation to determine if fraud, misappropriation of funds or other illegal activities have occurred. Testing associated with this review will be based upon sample selection and will not include the testing of the complete list of all transactions and records for this period. Sample testing and review results are intended to provide reasonable, but not absolute assurance as to the accuracy of the district's transactions and financial activity.

FCMAT team members visited the district on April 10-12, 2012 to conduct interviews, obtain and review documents, and collect data. This report is the result of those activities and is divided into the following sections:

I. Introduction

II. Executive Summary

III. Fraud Definition and Internal Controls

IV. Review of Transactions

V. Associated Student Body (ASB)

VI. Board Policies, Records Retention, Donations, and Booster Club Activities

VII. Potential Fraud

VIII. Appendices

Fieldwork

Investigating allegations of fraud requires a number of steps, including interviews with potential witnesses and gathering evidence from internal and external sources. FCMAT reviewed, analyzed and tested business records including cash receipts, cash disbursements, bank reconciliations, general ledger activity, vendor master files, financial reports, board policy and administrative regulations, board meeting minutes, and internal documents secured from various departments and from independent sources.

FCMAT also conducted interviews with district board members, former management personnel, business office and other district staff, and parents, to obtain information related to general business practices and events that transpired during the current and two preceding fiscal years, including any alleged mismanagement, fraud or abuse.

Although there are many different types of fraud, embezzlement is common when employees are in positions of trust and have access to assets. Embezzlement occurs when someone who is lawfully entrusted with property takes it for his or her personal use. Common elements in all fraud include the following:

- Intent, or knowingly committing a wrongful act
- Misrepresentation to accomplish the act
- Reliance on weaknesses in the internal control structure
- Concealment to hide the act

Scope and Procedures

The primary focus of this review is to determine and report to the Tehama County Office of Education and the district whether there are reasonable assurances, based on testing, that adequate management controls are in place for the district's reporting and monitoring of financial transactions, and whether fraud, misappropriation of funds or other illegal activities may have occurred.

Specific audit objectives include evaluation of policies, procedures and internal controls and transactions related to the following two areas:

- Transfers or disbursements of funds from the district's general fund to the Associated Student Body (ASB) account, and
- General fund expenditures for sports, student incentives, employee reimbursements and staff appreciation

Fraud investigations consist of gathering adequate information about specific allegations and performing audit test procedures to determine whether fraud has occurred; evaluating the loss associated with the fraud; and determining who was involved and how it occurred.

During interviews, FCMAT team members asked questions pertaining to policies and procedures; job responsibilities; fundraising activities and cash handling; purchasing and expenditure practices; expenditure authorization; student activities including associated student body and athletics; the receipt of cash, equipment and other assets from outside parties; and open-ended questions designed to elicit information about other possible irregularities related to the scope of work.

FCMAT performed the following audit procedures to test cash disbursements:

- Reviewed the detailed general ledger activity for fiscal years 2009-10 and 2010-11, and general fund activity through February 2012.
- Selected as a representative sample 242 expenditure transactions from the district's general fund and 238 expenditure transactions from the district's revolving fund recorded during fiscal years 2009-10 and 2010-11, and activity through February 2012. Transactions selected focused on sports, student incentives, employee reimbursements and staff appreciation. FCMAT requested and reviewed supporting documentation for each transaction selected to verify whether appropriate supporting documentation and authorization were present.
- Reviewed all revolving fund bank statements and reconciliations for the time period stated above.
- Reviewed all expenditure transactions recorded in the district's warrant register during the time period stated above and a reconciliation of transactions selected for testing from the general ledger.

FCMAT performed the following audit procedures to test transactions of the ASB account:

- Reviewed all transactions and available supporting documentation recorded in the ASB checking account Excel workbook from July 2009 through February 2012. Transaction review focused on verifying whether appropriate supporting documentation and authorization were present. Special attention was focused on transactions that occurred when general fund resources were transferred or deposited into the ASB account.
- Reviewed and assessed the tools used to record ASB financial activity.
- Reviewed all bank statements and reconciliations for the period indicated above.
- Searched for unrecorded transactions documented in ASB bank statements.
- Reconciled all activity recorded in the ASB account from July 2009 through April 2012 with bank records.
- Inquired of staff for information about transactions for which the district could not locate documentation.

FCMAT's findings and recommendations are the result of the above audit procedures.

Study Team

The study team was composed of the following members:

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Findings and Recommendations

Fraud Definition and Internal Controls

Fraud can include an array of irregularities and illegal acts characterized by intentional deception and misrepresentations of material facts. The principal mechanism to deter fraud or illegal practices is strong internal controls. Internal controls include processes designed to provide reasonable assurance that the district's operations are effective and efficient, that its financial information is reliable, and that its operations are in compliance with all applicable laws and regulations. The internal control structure includes policies and procedures used by district staff, accounting and information systems, the work environment and the professionalism of employees.

A material weakness is a deficiency in the internal control process whereby errors or fraud may occur. Because of the weakness, employees in the normal course of business may not detect errors in time to correct them. A material weakness also can be a violation of law or regulations.

Although all employees have some degree of responsibility for internal controls, the governing board, superintendent and senior management are ultimately responsible.

Occupational Fraud

Occupational fraud occurs when an organization's owners, executives, managers or employees use their occupation to deliberately misuse or misapply the employer's resources or assets for personal benefit. The three main types of occupational fraud are asset misappropriation schemes, corruption schemes, and fraudulent financial statement schemes.

Asset misappropriation schemes include cash skimming, falsifying expense reports and/or forging company checks. Corruption schemes involve an employee(s) using his or her influence in business transactions to obtain a personal benefit that violates that employee's duty to the employer or the organization. Financial statement fraud includes the intentional misstatement or omission of material information in financial reports.

Occupational fraud is one of the most difficult types of fraud and abuse to detect; however, the most common method of detection comes from tips, which help prevent occupational fraud three times as often as any other detection method. According to the 2012 *Report to the Nations* conducted and published by the Association of Certified Fraud Examiners, corruption schemes accounted for 33.4% of the 1,388 cases reported, with a median loss of $250,000. There is a direct correlation between the perpetrator's position and authority in an organization and the losses incurred. Losses from fraud by owners and executives are three times higher than those from fraud by managers and nine times higher than losses incurred as a result of fraud by employees.

Internal Controls

Internal controls are the principal mechanism for preventing and/or deterring fraud or illegal acts. Illegal acts, misappropriation of assets or other fraudulent activities can include an assortment of irregularities characterized by intentional deception and misrepresentation of material facts. Effective internal control processes provide reasonable assurance that a district's operations are effective and efficient, that the financial information produced is reliable, and that the organization operates in compliance with all applicable laws and regulations.

Internal control elements provide the framework for an effective fraud prevention program. An effective internal control structure includes the policies and procedures used by staff, adequate accounting and information systems, the work environment, and the professionalism of employees. The five interrelated elements of an effective internal control structure and their definitions are included in the table below.

Internal Control Element	Definition
Control Environment	Commonly referred to as the moral tone of the organization, the control environment includes a code of ethical conduct; policies for ethics; hiring and promotion guidelines; proper assignment of authority and responsibility; oversight by management, the board or an audit committee; investigation of reported concerns; and effective disciplinary action for violations.
Fraud Risk Assessment	Identification and assessment of the organization's objectives in order to develop a strategy to react in a timely manner.
Control Activities	The development of policies and procedures to enforce the governing board's directives. These include actions by management to prevent and identify misuse of the district's assets, including preventing employees from overriding controls in the system.
Information and Communication	Establish effective fraud communication. Ensure that employees receive information regarding policies and opportunities to discuss ethical dilemmas. Establishing clear means of communication within an organization to report suspected violations.
Monitoring	Conduct ongoing monitoring that includes periodic performance assessments to help deter fraud by managers and employees.

The following is a partial list of deficiencies and omissions that can cause internal control failures:

- Failure to adequately segregate duties and responsibilities related to authorization.
- Failure to limit access to assets or sensitive data (e.g. cash, fixed assets, personnel records).
- Failure to record transactions, resulting in lack of accountability and the possibility of theft.
- Failure to reconcile assets with the correct records.
- Unauthorized transactions, resulting in skimming, embezzlement or larceny.
- Lack of monitoring or implementation of internal controls by the governing board and management, or because personnel are not qualified.
- Collusion among employees where little or no supervision exists.

A system of internal controls consists of policies and procedures designed to provide the governing board and management with reasonable assurance that the organization is achieving its objectives and goals. Traditionally referred to as hard controls, these include segregation of duties; limiting access to cash; management review and approval; and reconciliations. Other types of internal controls, typically referred to as soft controls, include management tone, performance evaluations, training programs, and maintaining established policies, procedures and standards of conduct.

A strong system of internal controls that includes all five of the above elements can provide reasonable but not absolute assurance that the organization will achieve its goals and objectives.

Control Environment

The internal control environment is critical because it establishes the moral tone of the organization. Though intangible, it begins with the leadership and consists of employees' perception of the ethical conduct displayed by the governing board and executive management.

The control environment is a prerequisite that enables other components of internal control to be effective in achieving the goals and objectives to prevent and/or deter fraud or illegal acts. It sets the tone for the organization, provides discipline and control, and includes factors such as integrity, ethical values and competence of employees.

The control environment can be weakened significantly by a lack of experience in financial management and internal controls.

The leaders of the Reeds Creek Elementary School District, including the chief business official (CBO), former superintendent/principal and board members, lack school finance experience. Turnover in the CBO position two years ago left the district business office with management that lacks the necessary experience in school business management, accounting and budgeting. This lack of experience contributes to a weakened internal control environment because many essential internal control elements, including proper assignment of authority and responsibility and oversight by management, are overlooked, circumvented or improperly addressed.

It is not unusual to encounter school district board members and superintendents who lack an in-depth understanding of school district finance and essential systems and controls, as is the case in the district. In such cases it is normally the CBO who possesses this knowledge and experience, and who then seeks to teach and advise the board and superintendent in these areas. However, it is unusual and risky when all employees and managers who oversee a district's finances lack this knowledge and experience.

Although efforts are under way to train the current CBO, a lack of comprehensive understanding of the unique characteristics of public education and school finance and considerable lack of experience in the area of accounting and financial management have resulted in deficiencies in many routine practices. These weaknesses severely hinder the district from ensuring that its assets are properly managed and safeguarded.

Control Activities

Control activities are a fundamental element of internal control, and are a direct result of policies and procedures designed to prevent and identify misuse of the district's assets, including preventing any employee from overriding controls in the system. Control activities include the following:

1. Performance reviews, which compare actual data with expectations. In accounting and business offices, this most often occurs when budgeted amounts are compared with actual expenditures to identify variances, and followed up with budget transfers to prevent overspending.

2. Information processing, which includes the approvals, authorizations, verifications and reconciliations necessary to ensure that transactions are valid, complete and accurate.

3. Physical controls, which are the processes and procedures designed to safeguard and secure assets and records.

Segregation of duties includes zprocesses and procedures that ensure that no employee or group is placed in a position to be able to commit and conceal errors or fraud in the normal course of duties. In general, segregation of duties includes separating the custody of assets, the authorization or approval of transactions affecting those assets, the recording or reporting of related transactions, and the execution of the transactions. Adequate segregation of duties reduces the likelihood that errors will remain undetected by providing for separate processing by different individuals at various stages of a transaction, and for independent review of the work.

Review of Transactions

General Fund and Revolving Account

To process payments to vendors, the district uses the accounts payable system, which is part of the Escape financial system in which transactions are recorded. This system draws checks, also referred to as warrants, from the county treasury where district cash balances are maintained. The district also uses a revolving fund account at a financial institution rather than the county treasury, as authorized by Education Code section 42800. Transactions processed through the revolving fund account are not immediately recorded in the district's financial system; rather, they are recorded when the revolving fund account is replenished.

The district's general ledger included a high volume of revolving fund transactions. Revolving fund accounts are established for immediate needs, such as when the purchase must be made in less time than it takes to use the purchase order/accounts payable system. Revolving funds should have an established limit on individual expenditures and should not be used to circumvent the normal purchase approval process. FCMAT took this into consideration when selecting transactions for testing.

FCMAT tested a total of 480 transactions during fiscal years 2009-10, 2010-11 and 2011-12, including 242 from the general fund and 238 from the revolving fund account, FCMAT's review of these transactions and related supporting documentation identified a significant lack of control activities, which has contributed to numerous exceptions in the areas discussed below.

Purchasing

When properly implemented, purchase orders provide internal controls for managing expenditures and budgets. Effective budget management and purchasing controls require the preparation and approval of a purchase order, or similar expenditure request, in advance of all purchases.

FCMAT tested 242 expenditure transactions from the district's general fund. Of these, 118 (48.8%) did not have a purchase order, indicating that the district's use of a purchase order system is inconsistent and inadequate.

Education Code section 41010 states the following:

> [t]he accounting system used to record the financial affairs of any school district shall be in accordance with the definitions, instructions, and procedures published in the California School Accounting Manual . . .

Procedure 210-11 of the California School Accounting Manual (CSAM) provides the steps for encumbering funds for purchases that require a purchase order. The district's audited financial statements for the fiscal year ending June 30, 2011 contained similar information in finding 2011-8.

The use of revolving fund accounts is not exempt from the purchase approval process; it is best practice for all purchases a district makes using its revolving fund to follow strict criteria established through policy, and be approved in advance using the district's request for payment (RFP) form to document approval.

FCMAT tested 238 of the district's revolving fund account transactions and found that 165, or 69.3%, did not have an RFP form as an authorizing document, and 176, or 74%, did not include approval in any form in advance of the purchase. Of the 73 transactions that had an RFP attached as supporting documentation, 60 forms, or 82%, did not have an authorizing signature, and 10 forms did not include an amount to be paid. This inconsistent use of the request for payment makes the system intended to control the authorization of purchases and expenditures ineffective.

Recommendations

The district should:

1. Implement policies and procedures to require that a purchase order be used for all purchasing transactions.
2. Require that a RFP form be used and completed properly for every revolving fund account transaction.
3. Require that a management employee not associated with the purchase provide prior approval for all expenditures.
4. Require that every completed RFP form include a payee, the amount to be paid, and an authorizing signature before it is processed for payment.
5. Require that every purchase be initiated using a purchase order or request for purchase form, followed by proper approval in advance of the purchase.

Vendor Payments and Employee Reimbursements

There are numerous inconsistencies in the district's processes and criteria for vendor payments, and many industry-standard criteria were absent from the transactions FCMAT reviewed.

Detailed supporting documentation (e.g. itemized receipts, invoices or time cards) indicating that goods or services had been received by the district in exchange for payment was absent from 196 (41%) of the 480 transactions examined.

An absence of supporting documentation was especially prevalent among payments for referee fees from the revolving fund account. The district's standard practice for these payments was that a notification would be submitted (usually by the superintendent/principal) in some form (oral, e-mail or RFP) to the CBO, who would then generate a check from the revolving fund account. Checks would be signed by the superintendent/principal and a second party, and then be given to the person performing the referee duties. The district did not obtain supporting documentation in any form (e.g., invoice, time sheet, game schedule, sign-in sheet) substantiating that the service was actually provided by the person collecting the fee.

Among the recipients of payments for referee fees were two district employees: a teacher and the former superintendent/principal. The CBO reported that the amounts paid to these employees through the revolving fund account were not included in their 2011 W-2s. This is not an accepted practice; accepted practice is to make payments to employees, other than expense reimbursements, through a district's payroll system to ensure that the correct payroll taxes are withheld and paid by the district and that the amounts are included in the employees' taxable income reported on form W-2 at the end of each calendar year. Failure to process payments correctly results in underpayment of employer and employee payroll taxes as well as underreporting of the employee's gross wages.

The district was unable to provide FCMAT with documentation for 90 of the 94 transactions from fiscal year 2009-10 selected for accounts payable testing. The selected transactions included the following three payments to Sacramento Kings Account Executive, Season Ticket Sales:

- 8/27/09, $300.00 – annotated "basketball"
- 11/19/09, $3,000.00 – annotated "sports fundraiser down payment"
- 5/26/10, $200.00 – annotated "sports fundraiser"

The nature of these expenditures is questionable, but because of the absence of supporting documentation FCMAT was unable to determine what the expenses were for. Multiple inquiries regarding these transactions went unanswered by district staff. A complete list of transactions selected for testing is provided in Appendix B.

The district made payments to vendors based on vendor statements, which contributed to a duplication of payment to a vendor. Statements do not contain sufficient detail upon which to base a payment; invoices are the industry standard supporting documentation required to substantiate vendor payments because they provide the detail needed to validate the vendor's billing (e.g., date of purchase, quantities, detailed descriptions of items purchased). FCMAT also noted a duplication of an employee reimbursement payment. Payments supported by an expense claim were often followed by a second payment supported by a photocopy of the documentation submitted.

During fiscal year 2010-11, documents indicate that the former superintendent/principal approved his own reimbursement requests for 13 of 14, or 93%, of the reimbursement payments made to him using the general fund accounts payable process.

FCMAT did not observe any evidence that these reimbursements had been reviewed by a third party (e.g. the president of the governing board) with the authority to deny them if they were inappropriate. The district was unable to provide any documentation regarding the reimbursements to the superintendent/principal for fiscal year 2009-10 because they were unable to locate source documents. Expenditure reimbursement claims paid during fiscal year 2011-12 year were reviewed by the board pursuant to the superintendent/principal's employment contract, and included appropriate approval documentation. The district frequently uses its revolving fund account and often ran separate individual accounts payable batches to rapidly process reimbursements to the former superintendent/principal. This activity should have generated increased scrutiny by the district's CBO and board but did not. The perceived presence of an immediate need for cash is a warning sign that greater control measures are needed and an indicator of possible personal financial pressures that can lead to fraud. The former superintendent/principal confirmed the precarious status of his personal finances during his interview with FCMAT.

The district used incorrect mileage reimbursement rates for all reimbursement requests submitted after December 31, 2010. Each January 1, the Internal Revenue Service sets the mileage reimbursement rate for that calendar year. The mileage rate for calendar year 2010 was $0.50 per mile. The rate increased to $0.51 per mile effective January 1, 2011 through June 30, 2011, and to $0.555 per mile from July 1, 2011 to present. The district's board policy (BP) 3350 adheres to the IRS standard mileage reimbursement rate; however, the CBO has not changed the reimbursement rate from $.50 per mile.

FCMAT's review of the district's general ledger revealed that some expenditures were charged to incorrect object codes. For example, a conference registration fee was charged to object 1100 (certificated teachers' salaries) and object 4300 (materials and supplies) instead of object 5200 (travel and conferences). Inquiry as to the rationale behind the account coding revealed that instead of coding expenditures to the correct object code and then preparing budget transfers if funds were insufficient in the proper budget line, the CBO charged expenditures to any line in which budget amounts were sufficient. The CBO has since changed this practice.

Cancelling vendor invoices by using a "Paid" stamp or other identifiable means is essential to ensure that invoices are not paid a second time if they become separated from their payment package. Of the 480 transactions reviewed by FCMAT, 372, or 78%, lacked a "Paid" stamp or any other identifiable cancellation mark.

FCMAT's review of selected revolving fund transactions and related supporting documentation revealed that fewer than two signatures were obtained for several checks drawn on the account. Although most checks had two signatures, indicating that it is the district's practice to require this, the district's board policy does not specify the number of signatures required. Industry-standard and best practices require two signatures on a check drawn from a district's revolving fund account to ensure that no single party has the ability to both write and sign a check. The supporting documentation for 18 checks processed through the revolving fund account had a single signature, and eight of these 18 transactions were negotiated by the bank with only one signature. The remaining 10 transactions did not clear the bank and were subsequently cancelled using a stop payment or because of nonsufficient funds (NSF), and re-drawn, or the subsequent action could not be determined because no copy of the cancelled check was included in the bank statement provided to FCMAT.

On seven occasions the CBO or the superintendent/principal signed checks made payable to themselves. In addition, the district's administrative assistant and CBO prepare checks drawn on the revolving fund account and are also signatories on the account. The district's controls regarding signatures required for checks drawn from the revolving fund account do not follow industry standards, which dictate that all checks should have two signatures. Industry-standard segregation of duties prevents one individual from both writing and signing the same check, prevents the person who generates or writes the check from being a signatory on the account, and prevents the payee from also having authority to sign the check.

FCMAT's testing revealed that the district has a standard practice of issuing a blank revolving fund account check for local purchases. Revolving fund account documentation indicates that checks are drawn and the date, payee and signature are completed; however, the amount of the check is left blank. The district then gives the check to the requesting party and retains a copy. The documentation pertaining to one transaction indicated that the check was presented to the merchant at checkout where it was processed as an electronic payment and returned to the employee with the amount printed directly on the check by the cash register. The purchaser returned the fully completed check and the receipt to the district for their records. This process was most commonly used for purchases made at Wal-Mart or Raley's and was last used on March 10, 2011. In interviews, district staff reported that the practice was discontinued not because the district realized it was inappropriate but because of a change in Wal-Mart's and Raley's store policies.

Industry-standard practice is to always ensure that checks drawn from the revolving fund account are complete, including amounts, before they are given to vendors for payment. Best practice is to use a purchase order for all purchases of goods and services. In cases where local purchases are necessary, a district issues a purchase order to the store or vendor, purchases are charged against that purchase order, and the vendor then sends an invoice to the district for payment.

If a store or vendor does not accept purchase orders, authorization for reimbursement can be given to an employee, who then makes the purchase using their own funds and submits appropriate supporting documentation with a request for reimbursement. Another alternative is to allow the use of a district credit card. However, because the use of credit cards requires strong internal controls, FCMAT urges extreme caution in this area.

Two debit purchases were made from the revolving fund account without evidence of prior authorization. The first was with Amazon Marketplace Internet for an audio cable and the other to Harland Clarke for blank check stock. The Amazon order used the CBO's personal e-mail as a point of contact, and the district was unable to provide documentation of the transaction with Harland Clarke. Because of the lack of documentation and the district's inability to provide verbal information regarding these transactions, FCMAT was not able to determine if the revolving account was accessed via the account and bank routing numbers or whether debit cards exist for the revolving account. Because debit cards provide immediate direct access to funds, they present considerable opportunity for individuals to circumvent internal controls for purchasing.

