



LAGUNA BEACH
UNIFIED SCHOOL DISTRICT

AGENDA

**Regular Meeting
of the
Board of Education**

December 11, 2018

Vision:

We take ownership of each child's learning in our schools, accepting no limits on potential.

Mission:

Each student gains the knowledge, experience, world perspectives, and skills needed to become a lifelong learner and producer in a competitive and interconnected world.

ADMINISTRATION

Jason Vilorio, Ed.D., Superintendent of Schools
Alysia Odipo, Ed.D., Assistant Superintendent, Instructional Services
Jeff Dixon, Assistant Superintendent, Business Services
Leisa Winston, Assistant Superintendent, Human Resources and
Public Communications

BOARD OF EDUCATION

Jan Vickers, President
Dee Perry, Clerk
Carol Normandin, Member
Peggy Wolff, Member
James Kelly, Member

For information regarding Laguna Beach Unified School District, please visit our website: www.lbusd.org

LAGUNA BEACH UNIFIED SCHOOL DISTRICT
REGULAR MEETING
550 Blumont
Laguna Beach, CA 92651

5:45 P.M. – Oath of Office: Board Members Normandin and Perry

December 11, 2018

Open Session 6:00 P.M.

RECORDING OF SCHOOL BOARD MEETINGS
Open Session School Board Meetings will be video recorded.

AGENDA

- 1. CALL TO ORDER**
- 2. ROLL CALL TO ESTABLISH QUORUM**
- 3. PLEDGE OF ALLEGIANCE**
- 4. ADOPTION OF AGENDA**
- 5. SPECIAL RECOGNITIONS**

a. None

6. PUBLIC COMMENT (Non- Agenda Items)

Opportunities for public input occur at each agenda item and at Public Comment. Members of the public may address the Board of Education regarding items not on the agenda, yet within the Board's subject matter jurisdiction, during Public Comment. The public may speak about items that are on the agenda during consideration of that item. Speaking time is limited to three (3) minutes per speaker with a maximum of twenty (20) minutes per topic.

Persons wishing to address the Board are requested to complete and submit a public comment card, available on the information table. Matters not on the agenda cannot be acted upon or discussed by the Board. The Board may ask staff to research and respond accordingly.

7. REPORTS

- *Student Representative(s)*
 - *LaBUFA Representative*
 - *CSEA Representative*
 - *Board Members*
 - *Superintendent*
 - *Cabinet Members*
 - *Auditors - Vavrinek, Trine, Day & Company, LLP*
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8. CONSENT CALENDAR

All matters listed under the Consent Calendar, items a – l, are considered by the Board to be routine and will be enacted by the Board in one motion as listed below. The Superintendent and the Staff recommend approval, and/or ratification of all Consent Calendar items. Any item may be removed from the Consent Calendar at the request of a Board member and acted on separately.

- a. Approval of Minutes
 - i. November 2, 2018 Special Meeting
 - ii. November 13, 2018 Regular Meeting
- b. Approval/Ratification of Personnel Report
- c. Approval/Ratification of Conference/Workshop Attendance
- d. Approval of Student Field Trip
- e. Approval of Agreements for Contracted Services – Special Education
- f. Approval of Agreements for Contracted Services – Technology
- g. Approval/Ratification of Warrants #395874 through #396159 in the amount of \$1,975,850.01 Dates: 11/05/2018 through 11/30/2018
- h. Approval/Ratification of Certificated Payroll 5A in the Amount of \$2,239,951.03
Approval/Ratification of Classified Payroll 5B in the Amount of \$754,964.99
- i. Approval of Gifts – Checks Totaling \$607.89
- j. Approval of the Memorandum of Understanding with the Orange County Department of Education to Continue Participation in the Teacher Induction Program for the 2018-2019 School Year in the Estimated Amount of \$10,800
- k. Approval to Contract In-Person Follett Training for LBUSD Library Staff in the Amount of \$2,499.00
- l. Approval/Ratification of Community Facilities District 98-1 (Crystal Cove) Administrative Fund Disbursements Totaling \$893.75

INFORMATION ITEMS

9. A JOURNEY TO AN INTEGRATED K-12 SOCIAL EMOTIONAL LEARNING SYSTEM

– **Jason Vilorio, Ed.D., Superintendent**

– **Michael Keller, Ed.D., Director, Social Emotional Supports**

On August 21, 2018, staff presented information regarding the Social Emotional Supports implemented at LBUSD schools during the 2017-2018 school year and on-going services in 2018-2019. Staff also presented at the Annual Conference on Advancing School Mental Health regarding LBUSD implementation and more recently presented at the California School Boards Association Annual Education Conference. This presentation will include an overview of the information presented at both conferences, and also provide an update to include fall Universal Social and Emotional Learning (SEL) Screening Data and aligned strategies to support student social and emotional well-being.

ACTION ITEMS

10. APPROVAL TO ACCEPT THE 2017-2018 DISTRICT AUDIT

– Jeff Dixon, Assistant Superintendent, Business Services

Staff proposes the Board of Education approve the acceptance of the 2017-2018 District Audit as presented by the District's independent audit firm, Vavrinek, Trine, Day & Company, LLP.

11. APPROVAL OF POSITIVE CERTIFICATION OF FIRST INTERIM REPORT

– Jeff Dixon, Assistant Superintendent, Business Services

Staff proposes the Board of Education approve a positive certification of the First Interim Financial Report for 2018-2019.

12. APPROVAL OF RESOLUTION #18-16: ESTABLISH INTERFUND TRANSFER FOR \$1,500,000 FROM THE GENERAL FUND TO THE SPECIAL RESERVE FUND FOR CAPITAL IMPROVEMENT PLAN FOR 2017-2018

– Jeff Dixon, Assistant Superintendent, Business Services

Staff proposes that the Board of Education approve the attached Resolution #18-16: Establish Interfund Transfers from the General Fund (01) to the Reserve for Capital Outlay, Subfund 4042 Capital Improvement Plan for 2018-2019.

13. APPROVAL OF RESOLUTION #18-17: ESTABLISH INTERFUND TRANSFER OF \$1,000,000 FROM THE GENERAL FUND TO THE SPECIAL RESERVE FUND FOR FACILITIES REPAIR AND REPLACEMENT PROGRAM FOR 2017-2018

– Jeff Dixon, Assistant Superintendent, Business Services

Staff recommends that the Board of Education approve the attached Resolution #18-17: Establish Interfund Transfers from the General Fund (01) to the Reserve for Capital Outlay, Subfund 4040 Facilities Repair & Replacement Program for 2018-2019.

14. APPROVAL TO RENEW CONTRACTS FOR HVAC & PAINTING UNIT COST BIDS FOR DISTRICT-WIDE SERVICES

– Jeff Dixon, Assistant Superintendent, Business Services

Staff proposes the Board of Education authorize the Assistant Superintendent of Business Services to renew the contract for HVAC and Painting Unit Cost Bids for district-wide services for each bid category as listed in the Board report.

15. APPROVAL OF CAREER TECHNICAL EDUCATION INCENTIVE GRANT (CTEIG) EXPENDITURES

– Alysia Odipo, Ed.D., Assistant Superintendent, Instructional Services

Staff proposes the Board of Education approve expenditures for the Laguna Beach Unified School District (LBUSD) CTEIG funds which have been recommended through the mutual agreement of LBHS and district staff and in compliance with the program rules.

16. APPROVAL OF USAGE OF THE GLENDALE BID #P-13 2018/19 AS REVISED FOR THE PURCHASE OF APPLE INC., PRODUCTS

– Jason Vilorio, Ed.D., Superintendent

– Mike Morrison, Chief Technology Officer

Staff proposes the Board of Education approve award of a contract for the purchase of Apple Inc., products from Apple Computer based on Glendale Bid #P-13 2018/19.

17. APPROVAL TO UTILIZE DIAMOND ASSETS FOR SURPLUS ELECTRONIC REMOVAL AND DISPOSAL

– **Jason Vilorio, Ed.D., Superintendent**

– **Mike Morrison, Chief Technology Officer**

Staff proposes the Board of Education approve the services provided by Diamond Assets to surplus e-waste electronics. By utilizing this service, it is ensured that obsolete and end-of-life electronic devices such as computer, monitors, and tablets are disposed of securely as well as attempting to find the highest return on compensation.

ANNUAL ORGANIZATIONAL MEETING

Education Code Section 35143 requires the governing board of each school district to hold an annual organizational meeting and election within a prescribed 15-day period. For 2018, the 15-day period is from December 7 through December 21. Laguna Beach Unified School District Board Bylaw 9100 also specifies that the Board shall hold an annual organizational meeting and elect its slate of officers.

The Superintendent will conduct nominations and election of the Board President.

A. Election of Board President

Call for nominations for the position of President of the Board of Education

Upon election, the Superintendent will turn the meeting over to the new Board President who will continue with elections and appointments, and conduct the balance of the meeting. Mrs. Vickers served as President during 2018.

B. Election of Board Clerk

Call for nominations for the position of Clerk of the Board of Education. Mrs. Perry served as clerk during 2018.

C. Appointment of Secretary to the Board of Education

Per Board Bylaw 9100, the Secretary to the Board of Education shall be appointed at the Annual Organizational Meeting and Board Bylaw 9006 designates the Superintendent as the Secretary to the Board.

D. Appointment of Board Representatives to the Following Groups:

1. District Representative for Orange County Nominating Committee and Orange County School Boards Association (1 Representative, 1 Alternate)
2018 Representatives were Peggy Wolff and Alternate Ketta Brown
2. Laguna Beach Council of PTAs (1 Representative, 1 Alternate)
2018 Representatives were Jan Vickers and Alternate Peggy Wolff
3. Laguna Beach Education Foundation School Power (1 Representative, 1 Alternate)
2018 Representatives were Peggy Wolff and Alternate Ketta Brown
4. Laguna Beach Education Foundation School Power Endowment
(1 Representative, 1 Alternate)
2018 Representatives were Dee Perry and Alternate Ketta Brown
5. Community Coalition (1 Representative, 1 Alternate)
2018 Representatives were Carol Normandin and Alternate Ketta Brown

The Board President and Superintendent are ex-officio members of all committees. Board members will be advised of the Ralph M. Brown Act restrictions regarding participation on various types of committees. (Government Code Section 54954 and SB 139 amendments).

E. Setting Meeting Dates, Time and Place for 2019

Listed below are the recommended Regular Meeting dates for the Board of Education during 2019. These meetings will be held at a time to be determined by the Board of Education.

LBUSD Board Bylaw 9320 states The Board shall hold one or two regular meeting(s) each month. Regular meetings shall be held at 6:00 p.m., generally on the second and/or fourth Tuesday of the month; however, only one regularly scheduled meeting will be held in the months of July, August, November, December, February, and April. Meetings will be held at the Laguna Beach Unified School District Board Room, 550 Blumont, Laguna Beach, California.

Tuesday, January 8 or 15	Tuesday, May 14	Tuesday, September 10
Tuesday, January 22** (Joint Meeting with City)	Tuesday, May 28	Tuesday, September 24
**Protocol Session		
Tuesday, February 12	Tuesday, June 11	Tuesday, October 8
Tuesday, March 12	Tuesday, June 25	Tuesday, October 22
Tuesday, March 26	Tuesday, July 16	Tuesday, November 12
Tuesday, April 23	Tuesday, August 13	Tuesday, December 17

F. Annual Reminders

1. Aliso Property Option Reminder

The Board of Education is reminded that the District has the opportunity to purchase the Aliso School Property in the year 2041 for one dollar. This special note is to remain a part of all Annual Organizational meetings until said purchase option is exercised or expires. A one dollar (\$1) bill is on file in the Business Office as a reminder to future Boards of Education. This dollar bill may be used to exercise that option in 2041. The First Amendment to the Option to Repurchase, effective December 11, 2012, enabled the District to establish a trust account that holds the deed to the property pursuant to any default by the current property owner. The District may record the deed by satisfying the existing loan upon any future default by the current owner.

2. Resolution No. 01-02 – Facilities Repair and Replacement Program

The Board of Education is reminded that by adoption of Resolution No. 01-02 on February 27, 2001, the intention and desire was to continue this program to ensure future repair and replacement of the District's facilities.

18. BOARD MEMBER REQUESTS FOR ITEMS FOR NEXT MEETING, REQUESTS FOR INFORMATION, OR GENERAL COMMENTS

–President, Board of Education

19. ADJOURNMENT – President, Board of Education

The next Regular Meeting of the Board of Education is **Tuesday, TBD, 6:00 PM**
at the Laguna Beach Unified School District Office Board Room
550 Blumont St., Laguna Beach, California

For information regarding Laguna Beach Unified School District, please visit our website: www.lbusd.org

INSTRUCTIONS FOR PRESENTATIONS TO THE BOARD BY PARENTS AND CITIZENS PRESENT AT THIS MEETING

We are pleased you have joined us for this meeting. Community interest in our schools is welcome and valued.

The members of the LBUSD Board of Education are locally elected officials, serve four-year terms of office, and are responsible for the schools' educational programs, grades kindergarten through twelve. The Board is a policy-making body whose actions are guided by the District's vision, mission, and goals. Administration of the District is delegated to a professional administrative staff led by the Superintendent. Board members are required to conduct the programs of the schools in accordance with the Constitution of the State of California, the California Education Code, and other laws relating to schools enacted by the Legislature, in addition to policies and procedures adopted by the Board of Education.

Materials that are public records related to open session agenda items are occasionally distributed to Board members after the agenda has been posted. These materials will be available for public inspection in the Office of the Superintendent between the hours of 7:30 a.m. and 4:30 p.m.

WHAT TO DO IF YOU WISH TO ADDRESS THE BOARD OF TRUSTEES

ITEMS ON THE AGENDA: Members of the public may address the Board of Education on agenda items during consideration of that item. Speaking time is limited to three (3) minutes per speaker with a maximum of twenty (20) minutes per topic, unless the time limit is waived by a majority of the Board.

Persons wishing to address the Board are asked to complete and submit a public comment card, available on the information table.

PUBLIC COMMENT (Non-Agenda Items): Members of the public may address the Board of Education regarding items not on the agenda, yet within the Board's subject matter jurisdiction during public comment. Speaking time is limited to three (3) minutes per speaker with a maximum of twenty (20) minutes per topic, unless the time limit is waived by a majority of the Board. Legally, the Board cannot take action on topics raised by speakers and discussion may not be held by the Board. The Board may ask staff to research and respond accordingly.

REASONABLE ACCOMMODATION

In accordance with the Americans with Disability Act, members of the public who require disability accommodation to participate in the meeting should contact the Office of the Superintendent in writing by noon on the Friday before the scheduled meeting.

Laguna Beach Unified School District

8.a.i. CONSENT/ACTION

December 11, 2018

Approval: Minutes - November 2, 2018 Special Meeting

**Board of Education
Minutes of Special Meeting
November 2, 2018**

Call to Order

The meeting was called to order at 8:00 a.m.

Roll Call to Establish Quorum

Roll call to establish Quorum:

Members Present:

Jan Vickers

Dee Perry

Ketta Brown

Carol Normandin

Peggy Wolff

Staff Present:

Jason Vilorio, Ed.D., Superintendent

Victoria Webber, Executive Assistant

Pledge of Allegiance

President Vickers led the Board, staff, and members of the audience in reciting the Pledge of Allegiance.

Adoption of Agenda

Member Brown moved adoption of the agenda. Member Normandin seconded.

Discussion: None

President Vickers called for the vote.

Motion carried 5-0. Members Vickers, Perry, Brown, Normandin, and Wolff voted yes to adopt the agenda.

Public Comment (Items Not on the Agenda)

None.

Public Comment on Closed Session Agenda Item

None.

Adjourn to Closed Session

Member Brown moved to adjourn to Closed Session. Member Normandin seconded.

Discussion: None.

President Vickers called for the vote.

Motion carried 5-0. Members Vickers, Perry, Brown, Normandin, and Wolff voted yes to adjourn to Closed Session.

The meeting adjourned to Closed Session at 8:01 a.m. for the discussion of the Superintendent evaluation.

A. PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Government code 54957

Title: Superintendent of Schools

Victoria Webber was not in attendance for closed session.

Adjournment of Closed Session

Member Brown moved adjournment of Closed Session. Member Normandin seconded.

Motion carried 5-0. Members Vickers, Perry, Brown, Normandin, and Wolff, voted yes to adjourn. Closed Session was adjourned at 10:02 a.m.

Report Out of Closed Session

President Vickers stated there was nothing to report out of Closed Session.