Many individuals interviewed stated that the booster club uses district vendor accounts to charge their purchases. This may obligate the district to pay the vendor and seek subsequent reimbursement from the booster club. Because booster clubs and parent-teacher organizations and associations are separate and distinct legal entities from a school district, it is standard and best industry practice never to commingle the financial activities of these entities with those of the district, but instead for them to maintain their own accounts with vendors.

Recommendations

The district should:

1. Initiate payments only after the submittal of an original vendor invoice. Ensure that all detailed supporting documents, including a properly prepared purchase order or RFP, detailed vendor invoices, properly executed employee reimbursement claim form accompanied by supporting itemized receipts, and receiving documents, are present before processing payment.

2. With the exception of reimbursements, process all payments to employees through the payroll system.

3. Process payments for referee service through the general fund accounts payable system unless advance notice is not possible. Ensure that payments are supported by documentation such as a time card or game schedule that includes dates and times of the referee service, and obtain a signature acknowledging receipt of the check at the time of delivery.

4. Discontinue generating vendor payments based on statements.

5. Require that all purchases and reimbursements be approved by a party not associated with the transaction.

6. Eliminate individual accounts payable batches to process reimbursements for any one employee.

7. Use the correct IRS standard mileage rate for reimbursement purposes.

8. Charge expenditures to the correct object code, and prepare budget transfers to cover the expenditures when necessary.
9. Avoid duplicate payments by requiring that all invoices, receipts or other relevant documents be stamped with the word “Paid” when payments are processed.
10. Ensure that two signatures are obtained on all revolving fund account checks, and that neither approval signatory is the payee.
11. Require that signatories to the revolving account be separate from and not involved in generating the check.
12. Discontinue issuing revolving checks without dollar amounts for local purchases.
13. Discontinue the use of debit cards for point of sale and online purchases.
14. Remove other entities from the district’s vendor accounts.

Bank Reconciliations

The district does not prepare bank reconciliations accurately or in a timely manner. Although the district provided documents purported to be bank reconciliations, closer examination showed that reconciliations had not been performed. FCMAT reviewed 33 monthly bank statements for the revolving fund account for July 1, 2009 through March 31, 2012 and found that 11 of the statements did not have any documentation representing a reconciliation attached. Of the 22 bank statements that indicated that the statement had been reconciled, 12 did not contain any documentation indicating that an attempt was made to tie the bank balance to the book balance. The remaining 10 bank statements had documentation indicating an attempt to tie the bank balance to the district’s book balance; however, differences between the bank balance and the book balance varied from $24.25 to $1,938.70, and the differences were not resolved. In addition, from July 1, 2009 through May 31, 2010, 11 reconciliations contained a reconciling item from May 13, 2008. It is industry-standard practice for items older than six months to be declared stale dated, voided and the funds returned to the account.

These reconciliation issues resulted in six checks being drawn against the revolving fund account when sufficient funds were not available, causing the district to incur nonsufficient funds (NSF) fees totaling $177, $59 of which were subsequently reversed by the bank. Check number 309 for $94.89 was written on June 29, 2009 to the Reeds Creek School. The copy of this check contained the notation, “pay out to balance account to $2000 – due to refunds from [illegible] Bank and prior-year corrections.” No supporting documentation was included that provided either a calculation of the amount or proof that the money belonged to the ASB account. Without substantiation that this payment was rightfully due to the ASB fund, it could be construed as a gift of public funds. Properly prepared bank reconciliations would have identified any variance in the account balance resulting from fees, credits or other items, which normally would be accounted for as they were incurred.

Preparing bank reconciliations is a routine business office process. The purpose of a bank reconciliation is to balance what the bank shows for the account with what appears in the district’s books, including the general ledger or check register. When preparation, review and approval duties are properly implemented, the reconciliation process serves as a strong internal control system for cash management. Although there are a number of different commonly used formats for preparing bank reconciliations, the methods and results are the same: the differences between the bank balance and the book balance are identified, and any adjustments resulting from unrecorded transactions or errors are resolved. A bank reconciliation template can be accessed at the SpreadsheetShoppe.com website, and a step-by-step instruction guide to preparation is provided in Appendix A.

Recommendations

The district should:

1. Ensure that district staff are trained in how to correctly prepare a bank reconciliation.
2. Perform bank reconciliations that tie the bank's reported balance to the district's books monthly.

Billing and Reimbursement Weaknesses

Inadequate internal controls leave a district vulnerable to fraud, theft or the purchase of inappropriate items. Fraud or theft schemes can take many forms. The most common frauds are the following:

1. Check tampering
   This is defined as "any scheme in which a person steals his or her employer's funds by forging or altering a check on one of the organization's bank accounts, or steals a check the organization has legitimately issued to another payee."*
2. Billing schemes
   These are described as "any scheme in which a person causes his or her employer to issue a payment by submitting invoices for fictitious goods or services, inflated invoices, or invoices for personal purchases."*
3. Expense reimbursement schemes
   These are defined as "any scheme in which an employee makes a claim for reimbursement of fictitious or inflated business expenses."*

*Source: *Fraud in Accounts Payable – How to Prevent It,* by Mary S. Schaeffer, (John Wiley & Sons, Inc., 2008)

Although FCMAT found no evidence of check tampering, there were activities that meet the identifiable criteria for both billing and expense reimbursement schemes. These types of activities provided an employee with the ability to manipulate the district's accounts payable processes for the purpose of misappropriating cash. Specifically, FCMAT found the following:

- The former superintendent/principal submitted reimbursement claims and was paid for travel expenses without providing detailed receipts. This allowed reimbursement of lunch at $27 and dinners at $40 and $80 during a trip on which the former superintendent/principal also brought his family. The absence of detailed receipts, values on receipts and stated purpose of these expenditures leaves questions regarding whether the cost of the meals claimed were solely for the employee or if they also included the cost of meals for family members or other individuals. It is not possible to determine the nature of the expenditures without detailed receipts.

- On December 21, 2011, the former superintendent/principal was paid for a reimbursement claim in the amount of $236 for mileage incurred on November 5, 2011 to pick up hockey equipment donated to the district. The former superintendent/principal acknowledged that he did not deliver this equipment to the district. The former superintendent/principal successfully pursued donations of hockey equipment from the Sharks and Parks program on behalf of the district on two other occasions since October 2008. The district reimbursed the former superintendent/principal on May 14, 2009 and on November 15, 2010 for mileage associated with travel to pick up equipment donations on October 18, 2008 and November 13, 2010, respectively. Acceptance of the November 2010 donation was acknowledged and documented in board minutes on December 16, 2010. FCMAT was unable to verify board action for the October 2008 donation because the district was unable to provide board minutes from October 2008 through March 2009.
- On two occasions the former superintendent/principal was paid $100 per day through the district's payroll system as an overnight stipend for chaperoning students during the district's 8th grade Washington D.C. trips. Reimbursements of $400 and $600 were paid on 5/28/2010 and 6/10/2011, respectively. Although Article 12.8 of the district's agreement with the certificated bargaining unit contains language pertaining to compensation for accompanying students on overnight travel, the district's employment contract with the former superintendent/principal does not provide for the payment of a stipend of this nature. The former superintendent/principal maintained that he followed the certificated employees' contract and requested payment of the stipend even though his contract with the district did not indicate that he was subject to the certificated bargaining unit's terms regarding stipends. Further, although the district's CBO sought and obtained the approval of the governing board president for the payment made on 6/10/2011, the approval of the entire governing board should have been obtained for the authorization of the payment because it was not a term provided in the employee's contract. For the 5/28/2010 payment, no supporting documentation indicating third-party approval was provided and no board approval was obtained.

Student Incentives and Staff Appreciation

Numerous interviewees indicated that staff members and students were frequently beneficiaries of items that could be construed as gifts. Article 16, Section 6 of the California Constitution provides that the state Legislature cannot authorize any county, city, or other political subdivision to make any gift of public funds to an individual or corporation. Gifts and awards to staff and/or students may be considered a gift of public funds unless the board has an established policy defining the parameters of allowable gifts and awards to staff *in advance* of any awards being made. The district was unable to provide FCMAT with any such board policy, further indicating that items given may constitute a gift of public funds.

In general, the constitutional prohibition against the gift of public funds is not an issue when a direct and primary public purpose is being accomplished so that the public is receiving a benefit as a result of the expenditure. However, if the gift is to an employee or other individual and there is no benefit to the public as a result, it can be considered a gift of public funds.

The character of the expenditure is a significant factor when assessing whether something is a gift. An item that has only an intrinsic value as a recognition of service, such as a plaque, would not be considered a gift because the recognition benefits the public by encouraging meritorious work. On the other hand, a gift such as a set of golf clubs upon retirement has an extrinsic value and would violate the constitutional prohibition.

During a review of transactions, FCMAT identified purchases that confirmed that the types of items reported as being provided to staff and students had been purchased during the time period under review. The review of transactions also identified several other areas in which questionable expenditures were made. Specifically, the district made the following questionable purchases:

- Jackets and/or sports uniforms embroidered with the individual's first name, shirts provided to staff to wear on specific days during the school year, and visors or hats for both staff and students. Individual items, including sales tax, cost $4.60 to $76.26 depending on the item. 620 articles of clothing were purchased between 12/14/2010 and 5/2/2011 ($7,243.22).
- Parties for staff, including retirement parties, barbecues, Thanksgiving feast, picnics, and a farewell party for a substitute ($1,415).
- Staff appreciation lunches ($726).
- Food and beverages for staff meetings and events before the start of the 2011-12 school year ($101).
- Flowers delivered to the district CBO's mentor ($52).
- Food, beverages and lunch provided to an interview team ($221.87).
- Ice cream, doughnuts and beverages for student assemblies ($45).
  Even though the district did not sell these items, they can be considered competitive food sales as defined by the California Department of Education, and could jeopardize funding for the district's food service program. These types of food items may also violate the district's wellness policy.
- The Farm Bureau awards banquet honoring Tehama County people of the year.
  The district paid for eight tickets for attendees, including the teacher of the year, her companion, and the former superintendent/principal and his wife ($200). FCMAT was not able to determine who used the remaining four tickets.
- Student of the month lunches at the Elks Club, Kiwanis Club and Association of California School Administrators, sometimes including students' family members ($795).
- Parties, celebrations, assemblies and awards that featured ice cream, candy bars, candy canes and donuts, which, depending on when they are served, may also be considered competitive food sales, and may violate the district's wellness policy and jeopardize its food service program ($234).
- Gift cards for Baskin-Robbins ice cream store, used by a classroom teacher as a reward for positive behavior ($22).

- Sports awards party, which included the costs of bowling, shoe rental, miniature golf, food and beverage for each student ($336).
- Reimbursements were made to the former superintendent/principal for meal tips that ranged from 20% to 26%. Many school districts reimburse tips when reimbursing actual meal costs, as is the case with Reeds Creek. However, it is best practice for a district that does this to have a board policy that defines whether tips are allowed and what is considered reasonable. Most districts consider it reasonable to have a policy allowing reimbursement for tips of 15% to 18% on meals or food delivery. No such board policy was provided to FCMAT.
- The following warrants were drawn from the district's general fund and deposited into the district ASB account:
  - $7,500 on May 24, 2011, with a notation that it was to cover potential travel emergency costs during an eighth grade trip to Washington, D.C.
  - $1,145.01 on June 14, 2010, following an ASB account deficit after the May 2010 eighth grade trip to Washington, D.C.
- The following checks were drawn from the district's revolving fund account and written to the Reeds Creek School ASB:
  - $562.50 on May 20, 2011, with a notation stating "skate party."
  - $464.92 on June 9, 2010, following an ASB account deficit after the May 2010 eighth grade trip to Washington, D.C.

Recommendations

The district should:

1. Implement a travel expenditure reimbursement policy that specifies maximum amounts for meals, including tips.
2. Strictly adhere to the terms of individual employment contracts.
3. Increase scrutiny of expenditures to ensure that they are appropriate and do not constitute a gift of public funds.
4. Obtain repayment from the ASB of any amounts paid to it from the general fund and the revolving fund account that were not appropriate reimbursements for expenditures on behalf of the district.

Associated Student Body (ASB)

The ASB Structure

The district conducts extracurricular student activities using an associated student body (ASB) structure that includes a student council and individual school-sponsored clubs. As a K-8 school, the district has the option of operating either an organized or unorganized ASB.

An unorganized ASB is typically found in elementary schools because, as a rule, the students do not govern the ASB organization. Usually it consists of the primary student body organization and no additional clubs. Although students in unorganized ASBs raise funds, they usually have more limited involvement in decisions about fundraising events and how the funds are to be spent. The governing board delegates the authority to oversee the raising and spending of funds to the principal, site administrator or another school employee, who is able to make all decisions related to ASB operations and funds.

In an organized ASB, students play a much more active role. The students identify the purpose for their fundraising activities and have primary authority over how ASB funds are spent, within district-established guidelines. Under this structure, the students must vote on and approve all expenditures of ASB funds. The role of the principal and advisor or advisors is to advise the students and co-approve the students' decisions. In addition, board policy must be followed, and ASB expenditures and activities must directly benefit students. As with all other district expenditures, approval must be obtained in advance of any ASB expenditure; this prior approval should be evidenced through a proper purchase order process that includes the signature of a student in the club, the club advisor and the principal.

An unorganized ASB is allowed to operate as if it is an organized ASB. A hybrid of both the organized and unorganized ASB is also acceptable in K-8 school districts. Incorporating some of the characteristics of an organized ASB structure for students in grades 6-8 better meets the needs of students at that grade level, and the increased level of student participation in an organized structure is valuable to student enrichment; however, it is not required. Because a similar level of participation in decisions is not practical for students in grades K-5, it is permissible to carry out activities for these students under an unorganized ASB structure.

If a district chooses to use a hybrid of organized and unorganized ASB, it must determine which rules pertaining to organized ASBs will apply. For example, the principal or site administrator could still make all decisions without students voting, but there could be a student council that takes minutes of all its meetings. An ASB constitution and bylaws are important because they provide a framework within which the organization will operate and state all of the policies and rules for governance. Bylaws would only be required if the unorganized ASB determined that a student council would be actively involved in the financial aspects of the ASB. Regardless of the operational structure, the school site principal or administrator is directly responsible for student body organization financial activities and must make sure that they conform to established policies and procedures.

The Reeds Creek Elementary School District's ASB incorporates elements of both organized and unorganized ASB structures. Like an organized ASB structure, the district has a student council with five officers including a president, vice-president, secretary/treasurer, commissioner of buildings and grounds, and commissioner of sports and spirit. Each year students campaign for officer positions on the student council, which serve as part of the school leadership team. The council also includes class representatives from grades four through eight, the principal, and a certificated club advisor. The council officers have voting and decision-making rights at council meetings. However, FCMAT's review of the minutes from 2008-09 through February 2012 indicates that students' decision-making authority is focused on student spirit activities; only a small number of notations indicated that students voted on and approved financial activities, and the dollar amounts in these few instances were small. Class representatives do not have voting rights; their role is to report information back to their classmates.

Financial Management

The district's CBO manages the ASB accounting records. Financial activity is recorded in an Excel workbook, separated into eight individual categories. Over the last three years, fundraising has been done mostly for visual and performing arts activities, a gardening club, seventh grade and eighth grade classes, and, to a far lesser degree, athletics, yearbook, student council and book fair. Although these funds are separated, the fundraising revenue and expenditures for each activity are not effectively isolated or documented. The workbook is not well structured as an accounting tool; however, ASB software products are available that would make reconciliations clean and simple.

Many individuals indicated that there was a lack of organization and structure for ASB fundraising activities. Until recently, fundraising activities were brought to the governing board as informational items only but not formally approved by the board. California Education Code section 48932 allows the governing board to authorize student body organizations to conduct fundraising activities and makes it clear that the governing board is responsible for approving fundraising events. The distribution of fundraising proceeds among various student activities has been primarily at the discretion of the superintendent/principal. Staff reported that the use of ASB funds did not appear to be equitable for all students, and that the gardening club, which originated as part of the Gifted and Talented Education (GATE) program, is mostly parent-driven and that its only activity currently is a small class garden.

Numerous individuals interviewed reported that the former superintendent/principal frequently initiated fundraising activities by ordering or purchasing items to be sold by staff and/or students, including cookie dough, candy bars and T-shirts, but delegated management of the sales to individuals who lacked the training or knowledge to manage these types of activities. Considerable confusion existed about whether the fundraising efforts pertained to the district, the ASB, or the PTA/booster club. Systems had not been established to inventory items purchased for student sales, track distributions to students, or account for cash collections. Staff members reported that managing these fundraisers became overwhelming and they simply did the best they could, but felt very conflicted about handling the high volume of materials, cash and student activity. Several individuals interviewed noted that there was little control over the handling of cash, and often it would be collected from students and provided to the superintendent/principal to put in the safe.

FCMAT reviewed supporting documentation for all financial transactions, all financial activity reported in the ASB accounting records, and all bank statements of the ASB from July 1, 2009 through April 2012. This included a review of 96 deposits and 147 expenditures, and verification of these against bank statements. FCMAT reconciled all ASB activity from July 2009 through April 2012. As of April 2012, there was a balance of $8,245.11 in the ASB bank account. FCMAT also reviewed all ASB meeting minutes for October 2008 through February 2012.

The district maintained minimal supporting documents (e.g., expenditure receipts, invoices, cash count sheets and other support related to cash receipts and cash disbursements) with each month's bank statement. Accounting records, supporting documentation and interviews with district staff revealed a significant lack of structure and control over ASB activities. The ASB conducted high-volume fundraising efforts with little to no control over fundraising or the expenditure of funds. Staff who were assigned responsibility for overseeing student fundraising activities were overwhelmed by this task and lacked a clear understanding of the essential controls for cash handling. The district does not have systems to isolate, document and validate cash receipts related to fundraising activities. Although a cash count sheet was noted as supporting documentation for many deposits, the district does not use receipts to document actual cash collections for individual transactions. In many cases little or no detail was provided to support the fundraising activity or expenditure.

Cash Receipts

Fundraising proceeds deposited into the ASB bank account and recorded in the ASB workbook totaled $75,218.81 during the 34 months reviewed. FCMAT reviewed these transactions and supporting documentation and noted the following deficiencies:

- No revenue potential forms or budgets were prepared for fundraising efforts.
- No detailed accounting of revenue was generated for fundraising events.
- No pre-numbered, pre-printed standard receipts were used to document cash collections.
- Infrequent dual cash count procedures were documented on cash count sheets supporting deposits.
- A lack of segregation of duties and chain of custody existed related to cash handling.
- Expenditures were deducted from cash proceeds prior to deposit.
- District funds were deposited into the ASB account.

Cash Disbursements

FCMAT reviewed recorded expenditures of $68,805.16 and supporting documentation for the period indicated above and noted the following deficiencies:

- Inadequate segregation of duties.
- No use of a purchase order system for expenditures.
- Lack of board and/or student approval.
- Lack of supporting documentation for payment.
- Use of a debit card for point-of-sale purchases.
- Gifts, including gifts of cash, to staff and students.
- Expenditures that exceeded revenue generated.
- Amounts paid for salaries supported by an employee contract.
- Checks written to "cash."
- A lack of dual signatures on checks.
- Use of an inadequately structured system for recording ASB transactions and reconciling them with bank records.

The district does not record financial activity in the ASB accounting workbook in a timely manner. Many transactions were entered based on the information provided in the bank statements, and many lacked supporting documentation. Although there was indication on bank statements that each had been reconciled, proper reconciliations of book balance to bank balance were not present and balances did not reconcile. Frequently, reconciling items such as bank fees or voids were recorded incorrectly or not at all. Multiple entries in the workbook were made simply to achieve agreement with the balance reported by the bank.

A lack of controls over fundraising and expenditure activities, most significantly cash controls and segregation of duties, presents the potential for unrecorded income or receipts. The district's lack of detailed accounting and adequate supporting documentation for cash collected from fundraising activities made it impossible to ensure that all collections were ultimately deposited into the ASB account. In several instances, amounts were deducted from collections for reimbursement of costs associated with fundraising activities. The practice of advancing cash to individuals and the absence of supporting documentation are also of great concern and raise questions regarding its use.

Improper internal controls such as these leave the district vulnerable to misappropriation of assets, illegal activities and fraud. In particular, deficiencies in cash controls create an environment that is conducive to skimming, which is the removal of cash before it is recorded, leaving no direct audit trail to the theft. Two of the district's last three independent audit reports, June 30, 2010 and June 30, 2011, have also identified weaknesses in the area of cash controls.

Contributions from the General Fund

FCMAT found four deposits from district general fund resources into the ASB account, including a deposit of $464.92 on June 9, 2010, supported by a check drawn from the district's revolving fund account, and a deposit of $1,145.01 on June 15, 2010 via a check drawn from the district's general fund on the same date.

These two deposits were made after the eighth graders' May 2010 trip to Washington DC. As of May 31, 2010, the account balance shown in the ASB accounting workbook for the eighth grade class was $(3,232.93) and the balance for the entire ASB account was $(1,410.32). No other club balance was negative when the above deposits were made, and no club account other than the eighth grade account had expenditures after April 15, 2010. Thus it is reasonable to associate these deposits with the need to offset expenses in excess of the amount secured from fundraising for this trip.

A third check was written to the Reeds Creek Student Body on May 20, 2011 in the amount of $562.50 from the district's revolving fund account. This check contained the notation, "Reimb for skate party." Although this check could not be traced directly to a correlating deposit in the ASB account because of the lack of supporting documentation, a deposit of $1,707.50 was made on the same date and was recorded in the ASB accounting records as $1,145.00 into the yearbook account and $562.50 into the eighth grade account. The ASB accounting records also indicated a correlating check for $562.50 made out to Funland on May 12, 2011.

A fourth deposit, of $7,500.00, was drawn from the general fund on May 24, 2011 and deposited into the ASB account on the same date. This deposit coincided with the eighth graders' May 23-27, 2011 trip to Washington DC. This warrant was drawn at the urgent direction of the former superintendent/principal to the CBO via e-mail on May 24, 2011, citing expected severe weather and likely airline delays. The e-mail elaborated on the potential unexpected costs of delays and a budget shortfall of $2,500 for the trip. As of May 27, 2011, the ASB account's available balances were $1,196.37 for the eighth grade class and $6,592.74 for the entire ASB account. Without the $7,500 deposit from district resources on May 24, 2011, the balances would have been $(6,303.63) for the eighth grade account and $(907.26) for the entire ASB.

There was no record of repayment to the district of these amounts and no substantiation for their receipt. Education Code section 35330 states that district funds may not be used to pay the expenses of pupils participating in field trips or excursions to out-of-state destinations; however, expenses for instructors, chaperones, and other personnel participating in an authorized out-of-state field trip may be paid with district funds. Further, the contribution to the ASB may be a gift of public funds and a potential misappropriation of district assets.

FCMAT's review of transactions related to this trip indicated poor financial planning. The nature of several transactions indicates that, at a minimum, there is sufficient evidence to indicate a perception of fraud, mismanagement and/or misappropriation of funds. Of greatest significance are the following:

- Fifty-three ASB account debit card transactions, most of which had no receipt or supporting documentation. An additional 43 debit card transactions were noted associated with the Washington DC trip in May 2010. FCMAT also noted eight other debit card purchases during the period of review that were not related to the trips to Washington DC.
- Check number 1742 for $2,000.00 from the ASB account and made payable to the former superintendent/principal, with no supporting documentation. Cash in the amount of $961.00 was removed from the safe on May 12, 2011 for use during the May 2011 Washington DC trip. At the time this cash was removed, the superintendent/principal acknowledged the removal in writing and the CBO confirmed it. Staff reported that each student was given $75.00 in cash at the beginning of the trip for lunches, snacks and souvenirs. No formal accounting supported the distribution or expenditure of this cash. This cash was also not accounted for in the ASB accounting workbook, resulting in an understating of fundraising revenue and understating of expenditures for the Washington DC trip.
- The purchase of two one-way plane tickets for the former superintendent/principal's spouse and infant to participate in the trip, at a total cost of $987.30. The district had no documentation indicating that the amount was repaid or that the required $1,300 chaperone payment was deposited into the district's ASB account.
- The distribution of cash to staff, students and chaperones.
- The use of general fund resources to pay for ASB expenditures that exceeded the amount the ASB fundraised.

The district's internal control deficiencies have led to an environment in which there is a potential for fraud, misappropriation and misuse of district assets. Specifically, the district has the following deficiencies in four of the five previously discussed internal control elements:

- <u>Control Environment</u>
  The district's management has not established oversight procedures for ASB activities to ensure that internal controls are in place and that departments follow board policies and administrative regulations. Several activities should have alerted the district to these deficiencies during the period reviewed but appear to have been largely ignored by the district and school board.

- Control Activities
  The board and management did not take actions to identify and prevent misuse of the district's assets. This allowed the former superintendent/principal to circumvent appropriate cash handling and expenditure approval procedures, providing the opportunity for fraud and misuse of district assets.
- Information and Communications
  The district does not have fraud policies or methods for discussing ethical dilemmas with senior managers or the board that assure employees that there will not be retaliation for reporting suspected fraud.
- Monitoring
  The district does not have a monitoring system that includes periodic performance assessments to deter fraud.

The district has significant material weaknesses in its internal controls and operational policies and procedures related to the management and oversight of ASB activities. The deficiencies and exceptions noted during FCMAT's review of the ASB financial records clearly demonstrate inadequate financial management and provide sufficient evidence of the potential for fraud, mismanagement and misappropriation of district funds.

Recommendations

The district should:

1. Temporarily discontinue all fundraising activities until standard policies, administrative regulations and operating procedures are developed, documented and implemented.
2. Standardize ASB processes, procedures and forms to ensure that activities are operated efficiently and in a manner that provides for accountability. Procedures should include a system of checks and balances to ensure that student funds are used appropriately.
3. Ensure that all financial activity accounted for in the ASB account is for student activities of the ASB.
4. Ensure that all who participate in ASB finances are adequately trained and understand what is expected of them.
5. Ensure that all fundraising events are brought before the board for review and approval in advance each year. Include the purpose for each fundraising event and a budget to ensure that activities are self-sustaining.
6. Use a standard ASB accounting system to manage ASB financial activity.
7. Implement a process for using and keeping receipts that includes the use of pre-numbered, pre-printed receipt books. Each receipt should clearly identify the origin of the payment, including the fundraising activity with which it is associated, and have sufficient information to match it with a corresponding deposit.
8. Require that all cash be counted and verified by two parties.

9. Ensure that all expenditures are approved in advance and documented using a purchase order system.
10. Prepare accurate bank reconciliations monthly.
11. Return all amounts paid from its general fund that are not substantiated as appropriate district expenditures.

Board Policies, Records Retention, Donations, and Booster Club Activities

During interviews and review of documents, FCMAT noted some items that are outside of the original scope of work for this study but that may leave the district susceptible to misappropriation of assets and fraud, and that thus warrant further investigation and corrective action by the district.

Board Policies and Administrative Regulations

Board policies and administrative regulations are based on laws and regulations contained in numerous documents, such as the California Education Code, Government Code, Public Contract Code, federal regulations, case law and district practice. Board policies and regulations provide guidelines and directives by which a district and its personnel operate, and they are a key component of internal controls. Because they are based on laws and regulations that are revised frequently, it is important to update board policies to reflect changes in legislation.

Most of the district's board policies and administrative regulations had no date of adoption or revision, making it impossible to determine if the policy has already been adopted, is in the process of being revised, or is in draft and in the process of being adopted. As a result, many of the district's board policies and administrative regulations may not comply with current law and district practice.

Records Retention

District personnel routinely struggled to locate supporting documents requested by FCMAT and needed to substantiate the validity and appropriateness of district and ASB expenditures. Although ultimately much of the documentation was provided as documents were brought from several locations, the district was unable to provide 90 of the 94 fiscal year 2009-10 transactions requested for accounts payable testing because these documents had been misplaced during the CBO's office move.

The district provided FCMAT with its Administrative Regulation (AR) 3580(a) regarding district records, which complies with California Education Code, California Administrative Code Title 5, Commercial Code and Government Code and shows that the district is aware of its record-keeping responsibilities. However, like many others, this AR was undated, making it impossible to determine its status or authority.

Donations

Because donations of money and property are commonly offered to school districts, it is important that districts have appropriate board policies regarding such donations.

The district provided FCMAT with Board Policy (BP) 3290(a) regarding gifts, grants and bequests. This policy is also undated, which calls into question whether it has been adopted by the governing board. However, district administrators believe this is the district's policy for accepting donations. The policy requires that donated items become district property and requires the board to consider whether the item or items being offered provide suitable educational opportunities to its students, whether there are underlying costs that would be prohibitive, and whether the donor is imposing conditions or restrictions upon the district.

Since fiscal year 2008-09, the district has received an annual donation of hockey equipment from Sharks and Parks, an organization affiliated with the San Jose Sharks professional hockey team. The practice began when the former superintendent/principal traveled to San Jose to pick up equipment on October 18, 2008. The mileage for that trip was reimbursed on May 14, 2009; however, the district was unable to provide documentation showing that the board accepted the donation. The next donation of equipment was picked up by the former superintendent/principal on November 18, 2009, the mileage reimbursement paid on December 14, 2010, and the donation accepted by the board at its December 16, 2010 board meeting. On November 5, 2011, the former superintendent/principal picked up another donation of hockey equipment, with an estimated value of $4,000, from Sharks and Parks. The board approved the donation at its December 15, 2011 meeting, and the mileage reimbursement for the former superintendent/principal's trip was paid on December 21, 2011. However, this equipment was never delivered to the district; the former superintendent/principal reported that it was given to the Police Activities League.

The actions of the former superintendent/principal and the governing board related to these equipment donations, including the reimbursements of the superintendent/principal's travel costs, lend credence to the conclusion that the equipment obtained in 2011 should have been delivered to the district.

Booster Club Activities

The booster club affiliated with the district conducts a large amount of fundraising. District staff and booster club members reported a significant amount of confusion regarding the assignment of fundraising activities. Individuals from both groups indicated that they were frequently unaware of who was responsible for collecting fundraising proceeds or managing expenditures associated with fundraising activities.

Many individuals interviewed stated that the booster club usually operates all concessions; however, a review of transactions showed that at times the ASB has conducted these activities. The former superintendent/principal played a significant role in booster club activities, including cash collections, purchases, and planning and organization of events. The former superintendent/principal was also on the booster club bank account and used a debit card for booster club transactions. Until recently, all of the booster club bank statements were sent to the school district. Also, as noted earlier, the booster club has been permitted to use district vendor accounts to make purchases for booster club activities. This has contributed to delinquency in payments to vendors because district staff and booster club members failed to manage the payment of the charges. The booster club's use of district vendor accounts and the lack of controls and strong financial management in the district's business office increase the likelihood that the district has paid for booster club expenditures.

Booster clubs are separate legal entities from the district and are neither under the control of nor the responsibility of the site administrator, superintendent, governing board, or students. Conversely, booster clubs should not be involved in administering or supervising the activities of student organizations. Booster club funds and district funds, including ASB funds, should never be commingled. A booster club is to be distinct and separate from the district, with a separate name and address and its own tax identification number. Booster clubs are responsible for their own financial management and tax reporting. A district should in no way imply that it has any responsibility for a booster club.

Although booster clubs are separate entities, the district's governing board can approve guidelines for these groups to follow, and it is best practice for the governing board to exercise authority to approve these groups' fundraising activities. FCMAT found no board policy regarding auxiliary organizations, and district staff were unable to provide any such policy or administrative regulation. FCMAT's *Associated Student Body Accounting Manual and Desk Reference 2009* contains more guidance pertaining to booster clubs and can be downloaded for free from www.fcmat.org.

Recommendations

The district should:

1. Immediately begin determining when each board policy or administrative regulation was adopted and/or revised. Ensure that the documents are dated, and keep policies and administrative regulations updated as they are adopted and revised in the future.

2. Determine the date BP and AR 3580(a) were adopted or revised, and begin gathering and properly organizing its records.

3. Revise board policy, administrative regulations and donation procedures to ensure that the district takes possession of donated items within a reasonable time after the board approves the donation.

4. Endeavor to collect the hockey equipment that Sharks and Parks donated to the district on November 5, 2011.

6. Discontinue allowing the booster club to use district vendor accounts for purchases.

7. Develop board policy that provides guidelines for auxiliary organizations.

8. Refer to FCMAT's *Associated Student Body Accounting Manual and Desk Reference* for guidance about the district's and PTA/booster clubs' respective roles.

Potential Fraud

Based on the findings in this report, there is sufficient evidence to demonstrate that fraud, mismanagement and misappropriation of the district's general fund and ASB resources and assets may have occurred. Significant material weaknesses in the district's internal control environment increase the probability of fraud and/or abuse. These findings should be of great concern to the district's governing board and the Tehama County Office of Education and require immediate intervention to limit the risk of fraud and/or misappropriation of assets in the future.

In accordance with Education Code section 42638(b), action by the county superintendent shall include the following:

> If the county superintendent determines that there is evidence that fraud or misappropriation of funds has occurred, the county superintendent shall notify the governing board of the school district, the state controller, the superintendent of public instruction and the local district attorney.

In accordance with Education Code Section 1241.5(b), the county superintendent shall report the findings and recommendations to the governing board of the district at a regularly scheduled board meeting within 45 days of completing the audit. The governing board of the school district shall notify the county superintendent within 15 days after receipt of the report of its proposed actions regarding the county superintendent's recommendations.

Recommendation

The county superintendent should:

1. Notify the governing board of the Reeds Creek Elementary School District, the state controller, the superintendent of public instruction, and the local district attorney that fraud or misappropriation of district funds and/or assets may have occurred.

Appendices

Appendix A

Sample Bank Reconciliation Steps

Appendix B

General Fund and Revolving Fund Transaction Selections

Appendix C

Study Agreement

Appendix A

Sample Bank Reconciliation Steps

Following are the steps required to prepare an accurate and complete bank reconciliation:

- Enter the bank reconciliation period end date, the account description, bank account number, preparer's name and the date the reconciliation is being performed.
- On the bank statement side:

    The bank statement balance is transferred to the reconciliation.

    Trace deposits listed on the bank statement to the books. Any deposits recorded in the books but not yet shown on the bank statement are deposits in transit. These can be shown individually on the bank statement or as a list attached to the bank reconciliation with the total transferred to the reconciliation, and are added to the bank balance.

    Trace to the books each of the checks that the bank statement shows as having cleared. Any checks recorded on the books but not yet listed on the bank statement are outstanding checks. These can be shown individually on the bank statement or as a list attached to the bank reconciliation with the total transferred to the bank reconciliation, and are subtracted from the bank balance.

    Calculate the adjusted bank balance.

- On the general ledger or book side:

    Transfer the balance per the revolving fund check register to the reconciliation.

    Review the bank statement to determine if other additions or deposits are included on the bank statement but not in the check register. These items would be additions to the book/general ledger/check register balance. Such items could include interest paid on the account, amounts the bank has collected on behalf of the district, or fees waived by the bank.

    Review the bank statement to determine if there are items that have been subtracted in the bank statement but that are not included in the check register. These items would be deductions to the book/general ledger/check register balance. Such items could include bank fees, ACH/debit transactions or NSF checks.

    Identify any errors made by the bank or district in recording various cash transactions in the "other" category on the statement.

    Calculate the adjusted book balance.

- After completing these steps, the bank and the book balances should be the same. If there are differences, they should be investigated until the difference has been resolved.
- All items that were recorded/recognized by the bank but not included in the check register should now be recorded in the check register.
- Copies of any supporting documentation should be kept with the bank reconciliation.
- The preparer should then provide the completed reconciliation and any supporting documents to his or her supervisor for review and approval.

Appendix B

General Fund and Revolving Fund Transaction Selections

Reeds Creed 2009-10 Warrant Testing Selections

1	Vendor Payment	Boyes, Melissa (000015/1)											
	282 Pinon Way												
	Red Bluff, CA 96080												
	2009/10		08/16/09	R10-00038	2-3 grade	419473	08/27/09	Paid	Cleared	88.14		.00	88.14
	01-1100-0-1110-1000-4300-340-110-000		20.34										
	01-1100-0-1110-1000-4300-340-145-000		67.8										
	Check #	40005641				BatchId	AP082720	Check Dat	40052	PO#	P10-00035	Register #	000006
	Total Invoice Amount		88.14										
2	Vendor Payment	Boyes, Melissa (000015/1)											
	282 Pinon Way												
	Red Bluff, CA 96080												
	2009/10		08/11/09	R10-00034	classroom supplies	WW08110	09/01/09	Paid	Cleared	152.99		.00	152.99
	01-1100-0-1110-1000-4300-340-145-000												
	Check #	40005893				BatchId	AP090320	Check Dat	09/03/09	PO#	P10-00030	Register #	000007
	Total Invoice Amount		152.99										
3	Vendor Payment	Brockman, Jennifer (000017/1)											
	18335 Johnson Road												
	Red Bluff, CA 96080												
	2009/10		03/25/10	R10-00151	grade 6/7 classroom supplies	060210	06/17/10	Paid	Cleared	136.23		.00	136.23
	01-1100-0-1110-1000-4300-340-125-000												
	Check #	40022168				BatchId	AP062320	Check Dat	06/23/10	PO#	P10-00133	Register #	000039
	Total Invoice Amount		136.23										
4	Employee Payment	Jennifer A. Brockman (18)											
	19620 Ridge Rd.												
	Red Bluff, CA 96080												
	2009/10		09/16/09		Class supplies	S091609	09/23/09	Paid	Cleared	193.03		.00	193.03
	01-1100-0-1110-1000-4300-340-125-000												
	Check #	40007076				BatchId	AP092320	Check Dat	09/23/09	PO#		Register #	000008
	Total Invoice Amount		193.03										
5	Employee Payment	Brook M. Dominick (40)											
	545 West Ave.												
	Red Bluff, CA 96080												
	2009/10		04/11/10		grandparents day supplies	040110	04/11/10	Paid	Cleared	73.45		.00	73.45
	01-1100-0-1110-1000-4300-340-000-000												
	Check #	40017796				BatchId	AP041320	Check Dat	04/13/10	PO#		Register #	000032
	Total Invoice Amount		73.45										
6	Employee Payment	Brook M. Dominck (40)											
	545 West Ave.												
	Red Bluff, CA 96080												
	2009/10		09/21/09		Ref volleyball	S092109	09/23/09	Paid	Cleared	100.00		.00	100.00
	01-0000-0-1135-4200-5800-340-000-000												
	Check #	40007078				BatchId	AP092320	Check Dat	09/23/09	PO#		Register #	000008
	Total Invoice Amount		100.00										
7	Employee Payment	Brook M. Dominick (40)											
	545 West Ave.												
	Red Bluff, CA 96080												
	2009/10		10/12/09		VB REFEE	S101209	10/15/09	Paid	Cleared	50.00		.00	50.00
	01-0000-0-1135-4200-5800-340-000-000												
	Check #	40008631				BatchId	AP101920	Check Dat	10/19/09	PO#		Register #	000010
	Total Invoice Amount		50.00										

Reeds Creed 2009-10 Warrant Testing Selections									
8	Employee Payment	Brook M. Dominick (40)							
	545 West Ave.								
	Red Bluff, CA 96080								
	2009/10	01/10/10	t-shirts tourney	SPORTS	01/20/10 Paid	Cleared	81.49	.00	81.49
	01-0000-0-1135-4200-4300-340-000-000								
	Check #	40013512		BatchId	AP012020 Check Dat	01/20/10 PO#		Register #	000021
	Total Invoice Amount	81.49							
9	Vendor Payment	Faulkner, Lynette (000039/1)							
	1701 El Cerrito Drive								
	Red Bluff, CA 96080								
	2009/10	05/20/10	classroom supplies	052010	06/13/10 Paid	Cleared	96.79	.00	96.79
	01-1100-0-1110-1000-4300-340-135-000								
	Check #	40021569		BatchId	AP061520 Check Dat	06/15/10 PO#		Register #	000038
	Total Invoice Amount	96.79							
10	Vendor Payment	G & G Award Center (000043/1)							
	347 Walnut Street								
	Red Bluff, CA 96080								
	2009/10	03/30/10	basketball awards	116097	04/11/10 Paid	Cleared	774.53	.00	774.53
	01-0000-0-1135-4200-4300-340-000-000								
	Check #	40017800		BatchId	AP041320 Check Dat	04/13/10 PO#		Register #	000032
	Total Invoice Amount	774.53							
11	Vendor Payment	G & G Award Center (000043/1)							
	347 Walnut Street								
	Red Bluff, CA 96080								
	2009/10	01/13/10	tourn. awards	116174	01/20/10 Paid	Cleared	149.39	.00	149.39
	01-0000-0-1135-4200-4300-340-000-000								
	Check #	40013520		BatchId	AP012020 Check Dat	01/20/10 PO#		Register #	000021
	Total Invoice Amount	149.39							
12	Vendor Payment	Halverson, Susannah (000047/1)							
	720 Givens Rd #1								
	Red Bluff, CA 96080								
	2009/10	08/26/09	mileage	M082609	08/27/09 Paid	Cleared	85.85	.00	85.85
	01-4035-0-0000-7200-5200-340-000-000								
	Check #	40005643		BatchId	AP082720 Check Dat	08/27/09 PO#		Register #	000006
	Total Invoice Amount	85.85							
13	Employee Payment	Jacob P. Hosler (38)							
	16865 Big Pine Rd.								
	Cottonwood, CA 96022								
	2009/10	01/25/10	miles for school	010101	01/25/10 Paid	Cleared	100.75	.00	100.75
	01-0000-0-0000-2700-5200-340-000-000								
	Check #	40013933		BatchId	AP012620 Check Dat	01/26/10 PO#		Register #	000023
	Total Invoice Amount	100.75							
14	Employee Payment	Jacob P. Hosler (38)							
	16865 Big Pine Rd.								
	Cottonwood, CA 96022								
	2009/10	01/25/10	staff christmas party supplies	020202	01/25/10 Paid	Cleared	46.94	.00	46.94
	01-0000-0-0000-2700-4300-340-000-000								
	Check #	40013933		BatchId	AP012620 Check Dat	01/26/10 PO#		Register #	000023
	Total Invoice Amount	46.94							