Member Brown moved to adjourn the meeting. Member Normandin seconded.

Motion carried 5-0. Members Vickers, Perry, Brown, Normandin and Wolff, voted yes to adjourn. The meeting adjourned at 10:03 a.m.

Clerk of the Board
December 11, 2018

Laguna Beach Unified School District

8.a.ii. CONSENT/ACTION

December 11, 2018

Approval: Minutes – November 13, 2018 Regular Meeting

Board of Education Minutes of Regular Meeting November 13, 2018

Call to Order

President Vickers called the Regular Meeting of the Board of Education to order at 4:30 p.m., at the Central Offices for Laguna Beach Unified, 550 Blumont, Laguna Beach, California.

Roll Call to Establish Quorum

Quorum was established.

Members Present: Jan Vickers
Dee Perry
Ketta Brown
Carol Normandin
Peggy Wolff

Public Comment on Closed Session Items

There were no public comments.

Adjourn to Closed Session

Member Brown moved to adjourn to Closed Session. Member Wolff seconded. Motion carried 5-0. Members Vickers, Perry, Brown, Normandin, and Wolff voted yes to adjourn to Closed Session. The meeting adjourned to Closed Session at 4:30 p.m. to discuss the following:

A. CONFERENCE WITH LEGAL COUNSEL -- ANTICIPATED LITIGATION

Initiation of Litigation Pursuant to Subdivision (c) of Section 54956.9
(1 case)

B. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

Government Code §54957

C. NEGOTIATIONS

Government Code §54957.6

- i. Employee Organization: LaBUFA
District Negotiator: Leisa Winston
- ii. Employee Organization: CSEA
District Negotiator: Leisa Winston
- iii. Employee Organization: Unrepresented Employees
District Negotiator: Leisa Winston

Member Normandin moved to adjourn from Closed Session. Member Brown seconded.

Motion carried 5-0. Members Vickers, Perry, Brown, Normandin, and Wolff voted yes The Board adjourned from Closed Session at 5:00 p.m.

Employee Group

Representatives: Margaret Warder, President, CSEA
Sara Hopper, President, LaBUFA

Staff: Jason Vilorio, Ed.D., Superintendent
Alysia Odipo, Ed.D., Assistant Superintendent, Instructional Services
Leisa Winston, Assistant Superintendent, Human Resources/Public Communications
Victoria Webber, Executive Assistant
Michael Keller, Ed.D., Director, Social Emotional Support
Ryan Zajda, Director, Facilities
Chad Mabery, Director, Assessment and Accountability
Chris Duddy, Principal, El Morro Elementary
Mike Conlon, Principal, Top of the World Elementary
Jenny Salberg, Principal, Thurston Middle School
Jason Allemann, Ed.D., Principal, Laguna Beach High School

Pledge of Allegiance

President Vickers led the Board, staff, and members of the audience in reciting The Pledge of Allegiance to the Flag of the United States of America.

Report out of Closed Session

President Vickers reported in closed session, by a vote of 5-0, the Board took action to accept the resignation of classified employee #7600000449 in lieu of termination.

Adoption of Agenda

Member Brown moved, Member Normandin seconded, adoption of the agenda. Staff noted consent agenda item o be revised to say Waterford, instead of Water.

Motion carried 5-0. Members Vickers, Perry, Brown, Normandin, and Wolff voted yes.

Study Session: Nutrition/Wellness

Debra Appel, Manager, Nutrition Services, presented information on school lunch entrees made from scratch, responsibly sourced food, all-organic produce, a history of nutrition initiatives in LBUSD, making healthy choices, and program regulations.

Board members, staff, and community members had the opportunity to ask questions regarding the presentation and provide comments on the nutrition services program.

Recognitions

Retiring Board Member: Ketta Brown

President Vickers, Member Wolff, and Dr. Vilorio presented Mrs. Brown with flowers and gifts and spoke of her 12 year tenure as a Board member in LBUSD. Mrs. Brown received a standing ovation from all in attendance for her many contributions to the students, staff, and LBUSD community. In addition, the following people spoke to pay tribute to Mrs. Brown:

Dawn Hunnicutt
Claudia Redfearn
Lynn Gregory
Jeb Brown

Public Comment (Non- Agenda Items)

None

Reports

Student Representative – Kaitlin Gunsolley

Kaitlin reported on the following:

- Friendsgiving in the quad
- November food drive
- Modern era Romeo and Juliet
- LBHS fall athletics update
- TOW students gathered Halloween candy for Operation Gratitude
- El Morro Colonial Days November 19 and 20

LaBUFA Representative – Sara Hopper, President, LaBUFA

Ms. Hopper reported on the following:

- 5th and 6th grade vertical alignment meeting held
- Thanked Mrs. Brown for her dedicated leadership, lunches, leading with her heart and her integrity

CSEA Representative – Elizabeth Phillips, Vice President, CSEA

Mrs. Phillips reported on the following:

- Thanked Mrs. Brown for her all of her years of service and support

Board Members

Board members reported as follows:

Member Wolff

- Attended SchoolPower Trustee meeting
- Attended SchoolPower district meeting

Member Normandin

- Attended Community Coalition meeting

Member Brown

- Attended Joint Fiscal Management Committee (JFMC) meeting
 - Discussed timelines and economic uncertainties

Clerk Perry

- N/A

President Vickers

- Attended PTA Council
 - Discussed advocacy and parent involvement in LCAP

Superintendent Vilorio

- Thanked Board members for attending the LBHS WASC Committee Reception
 - WASC Report out included areas of success and needed growth
 - Accreditation term will be announced in January

Cabinet

Leisa Winston, Assistant Superintendent, Human Resources and Public Communications

- First meeting of the newly formed Leadership Academy was held and more than 40 people attended, all of whom were engaged and positive

Jeff Dixon, Assistant Superintendent, Business Services

- N/A – Out ill

Alysia Odipo, Assistant Superintendent, Instructional Services

- Recognized Dr. Mabery, Mrs. Mattson, Mr. Duddy, and Mr. Conlon for their work with professional walks
- Reported on:
 - GATE Club
 - DELAC
 - LCAP Advisory
- Thanked Mrs. Brown for her service and support

CONSENT CALENDAR

Member Brown moved approval of Consent Calendar items a-p. Member Normandin seconded.

Public Comment: None

- a. Approval of Minutes – October 23, 2018 Regular Meeting
- b. Approval/Ratification of Personnel Report
- c. Approval/Ratification of Conference/Workshop Attendance
- d. Approval of Student Field Trips
- e. Approval of Interdistrict Attendance Agreement – Resident Student to Other District
- f. Approval to Release Resident Student to Orange County Department of Education Community Home Education Program
- g. Approval of Agreements for Contracted Services – Special Education
- h. Approval of Agreements and Contracts – Technology Services
- i. Approval for Acceptance of Gifts – Checks Totaling \$2,000.00
- j. Approval/Ratification of Warrants #395586 through #395873 in the amount of \$1,634,553.15 Dates: 10/10/18 through 11/02/18
- k. Ratification of Certificated Payroll 4A in the Amount of \$2,295,028.30
Ratification of Classified Payroll 4B in the Amount of \$856,181.95
Ratification of Classified Payroll 4C in the Amount of \$44,404.21
- l. Approval of Quarterly Investment Report per Board Policy 3002 - Investments
- m. Approval of Agreement with the University of California (UCLA) Requirements for the Early Development Instrument (EDI) Project
- n. Approval of Illuminate Training on NGSS Performance Tasks for Science Teachers at Thurston Middle School in the Amount of \$850.00
- o. Approval of Waterford Institute Professional Development in the Amount of \$4,990.00
- p. Establishment of Annual Organizational Meeting

Discussion: Mrs. Normandin shared she had discussed several items with Dr. Viloria prior to the meeting. Mrs. Perry commented on the outdated conference request form needing to be updated.

Student Board Representative Kaitlin Gunsolley cast a provisional vote in favor.
Motion carried 5-0. Members Vickers, Perry, Brown, Normandin, and Wolff voted yes.

INFORMATION ITEMS

SchoolPower Fund-A-Need Request 2019

The Board received a report from Dr. Vilorio on the proposed 2019 fund-a-need project, *Building Your Future Self*. The key features of the project included:

- Mentors – District/Business/Research
- Presentation Skills
- Research Skills
- Allows Students to Explore Passions/Interests
- Increase students Hope and Zest

Board members commented and asked questions.

Public Comment: None

Report on Developer Fees

The Board received information on developer fees from Mr. Ryan Zajda.

Board members thanked Mr. Zajda for detailing the expenditures.

Public Comment: None

ACTION ITEMS

Approval of Appointment of Two LBUSD Board Representatives and One Alternate Representative to Serve as Members of the College and Career Advantage Board

Dr. Vilorio stated the current representatives are Jan Vickers and Ketta Brown and Dee Perry is the alternate.

Member Wolff and President Vickers expressed an interest to serve as one of the two representatives.

Member Normandin moved to appoint Members Vickers and Wolff as representatives and Member Perry as alternate.

Public Comment: None

Student Board Representative Kaitlin Gunsolley cast a provisional vote in favor.

Motion carried 5-0. Members Vickers, Perry, Brown, Normandin, and Wolff voted yes.

Approval of Resolution 18-15: Offer CalSTRS Retirement Incentive Program – Two Years Experience Credit

Mrs. Winston presented the item stating this step would approve the offering of the retirement incentive. In order to move forward, the incentive must prove to be cost effective.

Public Comment: None

Member Brown moved approval, member Normandin seconded.

President Vickers called for a roll call vote.

Student Board Representative Kaitlin Gunsolley cast a provisional vote in favor.
Motion carried 5-0. Members Vickers, Perry, Brown, Normandin, and Wolff voted yes.

Approval to Purchase Gale Cengage Learning Databases for Thurston Middle School and Laguna Beach Unified School District in the Amount of \$12,616.00

Dr. Viloria presented the item for approval and stated this would provide students and staff with access to peer reviewed research.

Public Comment: None

Member Brown moved approval, member Normandin seconded.

Board members had positive comments.

Student Board Representative Kaitlin Gunsolley cast a provisional vote in favor.
Motion carried 5-0. Members Vickers, Perry, Brown, Normandin, and Wolff voted yes.

Approval of Purchase for an Annual Subscription for ParentSquare Communication System for All School Sites and the District Office in An Amount of \$7,500 for the First Year and Approval for the Following Two Years in An Amount of \$12,000 a Year

Dr. Viloria presented the item for approval stating this communication system has more and better features than the one the district currently uses and is a California based company.

Public Comment: None

Member Brown moved approval, member Normandin seconded.

Student Board Representative Kaitlin Gunsolley cast a provisional vote in favor.
Motion carried 5-0. Members Vickers, Perry, Brown, Normandin, and Wolff voted yes.

Board Member Requests for Items for Next Meeting, Requests for Information, or General Comments

Member Normandin

- Thanked Ketta for being an inspiration
- Attended eSports presentation and did not find it to be in alignment with LBUSD
- Shared information on Real Talk

Member Brown

- Attended the County Teacher of the Year banquet
- Attended Frisbee Web Wednesday at Thurston

Member Perry

- Thanked Ketta for being a mentor
- Attended eSports and felt the same as Member Normandin
- Attended the County Teacher of the Year banquet
- Attended the STEAM conference, not as an LBUSD Board member and shared information

President Vickers

- Attended the LBHS PTA meeting
- Offered kudos to Dr. Allemann and his team for their work on WASC
- Attended the El Morro Boo Blast
- Commented on the Stop the Bleed program

Adjournment

Member Brown moved to adjourn. Member Normandin seconded.

President Vickers announced the next regular meeting is December 11, 2018 at 6:00 p.m.

Motion carried 5-0. Members Vickers, Perry, Brown, Normandin, and Wolff voted yes.
The meeting adjourned at 7:30 p.m.

Name
Clerk of the Board
December 11, 2018

Laguna Beach Unified School District

8.b. CONSENT/ACTION

December 11, 2018

Approval/Ratification: Personnel Report

Proposal

Staff proposes the Board of Education approve the Personnel Report, including various actions that are required to meet the needs of the District.

Background

It is necessary to process various personnel actions to meet staffing and operational needs. Compensation to personnel is within budgeted amounts in accordance with Board of Education policy.

Budget Impact

Expenditures are within budgeted appropriations as indicated.

Recommended Action

Staff recommends the Board of Education approve/ratify the Personnel Report and direct the Superintendent to authorize the actions requested in the report.

PERSONNEL REPORT**December 11, 2018****I. RESIGNATIONS/RETIREMENTS:**

<u>Name:</u>	<u>Position/Site:</u>	<u>Effective Date:</u>
Nathan McConnell PC08SA0302	Instructional Assistant, PE Top of the World Elementary	November 20, 2018
Mary Schoenfeld PC13CLS301	Technology & Reception Assistant District Office	February 1, 2019

II. EMPLOYMENT:

<u>Name:</u>	<u>Position/Site:</u>	<u>Effective Date:</u>
Elizabeth Likins PC04SE0401	Workability/TPP Technician Laguna Beach High School Permanent Employee 0104033200-2950/0104644575-2115 \$26.69 per hour 5.75 hours per day/5 days per week/10 month academic calendar Replaces: Chris Costley	November 26, 2018
Maggie McCoy PC08SA0302	Instructional Assistant, PE Top of the World Elementary Permanent Employee 0108011005-2110 \$22.38 per hour 6.75 hours per day/5 days per week/10 month academic calendar Replaces Nathan McConnell	December 3, 2018

III. EMPLOYMENT: Stipends

<u>Name:</u>	<u>Position/Site:</u>	<u>Effective Date:</u>
Megan Barlett	Department Chair - Kindergarten Top of the World Elementary General Fund 0108091005-1370 NTE: \$1079.24	January 1, 2019 to June 21, 2019
Randi Beckley	School Site Council Advisor Thurston Middle School General Fund 0106091008-1370 NTE: \$770.50 Shared with Michelle Martinez	October 1, 2018 to May 31, 2019
Heather Hanson	Department Chair - Social Studies Laguna Beach High School General Fund 0105091012-1370 NTE: \$1510.94 Replaces Kristin Cowles	November 19, 2018 to June 21, 2019
Michelle Martinez	School Site Council Advisor Thurston Middle School General Fund 0106091008-1370 NTE: \$770.50 Shared with Randi Beckley	October 1, 2018 to May 31, 2019
Aliya Shah	Instructional Assistant, Special Ed Top of the World Elementary Special Ed Fund 0104612310-2150 \$129.79 per month Reason: Specialized health care support for students	November 5, 2018 to December 30, 2018

IV. EMPLOYMENT: Short Term Assignments - Extra Duty

<u>Name:</u>	<u>Position/Site:</u>	<u>Effective Date:</u>
Luis Antonio	After School Math Intervention Thurston Middle School 0106013040-2145 NTE: 118 hours	October 1, 2018 to June 21, 2019 General Fund \$28.11 per hour
Allyce Archie	After School Math Top of the World Elementary 0108011005-2150 NTE: 36 hours	November 1, 2018 to June 21, 2019 General Fund \$28.11 per hour
Bridget Beaudry-Porter	Creating CTE Materials for Strategic Arts Plan Review Laguna Beach High School 0109017150-1130 NTE: 15 hours	December 11, 2018 to March 1, 2019 General Fund \$40.97 per hour
Ann Bergen	CCA Student Field Trips Laguna Beach High School 0105014730-2955 NTE: 20 hours	November 13, 2018 to June 18, 2019 General Fund \$32.51 per hour
Katie Dwight	After School Fourth Grade Math Prep Top of the World Elementary 0108011005-1130 NTE: 12 hours	November 1, 2018 to June 21, 2019 General Fund \$40.97 per hour
Katie Dwight	After School Fourth Grade Math Instruction Top of the World Elementary 0108011005-1130 NTE: 24 hours	November 1, 2018 to June 21, 2019 General Fund \$46.83 per hour
Jamie Jameson	4CLE Classroom Renovations El Morro Elementary 0113018640-1170 NTE: 8 hours	August 25, 2018 to August 26, 2018 General Fund \$40.97 per hour
Elizabeth Phillips	Health Clerk - Science Camp Prep Thurston Middle School 0106171008-2250 NTE: 18 hours	August 21, 2018 to October 2, 2018 General Fund \$30.41 per hour
Patti Rabun	Classroom Relocation Top of the World Elementary 0108011005-1130 NTE: 8 hours	August 1, 2018 to September 3, 2018 General Fund \$40.97 per hour