Reeds Creed 2009-10 Warrant Testing Selections									
15	Employee Payment 16865 Big Pine Rd. Cottonwood, CA 96022 2009/10 01-0000-0-1135-4200-4300-340-000-000 Check # Total Invoice Amount	Jacob P. Hosler (38) 03/22/10 40016062 84.67	sports supplies & mileage	02210 BatchId	03/08/10 Paid AP030920 Check Dat	Cleared 03/09/10 PO#	84.67	.00 Register # 000028	84.67
16	Employee Payment 16865 Big Pine Rd. Cottonwood, CA 96022 2009/10 01-0000-0-0000-7100-4300-340-000-000 Check # Total Invoice Amount	Jacob P. Hosler (38) 03/26/10 40016062 40.83	board meeting supplies	022610 BatchId	03/08/10 Paid AP030920 Check Dat	Cleared 03/09/10 PO#	40.83	.00 Register # 000028	40.83
17	Employee Payment 16865 Big Pine Rd. Cottonwood, CA 96022 2009/10 01-0000-0-1135-4200-4300-340-000-000 Check # Total Invoice Amount	Jacob P. Hosler (38) 03/08/10 40016062 38.23	sports rewards for basketball	030810 BatchId	03/08/10 Paid AP030920 Check Dat	Cleared 03/09/10 PO#	38.23	.00 Register # 000028	38.23
18	Employee Payment 16865 Big Pine Rd. Cottonwood, CA 96022 2009/10 01-0000-0-0000-2700-4300-340-000-000 Check # Total Invoice Amount	Jacob P. Hosler (38) 05/03/10 40019323 66.40	for staff app week	050310 BatchId	05/06/10 Paid AP050720 Check Dat	Cleared 05/07/10 PO#	66.40	.00 Register # 000035	66.40
19	Employee Payment 16865 Big Pine Rd. Cottonwood, CA 96022 2009/10 01-0000-0-0000-2700-4300-340-000-000 Check # Total Invoice Amount	Jacob P. Hosler (38) 05/07/10 40019375 152.44	staff app day	050710 BatchId	05/07/10 Paid AP050720 Check Dat	Cleared 05/07/10 PO#	152.44	.00 Register # 000036	152.44
20	Employee Payment 16865 Big Pine Rd. Cottonwood, CA 96022 2009/10 01-0000-0-0000-2700-4300-340-000-000 Check # Total Invoice Amount	Jacob P. Hosler (38) 05/04/10 40019323 29.68	staff appracation	0510 BatchId	05/06/10 Paid AP050720 Check Dat	Cleared 05/07/10 PO#	29.68	.00 Register # 000035	29.68
21	Employee Payment 16865 Big Pine Rd. Cottonwood, CA 96022 2009/10 01-7250-0-1240-4100-4300-340-000-000 Check # Total Invoice Amount	Jacob P. Hosler (38) 07/10/09 40003415 756.60	Yearbook Supplies	7102009 BatchId	07/14/09 Paid AP071520 Check Dat	Cleared 07/15/09 PO#	756.60	.00 Register # 000001	756.60

#											
	Reeds Creed 2009-10 Warrant Testing Selections										
22	Employee Payment	Jacob P. Hosler (38)									
	16865 Big Pine Rd.										
	Cottonwood, CA 96022										
	2009/10		12/03/09	basketball supplies	BB120309	12/07/09 Paid	Cleared	21.61		.00	21.61
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40011361			BatchId	AP120820(Check Dat	12/08/09 PO#			Register #	000017
	Total Invoice Amount		21.61								
23	Employee Payment	Jacob P. Hosler (38)									
	16865 Big Pine Rd.										
	Cottonwood, CA 96022										
	2009/10		03/08/10	pick up bus redding	BUS	03/08/10 Paid	Cleared	87.00		.00	87.00
	01-7230-0-0000-3600-5200-340-000-000										
	Check #	40016062			BatchId	AP030920 Check Dat	03/09/10 PO#			Register #	000028
	Total Invoice Amount		87.00								
24	Employee Payment	Jacob P. Hosler (38)									
	16865 Big Pine Rd.										
	Cottonwood, CA 96022										
	2009/10		09/21/09	Mileage	M092109	09/23/09 Paid	Cleared	292.70		.00	292.70
	01-0000-0-0000-7100-5200-340-000-000										
	Check #	40007077			BatchId	AP092320(Check Dat	09/23/09 PO#			Register #	000008
	Total Invoice Amount		292.70								
25	Employee Payment	Jacob P. Hosler (38)									
	16865 Big Pine Rd.										
	Cottonwood, CA 96022										
	2009/10		12/19/09	sports miles traveled	MILES	12/21/09 Paid	Cleared	402.33		.00	402.33
	01-0000-0-1135-4200-5800-340-000-000										
	Check #	40012358			BatchId	AP122120(Check Dat	12/21/09 PO#			Register #	000019
	Total Invoice Amount		402.33								
26	Vendor Payment	Hosler, Jake (000055/1)									
	16865 Big Pine Road										
	Cottonwood, CA 96022										
	2009/10		06/10/10	student awards	01001	06/13/10 Paid	Cleared	83.88		.00	83.88
	01-7250-0-1110-1000-4300-340-000-000										
	Check #	40021572			BatchId	AP061520 Check Dat	06/15/10 PO#			Register #	000038
	Total Invoice Amount		83.88								
27	Vendor Payment	Hosler, Jake (000055/1)									
	16865 Big Pine Road										
	Cottonwood, CA 96022										
	2009/10		06/01/10	mile/ metro 8th grade trip	4545	06/13/10 Paid	Cleared	304.46		.00	304.46
	01-0000-0-0000-2700-5800-340-000-000										
	Check #	40021572			BatchId	AP061520 Check Dat	06/15/10 PO#			Register #	000038
	Total Invoice Amount		304.46								
28	Vendor Payment	HYATT REGENCY (000180/1)									
	1209 L Street										
	Sacramento, CA 95814										
	2009/10		10/26/09 R10-0009E	hotel & parking	30848739(	10/26/09 Paid	Cleared	393.46		.00	393.46
	01-4035-0-0000-7200-5200-340-000-000										
	Check #	40009136			BatchId	AP102720(Check Dat	10/27/09 PO#		P10-00082	Register #	000013
	Total Invoice Amount		393.46								

Reeds Creed 2009-10 Warrant Testing Selections

29	Vendor Payment	JENNIFER PENNER (000191/1)										
	12800 BRIANNA LN											
	RED BLUFF, CA 96080											
	2009/10	02/01/10		supplies christimas program	DECEMBE	02/12/10	Paid	Cleared	47.33		.00	47.33
	01-1100-0-1110-1000-4300-340-130-000											
	Check #	40015156			BatchId	AP021720	Check Dat	02/17/10	PO#		Register #	000024
	Total Invoice Amount	47.33										
30	Vendor Payment	JODINE MANNER (000211/1)										
	18335 JOHNSON RD											
	RED BLUFF, CA 96080											
	2009/10	06/11/10		graduation supplies	2323	06/13/10	Paid	Cleared	37.93		.00	37.93
	01-7250-0-1110-1000-4300-340-000-000											
	Check #	40021573			BatchId	AP061520	Check Dat	06/15/10	PO#		Register #	000038
	Total Invoice Amount	37.93										
31	Vendor Payment	Johnson, Lynn (000060/1)										
	12680 Paskenta Road											
	Red Bluff, CA 96080											
	2009/10	06/11/10	R10-0016	reemburse classroom supplies	053010	06/13/10	Paid	Cleared	198.41		.00	198.41
	01-9012-0-1110-4000-4300-340-000-000											
	Check #	40021574			BatchId	AP061520	Check Dat	06/15/10	PO#	P10-00147	Register #	000038
	Total Invoice Amount	198.41										
32	Vendor Payment	Johnson, Lynn (000060/1)										
	12680 Paskenta Road											
	Red Bluff, CA 96080											
	2009/10	10/06/09	R10-0004	SERRF	F100609	10/06/09	Paid	Cleared	10.06		.00	10.06
	01-9012-0-1110-4000-4300-340-000-000											
	Check #	40007898			BatchId	AP100820	Check Dat	10/08/09	PO#	P10-00042	Register #	000009
	Total Invoice Amount	10.06										
33	Vendor Payment	Johnson, Lynn (000060/1)										
	12680 Paskenta Road											
	Red Bluff, CA 96080											
	2009/10	10/07/09	R10-00042	SERRF	FS1006	10/06/09	Paid	Cleared	143.15		.00	143.15
	01-9012-0-1110-4000-4300-340-000-000											
	Check #	40007898			BatchId	AP100820	Check Dat	10/08/09	PO#	P10-00041	Register #	000009
	Total Invoice Amount	143.15										
34	Vendor Payment	Jones School Supply Co., Inc. (000061/1)										
	P.O. Box 2989											
	Irmo, SC 29063											
	2009/10	10/09/09	R10-0008	student awards	697906	10/16/09	Paid	Cleared	115.08		.00	115.08
	01-0000-0-0000-2700-4300-340-000-000											
	Check #	40008642			BatchId	AP101920	Check Dat	10/19/09	PO#	P10-00073	Register #	000010
	Total Invoice Amount	115.08										
35	Vendor Payment	Kiwanis Club of Red Bluff (000202/1)										
	Red Bluff Club Members											
	Red Bluff, CA 96080											
	2009/10	10/01/09		J. Hoslers Membership dues	DP10-000	03/11/10	Paid	Cleared	27.50		.00	27.50
	01-0000-0-0000-7100-5800-340-000-000											
	Check #	40016474			BatchId	AP031220	Check Dat	03/12/10	PO#		Register #	000030
	Total Invoice Amount	27.50										

	Reeds Creed 2009-10 Warrant Testing Selections											
36	Vendor Payment	MCCUTCHEON, SARAH (000159/1)										
	22252 ROSEWOOD PLACE											
	COTTONWOOD, CA 96022											
	2009/10		08/31/09 R10-0003	classroom supplies	093109	10/06/09 Paid	Cleared	147.59			.00	147.59
	01-1100-0-1110-1000-4300-340-105-000											
	Check #	40007899			BatchId	AP100820 Check Dat	10/08/09 PO#		P10-00031	Register # 000009		
	Total Invoice Amount	147.59										
37	Vendor Payment	MI VIDA LOCA ENTERPRISES (000185/1)										
	19779 CALLAHAN RD											
	RED BLUFF, CA 96080											
	2009/10		11/04/09	thank you BBall coach	M11409	12/07/09 Paid	Cleared	60.00			.00	60.00
	01-0000-0-1135-4200-4300-340-000-000											
	Check #	40011370			BatchId	AP120820 Check Dat	12/08/09 PO#			Register # 000017		
	Total Invoice Amount	60.00										
38	Employee Payment	Jeannette Mount (27)										
	16625 Heitman Rd											
	Cottonwood, CA 96022											
	2009/10		01/12/10	take Rachelle to the bus barn.	011210	01/20/10 Paid	Cleared	7.00			.00	7.00
	01-7230-0-0000-3600-5200-340-000-000											
	Check #	40013511			BatchId	AP012020 Check Dat	01/20/10 PO#			Register # 000021		
	Total Invoice Amount	7.00										
39	Employee Payment	Jeannette Mount (27)										
	16625 Heitman Rd											
	Cottonwood, CA 96022											
	2009/10		03/12/10	miles to post office	031210	04/01/10 Paid	Cleared	7.00			.00	7.00
	01-0000-0-0000-2700-5800-340-000-000											
	Check #	40017446			BatchId	AP040220 Check Dat	04/02/10 PO#			Register # 000031		
	Total Invoice Amount	7.00										
40	Employee Payment	Jeannette Mount (27)										
	16625 Heitman Rd											
	Cottonwood, CA 96022											
	2009/10		04/13/10	miles to bus barn	0410	05/06/10 Paid	Cleared	7.00			.00	7.00
	01-0000-0-0000-2700-5800-340-000-000											
	Check #	40019320			BatchId	AP050720 Check Dat	05/07/10 PO#			Register # 000035		
	Total Invoice Amount	7.00										
41	Vendor Payment	NORTH STATE SCHREENPRINING (000171/1)										
	641-A NORD AVE											
	CHICO, CA 95926											
	2009/10		09/15/09	VOLLEYBALL UNIFORMS	18610	10/06/09 Paid	Cleared	828.11			.00	828.11
	01-0000-0-1135-4200-4300-340-000-000											
	Check #	40007900			BatchId	AP100820 Check Dat	10/08/09 PO#			Register # 000009		
	Total Invoice Amount	828.11										
42	Vendor Payment	NORTH STATE SCHREENPRINING (000171/1)										
	641-A NORD AVE											
	CHICO, CA 95926											
	2009/10		10/27/09	employee shirts	18891	11/19/09 Paid	Cleared	90.93			.00	90.93
	01-0000-0-0000-2700-4300-340-000-000											
	Check #	40010568			BatchId	AP112020 Check Dat	11/20/09 PO#			Register # 000015		
	Total Invoice Amount	90.93										

Reeds Creed 2009-10 Warrant Testing Selections										
43	Vendor Payment	NORTH STATE SCHREENPRINING (000171/1)								
	641-A NORD AVE									
	CHICO, CA 95926									
	2009/10		12/01/09	basketball T-shirts	19123	02/12/10 Paid	Cleared	223.65	.00	223.65
	01-0000-0-1135-4200-4300-340-000-000									
	Check #	40015157			BatchId	AP021720 Check Dat	02/17/10 PO#		Register # 000024	
	Total Invoice Amount		223.65							
44	Vendor Payment	NORTH STATE SCHREENPRINING (000171/1)								
	641-A NORD AVE									
	CHICO, CA 95926									
	2009/10		12/01/10	staff shirts	19124	02/12/10 Paid	Cleared	789.79	.00	789.79
	01-0000-0-0000-2700-4300-340-000-000									
	Check #	40015157			BatchId	AP021720 Check Dat	02/17/10 PO#		Register # 000024	
	Total Invoice Amount		789.79							
45	Vendor Payment	NORTH STATE SCHREENPRINING (000171/1)								
	641-A NORD AVE									
	CHICO, CA 95926									
	2009/10		12/01/09	coach staff polos	19125	02/12/10 Paid	Cleared	299.96	.00	299.96
	01-0000-0-1135-4200-4300-340-000-000									
	Check #	40015157			BatchId	AP021720 Check Dat	02/17/10 PO#		Register # 000024	
	Total Invoice Amount		299.96							
46	Vendor Payment	NORTH STATE SCHREENPRINING (000171/1)								
	641-A NORD AVE									
	CHICO, CA 95926									
	2009/10		01/24/09	warm ups basketball	19151	01/25/10 Paid	Cleared	3,008.82	.00	3,008.82
	01-0000-0-1135-4200-4300-340-000-000									
	Check #	40013942			BatchId	AP012620 Check Dat	01/26/10 PO#		Register # 000023	
	Total Invoice Amount		3,008.82							
47	Vendor Payment	NORTH STATE SCHREENPRINING (000171/1)								
	641-A NORD AVE									
	CHICO, CA 95926									
	2009/10		01/22/09	basketball warm ups	19229	01/20/10 Paid	Cleared	175.37	.00	175.37
	01-0000-0-1135-4200-4300-340-000-000									
	Check #	40013525			BatchId	AP012020 Check Dat	01/20/10 PO#		Register # 000021	
	Total Invoice Amount		175.37							
48	Vendor Payment	NORTH STATE SCHREENPRINING (000171/1)								
	641-A NORD AVE									
	CHICO, CA 95926									
	2009/10		02/15/10	hockey jerseys	19476	03/08/10 Paid	Cleared	918.28	.00	918.28
	01-0000-0-1135-4200-4300-340-000-000									
	Check #	40016074			BatchId	AP030920 Check Dat	03/09/10 PO#		Register # 000028	
	Total Invoice Amount		918.28							
49	Vendor Payment	PALOMINO ROOM (000193/1)								
	723 MAIN ST									
	RED LBUFF, CA 96080									
	2009/10		12/11/09	staff christmas party	32296	02/12/10 Paid	Cleared	1,108.48	.00	1,108.48
	01-0000-0-0000-2700-4300-340-000-000									
	Check #	40015160			BatchId	AP021720 Check Dat	02/17/10 PO#		Register # 000024	
	Total Invoice Amount		1,108.48							

Reeds Creed 2009-10 Warrant Testing Selections

50	Vendor Payment	Penner, Diane (000083/1)								
	12805 Brianna Lane									
	Red Bluff, CA 96080									
	2009/10	06/03/10	art supplies	0530	06/13/10 Paid	Cleared	15.80		.00	15.80
	01-1100-0-1110-1000-4300-340-130-000									
	Check #	40021577		BatchId	AP061520 Check Dat	06/15/10 PO#			Register #	000038
	Total Invoice Amount	15.80								
51	Vendor Payment	Penner, Diane (000083/1)								
	12805 Brianna Lane									
	Red Bluff, CA 96080									
	2009/10	06/04/10	art supplies	060110	06/13/10 Paid	Cleared	60.37		.00	60.37
	01-1100-0-1110-1000-4300-340-130-000									
	Check #	40021577		BatchId	AP061520 Check Dat	06/15/10 PO#			Register #	000038
	Total Invoice Amount	60.37								
52	Employee Payment	Diane M. Penner (2)								
	12805 Brianna Lane									
	Red Bluff, CA 96080									
	2009/10	05/03/10	art supplies	0510A	05/06/10 Paid	Cleared	161.01		.00	161.01
	01-1100-0-1110-1000-4300-340-130-000									
	Check #	40019319		BatchId	AP050720 Check Dat	05/07/10 PO#			Register #	000035
	Total Invoice Amount	161.01								
53	Vendor Payment	Presley,Kathy (000089/1) {Presley, K}								
	c/o Reeds Creek School									
	Red Bluff, CA 96080									
	2009/10	08/19/08 R10-0004C	1 grade	A081909*D	09/01/09 Paid	Cleared	71.84		.00	71.84
	01-1100-0-1110-1000-4300-340-110-000									
	Check #	40005898		BatchId	AP090320(Check Dat	09/03/09 PO#		P10-00037	Register #	000007
	Total Invoice Amount	71.84								
54	Vendor Payment	READER'S DIGEST (000177/1)								
	QSP, INC 13970 COLLECTION CR DR									
	CHICAGO, IL 60693									
	2009/10	07/01/09	balance from funraiser	299886	10/19/09 Paid	Cleared	520.84		.00	520.84
	01-7250-0-1110-1000-4300-340-000-000									
	Check #	40008662		BatchId	AP102020(Check Dat	10/20/09 PO#			Register #	000011
	Total Invoice Amount	520.84								
55	Vendor Payment	Reeds Creek Revolving Fund (000096/1)								
	18335 JOHNSON RD									
	RED BLUFF, CA 96080									
	2009/10	01/07/10	basketball refs	011510	01/25/10 Paid	Cleared	800.00		.00	800.00
	01-0000-0-1135-4200-5800-340-000-000									
	Check #	40013944		BatchId	AP012620 Check Dat	01/26/10 PO#			Register #	000023
	Total Invoice Amount	800.00								
56	Vendor Payment	Reeds Creek Revolving Fund (000096/1)								
	18335 JOHNSON RD									
	RED BLUFF, CA 96080									
	2009/10	11/19/09	field trip pumpkin farm	02	11/19/09 Paid	Cleared	300.00		.00	300.00
	01-7250-0-1110-1000-4300-340-000-000									
	Check #	40010574		BatchId	AP112020(Check Dat	11/20/09 PO#			Register #	000015
	Total Invoice Amount	300.00								

	Reeds Creed 2009-10 Warrant Testing Selections								
57	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	09/03/09 R10-00064	2 way radios	02397	09/23/09 Paid	Cleared	216.24	.00	216.24
	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	Total Invoice Amount	216.24							
58	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	11/19/09	student of the month	03	11/19/09 Paid	Cleared	18.00	.00	18.00
	01-1100-0-1240-4100-5200-340-000-000								
	Check #	40010574		BatchId	AP112020(Check Dat	11/20/09 PO#		Register # 000015	
	Total Invoice Amount	18.00							
59	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	11/19/09	vb awards dinner	04	11/19/09 Paid	Cleared	336.00	.00	336.00
	01-0000-0-1135-4200-4300-340-000-000								
	Check #	40010574		BatchId	AP112020(Check Dat	11/20/09 PO#		Register # 000015	
	Total Invoice Amount	336.00							
60	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	12/03/09	postage	1203	12/21/09 Paid	Cleared	18.00	.00	18.00
	01-0000-0-0000-2700-5904-340-000-000								
	Check #	40012368		BatchId	AP122120(Check Dat	12/21/09 PO#		Register # 000019	
	Total Invoice Amount	18.00							
61	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	01/21/10	tourt fees basketball	2100	01/25/10 Paid	Cleared	150.00	.00	150.00
	01-0000-0-1135-4200-4300-340-000-000								
	Check #	40013944		BatchId	AP012620 Check Dat	01/26/10 PO#		Register # 000023	
	Total Invoice Amount	150.00							
62	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	12/03/09	basketball tourt	328	12/21/09 Paid	Cleared	150.00	.00	150.00
	01-0000-0-1135-4200-4300-340-000-000								
	Check #	40012368		BatchId	AP122120(Check Dat	12/21/09 PO#		Register # 000019	
	Total Invoice Amount	150.00							
63	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	12/17/09	student of month	335	12/21/09 Paid	Cleared	18.00	.00	18.00
	01-1100-0-1240-4100-5200-340-000-000								
	Check #	40012368		BatchId	AP122120(Check Dat	12/21/09 PO#		Register # 000019	
	Total Invoice Amount	18.00							

Reeds Creed 2009-10 Warrant Testing Selections									
64	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	01/29/10	basketball tourn fees	348	03/08/10 Paid	Cleared	250.00	.00	250.00
	01-0000-0-1135-4200-4300-340-000-000								
	Check #	40016304		BatchId	AP031120 Check Dat	03/11/10 PO#		Register # 000029	
	Total Invoice Amount	250.00							
65	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	02/12/10	basketball tourn fees	358	03/08/10 Paid	Cleared	150.00	.00	150.00
	01-0000-0-1135-4200-4300-340-000-000								
	Check #	40016304		BatchId	AP031120 Check Dat	03/11/10 PO#		Register # 000029	
	Total Invoice Amount	150.00							
66	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	02/25/10	student of month	359	03/08/10 Paid	Cleared	18.00	.00	18.00
	01-1100-0-1240-4100-5200-340-000-000								
	Check #	40016304		BatchId	AP031120 Check Dat	03/11/10 PO#		Register # 000029	
	Total Invoice Amount	18.00							
67	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	03/03/10	lunchen jake & teacher	361	03/08/10 Paid	Cleared	45.00	.00	45.00
	01-0000-0-0000-2700-4300-340-000-000								
	Check #	40016304		BatchId	AP031120 Check Dat	03/11/10 PO#		Register # 000029	
	Total Invoice Amount	45.00							
68	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	03/11/10	board meeting	363	04/10/10 Paid	Cleared	46.17	.00	46.17
	01-0000-0-0000-7100-4300-340-000-000								
	Check #	40017803		BatchId	AP041320 Check Dat	04/13/10 PO#		Register # 000032	
	Total Invoice Amount	46.17							
69	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	03/17/10	kiwanis student incentives	364	04/10/10 Paid	Cleared	30.00	.00	30.00
	01-1100-0-1240-4100-5200-340-000-000								
	Check #	40017803		BatchId	AP041320 Check Dat	04/13/10 PO#		Register # 000032	
	Total Invoice Amount	30.00							
70	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	03/18/10	turtle bay	365	04/10/10 Paid	Cleared	300.00	.00	300.00
	01-1100-0-1110-1000-4300-340-000-602								
	Check #	40017803		BatchId	AP041320 Check Dat	04/13/10 PO#		Register # 000032	
	Total Invoice Amount	300.00							

Reeds Creed 2009-10 Warrant Testing Selections									
71	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	03/23/10	CASBO Job-A-Like workshop	366	04/10/10 Paid	Cleared	35.00	.00	35.00
	01-4035-0-0000-7200-5200-340-000-000								
	Check #	40017803		BatchId	AP041320 Check Dat	04/13/10 PO#		Register #	000032
	Total Invoice Amount	35.00							
72	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	05/20/10	student of the month	373	06/12/10 Paid	Cleared	18.00	.00	18.00
	01-1100-0-1240-4100-5200-340-000-000								
	Check #	40021581		BatchId	AP061520 Check Dat	06/15/10 PO#		Register #	000038
	Total Invoice Amount	18.00							
73	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	09/09/10	student end of year pool party	376	06/13/10 Paid	Cleared	170.00	.00	170.00
	01-7250-0-1110-1000-4300-340-000-000								
	Check #	40021581		BatchId	AP061520 Check Dat	06/15/10 PO#		Register #	000038
	Total Invoice Amount	170.00							
74	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	06/09/10	student awards	377	06/13/10 Paid	Cleared	183.84	.00	183.84
	01-7250-0-1110-1000-4300-340-000-000								
	Check #	40021581		BatchId	AP061520 Check Dat	06/15/10 PO#		Register #	000038
	Total Invoice Amount	183.84							
75	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	06/09/10	to 8th grade graduation	378	06/13/10 Paid	Cleared	464.92	.00	464.92
	01-7250-0-1110-1000-4300-340-000-000								
	Check #	40021581		BatchId	AP061520 Check Dat	06/15/10 PO#		Register #	000038
	Total Invoice Amount	464.92							
76	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	11/19/09	kiwawins	6	11/19/09 Paid	Cleared	50.00	.00	50.00
	01-0000-0-0000-2700-4300-340-000-000								
	Check #	40010574		BatchId	AP112020(Check Dat	11/20/09 PO#		Register #	000015
	Total Invoice Amount	50.00							
77	Vendor Payment	Reeds Creek Revolving Fund (000096/1)							
	18335 JOHNSON RD								
	RED BLUFF, CA 96080								
	2009/10	11/19/09	staff lunch & cards	7	11/19/09 Paid	Cleared	65.90	.00	65.90
	01-0000-0-0000-2700-4300-340-000-000								
	Check #	40010574		BatchId	AP112020(Check Dat	11/20/09 PO#		Register #	000015
	Total Invoice Amount	65.90							

Reeds Creed 2009-10 Warrant Testing Selections											
78	Vendor Payment	Reeds Creek Revolving Fund (000096/1)									
	18335 Johnson Rd										
	Red Bluff, ca 96080										
	2009/10		09/07/09	nursing supplies	NUR0907C	09/06/09 Paid	Cleared	130.25		.00	130.25
	01-0000-0-0000-3140-4300-340-000-000										
	Check #	40007080			BatchId	AP092320 Check Dat	09/23/09 PO#			Register #	000008
	Total Invoice Amount		130.25								
79	Vendor Payment	Reeds Creek Revolving Fund (000096/1)									
	, 96080										
	2009/10		09/07/09	DMV physcial	RVBUS09	09/06/09 Paid	Cleared	91.00		.00	91.00
	01-7230-0-0000-3600-5200-340-000-000										
	Check #	40007080			BatchId	AP092320 Check Dat	09/23/09 PO#			Register #	000008
	Total Invoice Amount		91.00								
80	Vendor Payment	REEDS CREEK STUDENT BODY (000212/1)									
	18335 JOHNSON RD										
	RED BLUFF, CA 96080										
	2009/10		06/11/10	over spent 7th grade trip	8THDC	06/13/10 Paid	Cleared	1,145.01		.00	1,145.01
	01-1100-0-1110-1000-4300-340-000-000										
	Check #	40021586			BatchId	AP061520 Check Dat	06/15/10 PO#			Register #	000038
	Total Invoice Amount		1,145.01								
81	Vendor Payment	RUSTY MAY (000173/1)									
	1202 RIDGEVIEW HEIGHTS										
	NOVATO, CA 94947										
	2009/10		08/28/09	ASSEMBLY	90109	10/07/09 Paid	Cleared	600.00		.00	600.00
	01-7250-0-1110-1000-4300-340-000-000										
	Check #	40007907			BatchId	AP100820 Check Dat	10/08/09 PO#			Register #	000009
	Total Invoice Amount		600.00								
82	Vendor Payment	Sacramento Kings Account Executive, Season Ticket Sales (000162/1)									
	One Sports Parkway										
	Sacramento, CA 95834										
	2009/10		08/24/09	basketball	11458638	08/27/09 Paid	Cleared	300.00		.00	300.00
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40005645			BatchId	AP082720 Check Dat	08/27/09 PO#			Register #	000006
	Total Invoice Amount		300.00								
83	Vendor Payment	Sacramento Kings Account Executive, Season Ticket Sales (000162/1)									
	One Sports Parkway										
	Sacramento, CA 95834										
	2009/10		05/19/10	sports fundraiser	11458638	05/26/10 Paid	Cleared	200.00		.00	200.00
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40020660			BatchId	AP052720 Check Dat	05/27/10 PO#			Register #	000037
	Total Invoice Amount		200.00								
84	Vendor Payment	Sacramento Kings Account Executive, Season Ticket Sales (000162/1)									
	One Sports Parkway										
	Sacramento, CA 95834										
	2009/10		11/18/09 R10-00104	sports fundraiser down payment	JAKE	11/19/09 Paid	Cleared	3,000.00		.00	3,000.00
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40010575			BatchId	AP112020 Check Dat	11/20/09 PO#		P10-00089	Register #	000015
	Total Invoice Amount		3,000.00								

No.	Reeds Creed 2009-10 Warrant Testing Selections								
85	Employee Payment	Susannah M. Sbragia (35)							
	720 Givens Rd. #1								
	Red Bluff, CA 96080								
	2009/10	01/25/09	miles	012509	02/12/10 Paid	Cleared	112.00	.00	112.00
	01-4035-0-0000-7100-5200-340-000-000								
	Check #	40015143		BatchId	AP021720 Check Dat	02/17/10 PO#		Register #	000024
	Total Invoice Amount	112.00							
86	Employee Payment	Susannah M. Sbragia (35)							
	720 Givens Rd. #1								
	Red Bluff, CA 96080								
	2009/10	04/23/10	miles for CBO	042310	05/06/10 Paid	Cleared	211.50	.00	211.50
	01-0000-0-0000-2700-5800-340-000-000								
	Check #	40019322		BatchId	AP050720 Check Dat	05/07/10 PO#		Register #	000035
	Total Invoice Amount	211.50							
87	Employee Payment	Susannah M. Sbragia (35)							
	720 Givens Rd. #1								
	Red Bluff, CA 96080								
	2009/10	10/30/09	CBO boot camp	M103009	11/19/09 Paid	Cleared	202.95	.00	202.95
	01-4035-0-0000-7200-5200-340-000-000								
	Check #	40010553		BatchId	AP112020 Check Dat	11/20/09 PO#		Register #	000015
	Total Invoice Amount	202.95							
88	Vendor Payment	SISCO ENTERPRISESE (000172/1)							
	500 W EAST AVE								
	CHICO, CA 95926								
	2009/10	04/19/10	dinner for Site Council meeting	0284	05/03/10 Paid	Cleared	84.90	.00	84.90
	01-0000-0-0000-2700-4300-340-000-000								
	Check #	40019115		BatchId	AP050420 Check Dat	05/04/10 PO#		Register #	000034
	Total Invoice Amount	84.90							
89	Vendor Payment	SISCO ENTERPRISESE (000172/1)							
	500 W EAST AVE								
	CHICO, CA 95926								
	2009/10	08/21/09	employee lunch	14293	10/15/09 Paid	Cleared	119.75	.00	119.75
	01-0000-0-0000-2700-4300-340-000-000								
	Check #	40008647		BatchId	AP101920 Check Dat	10/19/09 PO#		Register #	000010
	Total Invoice Amount	119.75							
90	Vendor Payment	SISCO ENTERPRISESE (000172/1)							
	500 W EAST AVE								
	CHICO, CA 95926								
	2009/10	06/11/10	staff lunch	18335	06/13/10 Paid	Cleared	118.43	.00	118.43
	01-0000-0-0000-2700-4300-340-000-000								
	Check #	40021584		BatchId	AP061520 Check Dat	06/15/10 PO#		Register #	000038
	Total Invoice Amount	118.43							
91	Employee Payment	Laura J. Wilcox (6)							
	1156 Whitewood Way								
	Chico, CA 95973								
	2009/10	05/25/10	classroom suppleis	050110	05/26/10 Paid	Cleared	138.43	.00	138.43
	01-1100-0-1110-1000-4300-340-140-000								
	Check #	40020642		BatchId	AP052720 Check Dat	05/27/10 PO#		Register #	000037
	Total Invoice Amount	138.43							

	Reeds Creed 2009-10 Warrant Testing Selections												
92	Employee Payment	Laura J. Wilcox (6)											
	1156 Whitewood Way												
	Chico, CA 95973												
	2009/10		04/05/10		classroom supplies	050410	04/11/10	Paid	Cleared	164.05		.00	164.05
	01-1100-0-1110-1000-4300-340-140-000												
	Check #	40017795				BatchId	AP041320	Check Dat	04/13/10	PO#		Register #	000032
	Total Invoice Amount		164.05										
93	Vendor Payment	Zaner-Bloser (000133/1)											
	P.O. Box 16764												
	Columbus, OH 43216-6764												
	2009/10		12/02/09	R10-0010€	Grade 2 supplies	02641803	12/21/09	Paid	Cleared	23.58		.00	23.58
	01-1100-0-1110-1000-4300-340-145-000												
	Check #	40012372				BatchId	AP122120(	Check Dat	12/21/09	PO#	P10-00092	Register #	000019
	Total Invoice Amount		23.58										
94	Vendor Payment	Zaner-Bloser (000133/1)											
	P.O. Box 16764												
	Columbus, OH 43216-6764												
	2009/10		04/06/10	R10-0015€	2nd grade supplies	02659034	05/06/10	Paid	Cleared	27.04		.00	27.04
	01-1100-0-1110-1000-4300-340-145-000												
	Check #	40019335				BatchId	AP050720	Check Dat	05/07/10	PO#	P10-00138	Register #	000035
	Total Invoice Amount		27.04										

Reeds Creed 2010-11 Warrant Testing Selections											
1	Payee Payment	April Scholzen (April Schol)									
	20395 Reeds Creek Rd.										
	Red Bluff, CA 96080										
	2010/11		06/07/11	Graduation	DP11-00150	06/09/11	Paid	Cleared	19.47	.00	19.47
	01-0000-0-0000-2700-4300-340-000-000										
	Check #	40041140			BatchId	AP061320	Check Dat	06/13/11	PO#	Register #	000081
	Total Invoice Amount		19.47								
2	Employee Payment	Karen A. Arrowsmith (53)									
	14725 Meister Ct										
	Red Bluff, CA 96080										
	2010/11		08/13/10	Classroom	EP11-00002	09/06/10	Paid	Cleared	248.39	.00	248.39
	01-1100-0-1110-1000-4300-340-105-000										
	Check #	40026153			BatchId	AP091420	Check Dat	09/14/10	PO#	Register #	000044
	2010/11		08/19/10	Zoo Phonic	EP11-00003	09/06/10	Paid	Cleared	237.51	.00	237.51
	01-7250-0-1110-1000-4300-340-000-000										
	Check #	40026153			BatchId	AP091420	Check Dat	09/14/10	PO#	Register #	000044
	Total Invoice Amount		485.90								
3	Employee Payment	Karen A. Arrowsmith (53)									
	14725 Meister Ct										
	Red Bluff, CA 96080										
	2010/11		09/02/10	Reimburse	EP11-00007	10/13/10	Paid	Cleared	51.42	.00	51.42
	01-7250-0-1110-1000-5800-340-000-000										
	Check #	40028023			BatchId	AP101420	Check Dat	10/14/10	PO#	Register #	000047
	Total Invoice Amount		51.42								
4	Employee Payment	Karen A. Arrowsmith (53)									
	14725 Meister Ct										
	Red Bluff, CA 96080										
	2010/11		05/31/11	Classroom	EP11-00045	06/09/11	Paid	Cleared	151.66	.00	151.66
	01-1100-0-1110-1000-4300-340-123-000										
	Check #	40041141			BatchId	AP061320	Check Dat	06/13/11	PO#	Register #	000081
	Total Invoice Amount		151.66								
	Vendor Payment	Assoc Of Calif Sch Admin		Tehama Co Charter (000010/1)							
5	Vendor Payment	Assoc of Calif School Adm (000146/1)									
	1575 Bayshore Highway										
	Burlingame, CA 94010										
	2010/11		12/03/10	Dues for S	DP11-00062	12/14/10	Cancelled	Cancelled	30.00	.00	30.00
	01-0000-0-0000-7100-5300-340-000-000										
	Check #	40031272			BatchId	AP121520	Check Dat	12/15/10	PO#	Register #	000059
	Total Invoice Amount		30.00								
6	Employee Payment	Robbie Bianchi (57)									
	1345 Palm Avenue										
	Chico, CA 95926										
	2010/11		12/10/10	CHK ADV	EP11-00016	12/10/10	Paid	Cleared	1,222.43	.00	1,222.43
	76- - - - -9512- - -										
	Check #	40031060			BatchId	AP121020	Check Dat	12/10/10	PO#	Register #	000057
	Total Invoice Amount		1,222.43								

Reeds Creed 2010-11 Warrant Testing Selections

7	Payee Payment	Jennifer Bonds (Jennifer Bo)										
	745 Johnson St.											
	Red Bluff, CA 96080											
	2010/11		01/18/11	Mileage for	DP11-00077	01/18/11	Paid	Cleared	147.40		.00	147.40
	01-3313-0-5002-2100-5200-340-000-000											
	Check #	40032852			BatchId	AP011820	Check Dat	01/18/11 PO#		Register #	000063	
	Total Invoice Amount		147.40									
8	Payee Payment	Jennifer Bonds (Jennifer Bo)										
	745 Johnson St.											
	Red Bluff, CA 96080											
	2010/11		02/01/11	IEP Mileag	DP11-00108	02/14/11	Paid	Cleared	105.95		.00	105.95
	01-3313-0-5002-2100-5200-340-000-000											
	Check #	40034647			BatchId	AP021620	Check Dat	02/16/11 PO#		Register #	000067	
	Total Invoice Amount		105.95									
9	Payee Payment	Jennifer Bonds (Jennifer Bo)										
	745 Johnson St.											
	Red Bluff, CA 96080											
	2010/11		03/11/11	IEP Mileag	DP11-00113	03/11/11	Paid	Cleared	81.65		.00	81.65
	01-3313-0-5002-2100-5200-340-000-000											
	Check #	40035939			BatchId	AP031520	Check Dat	03/15/11 PO#		Register #	000071	
	Total Invoice Amount		81.65									
10	Payee Payment	Jennifer Bonds (Jennifer Bo)										
	1885 Walnut St. #45											
	Red Bluff, CA 96080											
	2010/11		04/21/11	IEP mileag	DP11-00130	04/21/11	Paid	Cleared	112.10		.00	112.10
	01-3313-0-5002-2100-5200-340-000-000											
	Check #	40038339			BatchId	AP042520	Check Dat	04/25/11 PO#		Register #	000075	
	Total Invoice Amount		112.10									
11	Payee Payment	Jennifer Botell (Jennifer Bo)										
	19945 Ava Circle											
	Red Bluff, CA 96080											
	2010/11		06/07/11	Graduation	DP11-00151	06/09/11	Paid	Cleared	175.14		.00	175.14
	01-0000-0-0000-2700-4300-340-000-000											
	Check #	40041146			BatchId	AP061320	Check Dat	06/13/11 PO#		Register #	000081	
	Total Invoice Amount		175.14									
12	Payee Payment	Jennifer Botell (Jennifer Bo)										
	19945 Ava Circle											
	Red Bluff, CA 96080											
	2010/11		06/08/11	Graduation	DP11-00157	06/21/11	Paid	Cleared	36.59		.00	36.59
	01-0000-0-0000-2700-4300-340-000-000											
	Check #	40041826			BatchId	AP062320	Check Dat	06/23/11 PO#		Register #	000082	
	Total Invoice Amount		36.59									

Reeds Creed 2010-11 Warrant Testing Selections

	Employee Payment	Jennifer A. Brockman (18)								
	19620 Ridge Rd.									
	Red Bluff, CA 96080									
13	2010/11	08/09/10	Classroom	EP11-00005	09/06/10	Paid	Cleared	346.54	.00	346.54
	01-1100-0-1110-1000-4300-340-110-000									
	Check #	40026152		BatchId	AP091420	Check Dat	09/14/10 PO#		Register #	000044
	Total Invoice Amount	346.54								
	Vendor Payment	CASBO (000023/1)								
	1001 K St. 5th floor									
	Sacramento, CA 95814									
14	2010/11	05/10/11	CASBO M	DP11-00135	05/10/11	Paid	Cleared	189.52	.00	189.52
	01-0000-0-0000-7100-5300-340-000-000									
	Check #	40039408		BatchId	AP051120	Check Dat	05/11/11 PO#		Register #	000078
	Total Invoice Amount	189.52								
	Vendor Payment	CASBO (000023/1)								
	1001 K St. 5th floor									
	Sacramento, CA 95814									
15	2010/11	03/14/11	Member du	2285650	06/21/11	Paid	Cleared	522.00	.00	522.00
	01-0000-0-0000-7200-5300-340-000-000									
	Check #	40041818		BatchId	AP062320	Check Dat	06/23/11 PO#		Register #	000082
	Total Invoice Amount	522.00								
	Employee Payment	Denise K. Cottingham (56)								
	5517A Sawmill Rd.									
	Paradise, CA 95969									
	2010/11	08/17/10	Mileage Re	EP11-00004	09/06/10	Paid	Cleared	107.00	.00	107.00
16	01-0000-0-0000-7200-5200-340-000-000									
	Check #	40026154		BatchId	AP091420	Check Dat	09/14/10 PO#		Register #	000044
	Total Invoice Amount	107.00								
	Employee Payment	Denise K. Cottingham (56)								
	5517A Sawmill Rd.									
	Paradise, CA 95969									
	2010/11	09/21/10	Mileage fro	EP11-00008	10/13/10	Paid	Cleared	62.00	.00	62.00
17	01-0000-0-0000-7200-5200-340-000-000									
	Check #	40028024		BatchId	AP101420	Check Dat	10/14/10 PO#		Register #	000047
	Total Invoice Amount	62.00								
	Employee Payment	Denise K. Cottingham (56)								
	5517A Sawmill Rd.									
	Paradise, CA 95969									
	2010/11	10/01/10	Mileage rei	EP11-00010	10/19/10	Cancelled	Cancelled	62.50	.00	62.50
18	01-0000-0-0000-2700-5200-340-000-000									
	Check #	40028541		BatchId	AP102620	Check Dat	10/26/10 PO#		Register #	000048
	Total Invoice Amount	62.50								

#										
	Reeds Creed 2010-11 Warrant Testing Selections									
19	Employee Payment	Denise K. Cottingham (56)								
	5517A Sawmill Rd.									
	Paradise, CA 95969									
	2010/11		11/03/10	Mileage	EP11-00011	11/03/10 Paid	Cleared	208.50	.00	208.50
	01-0000-0-0000-7200-5200-340-000-000									
	Check #	40029257			BatchId	AP110820 Check Dat	11/08/10 PO#		Register #	000051
	Total Invoice Amount		208.50							
20	Employee Payment	Denise K. Cottingham (56)								
	5517A Sawmill Rd.									
	Paradise, CA 95969									
	2010/11		12/14/10	Mileage for	EP11-00018	12/14/10 Paid	Cleared	124.00	.00	124.00
	01-0000-0-0000-7200-5200-340-000-000									
	Check #	40031271			BatchId	AP121520 Check Dat	12/15/10 PO#		Register #	000059
	Total Invoice Amount		124.00							
21	Employee Payment	Denise K. Cottingham (56)								
	5517A Sawmill Rd.									
	Paradise, CA 95969									
	2010/11		10/03/10	Mileage	EP11-00019	01/11/11 Paid	Cleared	110.00	.00	110.00
	01-0000-0-0000-7200-5200-340-000-000									
	Check #	40032692			BatchId	AP011320 Check Dat	01/13/11 PO#		Register #	000062
	Total Invoice Amount		110.00							
22	Employee Payment	Denise K. Cottingham (56)								
	5517A Sawmill Rd.									
	Paradise, CA 95969									
	2010/11		02/01/11	Mileage	EP11-00024	02/14/11 Paid	Cleared	310.00	.00	310.00
	01-0000-0-0000-7200-5200-340-000-000									
	Check #	40034640			BatchId	AP021620 Check Dat	02/16/11 PO#		Register #	000067
	Total Invoice Amount		310.00							
23	Employee Payment	Denise K. Cottingham (56)								
	5517A Sawmill Rd.									
	Paradise, CA 95969									
	2010/11		03/11/11	Mileage for	EP11-00029	03/11/11 Paid	Cleared	116.50	.00	116.50
	01-0000-0-0000-7200-5200-340-000-000									
	Check #	40035928			BatchId	AP031520 Check Dat	03/15/11 PO#		Register #	000071
	Total Invoice Amount		116.50							
24	Employee Payment	Denise K. Cottingham (56)								
	5517A Sawmill Rd.									
	Paradise, CA 95969									
	2010/11		04/02/11	Mileage	EP11-00033	04/02/11 Cancelled	Cancelled	496.00	.00	496.00
	01-0000-0-0000-7200-5200-340-000-000									
	Check #	40037124			BatchId	AP040520 Check Dat	04/05/11 PO#		Register #	000073
	Total Invoice Amount		496.00							