IV. EMPLOYMENT: Short Term Assignments - Extra Duty (continued)

<u>Name:</u>	<u>Position/Site:</u>	<u>Effective Date:</u>
Peggy Richardson	Campus Supervisor Thurston Middle School 0106011008-2955 NTE: 110 hours Reason: Extra campus supervision for after school events	September 1, 2018 to June 21, 2019 General Fund \$26.04 per hour
Nikki Romano	Technology & Reception Assistant District Office 0101377100/0110397140/011345' Short Term Assignment Range: 30 Step: F 8 hours per day/5 days per week/NTE: 30 days Reason: Working out-of-class to cover leave of absence	November 26, 2018 to January 4, 2019 General Fund \$30.20 per hour
See Employee List	After School GATE Class Support Top of the World Elementary 0108014011-2145 NTE: 16 hours total Employees: Marlo Jensma, Nikki Romano	January 7, 2019 to June 21, 2019 General Fund \$28.11 per hour
See Employee List	After School Homework Club Supervision Thurston Middle School 0106011008-2150 NTE: 10 hours each Employees: Anastasia Booher, Jayne Greenwalt	September 4, 2018 to October 31, 2018 General Fund \$28.11 per hour
See Employee List	After School Special Ed Student Support Top of the World Elementary 0104612310-2150 NTE: 30 hours each Employees: Renee Alexander, Trina Bilich, Maureen Bornstein, Erin Carlton, Kasey Childs-Konkel, Marlo Jensma, Elizabeth Murray, Hayley Richardson, Aliya Shah, Christine Spellman, Stacy Yelland	October 1, 2018 to June 21, 2019 Special Ed Fund \$28.11 per hour
See Employee List	EDI Training and Assessment El Morro and Top of the World 0102115398-1280 NTE: 9.5 hours each Employees: Megan Bartlett, Brooke Bismack, Mary Blanton, Jennifer Carlson, Rosie Haynes, Kim Krause, Erica Rahall, Gretchen Sjule	January 22, 2019 to June 1, 2019 General Fund \$40.97 per hour

IV. EMPLOYMENT: Short Term Assignments - Extra Duty (continued)

<u>Name:</u>	<u>Position/Site:</u>	<u>Effective Date:</u>
See Employee List	Thinking Maps Learning Community Districtwide 0102013040-1130 NTE: 2 hours each Employees: Caroline Cannan, Cory Day, Debbie Finnerty, Dustin Gowan, Nadia Hart, Jamie Jameson, Alexis Karol, Carrie Rabay, Patti Rabun, Yadi Rojas, Melinda Rusinkovich, Tami Schonfeld, Cynthia Sorensen, Nicole Stewart, Christine Wagner, Lorraine Winokur	October 18, 2018
See Employee List	Thinking Maps Learning Community Districtwide 0102013040-2955 NTE: 2 hours each Employees: Luis Antonio, Barbara Garcia, Marlo Jensma, Margaret Warder	October 18, 2018
See Employee List	KROC Training and Event Top of the World Elementary 0108091005-1280 NTE: 9 hours each Employees: Joshua Johnson, Maggie McCoy, Andy Romo	December 1, 2018 to June 21, 2019
Shannon Stringham	After School Third Grade Math Instruction Prep Top of the World Elementary 0108011005-1190 NTE: 12 hours	December 1, 2018 to June 21, 2019
Shannon Stringham	After School Third Grade Math Instruction Top of the World Elementary 0108011005-1190 NTE: 24 hours	December 1, 2018 to June 21, 2019

V. EMPLOYMENT: Short Term Assignments - Performing Arts

<u>Name:</u>	<u>Position/Site:</u>	<u>Effective Date:</u>
Bryanna Brock	Light Design for Winter Dance Show Laguna Beach High School 0105315017-2970 NTE: 61.6333 hours	December 12 2018 to June 12, 2019
Jennifer Bullington	Theater Ticket Taker Laguna Beach High School 0105315015-2970 NTE: 40 hours	November 2, 2018 to November 11, 2018

V. EMPLOYMENT: Short Term Assignments - Performing Arts (continued)

<u>Name:</u>	<u>Position/Site:</u>	<u>Effective Date:</u>
Rogelio Cervantes-Herrera	Guest Choreographer - Dance Laguna Beach High School 0105315017-2970 NTE: 30.816 hours	December 15, 2018 to June 15, 2019 PA Funds \$32.45 per hour
Brandon Reyes	Guest Choreographer - Dance Laguna Beach High School 0105315017-2970 NTE: 30.816 hours	December 12, 2018 to June 12, 2019 PA Funds \$32.45 per hour
David Slaney II	Guest Choreographer - Dance Laguna Beach High School 0105315017-2970 NTE: 30.816 hours	December 12, 2018 to June 12, 2019 PA Funds \$32.45 per hour

VI. EMPLOYMENT: Short Term Assignments - Performing Arts/Booster Funds

<u>Name:</u>	<u>Position/Site:</u>	<u>Effective Date:</u>
None		

VII. EMPLOYMENT: Short Term Assignments - ASB Funds

<u>Name:</u>	<u>Position/Site:</u>	<u>Effective Date:</u>
None		

VIII. EMPLOYMENT: Short Term Assignments - PTA

<u>Name:</u>	<u>Position/Site:</u>	<u>Effective Date:</u>
Sherry Bullard	After School Clay Making Club El Morro Elementary 0107015600-2145 NTE: 40 hours	September 1, 2018 to June 21, 2019 PTA Funds \$28.11 per hour
Tami Cloward	After School Cooking Club El Morro Elementary 0107015600-2145 NTE: 48 hours	September 1, 2018 to June 21, 2019 PTA Funds \$28.11 per hour
Lenell Hamil	After School Singing Stars El Morro Elementary 0107015600-2145 NTE: 40 hours	September 1, 2018 to June 21, 2019 PTA Funds \$28.11 per hour
Amy Hitchcock	After School Drama Club El Morro Elementary 0107015600-2145 NTE: 68 hours	September 1, 2018 to June 21, 2019 PTA Funds \$28.11 per hour

VIII. EMPLOYMENT: Short Term Assignments - PTA (continued)

<u>Name:</u>	<u>Position/Site:</u>	<u>Effective Date:</u>
Elizabeth Kinder	After School Pilgrim Club	January 7, 2019 to
	El Morro Elementary	June 21, 2019
	0107015600-2145	PTA Funds
	NTE: 24 hours	\$28.11 per hour
 Christina Price	 After School Reading Counts Club	 September 1, 2018 to
	El Morro Elementary	June 21, 2019
	0107015600-2145	PTA Funds
	NTE: 48 hours	\$28.11 per hour

IX. EMPLOYMENT/RELEASES: Short Term Assignments - Coaches/General Fund

Work Site: Laguna Beach High School
 General Fund Account: 0105311075-1185/2140

Fall Sports Calendar 2018/19:

In-Season: August 6 - November 2, 2018
 CIF Playoff: November 2 - December 8, 2018

Winter Sports Calendar 2018/19:

In-Season: November 12 - February 1, 2019
 CIF Playoff: February 5 to March 9, 2019

Spring Sports Calendar 2018/19:

In-Season: February 9 - May 11, 2019
 CIF Playoff: April 27 - May 29, 2019

Cheer - Coed

<u>Name:</u>	<u>Position:</u>	<u>Stipend:</u>
Mike Burns	Head Coach, CIF	\$1,480.10
Devan Mayfield	Assistant Coach, CIF	\$999.07

Cross Country - Boys

<u>Name:</u>	<u>Position:</u>	<u>Stipend:</u>
Scott Wittkop	Head Coach, CIF	\$2,664.43
Tommy Newton-Neal	Assistant Coach, CIF	\$1,332.09
Fred Pichay	Assistant Coach, CIF	\$1,332.09

Cross Country - Girls

<u>Name:</u>	<u>Position:</u>	<u>Stipend:</u>
Steve Lalim	Head Coach, CIF	\$2,664.43
Aliya Shah	Assistant Coach, CIF	\$1,332.09

IX. EMPLOYMENT/RELEASES: Short Term Assignments - Coaches/General Fund (continued)

Work Site: Laguna Beach High School

Football:

<u>Name:</u>	<u>Position:</u>	<u>Stipend:</u>
John Shanahan	Head Coach, CIF	\$1,480.10
James Crawford	Assistant Coach, CIF	\$999.07
Tarquin Stephenson	Assistant Coach, CIF	\$999.07
Alex Hutchinson	Assistant Coach, CIF	\$999.07
Ryan Koh	Assistant Coach, CIF	\$999.07
Taro Doone	Assistant Coach, CIF	\$999.07
Joey Luna	Assistant Coach, CIF	\$999.07
Hunter Braun	Assistant Coach, CIF	\$999.07

Tennis - Girls

<u>Name:</u>	<u>Position:</u>	<u>Stipend:</u>
Rick Conkey	Head Coach, CIF	\$1,973.47
Nick Radissay	Assistant Coach, CIF	\$1,332.09

Volleyball - Girls:

<u>Name:</u>	<u>Position:</u>	<u>Stipend:</u>
Shawn Patchell	Head Coach, CIF	\$1,973.47
Mitzi Kincaid	Assistant Coach, CIF	\$1,332.09

Waterpolo - Boys:

<u>Name:</u>	<u>Position:</u>	<u>Stipend:</u>
Robert Grayeli	Head Coach, CIF	\$986.74
Ethan Damato	Assistant Coach, CIF	\$666.05
Nathan McConnell	Assistant Coach, CIF	\$666.05
Mackenzie Beck	Assistant Coach, CIF	\$666.05

X. EMPLOYMENT/RELEASES: Short Term Assignments - Coaches/Booster Funded

Work Site: Laguna Beach High School

Booster Account: 0105315310-1185/2140

Fall Sports Calendar 2018/19:

In-Season: August 6 - November 2, 2018

CIF Playoff: November 2 - December 8, 2018

Winter Sports Calendar 2018/19:

In-Season: November 12 - February 1, 2019

CIF Playoff: February 5 to March 9, 2019

Spring Sports Calendar 2018/19:

In-Season: February 9 - May 11, 2019

CIF Playoff: April 27 - May 29, 2019

Basketball - Boys:

<u>Name:</u>	<u>Position:</u>	<u>Stipend:</u>
Bret Fleming	Head Coach, Pre Season	\$5,637.00
Jim Garvey	Assistant Coach, Pre Season	\$3,330.00
Rus Soobzokov	Assistant Coach, Pre Season	\$3,330.00

Soccer - Girls:

<u>Name:</u>	<u>Position:</u>	<u>Stipend:</u>
Ben Helm	Head Coach, Pre Season	\$3,000.00

Tennis - Boys

<u>Name:</u>	<u>Position:</u>	<u>Stipend:</u>
Nick Radissay	Assistant Coach, Pre Season	\$1,000.00

Waterpolo- Girls:

<u>Name:</u>	<u>Position:</u>	<u>Stipend:</u>
Ethan Damato	Head Coach, Pre Season	\$4,933.00
Trevor Lyle	Assistant Coach, Pre Season	\$500.00
Mackenzie Beck	Assistant Coach, Pre Season	\$1,200.00
Yoshi Andersen	Assistant Coach, Pre Season	\$1,630.00

XI. Employment and Resignation- Substitute Teachers & Classified Substitutes:

Employment:

<u>Name:</u>	<u>Classification:</u>	<u>Effective Date:</u>
Alexander Boullon	Substitute Teacher	October 1, 2018
Riley Cosgrove	Substitute Counselor	November 15, 2018
Ibrahim Dumlu	Substitute Teacher	October 1, 2018
Hannah Jones	Substitute Teacher	October 1, 2018
Karol Kennedy	Classified Substitute	November 6, 2018
Sylvia Waimrin	Classified Substitute	November 15, 2018

Laguna Beach Unified School District

8.c. CONSENT/ACTION

December 11, 2018

Approval/Ratification: Conference/Workshop Attendance

Proposal

Staff proposes the Board of Education approve the following requests for attendance at conferences/workshops.

Conferences

Alexandra Holtz – “California Environmental Phenomena Summit” – October 25-26, 2018 - San Diego, CA. This conference was Board approved on October 24, 2018; however, the estimated expenses were exceeded in the amount of \$19.87 due to hotel taxes.

Fiscal Impact:

\$ 19.87 Lodging
\$ 19.87 Total

Account #0105011012 – 5220 – LBHS - Travel/Conference

Raymond Lee and Thuy Bui – “Forecast 5 Analytics Budgeting Tools” – November 29, 2018 - Costa Mesa, CA. Attendees reviewed Interim 1 using the 5Cast tools and a review of 5Cast plus.

Fiscal Impact:

\$ 37.72 Transportation
\$ 37.72 Total

Account #0102397406 – 5210 – Business Services - Mileage

Alysia Odipo, Chad Mabery, Jason Allemann, Jenny Salberg, Leah Prettyman, and Dave Brobeck – “Achieve 3000: A Unique View of Best Practices in Action with Dr. Doug Fisher” – December 6, 2018 – San Diego, CA. Dr. Doug Fisher will explore how differentiated literacy instruction, best practices, and the read-discuss-read framework he developed in partnership with Achieve 3000 can create an equitable learning environment.

Fiscal Impact:

\$ 456.00 Transportation
\$ 120.00 Meals
\$ 270.00 Substitutes
\$ 846.00 Total

Account #0109397150 – 5220 – Instructional Services - Travel/Conference

Account #0109397150 – 1170 – Instructional Services - Substitute

Alysia Odipo, Chad Mabery, Jason Allemann, Jenny Salberg, Chris Duddy, and Mike Conlon– “OCDE 2018-2019 LCAP Directors Meeting” – December 6, 2018, January 11 and March 1, 2019 – Costa Mesa, CA. Attendees will discuss processes involved in the development of the LCAP and any changes to the document for the new year.

Fiscal Impact: None

Sarah Benson, Kristen Kaa, and Dawn Hunnicutt – “UCI Writing Project Annual Literacy Conference” – December 6, 2018 – Irvine, CA. This year’s conference is focused on creating engaged learning experiences for readers and writers.

Fiscal Impact:

\$	870.00	Registration
\$	40.22	Transportation
\$	<u>390.00</u>	Substitutes
\$	1,300.22	Total

Account #0105011012 – 5220 – LBHS - Travel/Conference

Account #0105011012 – 1190 – LBHS - Substitute

Margaret Warder – “California School Employee Benefits Association Annual Training and Board of Directors Meeting” – December 9-11, 2018 - Temecula, CA. CSEBA is a Joint Powers Authority that provides the District’s dental and vision insurance. This annual training provides sessions on best practices in health and welfare benefits. There is no cost for the training and CSEBA will cover the lodging and food costs for two days.

Fiscal Impact:

\$	50.00	Meals
\$	<u>280.00</u>	Substitutes
\$	330.00	Total

Account #01410397140 – 5220 – Human Resources - Travel/Conference

Account #01410397140 – 2990 – Human Resources - Substitutes

Mike Conlon and Grace Jones – “Growth Mindset in Mathematics” – January 9, 2019 - Anaheim, CA. Attendees will develop Growth Mindset in mathematics, to help increase students perseverance, engagement and success.

Fiscal Impact:

\$	<u>538.00</u>	Registration
\$	538.00	Total

Account #0108091005 – 5220 – TOW - Travel/Conference

Kelli Merda – “Absence-Substitute Management Conference” – January 16-17, 2019 – San Diego, CA. The absence management conference will provide opportunities for system administrators to learn basic and advanced processes as well as report writer functionality. Attendees will participate in hands-on application, group discussions, and real-world scenarios.

Fiscal Impact:

\$	595.00	Registration
\$	83.93	Transportation
\$	196.14	Lodging
\$	50.00	Meals
\$	<u>260.00</u>	Parking
\$	1,185.07	Total

Account #0110377145 – 5220 –Human Resources - Travel/Conference

Account #0110377145 – 1190 –Human Resources - Substitutes

Jeremy Chung – “Southern California School Band and Orchestra Association and National Association of Music Merchants Annual Conference and Show” – January 24-27, 2019 – Anaheim and Garden Grove, CA. The conference focuses on raising standards of music education; developing new teaching techniques, assisting teachers in better pursuing their professions. In addition, attendees will view demonstrations on the betterment of music education.

Fiscal Impact:

\$	115.00	Registration
\$	75.21	Transportation
\$	150.00	Meals
\$	260.00	Substitutes
\$	<u>45.00</u>	Parking
\$	645.21	Total

Account #0105011012 – 5220 – LBHS - Travel/Conference

Account #0105011012 – 1190 – LBHS - Substitutes

Chad Mabery, Michael Keller, and Kimberly Mattson – “Illuminate Education User Conference” – January 31-February 1, 2019 – San Diego, CA. The annual conference provides educators with comprehensive professional development about the latest trends and best practices in education.