Reeds Creed 2010-11 Warrant Testing Selections											
25	Employee Payment	Denise K. Cottingham (56)									
	5517A Sawmill Rd.										
	Paradise, CA 95969										
	2010/11		04/21/11	Re-issue o	EP11-00039	04/21/11	Paid	Cleared	248.00	.00	248.00
	01-0000-0-0000-7200-5200-340-000-000										
	Check #	40038338			BatchId	AP042520	Check Dat	04/25/11	PO#	Register #	000075
	Total Invoice Amount		248.00								
26	Employee Payment	Denise K. Cottingham (56)									
	5517A Sawmill Rd.										
	Paradise, CA 95969										
	2010/11		06/10/11	Mileage	EP11-00050	06/09/11	Paid	Cleared	178.50	.00	178.50
	01-0000-0-0000-7200-5200-340-000-000										
	Check #	40041142			BatchId	AP061320	Check Dat	06/13/11	PO#	Register #	000081
	Total Invoice Amount		178.50								
27	Vendor Payment	CSBA Calif. School Board Assocc/o West America Bank (000031/1)									
	PO Box 1450										
	Suisun City, CA 94585-4450										
	2010/11		05/19/11	Membershi	100946-12	06/21/11	Paid	Cleared	965.00	.00	965.00
	01-0000-0-0000-7100-5300-340-000-000										
	Check #	40041819			BatchId	AP062320	Check Dat	06/23/11	PO#	Register #	000082
	Total Invoice Amount		965.00								
28	Employee Payment	Lynette M. Faulkner (7)									
	1701 El Cerrito Dr										
	Red Bluff, CA 96080										
	2010/11		05/04/11	Star testing	EP11-00043	05/10/11	Paid	Cleared	27.32	.00	27.32
	01-1100-0-1110-1000-4300-340-135-000										
	Check #	40039411			BatchId	AP051120	Check Dat	05/11/11	PO#	Register #	000078
	Total Invoice Amount		27.32								
29	Employee Payment	Lynette M. Faulkner (7)									
	1701 El Cerrito Dr										
	Red Bluff, CA 96080										
	2010/11		06/07/11	SAP suppli	EP11-00047	06/09/11	Paid	Cleared	111.18	.00	111.18
	01-0000-0-0000-3130-4300-340-000-640										
	Check #	40041143			BatchId	AP061320	Check Dat	06/13/11	PO#	Register #	000081
	Total Invoice Amount		111.18								
30	Employee Payment	Lynette M. Faulkner (7)									
	1701 El Cerrito Dr										
	Red Bluff, CA 96080										
	2010/11		06/21/11	Classroom	EP11-00052	06/21/11	Paid	Cleared	46.00	.00	46.00
	01-1100-0-1110-1000-4300-340-135-000										
	Check #	40041821			BatchId	AP062320	Check Dat	06/23/11	PO#	Register #	000082
	Total Invoice Amount		46.00								

Reeds Creed 2010-11 Warrant Testing Selections

31	Employee Payment	Ronnie G. Fortenberry (59)								
	80 Howell Avenue									
	Red Bluff, CA 96080									
	2010/11	01/18/11	Conf. expe	EP11-00022	01/18/11	Paid	Cleared	173.39	.00	173.39
	01-0000-0-0000-7200-5200-340-000-000									
	Check #	40032850		BatchId	AP011820	Check Dat	01/18/11	PO#	Register #	000063
	Total Invoice Amount	173.39								
32	Employee Payment	Ronnie G. Fortenberry (59)								
	P.O. Box 1136									
	Red Bluff, CA 96080									
	2010/11	02/10/11	Reim for b	EP11-00023	02/14/11	Paid	Cleared	70.12	.00	70.12
	01-0000-0-0000-7200-4300-340-000-000									
	Check #	40034643		BatchId	AP021620	Check Dat	02/16/11	PO#	Register #	000067
	Total Invoice Amount	70.12								
33	Employee Payment	Ronnie G. Fortenberry (59)								
	P.O. Box 1136									
	Red Bluff, CA 96080									
	2010/11	03/17/11	Casbo Cor	EP11-00031	03/17/11	Paid	Cleared	229.40	.00	229.40
	01-0000-0-0000-7200-5200-340-000-000									
	Check #	40036263		BatchId	AP032120	Check Dat	03/21/11	PO#	Register #	000072
	Total Invoice Amount	229.40								
34	Employee Payment	Ronnie G. Fortenberry (59)								
	P.O. Box 1136									
	Red Bluff, CA 96080									
	2010/11	04/11/11	Casbo con	EP11-00035	04/14/11	Paid	Cleared	299.28	.00	299.28
	01-0000-0-0000-7200-5200-340-000-000									
	Check #	40038016		BatchId	AP041820	Check Dat	04/18/11	PO#	Register #	000074
	2010/11	04/14/11	Propane fo	EP11-00036	04/14/11	Paid	Cleared	50.05	.00	50.05
	01-9012-0-1110-4000-4300-340-000-000									
	Check #	40038016		BatchId	AP041820	Check Dat	04/18/11	PO#	Register #	000074
	Total Invoice Amount	349.33								
35	Employee Payment	Ronnie G. Fortenberry (59)								
	P.O. Box 1136									
	Red Bluff, CA 96080									
	2010/11	05/10/11	Postage ar	EP11-00042	05/10/11	Paid	Cleared	142.10	.00	142.10
	01-0000-0-0000-7200-5200-340-000-000	128.00								
	01-0000-0-0000-2700-5904-340-000-000	14.10								
	Check #	40039413		BatchId	AP051120	Check Dat	05/11/11	PO#	Register #	000078
	Total Invoice Amount	142.10								
36	Employee Payment	Ronnie G. Fortenberry (59)								
	P.O. Box 1136									
	Red Bluff, CA 96080									
	2010/11	06/21/11	Ink cartridg	EP11-00053	06/21/11	Paid	Cleared	25.97	.00	25.97
	01-0000-0-0000-2700-4300-340-000-000									
	Check #	40041823		BatchId	AP062320	Check Dat	06/23/11	PO#	Register #	000082
	Total Invoice Amount	25.97								

Reeds Creed 2010-11 Warrant Testing Selections

37	Payee Payment	Lou Ellen Gradney (Lou Ellen G)									
	8820 Hwy 99W										
	Gerber, CA 96080										
	2010/11		05/05/11	Supplies fc	DP11-00142	05/10/11	Paid	Cleared	12.96	.00	12.96
	01-3313-0-5002-2100-4300-340-000-000										
	Check #	40039419			BatchId	AP051120	Check Dat	05/11/11 PO#		Register # 000078	
	Total Invoice Amount		12.96								
38	Payee Payment	LouEllen Gradney (LouEllen Gr)									
	8820 Hwy. 99W										
	Gerber, CA 96035										
	2010/11		01/18/11	Supplies IE	DP11-00076	01/18/11	Paid	Cleared	38.61	.00	38.61
	01-3313-0-5002-2100-4300-340-000-000										
	Check #	40032853			BatchId	AP011820	Check Dat	01/18/11 PO#		Register # 000063	
	Total Invoice Amount		38.61								
39	Payee Payment	LouEllen Gradney (LouEllen Gr)									
	8820 Hwy. 99W										
	Gerber, CA 96035										
	2010/11		04/04/11	Supplies fc	DP11-00127	04/14/11	Paid	Cleared	22.34	.00	22.34
	01-3313-0-5002-2100-4300-340-000-000										
	Check #	40038018			BatchId	AP041820	Check Dat	04/18/11 PO#		Register # 000074	
	Total Invoice Amount		22.34								
40	Payee Payment	Laura Holt (Laura Holt)									
	19391 Live Oak Rd.										
	Red Bluff, CA 96080										
	2010/11		03/11/11	IEP Mileag	DP11-00112	03/11/11	Paid	Cleared	116.20	.00	116.20
	01-3313-0-5002-2100-5200-340-000-000										
	Check #	40035941			BatchId	AP031520	Check Dat	03/15/11 PO#		Register # 000071	
	Total Invoice Amount		116.20								
41	Employee Payment	Jacob P. Hosler (38)									
	16865 Big Pine Rd.										
	Cottonwood, CA 96022										
	2010/11		09/16/10	Mileage Re	EP11-00009	10/13/10	Paid	Cleared	107.00	.00	107.00
	01-0000-0-0000-7100-5200-340-000-000										
	Check #	40028022			BatchId	AP101420	Check Dat	10/14/10 PO#		Register # 000047	
	Total Invoice Amount		107.00								
42	Employee Payment	Jacob P. Hosler (38)									
	16865 Big Pine Rd.										
	Cottonwood, CA 96022										
	2010/11		11/15/10	Mileage rei	EP11-00012	11/15/10	Paid	Cleared	384.50	.00	384.50
	01-0000-0-0000-7200-5200-340-000-000										
	Check #	40029766			BatchId	AP111520	Check Dat	11/15/10 PO#		Register # 000053	
	Total Invoice Amount		384.50								

Reeds Creed 2010-11 Warrant Testing Selections

	Employee Payment	Jacob P. Hosler (38)									
	16865 Big Pine Rd.										
	Cottonwood, CA 96022										
43	2010/11		11/30/10	For basketl	EP11-00015	12/02/10	Paid	Cleared	84.94	.00	84.94
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40030981			BatchId	AP120920	Check Dat	12/09/10	PO#	Register #	000056
	Total Invoice Amount		84.94								
	Employee Payment	Jacob P. Hosler (38)									
	16865 Big Pine Rd.										
	Cottonwood, CA 96022										
44	2010/11		12/14/10	Mileage 11	EP11-00017	12/14/10	Paid	Cleared	287.00	.00	287.00
	01-0000-0-0000-7100-5200-340-000-000										
	Check #	40031258			BatchId	AP121420	Check Dat	12/14/10	PO#	Register #	000058
	Total Invoice Amount		287.00								
	Employee Payment	Jacob P. Hosler (38)									
	16865 Big Pine Rd.										
	Cottonwood, CA 96022										
45	2010/11		01/13/11	Mileage 12	EP11-00021	01/18/11	Paid	Cleared	154.50	.00	154.50
	01-0000-0-0000-7100-5200-340-000-000										
	Check #	40032851			BatchId	AP011820	Check Dat	01/18/11	PO#	Register #	000063
	Total Invoice Amount		154.50								
	Employee Payment	Jacob P. Hosler (38)									
	16865 Big Pine Rd.										
	Cottonwood, CA 96022										
46	2010/11		02/15/11	Mileage 1/	EP11-00025	02/15/11	Paid	Cleared	231.00	.00	231.00
	01-0000-0-0000-7100-5200-340-000-000										
	Check #	40034645			BatchId	AP021620	Check Dat	02/16/11	PO#	Register #	000067
	Total Invoice Amount		231.00								
	Employee Payment	Jacob P. Hosler (38)									
	16865 Big Pine Rd.										
	Cottonwood, CA 96022										
	2010/11		02/18/11	Cake for su	EP11-00026	02/25/11	Paid	Cleared	27.87	.00	27.87
47	01-0000-0-0000-7100-4300-340-000-000										
	Check #	40035213			BatchId	AP030220	Check Dat	03/02/11	PO#	Register #	000068
	Total Invoice Amount		27.87								
	Employee Payment	Jacob P. Hosler (38)									
	16865 Big Pine Rd.										
	Cottonwood, CA 96022										
48	2010/11		03/07/11	Asilomar c	EP11-00027	03/07/11	Paid	Cleared	851.75	.00	851.75
	01-0000-0-0000-7200-5200-340-000-000										
	Check #	40035462			BatchId	AP030720	Check Dat	03/07/11	PO#	Register #	000070
	Total Invoice Amount		851.75								

Reeds Creed 2010-11 Warrant Testing Selections

49	Employee Payment	Jacob P. Hosler (38)										
	16865 Big Pine Rd.											
	Cottonwood, CA 96022											
	2010/11		03/21/11	Meals and	EP11-00032	03/21/11	Paid	Cleared	327.41		.00	327.41
	01-0000-0-0000-7100-5200-340-000-000											
	Check #	40036264			BatchId	AP032120	Check Dat	03/21/11	PO#	Register #	000072	
	Total Invoice Amount		327.41									
50	Employee Payment	Jacob P. Hosler (38)										
	16865 Big Pine Rd.											
	Cottonwood, CA 96022											
	2010/11		04/14/11	BBQ Suppl	EP11-00037	04/14/11	Paid	Cleared	257.17		.00	257.17
	01-9012-0-1110-4000-4300-340-000-000											
	Check #	40038017			BatchId	AP041820	Check Dat	04/18/11	PO#	Register #	000074	
	Total Invoice Amount		257.17									
51	Employee Payment	Jacob P. Hosler (38)										
	16865 Big Pine Rd.											
	Cottonwood, CA 96022											
	2010/11		04/28/11	Reimburse	EP11-00040	04/28/11	Paid	Cleared	538.33		.00	538.33
	01-0000-0-0000-3130-4300-340-000-640		153.75									
	01-0000-0-0000-7100-5200-340-000-000		254.00									
	01-0000-0-0000-8100-4300-340-000-000		130.58									
	Check #	40038606			BatchId	AP042820	Check Dat	04/28/11	PO#	Register #	000077	
	Total Invoice Amount		538.33									
52	Employee Payment	Jacob P. Hosler (38)										
	16865 Big Pine Rd.											
	Cottonwood, CA 96022											
	2010/11		05/10/11	Staff Appre	EP11-00041	05/10/11	Paid	Cleared	278.30		.00	278.30
	01-0000-0-0000-2700-4300-340-000-000											
	Check #	40039416			BatchId	AP051120	Check Dat	05/11/11	PO#	Register #	000078	
	Total Invoice Amount		278.30									
53	Employee Payment	Jacob P. Hosler (38)										
	16865 Big Pine Rd.											
	Cottonwood, CA 96022											
	2010/11		06/07/11	BBQ suppl	EP11-00048	06/09/11	Paid	Cleared	100.12		.00	100.12
	01-0000-0-0000-2700-4300-340-000-000											
	Check #	40041145			BatchId	AP061320	Check Dat	06/13/11	PO#	Register #	000081	
	2010/11		06/03/11	Mileage	EP11-00049	06/09/11	Paid	Cleared	670.50		.00	670.50
	01-0000-0-0000-7100-5200-340-000-000											
	Check #	40041145			BatchId	AP061320	Check Dat	06/13/11	PO#	Register #	000081	
	Total Invoice Amount		770.62									
54	Employee Payment	Evelynn A. Johnson (34)										
	12680 Paskenta Rd											
	Red Bluff, CA 96080											
	2010/11		11/09/10	Serff suppl	EP11-00014	11/18/10	Paid	Cleared	171.36		.00	171.36
	01-9012-0-1110-4000-4300-340-000-000											
	Check #	40030275			BatchId	AP112320	Check Dat	11/23/10	PO#	Register #	000054	
	Total Invoice Amount		171.36									

Reeds Creed 2010-11 Warrant Testing Selections

55	Vendor Payment	Jones School Supply Co., Inc. (000061/1)									
	P.O. Box 2989										
	Irmo, SC 29063										
	2010/11		01/06/11	Certificates	DP11-00086	01/27/11	Paid	Cleared	67.45	.00	67.45
	01-7250-0-1110-1000-4300-340-000-000										
	Check #	40033525			BatchId	AP012820	Check Date	01/28/11	PO#	Register #	000064
	Total Invoice Amount		67.45								
56	Vendor Payment	Kiwanis Club of Red Bluff (000202/1)									
	Red Bluff Club Members										
	Red Bluff, CA 96080										
	2010/11		10/01/10	Membershi	6	03/14/11	Paid	Cleared	235.00	.00	235.00
	01-0000-0-0000-7150-5300-340-000-000										
	Check #	40035940			BatchId	AP031520	Check Date	03/15/11	PO#	Register #	000071
	Total Invoice Amount		235.00								
57	Payee Payment	Judy Mandolfo (Judy Mandol)									
	12025 Happy Trails Dr.										
	Red Bluff, CA 96080										
	2010/11		06/21/11	Graduation	DP11-00158	06/21/11	Paid	Cleared	198.08	.00	198.08
	01-0000-0-0000-2700-4300-340-000-000										
	Check #	40041827			BatchId	AP062320	Check Date	06/23/11	PO#	Register #	000082
	Total Invoice Amount		198.08								
58	Vendor Payment	NORTH STATE SCHREENPRINING (000171/1)									
	641-A NORD AVE										
	CHICO, CA 95926										
	2010/11		12/20/10	Beanies	21390	01/11/11	Paid	Cleared	116.26	.00	116.26
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40032696			BatchId	AP011320	Check Date	01/13/11	PO#	Register #	000062
	Total Invoice Amount		116.26								
59	Vendor Payment	NORTH STATE SCHREENPRINING (000171/1)									
	641-A NORD AVE										
	CHICO, CA 95926										
	2010/11		01/17/11	Shirts	DP11-00090	01/27/11	Paid	Cleared	151.02	.00	151.02
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40033527			BatchId	AP012820	Check Date	01/28/11	PO#	Register #	000064
	Total Invoice Amount		151.02								

Reeds Creed 2010-11 Warrant Testing Selections

60	Vendor Payment	NORTH STATE SCHREENPRINING (000171/1)									
	641-A NORD AVE										
	CHICO, CA 95926										
	2010/11		12/14/10	BBB Shirts	21340	03/11/11	Paid	Cleared	251.14	.00	251.14
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40035942			BatchId	AP031520	Check Dat	03/15/11	PO#	Register #	000071
	2010/11		12/14/10	Team bb h	21342	03/11/11	Paid	Cleared	293.91	.00	293.91
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40035942			BatchId	AP031520	Check Dat	03/15/11	PO#	Register #	000071
	2010/11		12/14/10	Coaches p	21344	03/11/11	Paid	Cleared	280.37	.00	280.37
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40035942			BatchId	AP031520	Check Dat	03/15/11	PO#	Register #	000071
	2010/11		02/24/11	Jackets wit	21636	03/11/11	Paid	Cleared	56.29	.00	56.29
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40035942			BatchId	AP031520	Check Dat	03/15/11	PO#	Register #	000071
	Total Invoice Amount		881.71								
61	Vendor Payment	NORTH STATE SCHREENPRINING (000171/1)									
	641-A NORD AVE										
	CHICO, CA 95926										
	2010/11		12/14/10	Sports Jers	21343	04/04/11	Paid	Cleared	2,456.38	.00	2,456.38
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40037128			BatchId	AP040520	Check Dat	04/05/11	PO#	Register #	000073
	Total Invoice Amount		2,456.38								
62	Payee Payment	Plum Valley School (Plum Valley)									
	29950 Plum Creek Rd.										
	Paynes Creek, CA 96075										
	2010/11		03/01/11	Wendy Wh	30111D	03/14/11	Paid	Cleared	3,861.86	.00	3,861.86
	01-0000-0-0000-7200-2300-340-000-000		3660.86								
	01-0000-0-0000-7200-5200-340-000-000		201								
	Check #	40035944			BatchId	AP031520	Check Dat	40617	PO#	Register #	000071
	Total Invoice Amount		3,861.86								
63	Employee Payment	Kathleen T. Presley (3)									
	15795 W Wallen Rd										
	Red Bluff, CA 96080										
	2010/11		08/12/10	Student Su	EP11-00001	08/29/10	Paid	Cleared	27.06	.00	27.06
	01-7250-0-1110-1000-4300-340-000-000										
	Check #	40025452			BatchId	AP083120	Check Dat	08/31/10	PO#	Register #	000043
	Total Invoice Amount		27.06								
64	Employee Payment	Kathleen T. Presley (3)									
	15795 W Wallen Rd										
	Red Bluff, CA 96080										
	2010/11		03/01/11	Classroom	EP11-00030	03/11/11	Paid	Cleared	20.13	.00	20.13
	01-1100-0-1110-1000-4300-340-130-000										
	Check #	40035946			BatchId	AP031520	Check Dat	03/15/11	PO#	Register #	000071
	Total Invoice Amount		20.13								

Reeds Creed 2010-11 Warrant Testing Selections

No.											
65	Employee Payment	Kathleen T. Presley (3)									
	15795 W Wallen Rd										
	Red Bluff, CA 96080										
	2010/11		04/04/11	Classroom	EP11-00034	04/04/11 Paid	Cleared	81.68		.00	81.68
	01-1100-0-1110-1000-4300-340-130-000										
	Check #	40037130			BatchId	AP040520	Check Dat	04/05/11 PO#	Register #	000073	
	Total Invoice Amount		81.68								
66	Employee Payment	Kathleen T. Presley (3)									
	15795 W Wallen Rd										
	Red Bluff, CA 96080										
	2010/11		05/04/11	Photos for	EP11-00044	05/10/11 Paid	Cleared	21.22		.00	21.22
	01-1100-0-1110-1000-4300-340-110-000										
	Check #	40039421			BatchId	AP051120	Check Dat	05/11/11 PO#	Register #	000078	
	Total Invoice Amount		21.22								
67	Vendor Payment	Red Bluff Union High School (000095/1)									
	PO Box 1507										
	Red Bluff, CA 96080										
	2010/11		09/21/10	For tournar	DP11-00058	12/02/10 Paid	Cleared	416.00		.00	416.00
	01-0000-0-0000-2700-5800-340-000-000										
	Check #	40030988			BatchId	AP120920	Check Dat	12/09/10 PO#	Register #	000056	
	Total Invoice Amount		416.00								
68	Vendor Payment	Reeds Creek Revolving Fund (000096/1)									
	18335 JOHNSON RD										
	RED BLUFF, CA 96080										
	2010/11		08/31/10	Misc Suppl	DP11-00007	09/14/10 Paid	Cleared	66.46		.00	66.46
	01-0000-0-0000-3140-4300-340-000-000		44.81								
	01-7250-0-1110-1000-4300-340-000-000		13.03								
	13-5310-0-0000-3700-4300-340-000-000		8.62								
	Check #	40026248			BatchId	AP091520	Check Dat	09/15/10 PO#	Register #	000045	
	Total Invoice Amount		66.46								
69	Vendor Payment	Reeds Creek Revolving Fund (000096/1)									
	18335 JOHNSON RD										
	RED BLUFF, CA 96080										
	2010/11		09/08/10	Interview F	DP11-00016	10/12/10 Paid	Cleared	68.15		.00	68.15
	01-0000-0-0000-7200-5800-340-000-000										
	Check #	40028042			BatchId	AP101420	Check Dat	10/14/10 PO#	Register #	000047	
	2010/11		08/27/10	Retirement	DP11-00017	10/12/10 Paid	Cleared	88.64		.00	88.64
	01-0000-0-0000-7200-5800-340-000-000										
	Check #	40028042			BatchId	AP101420	Check Dat	10/14/10 PO#	Register #	000047	
	Total Invoice Amount		156.79								

	Reeds Creed 2010-11 Warrant Testing Selections											
70	Vendor Payment	Reeds Creek Revolving Fund (000096/1)										
	18335 JOHNSON RD											
	RED BLUFF, CA 96080											
	2010/11		11/16/10	Reimburse	DP11-00027	11/16/10	Paid	Cleared	1,031.97		.00	1,031.97
	01-0000-0-0000-2700-5904-340-000-000		313.32									
	01-0000-0-0000-2700-4300-340-000-000		325.17									
	01-0000-0-0000-8100-4300-340-000-000		93.48									
	01-0000-0-1135-4200-5800-340-000-000		300.00									
	Check #	40030289		BatchId		AP112320	Check Dat	11/23/10	PO#	Register #	000054	
	Total Invoice Amount		1,031.97									
71	Vendor Payment	Reeds Creek Revolving Fund (000096/1)										
	18335 JOHNSON RD											
	RED BLUFF, CA 96080											
	2010/11		12/23/10	Reim for E	DP11-00070	12/23/10	Paid	Cleared	2,245.75		.00	2,245.75
	01-0000-0-1135-4200-5800-340-000-000		865.00									
	01-0000-0-1135-4200-4300-340-000-000		75.75									
	01-0000-0-0000-7200-5800-340-000-000		818.00									
	01-0000-0-0000-2700-5904-340-000-000		264.00									
	01-0000-0-0000-7100-5800-340-000-000		223.00									
	Check #	40032557		BatchId		AP011220	Check Dat	01/12/11	PO#	Register #	000061	
	Total Invoice Amount		2,245.75									
72	Vendor Payment	Reeds Creek Revolving Fund (000096/1)										
	18335 JOHNSON RD											
	RED BLUFF, CA 96080											
	2010/11		03/17/11	Reim/Revc	DP11-00120	03/17/11	Paid	Cleared	1,867.27		.00	1,867.27
	01-0000-0-0000-7100-4300-340-000-000		30.52									
	01-0000-0-0000-2700-5904-340-000-000		373.00									
	01-0000-0-0000-7200-5800-340-000-000		115.00									
	01-0000-0-1135-4200-5800-340-000-000		702.56									
	01-0000-0-1135-4200-4300-340-000-000		146.19									
	01-0000-0-8500-4900-5600-340-000-000		500.00									
	Check #	40036265		BatchId		AP032120	Check Dat	03/21/11	PO#	Register #	000072	
	Total Invoice Amount		1,867.27									
73	Vendor Payment	Reeds Creek Revolving Fund (000096/1)										
	18335 JOHNSON RD											
	RED BLUFF, CA 96080											
	2010/11		04/19/11	Revolving (	DP11-00128	04/19/11	Paid	Cleared	1,962.09		.00	1,962.09
	01-7250-0-1240-4000-4300-340-000-000		1,650.43									
	01-8100-0-0000-8100-5600-340-000-000		80.00									
	01-0000-0-0000-7200-5800-340-000-000		98.00									
	01-0000-0-0000-7200-4300-340-000-000		133.66									
	Check #	40038342		BatchId		AP042520	Check Dat	04/25/11	PO#	Register #	000075	
	Total Invoice Amount		1,962.09									

Reeds Creed 2010-11 Warrant Testing Selections

74	Vendor Payment	Reeds Creek Revolving Fund (000096/1)								
	18335 JOHNSON RD									
	RED BLUFF, CA 96080									
	2010/11		05/31/11	Revolving	DP11-00148	05/31/11 Paid	Cleared	2,704.19	.00	2,704.19
	01-0000-0-0000-2700-5904-340-000-000		225.99							
	01-0000-0-0000-7200-5800-340-000-000		322.83							
	01-0000-0-1135-4200-5800-340-000-000		50.00							
	01-1100-0-1110-1000-4300-340-000-000		562.50							
	01-7250-0-1240-4000-4300-340-000-000		1,542.87							
	Check #	40040844			BatchId	AP060820	Check Dat	06/08/11 PO#	Register #	000080
	Total Invoice Amount		2,704.19							
75	Vendor Payment	REEDS CREEK STUDENT BODY (000212/1)								
	18335 JOHNSON RD									
	RED BLUFF, CA 96080									
	2010/11		05/24/11	To cover e	DP11-00143	05/24/11 Paid	Cleared	7,500.00	.00	7,500.00
	01-1100-0-1110-1000-5814-340-000-000									
	Check #	40040071			BatchId	AP052420	Check Dat	05/24/11 PO#	Register #	000079
	Total Invoice Amount		7,500.00							
76	Employee Payment	Rachel E. Salamida (54)								
	21094 Fourth St									
	Cottonwood, CA 96022									
	2010/11		03/09/11	Classroom	EP11-00028	03/11/11 Paid	Cleared	223.69	.00	223.69
	01-1100-0-1110-1000-4300-340-145-000									
	Check #	40035951			BatchId	AP031520	Check Dat	03/15/11 PO#	Register #	000071
	Total Invoice Amount		223.69							
77	Employee Payment	Rachel E. Salamida (54)								
	21094 Fourth St									
	Cottonwood, CA 96022									
	2010/11		06/21/11	Classroom	EP11-00051	06/21/11 Paid	Cleared	72.62	.00	72.62
	01-1100-0-1110-1000-4300-340-145-000									
	Check #	40041833			BatchId	AP062320	Check Dat	06/23/11 PO#	Register #	000082
	Total Invoice Amount		72.62							
78	Payee Payment	S'Cool Moves (S'Cool Move)								
	P.O. Box 614									
	Shasta, CA 96087									
	2010/11		06/21/11	For SAP tr	DP11-00152	06/21/11 Paid	Cleared	1,475.00	.00	1,475.00
	01-0000-0-0000-3130-4300-340-000-640		650.00							
	01-0000-0-1110-1000-1100-340-000-640		825.00							
	Check #	40041832			BatchId	AP062320	Check Dat	06/23/11 PO#	Register #	000082
	Total Invoice Amount		1,475.00							
79	Payee Payment	Shannon Sisneros (Shannon Sis)								
	13135 Coyote Ln.									
	Red Bluff, CA 96080									
	2010/11		05/31/11	Graduation	DP11-00149	06/09/11 Paid	Cleared	18.91	.00	18.91
	01-0000-0-0000-2700-4300-340-000-000									
	Check #	40041147			BatchId	AP061320	Check Dat	06/13/11 PO#	Register #	000081
	Total Invoice Amount		18.91							

	Reeds Creed 2010-11 Warrant Testing Selections										
	Vendor Payment	SISCO ENTERPRISESE (000172/1)									
	500 W EAST AVE										
	CHICO, CA 95926										
80	2010/11		10/31/10	For harves	DP11-00057	12/02/10	Paid	Cleared	115.29	.00	115.29
	01-0000-0-0000-2700-4300-340-000-000										
	Check #	40030990			BatchId	AP120920	Check Dat	12/09/10	PO#	Register #	000056
	Total Invoice Amount		115.29								
	Vendor Payment	SISCO ENTERPRISESE (000172/1)									
	500 W EAST AVE										
	CHICO, CA 95926										
81	2010/11		11/30/10	For 10/29	DP11-00072	01/11/11	Paid	Cleared	115.29	.00	115.29
	01-0000-0-0000-2700-5800-340-000-000										
	Check #	40032699			BatchId	AP011320	Check Dat	01/13/11	PO#	Register #	000062
	Total Invoice Amount		115.29								
	Vendor Payment	SISCO ENTERPRISESE (000172/1)									
	500 W EAST AVE										
	CHICO, CA 95926										
82	2010/11		02/19/11	Awards cel	18820	04/14/11	Paid	Cleared	270.10	.00	270.10
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40038021			BatchId	AP041820	Check Dat	04/18/11	PO#	Register #	000074
	Total Invoice Amount		270.10								
	Vendor Payment	SISCO ENTERPRISESE (000172/1)									
	500 W EAST AVE										
	CHICO, CA 95926										
83	2010/11		04/04/11	BB celebra	19230	05/31/11	Paid	Cleared	800.00	.00	800.00
	01-0000-0-0000-2700-4300-340-000-000										
	Check #	40040846			BatchId	AP060820	Check Dat	06/08/11	PO#	Register #	000080
	Total Invoice Amount		800.00								
	Vendor Payment	Small School Districts Assoc. (000105/1)									
	455 Capitol Mall Ste. 315 1130 K St. Sutie 210										
	Sacramento, CA 95814										
84	2010/11		03/11/11	Membershi	10-00260	03/11/11	Paid	Cleared	600.00	.00	600.00
	01-0000-0-0000-7100-5300-340-000-000										
	Check #	40035953			BatchId	AP031520	Check Dat	03/15/11	PO#	Register #	000071
	Total Invoice Amount		600.00								
	Vendor Payment	Tehama Co Dept Of Education (000114/1)									
	P O Box 689										
	Red Bluff, CA 96080										
	2010/11		01/24/11	Flu shots	DP11-00107	02/14/11	Paid	Cleared	30.00	.00	30.00
85	01-0000-0-0000-7200-5800-340-000-000										
	Check #	40034651			BatchId	AP021620	Check Dat	02/16/11	PO#	Register #	000067
	Total Invoice Amount		30.00								

Reeds Creed 2010-11 Warrant Testing Selections

86	Vendor Payment	Tehama Co Dept Of Education (000114/1)									
	P O Box 689										
	Red Bluff, CA 96080										
	2010/11		05/20/11	Tech Servi	INV11-01050	06/21/11	Paid	Cleared	2,995.85	.00	2,995.85
	01-0000-0-0000-7200-5800-340-000-000										
	Check #	40041836			BatchId	AP062320	Check Dat	06/23/11 PO#		Register #	000082
	2010/11		06/20/11	Fingerprint	INV11-01117	06/21/11	Paid	Cleared	689.00	.00	689.00
	01-0000-0-0000-7200-5800-340-000-000										
	Check #	40041836			BatchId	AP062320	Check Dat	06/23/11 PO#		Register #	000082
	Total Invoice Amount		3,684.85								
87	Payee Payment	We Shoot Ya (We Shoot Ya)									
	857 Washington St.										
	Red Bluff, CA 96080										
	2010/11		02/25/11	BB Statues	2077	06/21/11	Paid	Cleared	692.80	.00	692.80
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40041838			BatchId	AP062320	Check Dat	06/23/11 PO#		Register #	000082
	Total Invoice Amount		692.80								
88	Payee Payment	Westside Flowers and Gifts (Westside Fl)									
	850 Walnut St.										
	Red Bluff, CA 96080										
	2010/11		04/30/11	Flowers for	001134	06/09/11	Paid	Cleared	51.97	.00	51.97
	01-0000-0-0000-2700-4300-340-000-000										
	Check #	40041148			BatchId	AP061320	Check Dat	06/13/11 PO#		Register #	000081
	Total Invoice Amount		51.97								
89	Employee Payment	Laura J. Wilcox (6)									
	1156 Whitewood Way										
	Chico, CA 95973										
	2010/11		08/24/10	Classroom	EP11-00006	09/06/10	Paid	Cleared	68.24	.00	68.24
	01-1100-0-1110-1000-4300-340-140-000										
	Check #	40026151			BatchId	AP091420	Check Dat	09/14/10 PO#		Register #	000044
	Total Invoice Amount		68.24								
90	Employee Payment	Laura J. Wilcox (6)									
	1156 Whitewood Way										
	Chico, CA 95973										
	2010/11		11/18/10	Classroom	EP11-00013	11/18/10	Paid	Cleared	36.74	.00	36.74
	01-1100-0-1110-1000-4300-340-000-000										
	Check #	40030274			BatchId	AP112320	Check Dat	11/23/10 PO#		Register #	000054
	Total Invoice Amount		36.74								
91	Employee Payment	Laura J. Wilcox (6)									
	1156 Whitewood Way										
	Chico, CA 95973										
	2010/11		12/20/10	Christmas	EP11-00020	01/11/11	Paid	Cleared	44.68	.00	44.68
	01-1100-0-1110-1000-4300-340-140-000										
	Check #	40032703			BatchId	AP011320	Check Dat	01/13/11 PO#		Register #	000062
	Total Invoice Amount		44.68								

Reeds Creed 2010-11 Warrant Testing Selections											
92	Employee Payment	Laura J. Wilcox (6)									
	1156 Whitewood Way										
	Chico, CA 95973										
	2010/11		04/14/11	Classroom	EP11-00038	04/14/11	Paid	Cleared	37.89	.00	37.89
	01-1100-0-1110-1000-4300-340-140-000										
	Check #	40038023			BatchId	AP041820	Check Dat	04/18/11	PO#	Register #	000074
	Total Invoice Amount		37.89								
93	Employee Payment	Laura J. Wilcox (6)									
	1156 Whitewood Way										
	Chico, CA 95973										
	2010/11		06/02/11	Classroom	EP11-00046	06/09/11	Paid	Cleared	26.97	.00	26.97
	01-1100-0-1110-1000-4300-340-123-000										
	Check #	40041149			BatchId	AP061320	Check Dat	06/13/11	PO#	Register #	000081
	Total Invoice Amount		26.97								
94	Vendor Payment	ZELMA'S (000215/1)									
	206 WALNUT STREET										
	RED BLUFF, CA 96080										
	2010/11		10/07/10	Sports Tro	1045	11/04/10	Paid	Cleared	330.16	.00	330.16
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40029270			BatchId	AP110820	Check Dat	11/08/10	PO#	Register #	000051
	Total Invoice Amount		330.16								
95	Vendor Payment	ZELMA'S (000215/1)									
	206 WALNUT STREET										
	RED BLUFF, CA 96080										
	2010/11		02/11/11	Board sup	1338	02/25/11	Paid	Cleared	64.30	.00	64.30
	01-0000-0-0000-7100-4300-340-000-000										
	Check #	40035219			BatchId	AP030220	Check Dat	03/02/11	PO#	Register #	000068
	Total Invoice Amount		64.30								
96	Vendor Payment	ZELMA'S (000215/1)									
	206 WALNUT STREET										
	RED BLUFF, CA 96080										
	2010/11		01/18/11	Sports aw	1293	03/11/11	Paid	Cleared	138.02	.00	138.02
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40035958			BatchId	AP031520	Check Dat	03/15/11	PO#	Register #	000071
	2010/11		02/03/11	Sports aw	1323	03/11/11	Paid	Cleared	397.60	.00	397.60
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40035958			BatchId	AP031520	Check Dat	03/15/11	PO#	Register #	000071
	Total Invoice Amount		535.62								
97	Vendor Payment	ZELMA'S (000215/1)									
	206 WALNUT STREET										
	RED BLUFF, CA 96080										
	2010/11		04/04/11	Plaques/av	1471	05/10/11	Paid	Cleared	174.28	.00	174.28
	01-0000-0-0000-7100-4300-340-000-000										
	Check #	40039428			BatchId	AP051120	Check Dat	05/11/11	PO#	Register #	000078
	Total Invoice Amount		174.28								

Reeds Creek 2011-12 Warrant Testing Selections

1	Vendor Payment	Brian Medeiros (000246/1) {Brian Medi}											
	780 Spyglass Dr.												
	Red Bluff, CA 96080												
	2011/12	02/07/12	R12-00041	Ref fees	0-00	02/07/12	Paid	Cleared	75.00			.00	75.00
	01-0000-0-1135-4200-5800-340-000-000												
	Check #	40053621			BatchId	AP020820	Check Dat	02/08/12	PO#	P12-00035	Register #	000113	
	Total Invoice Amount	75.00											
2	Vendor Payment	Brian Medeiros (000246/1) {Brian Medi}											
	780 Spyglass Dr.												
	Red Bluff, CA 96080												
	2011/12	02/14/12	R12-00054	Ref fees	1-11	02/14/12	Paid	Cleared	100.00			.00	100.00
	01-0000-0-1135-4200-5800-340-000-000												
	Check #	40054182			BatchId	AP021520	Check Dat	02/15/12	PO#	P12-00049	Register #	000115	
	Total Invoice Amount	100.00											
3	Employee Payment	Jennifer A. Brockman (18)											
	19620 Ridge Rd.												
	Red Bluff, CA 96080												
	2011/12	06/22/11		Brockman classroom supplies	EP12-00003	07/01/11	Paid	Cleared	349.44			.00	349.44
	01-1100-0-1110-1000-4300-340-125-000												
	Check #	40042491			BatchId	AP070620	Check Dat	07/06/11	PO#		Register #	000084	
	Total Invoice Amount	349.44											
4	Employee Payment	Denise K. Cottingham (56)											
	5517A Sawmill Rd.												
	Paradise, CA 95969												
	2011/12	09/13/11		Mileage August	EP12-00014	09/22/11	Paid	Cleared	246.00			.00	246.00
	01-0000-0-0000-7200-5200-340-000-000												
	Check #	40046486			BatchId	AP092320	Check Dat	09/23/11	PO#		Register #	000097	
	Total Invoice Amount	246.00											
5	Employee Payment	Denise K. Cottingham (56)											
	5517A Sawmill Rd.												
	Paradise, CA 95969												
	2011/12	11/07/11		Mileage	EP12-00029	11/09/11	Paid	Cleared	189.00			.00	189.00
	01-0000-0-0000-7200-5200-340-000-000												
	Check #	40049407			BatchId	AP111520	Check Dat	11/15/11	PO#		Register #	000103	
	Total Invoice Amount	189.00											
6	Employee Payment	Denise K. Cottingham (56)											
	5517A Sawmill Rd.												
	Paradise, CA 95969												
	2011/12	12/05/11		Mileage	EP12-00033	12/05/11	Paid	Cleared	189.00			.00	189.00
	01-0000-0-0000-7200-5200-340-000-000												
	Check #	40050518			BatchId	AP120520	Check Dat	12/05/11	PO#		Register #	000105	
	Total Invoice Amount	189.00											

	Reeds Creek 2011-12 Warrant Testing Selections									
7	Employee Payment	Denise K. Cottingham (56)								
	5517A Sawmill Rd.									
	Paradise, CA 95969									
	2011/12	01/06/12	Mileage to RC	EP12-00041	01/06/12 Paid	Cleared	315.00		.00	315.00
	01-0000-0-0000-7200-5200-340-000-000									
	Check #	40051941		BatchId	AP010920	Check Dat	01/09/12 PO#		Register #	000110
	Total Invoice Amount	315.00								
8	Vendor Payment	Dan Dawson (000248/1)								
	405 Chestnut Ave									
	Red Bluff, CA 96080									
	2011/12	02/07/12 R12-00044	Ref fees	0-00	02/07/12 Paid	Cleared	75.00		.00	75.00
	01-0000-0-1135-4200-5800-340-000-000									
	Check #	40053622		BatchId	AP020820	Check Dat	02/08/12 PO#	P12-00038	Register #	000113
	Total Invoice Amount	75.00								
9	Employee Payment	Brook M. Dominick (40)								
	545 West Ave.									
	Red Bluff, CA 96080									
	2011/12	09/22/11	Travel for Zoo-Phonics	EP12-00017	09/22/11 Paid	Cleared	259.40		.00	259.40
	01-4035-0-1110-1000-5200-340-000-000									
	Check #	40046487		BatchId	AP092320	Check Dat	09/23/11 PO#		Register #	000097
	Total Invoice Amount	259.40								
10	Employee Payment	Ronnie G. Fortenberry (59)								
	P.O. Box 1136									
	Red Bluff, CA 96080									
	2011/12	07/10/11	Mileage to pick up maint supplies L	EP12-00004	07/19/11 Paid	Cleared	66.00		.00	66.00
	01-0000-0-0000-8100-4300-340-000-000									
	Check #	40043048		BatchId	AP072020	Check Dat	07/20/11 PO#		Register #	000087
	2011/12	07/19/11	For USC program travel	EP12-00005	07/19/11 Paid	Cleared	299.40		.00	**299.40**
	01-0000-0-0000-7200-5200-340-000-000									
	Check #	40043048		BatchId	AP072020	Check Dat	07/20/11 PO#		Register #	000087
	Total Invoice Amount	365.40								
11	Employee Payment	Ronnie G. Fortenberry (59)								
	P.O. Box 1136									
	Red Bluff, CA 96080									
	2011/12	08/04/11	Mileage for USC program	EP12-00008	08/04/11 Paid	Cleared	122.92		.00	122.92
	01-0000-0-0000-7200-5200-340-000-000									
	Check #	40043758		BatchId	AP080520	Check Dat	08/05/11 PO#		Register #	000090
	Total Invoice Amount	122.92								