Fiscal Impact:

\$	1,150.00	Registration
\$	262.00	Transportation
\$	870.00	Lodging
\$	180.00	Meals
\$	<u>210.00</u>	Parking
\$	2,672.00	Total

Account #0109017150 – 5220 –Instruction - Travel/Conference

Stephanie Gamache, Nikki Romano, Christina Price, Jill Norris, and Mike Morrison – “California School Library Association Conference” – February 8-10, 2019 – City of Industry, CA. The CSLA Conference is about Design, Research, Engineering, Arts, Math, and Science. Participants will select from a variety of sessions covering the latest in library services and educational technology.

Fiscal Impact:

\$ 1,570.00 Registration
\$ 486.00 Transportation
\$ 178.00 Meals
\$ 390.00 Substitutes
\$ 45.00 Parking
\$ 2,669.00 Total

Account #0102015380 – 5220 –Instruction Staff Development - Travel/Conference

Account #0102015380 – 2950 –Instruction Staff Development - Travel/Conference

Leisa Winston and Ryan Zajda – “Public Agency Risk Management Association (PARMA) Conference” – February 11-13, 2019 – Anaheim, CA. The conference provides in-depth information on liability, safety, workers compensation, and risk management.

Fiscal Impact: None

Alysia Odipo and Chad Mabery – “ACSA Every Child Counts Symposium” – February 13-15, 2019 – Anaheim, CA. This conference will provide inspiring and educational presentations and activities directed at making schools a happy and safe environment for all students.

Fiscal Impact:

\$ 850.00 Registration
\$ 80.00 Parking
\$ 930.00 Total

Account #0109397150 – 5220 –Instruction - Travel/Conference

Ian Corso, Andy Romo, Josh Johnson, TBD New Hire, Everett Blanton – “Mindful Moving in Physical Education” – March 21, 2019 – Costa Mesa, CA. This workshop will help educators learn to watch for stressors that might be affecting physical and social emotional health and integrate mindfulness and yoga movement.

Fiscal Impact:

\$ 975.00 Registration
\$ 102.00 Transportation
\$ 665.87 Substitutes
\$ 1,742.87 Total

Account #0108091005 – 5220 – TOW - Travel/Conference

Account #0108091005 – 1190/2190 –TOW - Substitutes

Account #0107011005 – 5220 – El Morro - Travel/Conference

Account #0107011005 – 2290 – El Morro - Substitutes

Thuy Bui and Raymond Lee – “California School Business Conference” – April 15-18, 2019 – San Diego, CA. The annual school business professionals conference includes keynote speakers, professional development sessions, and networking opportunities.

Fiscal Impact:

\$	1,590.00	Registration
\$	200.00	Transportation
\$	2,110.00	Lodging
\$	300.00	Meals
\$	<u>100.00</u>	Parking
\$	4,300.00	Total

Account #0102397406 – 5220 – Business - Travel/Conference

Irene White – “LRP’s National Institute on Legal Issues of Educating Individuals with Disabilities” – May 5-8, 2019 – Orlando, FL. LRP’s National Institute has been a trusted source for special educators for four decades - providing the highest-quality professional development possible so that educators have the tools and resources needed to make an impact in the lives of students.

Fiscal Impact:

\$	1,320.00	Registration
\$	58.00	Transportation
\$	1,141.00	Lodging
\$	140.00	Meals
\$	<u>60.00</u>	Parking
\$	2,719.00	Total

Account #0102397406 – 5220 – Business - Travel/Conference

Total Fiscal Impact: \$ 19,935.82

Laguna Beach Unified School District

8.d. CONSENT/ACTION

December 11, 2018

Approval: Student Field Trips

Proposal

Staff proposes the Board of Education approve the following student field trips:

1. Laguna Beach High School

Destination:	Glendale and Valencia, California
Date:	December 7-8, 2018
Chaperone(s):	Matthew Tietz
Cost to Student:	\$0.00
Number of Students:	9
Transportation:	School Bus
Accommodations:	Holiday Inn Express

The girls basketball team will play Holy Family on December 7th and go to Magic Mountain on December 8th for team bonding.

Background

The principal of Laguna Beach High School has approved the Application for Field Trip request and submitted the applications for approval in accordance with Board Policy 6153, School Sponsored Trips. This policy provides forms for use by parents/guardians that give permission for their students to participate in field trips, along with authorization for medical care and a waiver in conformance with Education Code Section 35330.

The District's liability insurance through ASCIP provides field trip coverage in the following areas: (1) coverage against claims by a parent for negligence by the District if the student is injured, and (2) coverage for any damage caused by a student.

Laguna Beach Unified School District

8.e. CONSENT/ACTION

December 11, 2018

Approval: Agreements for Contracted Services - Special Education

Proposal

Staff proposes the Board of Education approve the attached list of contracts required to secure necessary services for special education students.

Background

Approval by the Board of Education will provide necessary services for eligible special education students that cannot presently be provided by District staff. Approval will maintain District compliance with Education Codes.

Budget Impact

The expenses associated with the attached contracts are included in the current Special Education budget.

Recommended Action

Staff recommends the Board of Education approve the contracts as listed.

Laguna Beach Unified School District

Agreements for Contracted Services – December 11, 2018

Contractor	Description of Services	Term	Funding	Estimated Cost
Parent Reimbursement	Parent Travel to RTC for a special education student	11/19/18-06/30/19	Parent Reimbursement 0104256700-5881	\$ 1,500
Independent Contract Maxim Healthcare Services, Inc.	LVN Services for a special education student	01/07/19-06/30/19	Outside Agency 0104172860-5831	\$32,760
Individual Contract Beacon Day School	Non-Public Day School tuition for a special education student	11/29/18-06/30/19	Non-Public School 0104632210-5875	\$73,430
Settlement agreement between LBUSD and Parent	Settlement agreement to fund a psycho-educational evaluation and a speech/language evaluation	11/29/18-03/29/19	Outside Agency 0104192430-5895 - \$3,750 0104132430-5895 - \$5,500	\$ 9,250

Laguna Beach Unified School District

8.f. CONSENT/ACTION

December 11, 2018

Approval/Ratification: Agreements and Contracts - Technology Services

Proposal

Staff proposes the Board of Education approve the attached list of contracts required to secure necessary technology and services for Technology Services.

Background

Approval by the Board of Education will provide needed technology and services for the Students, Teachers and staff.

Budget Impact

The expenses associated with the attached contracts are included in current and proposed Technology Services budgets.

Recommended Action

Staff recommends the Board of Education approve the following contracts.

Laguna Beach Unified School District

Technology Contracts/Licenses - December 11, 2018

Contractor	Description of Services	Term	Funding	Estimated Cost
Dude Solutions	Facility Use Scheduling Software for District-wide use	01/01/19 - 12/31/20 Renewal	0113457175-5805	\$5,401
Kodable	Coding for K-1 TOW and EMS (Ratification)	10/1/18 - 09/30/19 New	0113457175-4350	\$3,000
Zoho Corp.	Active Directory User Management Software License	12/7/18- 12/8/2019 Renewal	0113457175-4350	\$1,616

Laguna Beach Unified School District

8.g. CONSENT/ACTION

December 11, 2018

Approval: Warrants #395874 Through #396159 in the Amount of \$1,975,850.01
Dates: 11/05/2018 through 11/30/2018

Proposal

Staff proposes the Board of Education approve/ratify Warrants #395874 through #396159 in the amount of \$1,975,850.01.

Background

Warrants are issued for necessary equipment, supplies and services. The warrants processed include previously Board approved contracts and/or budgeted expenditures within the Board approved operating budget.

The warrant list is generated in our business office in accordance with supporting documentation and coded in compliance with the State Account Code Structure (SACS). The list is then transmitted to the Orange County Department of Education where requests are audited and warrants are ultimately issued.

Budget Impact

The warrants are in accordance with the approved 2018/2019 District Operating Budgets.

Recommended Action

Staff recommends the Board of Education approve/ratify the warrants in the amount of \$1,975,850.01.

SELECT Check ID's and Numbers: 76@ ; Check Dates: 110518

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00395874	11/05/18	BLICK ART MATERIALS	MATERIALS & SUPPLIES-INSTRUCT	0107015040	4310	MATERIALS & SUPPLIES-INS	320.28
						CHECK TOTAL:	320.28
00395875	11/05/18	CALIFORNIA SCHOOLS EMP	NOVEMBER 2018	0102017400	3401	HEALTH & WELFARE, CERTIF	19,165.16
			NOVEMBER 2018	0102397400	3402	HEALTH & WELFARE, CLASSIF	9,439.56
			NOVEMBER 2018	0102017400	3401	HEALTH & WELFARE, CERTIF	2,796.31
			NOVEMBER 2018	0102397400	5831	CONSULTANTS-OTHER	543.00
			NOVEMBER 2018	0102397400	3402	HEALTH & WELFARE, CLASSIF	1,377.28
						CHECK TOTAL:	33,321.31
00395876	11/05/18	Fratzka, Estee	MATERIALS & SUPPLIES-INSTRUCT	0105315017	4310	MATERIALS & SUPPLIES-INS	210.50
						CHECK TOTAL:	210.50
00395877	11/05/18	Ganahl Lumber	MAINTENANCE SUPPLIES	0105477408	4362	MAINTENANCE SUPPLIES	37.67
						CHECK TOTAL:	37.67
00395878	11/05/18	JENNIFER TONEY SPEECH	OCTOBER 2018	0104632900	5887	SPEECH THERAPY	6,290.00
						CHECK TOTAL:	6,290.00
00395879	11/05/18	JOHN RITZO KILN SERVIC	MISC REPAIR	0105011012	5690	MISC REPAIR	380.15
						CHECK TOTAL:	380.15
00395880	11/05/18	KYA SERVICES LLC	FLOOR COVERING	0105477408	5604	FLOOR COVERING	18,299.44
						CHECK TOTAL:	18,299.44
00395881	11/05/18	LYNN GREGORY	REFRESHMENTS - NOT FOOD SERV	0105095040	4325	REFRESHMENTS - NOT FOOD	136.45
			GENERAL SUPPLIES-NON INSTRUCT	0105095040	4340	GENERAL SUPPLIES-NON INS	43.98
						CHECK TOTAL:	180.43
00395882	11/05/18	McGill, Loryn Rachel	OCTOBER 2018	0104632900	5887	SPEECH THERAPY	875.00
						CHECK TOTAL:	875.00
00395883	11/05/18	OCDE	TRAVEL & CONFERENCE	0108091005	5220	TRAVEL & CONFERENCE	125.00
						CHECK TOTAL:	125.00
00395884	11/05/18	Ocean View School	OCTOBER 2018	0104632210	5100	SUBAGREEMENTS FOR SERVIC	3,595.45
			OCTOBER 2018	0104632210	5875	TUITION	10,386.89
						CHECK TOTAL:	13,982.34
00395885	11/05/18	Raptor Technologies LL	MISC OUTSIDE VENDOR	0102395980	5860	MISC OUTSIDE VENDOR	200.00
						CHECK TOTAL:	200.00
00395886	11/05/18	Sandra Johnson	MATERIALS & SUPPLIES-INSTRUCT	0105015040	4310	MATERIALS & SUPPLIES-INS	239.53
						CHECK TOTAL:	239.53

SELECT Check ID's and Numbers: 760 ; Check Dates: 110518

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00395887	11/05/18	SELWAY, SOMER	MATERIALS & SUPPLIES-INSTRUCT	0105015040	4310	MATERIALS & SUPPLIES-INS	22.94
			MATERIALS & SUPPLIES-INSTRUCT	0105015040	4310	MATERIALS & SUPPLIES-INS	33.98
						CHECK TOTAL:	56.92
00395888	11/05/18	Soccer Loco	MATERIALS & SUPPLIES-INSTRUCT	0105311075	4310	MATERIALS & SUPPLIES-INS	1,888.43
						CHECK TOTAL:	1,888.43
TOTAL FOR STOCK 76 Laguna Beach's check stock ID							76,407.00
GRAND TOTAL							76,407.00

SELECT Check ID's and Numbers: 760 ; Check Dates: 110618

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00395889	11/06/18	Void - Continued Stubb	Undefined.....	Undef.	Unde	CHECK TOTAL:	0.00*
00395890	11/06/18	A-Z Office Resource In	MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	440.68
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	1,031.73
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	1,037.86
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	1,467.90
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	220.43
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	152.71
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	112.23
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	296.24
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	106.47
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	249.59
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	237.14
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	1,108.50
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	521.32
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	622.66
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	38.61
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	68.99
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	25.81
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	19.83
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	2.91
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	2.91
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	189.73
			PRINTERS <\$250 & INK/SUPPLIES	0107011005	4322	PRINTERS <\$250 & INK/SUP	8,423.14
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	511.90
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	267.90
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	475.37
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	492.37
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	807.63
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	7.33
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	424.30
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	428.76
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	943.66
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	304.30
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	771.47
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	64.70
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	3.43
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	27.88
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	265.03
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	1,956.74
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	3.45
						CHECK TOTAL:	24,133.61
00395891	11/06/18	CDW GOVERNMENT LLC	COMPUTER SUPPLIES	0113457175	4320	COMPUTER SUPPLIES	820.27

TUE, NOV 06, 2018, 7:51 AM --req: ADMIN-----leg: 76
-----loc: ISSTAFF-----job: 10660941 #J302--prog: CK514 <1.02>--report id: CKOCLIST

SELECT Check ID's and Numbers: 760 ; Check Dates: 110618

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
			COMPUTER SUPPLIES	0113457175	4320	COMPUTER SUPPLIES	14.44
			COMPUTER SUPPLIES	0113457175	4320	COMPUTER SUPPLIES	42.19
			COMPUTER SUPPLIES	0113457175	4320	COMPUTER SUPPLIES	84.76
						CHECK TOTAL:	961.66
00395892	11/06/18	EARTH NETWORKS	SUBSCRIPTIONS - ONLINE	0108015600	5813	SUBSCRIPTIONS - ONLINE	1,250.00
						CHECK TOTAL:	1,250.00
00395893	11/06/18	Houghton Mifflin Harco	TEXTBOOKS	0102016300	4100	TEXTBOOKS	106.26
			TEXTBOOKS	0102016300	4100	TEXTBOOKS	1,057.84
						CHECK TOTAL:	1,164.10
00395894	11/06/18	Maintex	OTHER CUSTODIAL SUPPLIES	0107477409	4361	OTHER CUSTODIAL SUPPLIES	112.04
						CHECK TOTAL:	112.04
00395895	11/06/18	Office Depot	PRINTERS <\$250 & INK/SUPPLIES	0107011005	4322	PRINTERS <\$250 & INK/SUP	92.64
			MATERIALS & SUPPLIES-INSTRUCT	0108011005	4310	MATERIALS & SUPPLIES-INS	-15.07
			MATERIALS & SUPPLIES-INSTRUCT	0108011005	4310	MATERIALS & SUPPLIES-INS	15.07
						CHECK TOTAL:	92.64
00395896	11/06/18	William V MacGill & Co	GENERAL SUPPLIES-NON INSTRUCT	0107171005	4340	GENERAL SUPPLIES-NON INS	873.97
						CHECK TOTAL:	873.97
00395897	11/06/18	You, Younglin Jennifer	MATERIALS & SUPPLIES-INSTRUCT	0105015040	4310	MATERIALS & SUPPLIES-INS	114.36
						CHECK TOTAL:	114.36
						TOTAL FOR STOCK 76 Laguna Beach's check stock ID	28,702.38
			GRAND TOTAL				28,702.38

SELECT Check ID's and Numbers: 76@ ; Check Dates: 110718

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00395898	11/07/18	Atkinson Andelson Loya	SEPTEMBER 2018	0102397400	5835	LEGAL EXPENSE	16,440.38
						CHECK TOTAL:	16,440.38
00395899	11/07/18	Bonnin, Winter	TESTS/SCORING	0105015350	4330	TESTS/SCORING	79.00
						CHECK TOTAL:	79.00
00395900	11/07/18	Burnham Benefits Insur	NOVEMBER 2018	0102397400	5831	CONSULTANTS-OTHER	5,000.00
						CHECK TOTAL:	5,000.00
00395901	11/07/18	CARE Youth Corporation	SEPTEMBER 2018	0104632210	5100	SUBAGREEMENTS FOR SERVIC	2,850.00
			SEPTEMBER 2018	0104632210	5889	OTHER THERAPY	2,220.00
			SEPTEMBER 2018	0104632210	5898	AB3632 ROOM & BOARD	6,600.00
			OCTOBER 2018	0104632210	5898	AB3632 ROOM & BOARD	6,820.00
			OCTOBER 2018	0104632210	5875	TUITION	3,450.00
			OCTOBER 2018	0104632210	5889	OTHER THERAPY	2,294.00
						CHECK TOTAL:	24,234.00
00395902	11/07/18	Durham School Services	SEPTEMBER 2018	0102256700	5855	CHARTER BUS-HOME TO SCHO	15,293.51
						CHECK TOTAL:	15,293.51
00395903	11/07/18	Durham School Services	SEPTEMBER 2018	0104256700	5100	SUBAGREEMENTS FOR SERVIC	21,940.49
			SEPTEMBER 2018	0108015600	5855	CHARTER BUS-HOME TO SCHO	172.00
			SEPTEMBER 2018	0108011005	5855	CHARTER BUS-HOME TO SCHO	172.00
			SEPTEMBER 2018	0106011008	5855	CHARTER BUS-HOME TO SCHO	782.60
			SEPTEMBER 2018	0107015600	5855	CHARTER BUS-HOME TO SCHO	387.86
			9/5 - BUS STAGING	0107011005	5865	CHARTER BUS-ATHLETIC/FIE	258.00
			SEPTEMBER 2018	0104256700	5855	CHARTER BUS-HOME TO SCHO	7,401.09
			SEPTEMBER 2018	0102256700	5100	SUBAGREEMENTS FOR SERVIC	104,317.35
			SEPTEMBER 2018	0106015600	5855	CHARTER BUS-HOME TO SCHO	782.60
						CHECK TOTAL:	136,213.99
00395904	11/07/18	Follett School Solutio	ANNUAL SOFTWARE LICENSE FEE	0113017175	5805	ANNUAL SOFTWARE LICENSE	5,112.90
						CHECK TOTAL:	5,112.90
00395905	11/07/18		NOVEMBER 2018	0104632900	5878	PARENT REIMBURSEMENT (LE	3,950.00
			MILEAGE - OCTOBER 2018	0104256700	5880	TRANSPORTATION-IN LIEU	425.68
						CHECK TOTAL:	4,375.68
00395906	11/07/18	Holtz, Alexandra	MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	108.33
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	79.39
			10/25-10/26 - CA ENV. CONF	0105011012	5220	TRAVEL & CONFERENCE	524.00
						CHECK TOTAL:	711.72
00395907	11/07/18	Maintex	OTHER CUSTODIAL SUPPLIES	0108477409	4361	OTHER CUSTODIAL SUPPLIES	58.01

SELECT Check ID's and Numbers: 768 ; Check Dates: 110718

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
						CHECK TOTAL:	58.01
00395908	11/07/18	Mardan Center of Educa	OCTOBER 2018	0104632210	5875	TUITION	4,025.34
			OCTOBER 2018 - SPEECH	0104632210	5875	TUITION	240.00
						CHECK TOTAL:	4,265.34
00395909	11/07/18	School Specialty Inc.	MATERIALS & SUPPLIES-INSTRUCT	0104613150	4310	MATERIALS & SUPPLIES-INS	90.82
			MATERIALS & SUPPLIES-INSTRUCT	0104613150	4310	MATERIALS & SUPPLIES-INS	37.52
						CHECK TOTAL:	128.34
00395910	11/07/18	Tangram Interiors	EQUIPMENT-NEW \$500-\$5000	0109156100	4410	EQUIPMENT-NEW \$500-\$5000	635.48
			MATERIALS & SUPPLIES-INSTRUCT	0113018640	4310	MATERIALS & SUPPLIES-INS	607.07
			EQUIPMENT-NEW \$500-\$5000	0113018640	4410	EQUIPMENT-NEW \$500-\$5000	1,305.20
						CHECK TOTAL:	2,547.75
00395911	11/07/18	The LaunchPad Therapy	OCTOBER 2018	0104632900	5885	OCCUPATIONAL THERAPY	1,035.00
			OCTOBER 2018	0104632900	5885	OCCUPATIONAL THERAPY	5,225.00
						CHECK TOTAL:	6,260.00
00395912	11/07/18	Van Orman, Mary	TESTS/SCORING	0105015350	4330	TESTS/SCORING	85.00
						CHECK TOTAL:	85.00
00395913	11/07/18	VICIS Inc.	EQUIPMENT-NEW \$500-\$5000	0105315310	4410	EQUIPMENT-NEW \$500-\$5000	23,201.86
			EQUIPMENT-NEW \$500-\$5000	0105311075	4310	MATERIALS & SUPPLIES-INS	1,296.00
			EQUIPMENT-NEW \$500-\$5000	0105311075	4410	EQUIPMENT-NEW \$500-\$5000	29,861.99
			EQUIPMENT-NEW \$500-\$5000	0105311080	4410	EQUIPMENT-NEW \$500-\$5000	1,856.15
						CHECK TOTAL:	56,216.00
00395914	11/07/18	SCHNEIDER ELECTRIC BUI	HVAC	4005498946	6205	HVAC	193,155.52
						CHECK TOTAL:	193,155.52
TOTAL FOR STOCK 76 Laguna Beach's check stock ID							470,177.14
GRAND TOTAL							470,177.14

LAGUNA BEACH USD
THU, NOV 08, 2018,

11/08/18

Commercial Check Register

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SELECT Check ID's and Numbers: 760 ; Check Dates: 110818

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00395915	11/08/18	A-Z Office Resource In	MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	83.52
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	15.09
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	82.71
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	239.97
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	190.42
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	43.14
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	64.70
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	89.60
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	12.98
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	16.98
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	43.14
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	64.37
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	9.00
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	12.69
						CHECK TOTAL:	968.31
00395916	11/08/18	Beacon Day School	OCTOBER 2018	0104632210	5875	TUITION	12,731.01
						CHECK TOTAL:	12,731.01
00395917	11/08/18	California Weekly Expl	MISC OUTSIDE VENDOR	0108015600	5860	MISC OUTSIDE VENDOR	720.00
						CHECK TOTAL:	720.00
00395918	11/08/18	Costley, Chris	9/6 - OCATT 10/11 - MILEAGE	0104033200	5210	MILEAGE REIMBURSEMENT	17.99
				0104033200	5210	MILEAGE REIMBURSEMENT	25.72
						CHECK TOTAL:	43.71
00395919	11/08/18		NOVEMBER 2018	0104632900	5878	PARENT REIMBURSEMENT (LE	2,260.00
						CHECK TOTAL:	2,260.00
00395920	11/08/18	Orange County Therapy	OCTOBER 2018 OCTOBER 2018 OCTOBER 2018 OCTOBER 2018	0104632900	5885	OCCUPATIONAL THERAPY	21,510.00
				0104632900	5886	PHYSICAL THERAPY	4,050.00
				0104632900	5886	PHYSICAL THERAPY	350.00
				0104632900	5885	OCCUPATIONAL THERAPY	1,750.00
						CHECK TOTAL:	27,660.00
00395921	11/08/18	Psychological Assessme	TESTS/SCORING	0104613150	4330	TESTS/SCORING	990.20
						CHECK TOTAL:	990.20
00395922	11/08/18	Staples Advantage	MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	39.61
			MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	191.80
			MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	27.54
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	14.91
			COPIER PAPER	0105011012	4312	COPIER PAPER	688.31
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	-98.48

SELECT Check ID's and Numbers: 76@ ; Check Dates: 110818

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	389.06
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	98.48
						CHECK TOTAL:	1,351.23
00395923	11/08/18	The Assembly Dance	MISC OUTSIDE VENDOR	0105315017	5860	MISC OUTSIDE VENDOR	250.00
						CHECK TOTAL:	250.00
00395924	11/08/18	The Ceramic Shop LLC	MATERIALS & SUPPLIES-INSTRUCT	0105015060	4310	MATERIALS & SUPPLIES-INS	243.43
						CHECK TOTAL:	243.43
00395925	11/08/18	THE JOY FACTORY	MATERIALS & SUPPLIES-INSTRUCT	0106015040	4310	MATERIALS & SUPPLIES-INS	962.69
						CHECK TOTAL:	962.69
00395926	11/08/18	Devar, Joseph	FOOD SERVICE SALES	1300007426	8634	FOOD SERVICE SALES	71.10
						CHECK TOTAL:	71.10
00395927	11/08/18	Kunevicius, Jennifer	FOOD SERVICE SALES	1300007426	8634	FOOD SERVICE SALES	95.55
						CHECK TOTAL:	95.55
00395928	11/08/18	Park, Hae	FOOD SERVICE SALES	1300007426	8634	FOOD SERVICE SALES	528.70
						CHECK TOTAL:	528.70
TOTAL FOR STOCK 76 Laguna Beach's check stock ID							48,875.93
GRAND TOTAL							48,875.93

SELECT Check ID's and Numbers: 760 ; Check Dates: 110918

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00395929	11/09/18	Advanced Alarm Inc.	ALARM MONITORING	0105477409	5560	ALARM MONITORING	1,942.75
						CHECK TOTAL:	1,942.75
00395930	11/09/18		OCTOBER 2018 - EXTENDED DAY	0104602150	5877	PRESCHOOL TUITION	310.00
						CHECK TOTAL:	310.00
00395931	11/09/18	Cox Communications	NOVEMBER 2018	0113457175	5940	INTERNET CONNECTIVITY	160.92
			NOVEMBER 2018	0100005090	8699	ALL OTHER LOCAL REVENUE	-75.00
			NOVEMBER 2018	0113457175	5940	INTERNET CONNECTIVITY	268.19
						CHECK TOTAL:	354.11
00395932	11/09/18	Durham School Services	6/15 - LBHS SHUTTLE	0106015570	5865	CHARTER BUS-ATHLETIC/FIE	211.38
						CHECK TOTAL:	211.38
00395933	11/09/18	First Student Inc.	CHARTER BUS-ATHLETIC/FIELD TRP	0105311075	5865	CHARTER BUS-ATHLETIC/FIE	2,827.57
			CHARTER BUS-ATHLETIC/FIELD TRP	0105311075	5865	CHARTER BUS-ATHLETIC/FIE	3,020.73
						CHECK TOTAL:	5,848.30
00395934	11/09/18	Fisher Science Educati	MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	180.97
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	36.05
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	301.50
						CHECK TOTAL:	518.52
00395935	11/09/18		OCTOBER 2018 - EXTENDED DAY	0104602150	5877	PRESCHOOL TUITION	310.00
						CHECK TOTAL:	310.00
00395936	11/09/18	HI-TECH Cabling Inc.	CONTRACT SERVICES	0105477408	5610	CONTRACT SERVICES	3,057.01
			CONTRACT SERVICES	0105477408	5610	CONTRACT SERVICES	2,492.00
						CHECK TOTAL:	5,549.01
00395937	11/09/18	Kajeet Inc.	ANNUAL SOFTWARE LICENSE FEE	0113017175	5805	ANNUAL SOFTWARE LICENSE	399.40
			MATERIALS & SUPPLIES-INSTRUCT	0113017175	4310	MATERIALS & SUPPLIES-INS	266.00
						CHECK TOTAL:	665.40
00395938	11/09/18	Laguna Beach Water Dis	8/27/18 - 10/26/18	0107477409	5530	WATER - UTILITIES	566.24
			8/27/18 - 10/26/18	0107477409	5530	WATER - UTILITIES	603.54
			8/27/18 - 10/26/18	0107477409	5530	WATER - UTILITIES	3,985.17
			8/27/18 - 10/26/18	0107477409	5530	WATER - UTILITIES	3,865.05
						CHECK TOTAL:	9,020.00
00395939	11/09/18	Laguna Graphic Arts In	MISC OUTSIDE VENDOR	0105014730	5860	MISC OUTSIDE VENDOR	142.77
						CHECK TOTAL:	142.77
00395940	11/09/18	Office Depot	GENERAL SUPPLIES-NON INSTRUCT	0110397140	4340	GENERAL SUPPLIES-NON INS	78.78

SELECT Check ID's and Numbers: 760 ; Check Dates: 110918

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
CHECK TOTAL:							78.78
00395941	11/09/18	PAPER RECYCLING AND SH	OTHER MAINTENANCE SERVICES	0101377100	5692	OTHER MAINTENANCE SERVIC	50.00
CHECK TOTAL:							50.00
00395942	11/09/18	Southern California Ed	OCTOBER 2018	0106477409	5520	LIGHT & POWER	9,444.06
			OCTOBER 2018	0105477409	5520	LIGHT & POWER	11,890.81
			OCTOBER 2018	0102477409	5520	LIGHT & POWER	2,514.57
			OCTOBER 2018	0107477409	5520	LIGHT & POWER	23.37
CHECK TOTAL:							23,872.81
00395943	11/09/18	TechSmart Inc	CONSULTANTS-INSTRUCTIONAL	0113015040	5830	CONSULTANTS-INSTRUCTIONA	1,962.85
CHECK TOTAL:							1,962.85
00395944	11/09/18	Thompson Engineering	MISC REPAIR	0108477408	5690	MISC REPAIR	390.00
CHECK TOTAL:							390.00
00395945	11/09/18	Verizon Wireless LA	OCTOBER 2018	0113457175	5930	MOBILE COMMUNICATIONS	4,729.35
CHECK TOTAL:							4,729.35
00395946	11/09/18	Waste Management of OC	TRASH - UTILITIES	0102477409	5540	TRASH - UTILITIES	882.99
CHECK TOTAL:							882.99
00395947	11/09/18		OCTOBER 2018- EXTENDED DAY	0104602150	5877	PRESCHOOL TUITION	295.00
CHECK TOTAL:							295.00
00395948	11/09/18	Diamond Environmental	SOFT COSTS - OTHER (SPECIFY)	4205498650	6282	SOFT COSTS - OTHER (SPEC	303.00
			SOFT COSTS - OTHER (SPECIFY)	4205498650	6282	SOFT COSTS - OTHER (SPEC	95.00
CHECK TOTAL:							398.00
TOTAL FOR STOCK 76 Laguna Beach's check stock ID							57,532.02
GRAND TOTAL							57,532.02

SELECT Check ID's and Numbers: 760 ; Check Dates: 111318

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00395949	11/13/18	Air-Ex Air Conditionin	HVAC	0105477408	5660	HVAC	157.50
			HVAC	0106477408	5660	HVAC	420.00
			HVAC	0105477408	5660	HVAC	865.00
						CHECK TOTAL:	1,442.50
00395950	11/13/18	ALL CITY MANAGEMENT SE	10/7/18 - 10/20/18	0106098040	5860	MISC OUTSIDE VENDOR	769.60
						CHECK TOTAL:	769.60
00395951	11/13/18	CENTENNIAL FARM FOUNDA	MISC OUTSIDE VENDOR	0108015570	5860	MISC OUTSIDE VENDOR	274.00
						CHECK TOTAL:	274.00
00395952	11/13/18	Coast Hardware	MATERIALS & SUPPLIES-INSTRUCT	0108015040	4310	MATERIALS & SUPPLIES-INS	730.34
						CHECK TOTAL:	730.34
00395953	11/13/18	COAST TO COAST COMPUTE	PRINTERS <\$250 & INK/SUPPLIES	0105011012	4322	PRINTERS <\$250 & INK/SUP	878.97
						CHECK TOTAL:	878.97
00395954	11/13/18	Cory Day	10/29 - CA STEAM SYMPOSIUM	0108011005	5220	TRAVEL & CONFERENCE	55.66
						CHECK TOTAL:	55.66
00395955	11/13/18	Discount School Supply	MATERIALS & SUPPLIES-INSTRUCT	0107015040	4310	MATERIALS & SUPPLIES-INS	205.94
						CHECK TOTAL:	205.94
00395956	11/13/18	Ganahl Lumber	PLUMBING REPAIRS	0102477408	5662	PLUMBING REPAIRS	38.77
			MISC OUTSIDE VENDOR	0105315015	5860	MISC OUTSIDE VENDOR	170.01
						CHECK TOTAL:	208.78
00395957	11/13/18	Grainger	MATERIALS & SUPPLIES-INSTRUCT	0105015060	4310	MATERIALS & SUPPLIES-INS	129.36
						CHECK TOTAL:	129.36
00395958	11/13/18	Hartford Financial Ser	OTHER INSURANCE	0102397400	5450	OTHER INSURANCE	3,030.00
						CHECK TOTAL:	3,030.00
00395959	11/13/18	Knott's Berry Farm	1/25/19 - ADVENTURES IN EDU	0107015600	5860	MISC OUTSIDE VENDOR	2,141.00
						CHECK TOTAL:	2,141.00
00395960	11/13/18	Mercury Disposal Syste	CONTRACT SERVICES	0102477408	5610	CONTRACT SERVICES	356.59
						CHECK TOTAL:	356.59
00395961	11/13/18	New Dimension General	CONTRACT SERVICES	0105477408	5610	CONTRACT SERVICES	8,482.04
						CHECK TOTAL:	8,482.04
00395962	11/13/18	NICOLE MILLER & ASSOCI	CONSULTANTS-OTHER	0110397140	5831	CONSULTANTS-OTHER	225.00
						CHECK TOTAL:	225.00