Reeds Creek 2011-12 Warrant Testing Selections									
12	Employee Payment	Jacob P. Hosler (38)							
	16865 Big Pine Rd.								
	Cottonwood, CA 96022								
	2011/12	09/15/11	Mileage July-Sept 15	EP12-00015	09/22/11 Paid	Cleared	108.00	.00	108.00
	01-0000-0-0000-7200-5200-340-000-000								
	Check #	40046488		BatchId	AP092320	Check Dat	09/23/11 PO#	Register #	000097
	2011/12	09/09/11	Supplies	EP12-00016	09/22/11 Paid	Cleared	100.29	.00	**100.29**
	01-0000-0-0000-7200-4300-340-000-000								
	Check #	40046488		BatchId	AP092320	Check Dat	09/23/11 PO#	Register #	000097
	Total Invoice Amount	208.29							
13	Employee Payment	Jacob P. Hosler (38)							
	16865 Big Pine Rd.								
	Cottonwood, CA 96022								
	2011/12	09/26/11	Mileage	EP12-00018	09/26/11 Paid	Cleared	236.00	.00	236.00
	01-0000-0-0000-7200-5200-340-000-000								
	Check #	40046738		BatchId	AP092820	Check Dat	09/28/11 PO#	Register #	000098
	Total Invoice Amount	236.00							
14	Employee Payment	Jacob P. Hosler (38)							
	16865 Big Pine Rd.								
	Cottonwood, CA 96022								
	2011/12	10/17/11	Mileage and supplies	EP12-00025	10/17/11 Paid	Cleared	252.74	.00	252.74
	01-0000-0-0000-7200-5200-340-000-000	**168.50**							
	01-0000-0-0000-8100-4300-340-000-000	**64.26**							
	01-0000-0-0000-7100-4300-340-000-000	**19.98**							
	Check #	40047900		BatchId	AP101820	Check Dat	10/18/11 PO#	Register #	000100
	Total Invoice Amount	252.74							
15	Employee Payment	Jacob P. Hosler (38)							
	16865 Big Pine Rd.								
	Cottonwood, CA 96022								
	2011/12	11/01/11	Mileage	EP12-00026	11/09/11 Paid	Cleared	145.25	.00	145.25
	01-0000-0-0000-7200-5200-340-000-000								
	Check #	40049413		BatchId	AP111520	Check Dat	11/15/11 PO#	Register #	000103
	2011/12	11/07/11	Student rewards outing	EP12-00028	11/09/11 Paid	Cleared	14.70	.00	**14.70**
	01-0000-0-0000-7200-4300-340-000-000								
	Check #	40049413		BatchId	AP111520	Check Dat	11/15/11 PO#	Register #	000103
	Total Invoice Amount	159.95							

Reeds Creek 2011-12 Warrant Testing Selections											
16	Employee Payment	Jacob P. Hosler (38)									
	16865 Big Pine Rd.										
	Cottonwood, CA 96022										
	2011/12	12/16/11	Student supplies	EP12-00036	12/21/11	Paid	Cleared	11.62		.00	**11.62**
	01-1100-0-1110-1000-4300-340-000-000										
	Check #	40051488		BatchId	AP122120	Check Dat	12/21/11	PO#		Register #	000107
	2011/12	12/16/11	Staff Party Supplies	EP12-00037	12/21/11	Paid	Cleared	14.58		.00	**14.58**
	01-0000-0-0000-2700-4300-340-000-000										
	Check #	40051488		BatchId	AP122120	Check Dat	12/21/11	PO#		Register #	000107
	2011/12	12/14/11	Christmas program supplies	EP12-00038	12/21/11	Paid	Cleared	16.73		.00	**16.73**
	01-1100-0-1110-1000-4300-340-000-000										
	Check #	40051488		BatchId	AP122120	Check Dat	12/21/11	PO#		Register #	000107
	2011/12	12/01/11	Basketball Scorebooks	EP12-00039	12/21/11	Paid	Cleared	10.70		.00	**10.70**
	01-0000-0-1135-4200-4300-340-000-000										
	Check #	40051488		BatchId	AP122120	Check Dat	12/21/11	PO#		Register #	000107
	2011/12	12/16/11	mileage reimbursement	EP12-00040	12/21/11	Paid	Cleared	274.75		.00	274.75
	01-0000-0-0000-7200-5200-340-000-000										
	Check #	40051488		BatchId	AP122120	Check Dat	12/21/11	PO#		Register #	000107
	Total Invoice Amount	328.38									
17	Employee Payment	Jacob P. Hosler (38)									
	16865 Big Pine Rd.										
	Cottonwood, CA 96022										
	2011/12	01/06/12	Mileage reim	EP12-00044	01/26/12	Paid	Cleared	176.50		.00	176.50
	01-0000-0-0000-7200-5200-340-000-000										
	Check #	40052993		BatchId	AP012720	Check Dat	01/27/12	PO#		Register #	000111
	Total Invoice Amount	176.50									
18	Employee Payment	Rachel E. Howell (54)									
	21094 Fourth St										
	Cottonwood, CA 96022										
	2011/12	01/09/12	Soccer supplies and classroom sup	EP12-00042	01/24/12	Paid	Cleared	444.63		.00	444.63
	01-0000-0-1240-4100-4300-340-000-000	**63.75**									
	01-1100-0-1110-1000-4300-340-145-000	**380.88**									
	Check #	40052994		BatchId	AP012720	Check Dat	01/27/12	PO#		Register #	000111
	Total Invoice Amount	444.63									
19	Vendor Payment	Jennifer Bonds (000254/1)									
	1885 Walnut St. #45										
	Red Bluff, CA 96080										
	2011/12	02/09/12 R12-00050	Mileage for IEP	0-00	02/09/12	Paid	Cleared	73.35		.00	73.35
	01-0000-0-0000-7100-5200-340-000-000										
	Check #	40053819		BatchId	AP021020	Check Dat	02/10/12	PO#	P12-00045	Register #	000114
	Total Invoice Amount	73.35									

Reeds Creek 2011-12 Warrant Testing Selections										
20	Vendor Payment	Kiwanis Club of Red Bluff (000202/1)								
	Red Bluff Club Members									
	Red Bluff, CA 96080									
	2011/12	10/01/11	Yearly dues	209	11/18/11 Paid	Cleared	177.00		.00	177.00
	01-0000-0-0000-7150-5300-340-000-000									
	Check #	40049878		BatchId	AP112120 Check Dat	11/21/11 PO#			Register # 000104	
	Total Invoice Amount	177.00								
21	Vendor Payment	Kris Darnall (000244/1)								
	550 Berrendos									
	Red Bluff, CA 96080									
	2011/12	02/07/12 R12-00039	Ref fees	0-00	02/07/12 Paid	Cleared	175.00		.00	175.00
	01-0000-0-1135-4200-5800-340-000-000									
	Check #	40053623		BatchId	AP020820 Check Dat	02/08/12 PO#		P12-00033	Register # 000113	
	Total Invoice Amount	175.00								
22	Vendor Payment	Kyle Barrum (000249/1)								
	14730 McCoy Rd.									
	Red Bluff, CA 96080									
	2011/12	02/07/12 R12-00042	Ref fees	0-00	02/07/12 Paid	Cleared	75.00		.00	75.00
	01-0000-0-1135-4200-5800-340-000-000									
	Check #	40053624		BatchId	AP020820 Check Dat	02/08/12 PO#		P12-00036	Register # 000113	
	Total Invoice Amount	75.00								
23	Vendor Payment	Larry Brownfield (000245/1)								
	735 Cemetery Lane									
	Red Bluff, CA 96080									
	2011/12	02/07/12 R12-00038	Ref fees	0-00	02/07/12 Paid	Cleared	75.00		.00	75.00
	01-0000-0-1135-4200-5800-340-000-000									
	Check #	40053625		BatchId	AP020820 Check Dat	02/08/12 PO#		P12-00032	Register # 000113	
	Total Invoice Amount	75.00								
24	Vendor Payment	Larry Carper (000243/1)								
	21875 Parkway Dr.									
	Red Bluff, CA 96080									
	2011/12	02/07/12 R12-00037	Ref fees	0-00	02/07/12 Paid	Cleared	150.00		.00	150.00
	01-0000-0-1135-4200-5800-340-000-000									
	Check #	40053626		BatchId	AP020820 Check Dat	02/08/12 PO#		P12-00031	Register # 000113	
	Total Invoice Amount	150.00								
25	Vendor Payment	Larry Carper (000243/1)								
	21875 Parkway Dr.									
	Red Bluff, CA 96080									
	2011/12	02/14/12 R12-00052	Ref fees	1-11	02/14/12 Paid	Printed	50.00		.00	50.00
	01-0000-0-1135-4200-5800-340-000-000									
	Check #	40054188		BatchId	AP021520 Check Dat	02/15/12 PO#		P12-00047	Register # 000115	
	Total Invoice Amount	50.00								

	Reeds Creek 2011-12 Warrant Testing Selections												
26	Payee Payment	LouEllen Gradney (LouEllen Gr)											
	8820 Hwy. 99W												
	Gerber, CA 96035												
	2011/12	10/05/11		Incentive prizes for IEP student	DP12-00035	10/27/11	Paid	Cleared	23.46			.00	23.46
	01-6500-0-5770-1130-4300-340-000-000												
	Check #	40048507			BatchId	AP102820	Check Dat	10/28/11	PO#		Register #	000102	
	Total Invoice Amount	23.46											
27	Payee Payment	LouEllen Gradney (LouEllen Gr)											
	8820 Hwy 99W												
	Gerber, CA 96035												
	2011/12	12/02/11		Motivation prizes	DP12-00048	12/05/11	Paid	Cleared	16.67			.00	16.67
	01-6500-0-5770-1130-4300-340-000-000												
	Check #	40050528			BatchId	AP120520	Check Dat	12/05/11	PO#		Register #	000105	
	Total Invoice Amount	16.67											
28	Vendor Payment	Lucas Sandow (000247/1)											
	440 Monica Ct.												
	Red Bluff, CA 96080												
	2011/12	02/07/12	R12-0004	Ref fees	0-00	02/07/12	Paid	Cleared	75.00			.00	75.00
	01-0000-0-1135-4200-5800-340-000-000												
	Check #	40053627			BatchId	AP020820	Check Dat	02/08/12	PO#	P12-00034	Register #	000113	
	Total Invoice Amount	75.00											
29	Vendor Payment	Lucas Sandow (000247/1)											
	440 Monica Ct.												
	Red Bluff, CA 96080												
	2011/12	02/14/12	R12-0005	Ref fees	1-11	02/14/12	Paid	Cleared	125.00			.00	125.00
	01-0000-0-1135-4200-5800-340-000-000												
	Check #	40054191			BatchId	AP021520	Check Dat	02/15/12	PO#	P12-00048	Register #	000115	
	Total Invoice Amount	125.00											
30	Employee Payment	Kathleen T. Presley (3)											
	15795 W Wallen Rd												
	Red Bluff, CA 96080												
	2011/12	08/08/11		Class supplies	EP12-00012	08/26/11	Paid	Cleared	105.84			.00	105.84
	01-1100-0-1110-1000-4300-340-000-000												
	Check #	40045209			BatchId	AP083120	Check Dat	08/31/11	PO#		Register #	000093	
	Total Invoice Amount	105.84											
31	Employee Payment	Kathleen T. Presley (3)											
	15795 W Wallen Rd												
	Red Bluff, CA 96080												
	2011/12	01/09/12		Christmas party supplies for room	EP12-00043	01/24/12	Paid	Cleared	89.99			.00	89.99
	01-1100-0-1110-1000-4300-340-130-000												
	Check #	40052997			BatchId	AP012720	Check Dat	01/27/12	PO#		Register #	000111	
	Total Invoice Amount	89.99											

Reeds Creek 2011-12 Warrant Testing Selections

32	Vendor Payment	Reeds Creek Revolving Fund (000096/1)									
	18335 JOHNSON RD										
	RED BLUFF, CA 96080										
	2011/12	09/02/11	Reim for revolving	DP12-00015	09/02/11 Paid		Cleared	2,141.42		.00	2,141.42
	01-7250-0-1110-1000-4300-340-000-000	839.98									
	01-0000-0-0000-7200-5800-340-000-000	**120.76**									
	01-0000-0-0000-7200-4300-340-000-000	543.86									
	01-0000-0-0000-7200-5200-340-000-000	**258.00**									
	01-0000-0-0000-7100-4300-340-000-000	34.62									
	01-0000-0-0000-2700-5904-340-000-000	**344.20**									
	Check #	40045528		BatchId	AP090720	Check Dat	09/07/11 PO#			Register #	000095
	Total Invoice Amount	2,141.42									
33	Vendor Payment	Reeds Creek Revolving Fund (000096/1)									
	18335 JOHNSON RD										
	RED BLUFF, CA 96080										
	2011/12	12/05/11	Revolving Fund	DP12-00046	12/05/11 Paid		Cleared	2,211.78		.00	2,211.78
	01-0000-0-0000-2700-5904-340-000-000	**255.18**									
	01-0000-0-0000-7100-5200-340-000-000	150.00									
	01-0000-0-0000-7200-4300-340-000-000	168.66									
	01-0000-0-0000-7200-5800-340-000-000	**88.00**									
	01-7230-0-0000-3600-4313-340-000-000	**91.00**									
	01-0000-0-1135-4200-5800-340-000-000	**425.00**									
	01-0000-0-1135-4200-4300-340-000-000	**381.82**									
	01-1100-0-1110-1000-4300-340-000-602	**588.00**									
	01-7250-0-0000-2420-4300-340-000-000	**44.00**									
	13-5310-0-0000-3700-4700-340-000-000	20.12									
	Check #	40050533		BatchId	AP120520	Check Dat	12/05/11 PO#			Register #	000105
	Total Invoice Amount	2,211.78									
34	Vendor Payment	Reeds Creek Revolving Fund (000096/1)									
	18335 JOHNSON RD										
	RED BLUFF, CA 96080										
	2011/12	01/09/12	Reim Revolving	DP12-00057	01/09/12 Paid		Cleared	1,726.44		.00	1,726.44
	01-0000-0-1135-4200-5800-340-000-000	**875.00**									
	01-0000-0-0000-7200-5800-340-000-000	**30.00**									
	01-0000-0-0000-7200-4300-340-000-000	390.44									
	01-0000-0-0000-2700-5904-340-000-000	**431.00**									
	Check #	40051912		BatchId	AP010920	Check Dat	01/09/12 PO#			Register #	000109
	Total Invoice Amount	1,726.44									
35	Vendor Payment	Rod Moore (000250/1)									
	110 Manzanita Ave.										
	Red Bluff, CA 96080										
	2011/12	02/07/12 R12-00043	Ref fees	0-00	02/07/12 Paid		Cleared	100.00		.00	100.00
	01-0000-0-1135-4200-5800-340-000-000										
	Check #	40053629		BatchId	AP020820	Check Dat	02/08/12 PO#		P12-00037	Register #	000113
	Total Invoice Amount	100.00									

Reeds Creek 2011-12 Warrant Testing Selections											
36	Employee Payment	Laura J. Wilcox (6)									
	1156 Whitewood Way										
	Chico, CA 95973										
	2011/12	11/10/11	For ice cream party	EP12-00030	11/18/11	Paid	Printed	14.48		.00	14.48
	01-1100-0-1110-1000-4300-340-140-000										
	Check #	40049887		BatchId	AP112120	Check Dat	11/21/11	PO#	Register #	000104	
	Total Invoice Amount	14.48									
37	Employee Payment	Laura J. Wilcox (6)									
	1156 Whitewood Way										
	Chico, CA 95973										
	2011/12	11/10/11	Rewards party	EP12-00031	12/05/11	Paid	Cleared	14.48		.00	14.48
	01-1100-0-1110-1000-4300-340-145-000										
	Check #	40050537		BatchId	AP120520	Check Dat	12/05/11	PO#	Register #	000105	
	Total Invoice Amount	14.48									

Appendix C

Study Agreement

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
CSIS California School Information Services

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
AB139 STUDY AGREEMENT
February 14, 2012

The FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM (FCMAT), hereinafter referred to as the Team, and the Tehama County Office of Education, hereinafter referred to as the COE, mutually agree as follows:

1. BASIS OF AGREEMENT

The Team provides a variety of services to school districts and county offices of education upon request. Based on the passage of Senate Bill 430 and the provisions of Education Code Section 1241.5 (c), a County Superintendent of Schools may review or audit the expenditures and internal controls of any charter school in his or her county if he or she has reason to believe that fraud, misappropriation of funds, or other illegal fiscal practices have occurred that merit examination. The extraordinary audits conducted by the county superintendent shall be focused on the alleged fraud, misappropriation of funds, or other illegal fiscal practices and shall be conducted in a timely and efficient manner.

The Tehama County Office of Education has requested that the Team provide for the assignment of professionals to study specific aspects of the Reeds Creek Elementary School District, hereinafter referred to as the District. These professionals may include staff of the Team, County Offices of Education, the California State Department of Education, school districts, or private contractors. All work shall be performed in accordance with the terms and conditions of this Agreement.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study

The scope and objectives of this study pursuant to the provisions of Education Code Section 1241.5:

1. The Tehama County Office of Education has requested the FCMAT Team to provide for the assignment of professionals to conduct an AB 139 Extraordinary Audit. Pursuant to Education Code section 1241.5 (c), the Superintendent of Tehama County has reason to believe that fraud, misappropriation of funds or other illegal practices may have occurred and shall conduct a review of the Reeds Creek Elementary School District.

The primary focus of this review is to provide the Tehama County Office of Education and the district with reasonable assurances based on the testing performed that adequate management controls are in place regarding the districts reporting and monitoring of financial transactions and that fraud, misappropriation of funds or other illegal activities have not occurred. Management controls include the processes for planning, organizing, directing, and controlling program operations, including systems for measuring, reporting, and monitoring performance. The area of travel and conference and the expenditure of ASB Funds is generally a high risk audit area in which potential fraud issues such as fictitious employees or unauthorized misappropriation of assets may be detected. Specific audit objectives will include evaluating the policies, procedures, and internal controls and transactions performed by the district related to the following:

The FCMAT Team will review all the revenues and expenditures related to the transfer and\or disbursement of funds made by the district's General Fund to the Associated Student Body account for the current and two prior fiscal years and determine if fraud, misappropriation of funds or other illegal activities have occurred.

The FCMAT Team will also sample test data from the current and two prior fiscal years and include a review of the general fund expenditures in the areas of sports, student incentives, employee reimbursements and staff appreciation to determine if fraud, misappropriation of funds or other illegal activities have occurred. Testing associated with this review will be based upon sample selection and will not include the testing of the complete list of all transactions and records for this period. Sample testing and review results are intended to provide reasonable, but not absolute assurance as to the accuracy of the district's transactions and financial activity.

B. <u>Services and Products to be Provided</u>

1) Orientation Meeting - The Team will conduct an orientation session at the District to brief management and supervisory personnel on the procedures of the Team and on the purpose and schedule of the study.

2) On-site Review - The Team will conduct an on-site review at the District office and at school sites if necessary; and will continue to review pertinent documents off-site.

3) Progress Reports - The Team will inform the COE of material issues as the review is performed.

4) Draft Reports – When appropriate, electronic copies of a preliminary draft report will be delivered to the COE and/or District administration for review and comment on a schedule determined by the Team.

5) Final Report - Electronic copies of the final study report will be delivered to the COE and/or District following completion of the review. The final report will be published on the FCMAT website.

6) Follow-Up Support - Subsequent to the completion of the study, the Team will meet with the COE and/or District at their request, to discuss the findings and recommendations of the report

3. **PROJECT PERSONNEL**

The study team will be supervised by Anthony Bridges, CFE, Deputy Executive Officer, Fiscal Crisis and Management Assistance Team, Kern County Superintendent of Schools Office. The study team may also include:

A.	Marisa Ploog, CPA	Fiscal Intervention Specialist
B.	Julie Auvil, CPA	Fiscal Intervention Specialist

Other equally qualified consultants will be substituted in the event one of the above noted individuals is unable to participate in the study.

4. **PROJECT COSTS**

The cost for studies requested pursuant to E.C. 42127.8 (d) (1) shall be:

A. $800 per day for each FCMAT Team Member while on site, conducting fieldwork at other locations, presenting reports, or participating in meetings.
B. All out-of-pocket expenses, including travel, meals, lodging, etc.
C. Any change to the scope will affect the estimate of total cost.

Based on the elements noted in Section 2A, the total cost of the study is estimated at $12,000.

Payments for FCMAT services may be reimbursed from funds pursuant to EC 1241.5 set aside for this purpose. Other payments, as when deemed necessary, are payable to Kern County Superintendent of Schools - Administrative Agent.

5. **RESPONSIBILITIES OF THE COE AND/OR DISTRICT**

A. The COE and/or District will provide office and conference room space while on-site reviews are in progress.

B. The COE and/or District will provide the following (if requested):

1) A map of the local area
2) Existing policies, regulations and prior reports addressing the study request
3) Current or proposed organizational charts

4) Current and two (2) prior years' audit reports
5) Any documents requested on a supplemental listing
6) Any documents requested on the supplemental listing should be provided to FCMAT in electronic format when possible.
7) Documents that are only available in hard copy should be scanned by the district and sent to FCMAT in an electronic format.
8) All documents should be provided in advance of field work and any delay in the receipt of the requested documentation may affect the start date of the project.

C. The COE Administration will review a preliminary draft copy of the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the Team prior to completion of the final report.

Pursuant to EC 45125.1(c), representatives of FCMAT will have limited contact with pupils. The District shall take appropriate steps to comply with EC 45125.1(c).

6. PROJECT SCHEDULE

The following tentative schedule outlines the planned completion dates for key study milestones:

Orientation:	February\March, 2012
Staff Interviews:	To be determined
Exit Interviews:	To be determined
Preliminary Report Submitted	To be determined
Final Report Submitted	To be determined
Board Presentation	To be determined

7. CONTACT PERSON

Name of contact person: Kate Lane, Assistant Superintendent of Business

Telephone: (530) 528-7307 FAX (530) 529-4120

E-mail Address: klane@tehamaschools.org

02-14-2012

Larry Champion, Superintendent
Tehama County Office of Education
Date

February 14, 2012

Anthony L. Bridges, CFE
Deputy Executive Officer
Fiscal Crisis and Management Assistance Team
Date