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Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00395963	11/13/18	OCDE	OTHER LOCAL AGENCY FEES	0113457175	5852	OTHER LOCAL AGENCY FEES	13,219.00
			OTHER LOCAL AGENCY FEES	0113457175	5852	OTHER LOCAL AGENCY FEES	20,515.00
						CHECK TOTAL:	33,734.00
00395964	11/13/18	PITNEY BOWES GLOBAL FI	8/30/18 - 11/29/18	0102397400	5620	RENTAL EXPENSE	653.88
						CHECK TOTAL:	653.88
00395965	11/13/18	Resilient Communicatio	COMPUTER SUPPLIES	0113017175	4320	COMPUTER SUPPLIES	1,669.64
						CHECK TOTAL:	1,669.64
00395966	11/13/18	ROOTX	PLUMBING REPAIRS	0102477408	5662	PLUMBING REPAIRS	283.49
						CHECK TOTAL:	283.49
00395967	11/13/18	Southern Calif Gas Co.	OCTOBER 2018	0108477409	5510	UTILITIES - HEAT	51.62
			OCTOBER 2018	0106477409	5510	UTILITIES - HEAT	147.49
			OCTOBER 2018	0102477409	5510	UTILITIES - HEAT	23.35
			OCTOBER 2018	0102477409	5510	UTILITIES - HEAT	21.02
						CHECK TOTAL:	243.48
00395968	11/13/18	Southern California Ed	OCTOBER 2018	0107477409	5520	LIGHT & POWER	3,810.90
						CHECK TOTAL:	3,810.90
00395969	11/13/18	STRING TENNIS SHOP	MISC OUTSIDE VENDOR	0105311075	5860	MISC OUTSIDE VENDOR	280.00
						CHECK TOTAL:	280.00
00395970	11/13/18	William V MacGill & Co	GENERAL SUPPLIES-NON INSTRUCT	0107171005	4340	GENERAL SUPPLIES-NON INS	180.44
						CHECK TOTAL:	180.44
00395971	11/13/18	New Dimension General	CONTRACT SERVICES	1119474680	5610	CONTRACT SERVICES	2,458.69
						CHECK TOTAL:	2,458.69
00395972	11/13/18	Laguna Greenworks LLC	BUILDING IMPROVEMENTS	4205498650	6230	BUILDING IMPROVEMENTS	1,506.35
						CHECK TOTAL:	1,506.35
TOTAL FOR STOCK 76 Laguna Beach's check stock ID							63,750.65
GRAND TOTAL							63,750.65

SELECT Check ID's and Numbers: 760 ; Check Dates: 111418

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00395973	11/14/18	Acorn Media	COMPUTER SUPPLIES	0113457175	4320	COMPUTER SUPPLIES	1,089.36
			MATERIALS & SUPPLIES-INSTRUCT	0108015040	4310	MATERIALS & SUPPLIES-INS	1,525.74
			COMPUTER SUPPLIES	0113457175	4320	COMPUTER SUPPLIES	253.21
						CHECK TOTAL:	2,868.31
00395974	11/14/18	BERTRAND'S HORN IMPROV	EQUIPMENT-NEW \$500-\$5000	0102011190	4410	EQUIPMENT-NEW \$500-\$5000	1,107.67
						CHECK TOTAL:	1,107.67
00395975	11/14/18	Calcoast Team Sports I	GENERAL SUPPLIES-NON INSTRUCT	0101377100	4340	GENERAL SUPPLIES-NON INS	1,066.94
						CHECK TOTAL:	1,066.94
00395976	11/14/18	CDW GOVERNMENT LLC	EQUIPMENT-COMPUTER \$500-\$5000	0113017175	4460	EQUIPMENT-COMPUTER \$500-	829.57
			EQUIPMENT-NEW \$500-\$5000	0113017175	4410	EQUIPMENT-NEW \$500-\$5000	619.71
						CHECK TOTAL:	1,449.28
00395977	11/14/18	Certified Transportati	CHARTER BUS-ATHLETIC/FIELD TRP	0105311075	5865	CHARTER BUS-ATHLETIC/FIE	846.07
						CHECK TOTAL:	846.07
00395978	11/14/18	Cindy Cottier	OCTOBER 2018	0104192430	5895	OUTSIDE ASSESSMENT FEES	155.00
						CHECK TOTAL:	155.00
00395979	11/14/18	COAST TO COAST COMPUTE	PRINTERS <\$250 & INK/SUPPLIES	0105011012	4322	PRINTERS <\$250 & INK/SUP	197.15
						CHECK TOTAL:	197.15
00395980	11/14/18	DIAMOND GLASS	CONTRACT SERVICES	0105477408	5610	CONTRACT SERVICES	3,230.31
			CONTRACT SERVICES	0105477408	5610	CONTRACT SERVICES	255.00
						CHECK TOTAL:	3,485.31
00395981	11/14/18	Epic Sports Inc.	MATERIALS & SUPPLIES-INSTRUCT	0105311075	4310	MATERIALS & SUPPLIES-INS	2,271.49
						CHECK TOTAL:	2,271.49
00395982	11/14/18	Flinn Scientific	MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	31.53
						CHECK TOTAL:	31.53
00395983	11/14/18	HERITAGE MUSEUM	11/19 - EARLY EXP PROGRAM	0108015570	5860	MISC OUTSIDE VENDOR	750.00
						CHECK TOTAL:	750.00
00395984	11/14/18	JW Pepper	MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	270.38
			MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	700.30
			MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	492.04
			MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	109.67
			MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	188.49
			MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	16.73
			MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	18.85

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Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
CHECK TOTAL:							1,796.46
00395985	11/14/18	LAGUNA CANYON SMOG INC	VEHICLE REPAIR	0102477408	5640	VEHICLE REPAIR	73.75
CHECK TOTAL:							73.75
00395986	11/14/18	Learning A-Z	ANNUAL SOFTWARE LICENSE FEE	0113017175	5805	ANNUAL SOFTWARE LICENSE	3,942.75
CHECK TOTAL:							3,942.75
00395987	11/14/18	McKinley Elevator Corp	CONTRACT SERVICES	0105477408	5610	CONTRACT SERVICES	490.00
CHECK TOTAL:							490.00
00395988	11/14/18	OverDrive Inc.	ANNUAL SOFTWARE LICENSE FEE	0113015040	5805	ANNUAL SOFTWARE LICENSE	21,200.00
CHECK TOTAL:							21,200.00
00395989	11/14/18	Reynolds Carpet Cleaners	CONTRACT SERVICES	0102477408	5610	CONTRACT SERVICES	366.00
CHECK TOTAL:							366.00
00395990	11/14/18	UNIVERSAL ASPHALT CO I	PAVING	0106477408	5607	PAVING	4,660.00
CHECK TOTAL:							4,660.00
00395991	11/14/18	Util-Locate LLC	CONTRACT SERVICES	0105477408	5610	CONTRACT SERVICES	750.00
CHECK TOTAL:							750.00
00395992	11/14/18	W.L. Collins Corporati	MATERIALS & SUPPLIES-INSTRUCT	0105311075	4310	MATERIALS & SUPPLIES-INS	184.52
CHECK TOTAL:							184.52
00395993	11/14/18	Diamond Environmental	SOFT COSTS - OTHER (SPECIFY)	4205498650	6282	SOFT COSTS - OTHER (SPEC	265.06
CHECK TOTAL:							265.06
TOTAL FOR STOCK 76 Laguna Beach's check stock ID							47,957.29
GRAND TOTAL							47,957.29

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Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00395994	11/15/18	Acorn Media	COMPUTER SUPPLIES	0113457175	4320	COMPUTER SUPPLIES	311.94
						CHECK TOTAL:	311.94
00395995	11/15/18	Big Air Trampoline Par	RENTAL EXPENSE	0104643395	5620	RENTAL EXPENSE	2,750.00
						CHECK TOTAL:	2,750.00
00395996	11/15/18	Crown Concrete Cutting	CONTRACT SERVICES	0105477408	5610	CONTRACT SERVICES	300.00
						CHECK TOTAL:	300.00
00395997	11/15/18	Dan's Thermal Services	CONTRACT SERVICES	0105477408	5610	CONTRACT SERVICES	3,762.55
						CHECK TOTAL:	3,762.55
00395998	11/15/18	Educational Data Syste	ACCOUNTS PAYABLE MANUAL	0100003045	9510	ACCOUNTS PAYABLE MANUAL	54.85
						CHECK TOTAL:	54.85
00395999	11/15/18		NOVEMBER 2018	0104632900	5878	PARENT REIMBURSEMENT (LE	3,950.00
						CHECK TOTAL:	3,950.00
00396000	11/15/18	Matter Hackers Inc.	MATERIALS & SUPPLIES-INSTRUCT	0105114695	4310	MATERIALS & SUPPLIES-INS	31.96
						CHECK TOTAL:	31.96
00396001	11/15/18	MULTI-HEALTH SYSTEMS I	TESTS/SCORING	0104613150	4330	TESTS/SCORING	93.75
						CHECK TOTAL:	93.75
00396002	11/15/18	Office Depot	GENERAL SUPPLIES-NON INSTRUCT	0108091005	4340	GENERAL SUPPLIES-NON INS	91.68
			GENERAL SUPPLIES-NON INSTRUCT	0108091005	4340	GENERAL SUPPLIES-NON INS	28.80
			GENERAL SUPPLIES-NON INSTRUCT	0101377100	4340	GENERAL SUPPLIES-NON INS	16.91
			GENERAL SUPPLIES-NON INSTRUCT	0101377100	4340	GENERAL SUPPLIES-NON INS	13.57
			GENERAL SUPPLIES-NON INSTRUCT	0101377100	4340	GENERAL SUPPLIES-NON INS	40.69
			PRINTERS <\$250 & INK/SUPPLIES	0108015040	4322	PRINTERS <\$250 & INK/SUP	131.04
			PRINTERS <\$250 & INK/SUPPLIES	0108011005	4322	PRINTERS <\$250 & INK/SUP	784.10
			GENERAL SUPPLIES-NON INSTRUCT	0101377100	4340	GENERAL SUPPLIES-NON INS	81.24
			GENERAL SUPPLIES-NON INSTRUCT	0113457175	4340	GENERAL SUPPLIES-NON INS	433.68
			GENERAL SUPPLIES-NON INSTRUCT	0110397140	4340	GENERAL SUPPLIES-NON INS	53.63
			PRINTERS <\$250 & INK/SUPPLIES	0110397140	4322	PRINTERS <\$250 & INK/SUP	522.17
			GENERAL SUPPLIES-NON INSTRUCT	0110397140	4340	GENERAL SUPPLIES-NON INS	105.52
			GENERAL SUPPLIES-NON INSTRUCT	0110397140	4340	GENERAL SUPPLIES-NON INS	15.07
						CHECK TOTAL:	2,318.10
00396003	11/15/18	Staples Advantage	MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	7.56
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	6.10
			COPIER PAPER	0102397400	4312	COPIER PAPER	344.15
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	83.79
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	48.16

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Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
CHECK TOTAL:							489.76
00396004	11/15/18	Super Duper Publicatio	TESTS/SCORING	0104613150	4330	TESTS/SCORING	76.48
CHECK TOTAL:							76.48
00396005	11/15/18	Tangram Interiors	EQUIPMENT-NEW >\$5000	0113018640	6410	EQUIPMENT-NEW >\$5000	10,064.91
CHECK TOTAL:							10,064.91
00396006	11/15/18	Vavrinek Trine Day & C	AUDITS	0102377102	5840	AUDITS	3,000.00
CHECK TOTAL:							3,000.00
00396007	11/15/18	Western OC Self Funded	WORKERS'COMP,CLASSIFIED	0102397400	3602	WORKERS'COMP,CLASSIFIED	173.61
CHECK TOTAL:							173.61
00396008	11/15/18	WM CURBSIDE LLC	TRASH - UTILITIES	0105477409	5540	TRASH - UTILITIES	200.00
CHECK TOTAL:							200.00
00396009	11/15/18	Amor Organics	FOOD	1302277426	4700	FOOD	54.50
			FOOD	1302277426	4700	FOOD	27.25
			FOOD	1302277426	4700	FOOD	27.25
CHECK TOTAL:							109.00
00396010	11/15/18	Bread Artisan Bakery L	FOOD	1302277426	4700	FOOD	115.84
CHECK TOTAL:							115.84
00396011	11/15/18	Gold Star Foods	FOOD	1302277426	4700	FOOD	-101.03
			FOOD	1302277426	4700	FOOD	101.03
			FOOD	1302277426	4700	FOOD	63.47
			FOOD	1302277426	4700	FOOD	316.34
			FOOD	1302277426	4700	FOOD	543.61
			FOOD	1302277426	4700	FOOD	38.24
			FOOD	1302277426	4700	FOOD	265.53
			FOOD	1302277426	4700	FOOD	820.59
			FOOD	1302277426	4700	FOOD	188.22
			FOOD	1302277426	4700	FOOD	475.59
			FOOD	1302277426	4700	FOOD	927.12
			FOOD	1302277426	4700	FOOD	137.88
			FOOD	1302277426	4700	FOOD	496.78
			FOOD	1302277426	4700	FOOD	34.01
			FOOD	1302277426	4700	FOOD	438.51
			FOOD	1302277426	4700	FOOD	68.02
			FOOD	1302277426	4700	FOOD	291.06
			FOOD	1302277426	4700	FOOD	620.24
			FOOD	1302277426	4700	FOOD	570.72

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Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
			FOOD	1302277426	4700	FOOD	761.23
			FOOD	1302277426	4700	FOOD	203.53
			FOOD	1302277426	4700	FOOD	116.43
			FOOD	1302277426	4700	FOOD	648.54
			FOOD	1302277426	4700	FOOD	300.19
			FOOD	1302277426	4700	FOOD	36.29
			FOOD	1302277426	4700	FOOD	169.52
						CHECK TOTAL:	8,531.66
00396012	11/15/18	Hollandia Dairy Inc	FOOD	1302277426	4700	FOOD	169.61
			FOOD	1302277426	4700	FOOD	134.71
			FOOD	1302277426	4700	FOOD	118.41
			FOOD	1302277426	4700	FOOD	126.69
			FOOD	1302277426	4700	FOOD	124.81
			FOOD	1302277426	4700	FOOD	94.38
			FOOD	1302277426	4700	FOOD	137.29
			FOOD	1302277426	4700	FOOD	93.75
			FOOD	1302277426	4700	FOOD	121.27
			FOOD	1302277426	4700	FOOD	140.47
			FOOD	1302277426	4700	FOOD	102.98
			FOOD	1302277426	4700	FOOD	87.40
			FOOD	1302277426	4700	FOOD	81.20
			FOOD	1302277426	4700	FOOD	81.20
			FOOD	1302277426	4700	FOOD	134.98
			FOOD	1302277426	4700	FOOD	78.01
			FOOD	1302277426	4700	FOOD	137.89
			FOOD	1302277426	4700	FOOD	146.60
			FOOD	1302277426	4700	FOOD	200.28
			FOOD	1302277426	4700	FOOD	126.69
			FOOD	1302277426	4700	FOOD	53.97
			FOOD	1302277426	4700	FOOD	81.49
			FOOD	1302277426	4700	FOOD	53.97
			FOOD	1302277426	4700	FOOD	123.01
						CHECK TOTAL:	2,751.06
00396013	11/15/18	Mandarin King	FOOD	1302277426	4700	FOOD	200.00
			FOOD	1302277426	4700	FOOD	200.00
			FOOD	1302277426	4700	FOOD	200.00
			FOOD	1302277426	4700	FOOD	200.00
						CHECK TOTAL:	800.00
00396014	11/15/18	P & R Paper Supply Co	GENERAL SUPPLIES-NON INSTRUCT	1302277426	4340	GENERAL SUPPLIES-NON INS	990.05
			GENERAL SUPPLIES-NON INSTRUCT	1302277426	4340	GENERAL SUPPLIES-NON INS	263.51
						CHECK TOTAL:	1,253.56

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SELECT Check ID's and Numbers: 760 ; Check Dates: 111518

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00396015	11/15/18	State of CA Nutrition	FOOD	1302277426	4700	FOOD	404.70
						CHECK TOTAL:	404.70
00396016	11/15/18	STIX HOLDINGS LLC	FOOD	1302277426	4700	FOOD	175.00
			FOOD	1302277426	4700	FOOD	129.25
			FOOD	1302277426	4700	FOOD	192.50
			FOOD	1302277426	4700	FOOD	117.50
			FOOD	1302277426	4700	FOOD	175.00
			FOOD	1302277426	4700	FOOD	117.50
			FOOD	1302277426	4700	FOOD	183.75
			FOOD	1302277426	4700	FOOD	117.50
						CHECK TOTAL:	1,208.00
00396017	11/15/18	SUNRISE PRODUCE	FOOD	1302277426	4700	FOOD	39.74
			FOOD	1302277426	4700	FOOD	117.01
			FOOD	1302277426	4700	FOOD	65.81
			FOOD	1302277426	4700	FOOD	6.80
			FOOD	1302277426	4700	FOOD	116.92
			FOOD	1302277426	4700	FOOD	22.89
			FOOD	1302277426	4700	FOOD	37.05
			FOOD	1302277426	4700	FOOD	52.65
			FOOD	1302277426	4700	FOOD	9.99
			FOOD	1302277426	4700	FOOD	9.99
			FOOD	1302277426	4700	FOOD	24.41
			FOOD	1302277426	4700	FOOD	94.07
			FOOD	1302277426	4700	FOOD	65.37
						CHECK TOTAL:	662.70
00396018	11/15/18	Sysco Food Service of	FOOD	1302277426	4700	FOOD	77.22
			FOOD	1302277426	4700	FOOD	22.88
			FOOD	1302277426	4700	FOOD	543.30
			FOOD	1302277426	4700	FOOD	22.88
			FOOD	1302277426	4700	FOOD	248.38
			FOOD	1302277426	4700	FOOD	30.56
			FOOD	1302277426	4700	FOOD	58.68
			FOOD	1302277426	4700	FOOD	770.64
			FOOD	1302277426	4700	FOOD	372.98
			FOOD	1302277426	4700	FOOD	212.66
			FOOD	1302277426	4700	FOOD	656.35
			FOOD	1302277426	4700	FOOD	58.04
			FOOD	1302277426	4700	FOOD	326.08
			FOOD	1302277426	4700	FOOD	32.24
						CHECK TOTAL:	3,432.89

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THU, NOV 15, 2018,

11/15/18

Commercial Check Register

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8:12 AM --reg: ADMIN-----leg: 76 ----loc: ISSTAFF---job: 10660941 #J302--prog: CK514 <1.02>--report id: CKOCLIST

SELECT Check ID's and Numbers: 760 ; Check Dates: 111518

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00396019	11/15/18	US Foodservice Inc.	FOOD	1302277426	4700	FOOD	276.53
			FOOD	1302277426	4700	FOOD	662.00
			FOOD	1302277426	4700	FOOD	54.21
			FOOD	1302277426	4700	FOOD	122.59
			FOOD	1302277426	4700	FOOD	106.65
			FOOD	1302277426	4700	FOOD	268.31
			FOOD	1302277426	4700	FOOD	500.24
			FOOD	1302277426	4700	FOOD	794.53
			FOOD	1302277426	4700	FOOD	100.91
			FOOD	1302277426	4700	FOOD	111.39
			FOOD	1302277426	4700	FOOD	136.73
			FOOD	1302277426	4700	FOOD	339.64
						CHECK TOTAL:	3,473.73
00396020	11/15/18	Z PIZZA INC	FOOD	1302277426	4700	FOOD	132.00
			FOOD	1302277426	4700	FOOD	303.00
			FOOD	1302277426	4700	FOOD	110.00
			FOOD	1302277426	4700	FOOD	172.00
			FOOD	1302277426	4700	FOOD	110.00
			FOOD	1302277426	4700	FOOD	156.00
			FOOD	1302277426	4700	FOOD	162.00
			FOOD	1302277426	4700	FOOD	270.00
			FOOD	1302277426	4700	FOOD	110.00
			FOOD	1302277426	4700	FOOD	160.00
			FOOD	1302277426	4700	FOOD	144.00
			FOOD	1302277426	4700	FOOD	314.00
			FOOD	1302277426	4700	FOOD	280.00
			FOOD	1302277426	4700	FOOD	162.00
			FOOD	1302277426	4700	FOOD	110.00
						CHECK TOTAL:	2,695.00
						TOTAL FOR STOCK 76 Laguna Beach's check stock ID	53,016.05
			GRAND TOTAL				53,016.05

SELECT Check ID's and Numbers: 768 ; Check Dates: 111618

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00396021	11/16/18	AMERICAN LOGISTICS COM	OCTOBER 2018	0104256700	5100	SUBAGREEMENTS FOR SERVIC	39,622.50
						CHECK TOTAL:	39,622.50
00396022	11/16/18	ANCHOR ELECTRIC	ELECTRICAL REPAIRS	0102477408	5661	ELECTRICAL REPAIRS	1,693.00
			ELECTRICAL REPAIRS	0107477408	5661	ELECTRICAL REPAIRS	279.00
			ELECTRICAL REPAIRS	0106477408	5661	ELECTRICAL REPAIRS	1,898.00
						CHECK TOTAL:	3,870.00
00396023	11/16/18	Dunn Edwards Paint	MAINTENANCE SUPPLIES	0102477408	4362	MAINTENANCE SUPPLIES	223.33
			MAINTENANCE SUPPLIES	0102477408	4362	MAINTENANCE SUPPLIES	73.70
						CHECK TOTAL:	297.03
00396024	11/16/18	Eagle Print Dynamics	MATERIALS & SUPPLIES-INSTRUCT	0108015060	4310	MATERIALS & SUPPLIES-INS	253.59
						CHECK TOTAL:	253.59
00396025	11/16/18	First Student Inc.	CHARTER BUS-ATHLETIC/FIELD TRP	0105311075	5865	CHARTER BUS-ATHLETIC/FIE	3,805.63
						CHECK TOTAL:	3,805.63
00396026	11/16/18	Grammarly Inc	ANNUAL SOFTWARE LICENSE FEE	0113457175	5805	ANNUAL SOFTWARE LICENSE	1,400.00
			ANNUAL SOFTWARE LICENSE FEE	0113017175	5805	ANNUAL SOFTWARE LICENSE	2,730.00
						CHECK TOTAL:	4,130.00
00396027	11/16/18	Konica Minolta	OCTOBER 2018	0102397400	5650	SOFTWARE/COPIER MAINTENA	31.19
			OCTOBER 2018	0102397400	5650	SOFTWARE/COPIER MAINTENA	58.53
			OCTOBER 2018	0102397400	5650	SOFTWARE/COPIER MAINTENA	54.23
			OCTOBER 2018	0106091008	5650	SOFTWARE/COPIER MAINTENA	202.07
			OCTOBER 2018	0102397400	5650	SOFTWARE/COPIER MAINTENA	68.27
			OCTOBER 2018	0106091008	5650	SOFTWARE/COPIER MAINTENA	660.91
			OCTOBER 2018	0105091012	5650	SOFTWARE/COPIER MAINTENA	39.91
			OCTOBER 2018	0107091005	5650	SOFTWARE/COPIER MAINTENA	241.94
			OCTOBER 2018	0108091005	5650	SOFTWARE/COPIER MAINTENA	270.85
			OCTOBER 2018	0102397400	5650	SOFTWARE/COPIER MAINTENA	48.50
			OCTOBER 2018	0105091012	5650	SOFTWARE/COPIER MAINTENA	128.34
			OCTOBER 2018	0105091012	5650	SOFTWARE/COPIER MAINTENA	968.33
			OCTOBER 2018	0108091005	5650	SOFTWARE/COPIER MAINTENA	39.00
			OCTOBER 2018	0107091005	5650	SOFTWARE/COPIER MAINTENA	88.97
						CHECK TOTAL:	2,901.04
00396028	11/16/18	KRUGER TEAM SPORT	MATERIALS & SUPPLIES-INSTRUCT	0105311075	4310	MATERIALS & SUPPLIES-INS	156.24
						CHECK TOTAL:	156.24
00396029	11/16/18	LAGUNA CANYON SMOG INC	VEHICLE REPAIR	0102477408	5640	VEHICLE REPAIR	73.75
						CHECK TOTAL:	73.75

SELECT Check ID's and Numbers: 760 ; Check Dates: 111618

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00396030	11/16/18	McNeany, Christopher	CONSULTANTS-OTHER	0106015040	5831	CONSULTANTS-OTHER	4,000.00
						CHECK TOTAL:	4,000.00
00396031	11/16/18	Ninyo & Moore Geotechn	SITE IMPROVEMENT	0107497408	6110	SITE IMPROVEMENT	1,014.00
						CHECK TOTAL:	1,014.00
00396032	11/16/18	The University of Texa	MATERIALS & SUPPLIES-INSTRUCT	0102014100	4310	MATERIALS & SUPPLIES-INS	3,000.00
						CHECK TOTAL:	3,000.00
00396033	11/16/18	VS Athletics	MATERIALS & SUPPLIES-INSTRUCT	0105311075	4310	MATERIALS & SUPPLIES-INS	110.77
			MATERIALS & SUPPLIES-INSTRUCT	0105311075	4310	MATERIALS & SUPPLIES-INS	560.67
						CHECK TOTAL:	671.44
00396034	11/16/18	Ward's Natural Science	MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	146.07
						CHECK TOTAL:	146.07
00396035	11/16/18	Ruhnau Clarke Architec	ARCHITECTURAL	2505498410	6220	ARCHITECTURAL DESIGN FEE	3,995.00
						CHECK TOTAL:	3,995.00
00396036	11/16/18	School Construction Co	ROOFING	4007498440	6209	ROOFING	275.00
						CHECK TOTAL:	275.00
00396037	11/16/18	UCMI INC.	PUBLIC AGENCY FEES	4005498946	6268	PUBLIC AGENCY FEES	2,688.00
						CHECK TOTAL:	2,688.00
00396038	11/16/18	PACIFIC PLUMBING COMPA	BUILDING IMPROVEMENTS	4205498650	6230	BUILDING IMPROVEMENTS	24,617.73
						CHECK TOTAL:	24,617.73
00396039	11/16/18	RDM Electric Co Inc	BUILDING IMPROVEMENTS	4205498008	6230	BUILDING IMPROVEMENTS	14,250.00
			BUILDING IMPROVEMENTS	4205498650	6230	BUILDING IMPROVEMENTS	44,277.60
						CHECK TOTAL:	58,527.60
00396040	11/16/18	Ruhnau Clarke Architec	SOFT COSTS - OTHER (SPECIFY)	4205498650	6282	SOFT COSTS - OTHER (SPEC	3,442.50
						CHECK TOTAL:	3,442.50
00396041	11/16/18	Sanders Construction S	BUILDING IMPROVEMENTS	4205498008	6230	BUILDING IMPROVEMENTS	36,699.45
			BUILDING IMPROVEMENTS	4205498650	6230	BUILDING IMPROVEMENTS	75,639.00
						CHECK TOTAL:	112,338.45
00396042	11/16/18	School Construction Co	SOFT COSTS - OTHER (SPECIFY)	4205498650	6282	SOFT COSTS - OTHER (SPEC	528.57
						CHECK TOTAL:	528.57
00396043	11/16/18	UCMI INC.	PUBLIC AGENCY FEES	4205498650	6268	PUBLIC AGENCY FEES	6,720.00
			PUBLIC AGENCY FEES	4205498008	6268	PUBLIC AGENCY FEES	4,032.00

SELECT Check ID's and Numbers: 760 ; Check Dates: 111618

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
CHECK TOTAL:							10,752.00

TOTAL FOR STOCK 76 Laguna Beach's check stock ID 281,106.14

GRAND TOTAL

281,106.14

SELECT Check ID's and Numbers: 768 ; Check Dates: 111918

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00396044	11/19/18	Fisher Science Educati	MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	91.59
						CHECK TOTAL:	91.59
00396045	11/19/18	Flinn Scientific	MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	15.45
						CHECK TOTAL:	15.45
00396046	11/19/18	Hayden McNeil	MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	325.79
						CHECK TOTAL:	325.79
00396047	11/19/18	Learning Without Tears	MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	772.50
			MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	2,209.92
			MATERIALS & SUPPLIES-INSTRUCT	0108011005	4310	MATERIALS & SUPPLIES-INS	59.27
			MATERIALS & SUPPLIES-INSTRUCT	0108011005	4310	MATERIALS & SUPPLIES-INS	902.27
						CHECK TOTAL:	3,943.96
00396048	11/19/18	Maintex	OTHER CUSTODIAL SUPPLIES	0108477409	4361	OTHER CUSTODIAL SUPPLIES	2,060.98
			OTHER CUSTODIAL SUPPLIES	0105477409	4361	OTHER CUSTODIAL SUPPLIES	2,117.00
			CUSTODIAL CONSUMABLES (PAPER)	0106477409	4360	CUSTODIAL CONSUMABLES (PA	2,866.26
						CHECK TOTAL:	7,044.24
00396049	11/19/18	MULTI-HEALTH SYSTEMS I	TESTS/SCORING	0104613150	4330	TESTS/SCORING	121.76
						CHECK TOTAL:	121.76
00396050	11/19/18	Roger Dunn Golf	MATERIALS & SUPPLIES-INSTRUCT	0105311075	4310	MATERIALS & SUPPLIES-INS	967.78
						CHECK TOTAL:	967.78
00396051	11/19/18	Tangram Interiors	EQUIPMENT-NEW >\$5000	0113018640	6410	EQUIPMENT-NEW >\$5000	40,613.04
						CHECK TOTAL:	40,613.04
00396052	11/19/18	THINKING MAPS INC.	CONSULTANTS-INSTRUCTIONAL	0102013040	5830	CONSULTANTS-INSTRUCTIONA	3,765.80
						CHECK TOTAL:	3,765.80
00396053	11/19/18	W.L. Collins Corporati	MATERIALS & SUPPLIES-INSTRUCT	0105311075	4310	MATERIALS & SUPPLIES-INS	364.28
						CHECK TOTAL:	364.28
TOTAL FOR STOCK 76 Laguna Beach's check stock ID							57,253.69
GRAND TOTAL							57,253.69

SELECT Check ID's and Numbers: 760 ; Check Dates: 112018

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00396054	11/20/18	BLICK ART MATERIALS	MATERIALS & SUPPLIES-INSTRUCT	0107015040	4310	MATERIALS & SUPPLIES-INS	-6.41
			MATERIALS & SUPPLIES-INSTRUCT	0107015040	4310	MATERIALS & SUPPLIES-INS	6.41
			MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	749.74
						CHECK TOTAL:	749.74
00396055	11/20/18	Caputo,Christopher J.	MISC OUTSIDE VENDOR	0105315015	5860	MISC OUTSIDE VENDOR	7,300.00
						CHECK TOTAL:	7,300.00
00396056	11/20/18	Durham School Services	10/2 - CENTENNIAL FARM	0108015570	5865	CHARTER BUS-ATHLETIC/FIE	193.50
			10/2 - CENTENNIAL FARM	0104256700	5100	SUBAGREEMENTS FOR SERVIC	175.44
			10/8 - CENTENNIAL FARM	0108015570	5865	CHARTER BUS-ATHLETIC/FIE	172.00
			11/8 - ENV NATURE CNTR	0107015600	5865	CHARTER BUS-ATHLETIC/FIE	354.75
			OCTOBER 2018	0104256700	5100	SUBAGREEMENTS FOR SERVIC	35,227.42
			10/15 - BUS STAGING	0102256700	5100	SUBAGREEMENTS FOR SERVIC	2,638.48
			OCTOBER 2018	0102256700	5100	SUBAGREEMENTS FOR SERVIC	144,530.47
			OCTOBER 2018	0106011008	5855	CHARTER BUS-HOME TO SCHO	1,262.70
			OCTOBER 2018	0106015600	5855	CHARTER BUS-HOME TO SCHO	1,262.69
			OCTOBER 2018	0108011005	5855	CHARTER BUS-HOME TO SCHO	838.93
			OCTOBER 2018	0108015600	5855	CHARTER BUS-HOME TO SCHO	838.93
			OCTOBER 2018	0107015600	5855	CHARTER BUS-HOME TO SCHO	2,286.31
						CHECK TOTAL:	189,781.62
00396057	11/20/18	Frontier California In	NOVEMBER 2018	0107477409	5920	TELEPHONE SERVICE	53.53
						CHECK TOTAL:	53.53
00396058	11/20/18	Frontier California In	NOVEMBER 2018	0102477409	5920	TELEPHONE SERVICE	53.56
						CHECK TOTAL:	53.56
00396059	11/20/18	Frontier California In	NOVEMBER 2018	0106477409	5920	TELEPHONE SERVICE	53.56
						CHECK TOTAL:	53.56
00396060	11/20/18	Frontier California In	NOVEMBER 2018	0105477409	5920	TELEPHONE SERVICE	53.53
						CHECK TOTAL:	53.53
00396061	11/20/18	HARTFORD, ALONDA	10/28-10/29 - CA STEAM SYMP	0102015380	5220	TRAVEL & CONFERENCE	121.56
						CHECK TOTAL:	121.56
00396062	11/20/18	Home Depot	MAINTENANCE SUPPLIES	0107477408	4362	MAINTENANCE SUPPLIES	217.03
			MAINTENANCE SUPPLIES	0108477408	4362	MAINTENANCE SUPPLIES	152.27
			PLUMBING REPAIRS	0102477408	5662	PLUMBING REPAIRS	17.20
			MAINTENANCE SUPPLIES	0108477408	4362	MAINTENANCE SUPPLIES	159.80
			MAINTENANCE SUPPLIES	0108477408	4362	MAINTENANCE SUPPLIES	114.10
			PLUMBING REPAIRS	0102477408	5662	PLUMBING REPAIRS	65.74
			MAINTENANCE SUPPLIES	0108477408	4362	MAINTENANCE SUPPLIES	131.72

SELECT Check ID's and Numbers: 760 ; Check Dates: 112018

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
			MAINTENANCE SUPPLIES	0107477408	4362	MAINTENANCE SUPPLIES	132.07
			PLUMBING REPAIRS	0102477408	5662	PLUMBING REPAIRS	18.17
						CHECK TOTAL:	1,008.10
00396063	11/20/18	LBUSD Revolving Cash F	BANK SVC CHRG - OCTOBER 2018	0102397400	5820	BANKING SERVICES	17.68
			ALL OTHER LOCAL REVENUE	0100000000	8699	ALL OTHER LOCAL REVENUE	819.84
						CHECK TOTAL:	837.52
00396064	11/20/18	New Haven Youth & Fami	OCTOBER 2018	0104132750	5889	OTHER THERAPY	4,187.10
						CHECK TOTAL:	4,187.10
00396065	11/20/18	OCDE	OUTSIDE PRINTING	0110397140	5870	OUTSIDE PRINTING	1,523.15
						CHECK TOTAL:	1,523.15
00396066	11/20/18	ReadyRefresh by Nestle	MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	47.20
						CHECK TOTAL:	47.20
00396067	11/20/18	Rothman, Jesse	10/28-10/29 - CA STEAM SYMP	0102015380	5220	TRAVEL & CONFERENCE	121.89
						CHECK TOTAL:	121.89
00396068	11/20/18	Southern Calif Gas Co.	OCTOBER 2018	0102477409	5510	UTILITIES - HEAT	15.78
			OCTOBER 2018	0105477409	5510	UTILITIES - HEAT	16.67
			OCTOBER 2018	0105477409	5510	UTILITIES - HEAT	141.23
			OCTOBER 2018	0105477409	5510	UTILITIES - HEAT	142.12
						CHECK TOTAL:	315.80
00396069	11/20/18	SPEAR Sports Performan	10/25/18 - 11/7/18	0105315040	5860	MISC OUTSIDE VENDOR	1,350.00
						CHECK TOTAL:	1,350.00
00396070	11/20/18	Tustin MUN	11/17-11/18 - THS MUN	0105015590	5860	MISC OUTSIDE VENDOR	500.00
						CHECK TOTAL:	500.00
00396071	11/20/18	Vancouver School of Ar	MISC OUTSIDE VENDOR	0105315017	5860	MISC OUTSIDE VENDOR	200.00
						CHECK TOTAL:	200.00
00396072	11/20/18	Waste Management of OC	TRASH - UTILITIES	0102477409	5540	TRASH - UTILITIES	993.78
			TRASH - UTILITIES	0105477409	5540	TRASH - UTILITIES	1,495.88
						CHECK TOTAL:	2,489.66
TOTAL FOR STOCK 76 Laguna Beach's check stock ID							210,747.52
GRAND TOTAL							210,747.52

SELECT Check ID's and Numbers: 760 ; Check Dates: 112718

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00396073	11/27/18	ALL CITY MANAGEMENT SE	10/21/18 - 11/3/18	0106098040	5860	MISC OUTSIDE VENDOR	769.60
						CHECK TOTAL:	769.60
00396074	11/27/18	B & H Photo Video Inc.	MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	396.02
			COMPUTER PRINTERS \$250-\$5,000	0105011012	4462	COMPUTER PRINTERS \$250-\$	698.00
			MATERIALS & SUPPLIES-INSTRUCT	0105015060	4310	MATERIALS & SUPPLIES-INS	321.83
			MATERIALS & SUPPLIES-INSTRUCT	0105015060	4310	MATERIALS & SUPPLIES-INS	594.00
						CHECK TOTAL:	2,009.85
00396075	11/27/18	BERTRAND'S HORN IMPROV	MATERIALS & SUPPLIES-INSTRUCT	0102011190	4310	MATERIALS & SUPPLIES-INS	1,773.41
			EQUIPMENT-NEW \$500-\$5000	0102011190	4410	EQUIPMENT-NEW \$500-\$5000	4,309.99
						CHECK TOTAL:	6,083.40
00396076	11/27/18	Cortez-Redard, Ivonne	MILEAGE - 10/1 - 10/30	0102013045	5210	MILEAGE REIMBURSEMENT	99.63
						CHECK TOTAL:	99.63
00396077	11/27/18	Eagle Print Dynamics	MATERIALS & SUPPLIES-INSTRUCT	0108015060	4310	MATERIALS & SUPPLIES-INS	260.20
						CHECK TOTAL:	260.20
00396078	11/27/18	First Student Inc.	CHARTER BUS-ATHLETIC/FIELD TRP	0105014730	5865	CHARTER BUS-ATHLETIC/FIE	341.25
			CHARTER BUS-ATHLETIC/FIELD TRP	0105015060	5865	CHARTER BUS-ATHLETIC/FIE	932.30
						CHECK TOTAL:	1,273.55
00396079	11/27/18	Fisher Science Educati	MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	409.12
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	171.11
						CHECK TOTAL:	580.23
00396080	11/27/18	Houghton Mifflin Harco	CONSULTANTS-INSTRUCTIONAL	0102015380	5830	CONSULTANTS-INSTRUCTIONA	11,495.00
						CHECK TOTAL:	11,495.00
00396081	11/27/18	Intermountain	OCTOBER 2018	0104632210	5898	AB3632 ROOM & BOARD	1,550.00
			OCTOBER 2018	0104632210	5875	TUITION	4,197.50
			OCTOBER 2018	0104632210	5889	OTHER THERAPY	8,060.00
						CHECK TOTAL:	13,807.50
00396082	11/27/18	NICOLE MILLER & ASSOCI	CONSULTANTS-OTHER	0109156100	5831	CONSULTANTS-OTHER	856.36
						CHECK TOTAL:	856.36
00396083	11/27/18	Office Depot	PRINTERS <\$250 & INK/SUPPLIES	0108015040	4322	PRINTERS <\$250 & INK/SUP	70.03
			MATERIALS & SUPPLIES-INSTRUCT	0102013045	4310	MATERIALS & SUPPLIES-INS	81.28
			MATERIALS & SUPPLIES-INSTRUCT	0108011005	4310	MATERIALS & SUPPLIES-INS	43.09
			GENERAL SUPPLIES-NON INSTRUCT	0108091005	4340	GENERAL SUPPLIES-NON INS	292.45
			MATERIALS & SUPPLIES-INSTRUCT	0108011005	4310	MATERIALS & SUPPLIES-INS	86.56
			GENERAL SUPPLIES-NON INSTRUCT	0104072000	4340	GENERAL SUPPLIES-NON INS	209.79

SELECT Check ID's and Numbers: 760 ; Check Dates: 112718

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
			MATERIALS & SUPPLIES-INSTRUCT	0108011005	4310	MATERIALS & SUPPLIES-INS	18.08
			MATERIALS & SUPPLIES-INSTRUCT	0108011005	4310	MATERIALS & SUPPLIES-INS	14.42
						CHECK TOTAL:	815.70
00396084	11/27/18	Rojas, Yadhira	MILEAGE - 9/4 - 10/31	0102013040	5210	MILEAGE REIMBURSEMENT	102.35
						CHECK TOTAL:	102.35
00396085	11/27/18	School Specialty Inc.	MATERIALS & SUPPLIES-INSTRUCT	0107015600	4310	MATERIALS & SUPPLIES-INS	380.01
						CHECK TOTAL:	380.01
00396086	11/27/18	Southwest School and O	COPIER PAPER	0107011005	4312	COPIER PAPER	1,444.93
						CHECK TOTAL:	1,444.93
00396087	11/27/18	Staples Advantage	MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	230.78
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	14.85
			MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	148.58
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	73.92
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	7.89
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	10.18
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	31.62
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	59.15
			COPIER PAPER	0105011012	4312	COPIER PAPER	688.31
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	-75.47
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	-40.57
			MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	129.32
						CHECK TOTAL:	1,278.56
00396088	11/27/18	Stater Bros. Markets	MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	41.69
			MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	15.45
			MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	12.65
						CHECK TOTAL:	69.79
00396089	11/27/18	Tangram Interiors	EQUIPMENT-NEW \$500-\$5000	0109156100	4410	EQUIPMENT-NEW \$500-\$5000	2,871.85
						CHECK TOTAL:	2,871.85
00396090	11/27/18	The Institute for Mult	MATERIALS & SUPPLIES-INSTRUCT	0102016300	4310	MATERIALS & SUPPLIES-INS	876.65
						CHECK TOTAL:	876.65
00396091	11/27/18	Turnitin LLC	ANNUAL SOFTWARE LICENSE FEE	0113017175	5805	ANNUAL SOFTWARE LICENSE	4,819.50
						CHECK TOTAL:	4,819.50
00396092	11/27/18	U.S. Bank National Ass	REFRESHMENTS - NOT FOOD SERV	0105091012	4325	REFRESHMENTS - NOT FOOD	426.97
			GENERAL SUPPLIES-NON INSTRUCT	0110705380	4340	GENERAL SUPPLIES-NON INS	166.34
			REFRESHMENTS - NOT FOOD SERV	0101377100	4325	REFRESHMENTS - NOT FOOD	280.98

SELECT Check ID's and Numbers: 76# ; Check Dates: 112718

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
			REFRESHMENTS - NOT FOOD SERV	0102015380	4325	REFRESHMENTS - NOT FOOD	2,155.66
			REFRESHMENTS - NOT FOOD SERV	0102013045	4325	REFRESHMENTS - NOT FOOD	499.61
			REFRESHMENTS - NOT FOOD SERV	0105315060	4325	REFRESHMENTS - NOT FOOD	134.51
			REFRESHMENTS - NOT FOOD SERV	0102013080	4325	REFRESHMENTS - NOT FOOD	491.50
			DUES & MEMBERSHIPS	0108091005	5310	DUES & MEMBERSHIPS	100.00
			MISC OUTSIDE VENDOR	0108011005	5860	MISC OUTSIDE VENDOR	380.00
			MATERIALS & SUPPLIES-INSTRUCT	0108091005	4340	GENERAL SUPPLIES-NON INS	39.99
			MATERIALS & SUPPLIES-INSTRUCT	0108011005	4310	MATERIALS & SUPPLIES-INS	42.96
			MATERIALS & SUPPLIES-INSTRUCT	0108015040	4310	MATERIALS & SUPPLIES-INS	669.64
			REFRESHMENTS - NOT FOOD SERV	0110397140	4325	REFRESHMENTS - NOT FOOD	190.00
			GENERAL SUPPLIES-NON INSTRUCT	0110397140	4340	GENERAL SUPPLIES-NON INS	61.97
			GENERAL SUPPLIES-NON INSTRUCT	0110397140	4340	GENERAL SUPPLIES-NON INS	34.11
			REFRESHMENTS - NOT FOOD SERV	0107091005	4325	REFRESHMENTS - NOT FOOD	94.60
			REFRESHMENTS - NOT FOOD SERV	0105091012	4325	REFRESHMENTS - NOT FOOD	5.00
			GENERAL SUPPLIES-NON INSTRUCT	0105091012	4340	GENERAL SUPPLIES-NON INS	66.44
			COMPUTER SUPPLIES	0113457175	4320	COMPUTER SUPPLIES	228.52
			COMPUTER SUPPLIES	0113457175	4320	COMPUTER SUPPLIES	1,930.50
			ANNUAL SOFTWARE LICENSE FEE	0113457175	5805	ANNUAL SOFTWARE LICENSE	278.00
			MATERIALS & SUPPLIES-INSTRUCT	0105311075	4310	MATERIALS & SUPPLIES-INS	1,141.22
			TRAVEL & CONFERENCE	0105011075	5220	TRAVEL & CONFERENCE	1,543.04
			TRAVEL & CONFERENCE	0109397150	5220	TRAVEL & CONFERENCE	210.00
			REFRESHMENTS - NOT FOOD SERV	0109397150	4325	REFRESHMENTS - NOT FOOD	82.62
			OTHER BOOKS	0109397150	4220	OTHER BOOKS	451.32
			REFRESHMENTS - NOT FOOD SERV	0102015380	4325	REFRESHMENTS - NOT FOOD	149.58
			REFRESHMENTS - NOT FOOD SERV	0106091008	4325	REFRESHMENTS - NOT FOOD	125.33
			MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	367.50
			TRAVEL & CONFERENCE	0106011008	5220	TRAVEL & CONFERENCE	2,432.02
			REFRESHMENTS - NOT FOOD SERV	0106011008	4325	REFRESHMENTS - NOT FOOD	217.05
			GENERAL SUPPLIES-NON INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	65.16
			TRAVEL & CONFERENCE	0101377100	5220	TRAVEL & CONFERENCE	402.79
			REFRESHMENTS - NOT FOOD SERV	0101377100	4325	REFRESHMENTS - NOT FOOD	89.27
			REFRESHMENTS - NOT FOOD SERV	0101377100	4325	REFRESHMENTS - NOT FOOD	91.80
			TRAVEL & CONFERENCE	0101377100	5220	TRAVEL & CONFERENCE	4.00
			GENERAL SUPPLIES-NON INSTRUCT	0101377100	4340	GENERAL SUPPLIES-NON INS	41.95
			SUBSCRIPTIONS	0101377100	4368	SUBSCRIPTIONS	50.00
			PUBLICATIONS & JOURNALS	0101377100	4365	PUBLICATIONS & JOURNALS	15.96
			MATERIALS & SUPPLIES-INSTRUCT	0104613150	4310	MATERIALS & SUPPLIES-INS	22.95
			TRAVEL & CONFERENCE	0104613150	5220	TRAVEL & CONFERENCE	150.00
			TRAVEL & CONFERENCE	0110397140	5220	TRAVEL & CONFERENCE	464.42
			MISC OUTSIDE VENDOR	0110397140	5860	MISC OUTSIDE VENDOR	250.00
			REFRESHMENTS - NOT FOOD SERV	0105091012	4340	GENERAL SUPPLIES-NON INS	118.96
						CHECK TOTAL:	16,764.24
00396093	11/27/18	WavingAtYou.com	MATERIALS & SUPPLIES-INSTRUCT	0107011005	4310	MATERIALS & SUPPLIES-INS	140.00

SELECT Check ID's and Numbers: 76@ ; Check Dates: 112718

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
CHECK TOTAL:							140.00
00396094	11/27/18	WAXIE SANITARY SUPPLY	CUSTODIAL CONSUMABLES (PAPER)	0106477409	4360	CUSTODIAL CONSUMABLES (PA	226.64
CHECK TOTAL:							226.64
00396095	11/27/18	Western Psychological	TESTS/SCORING	0104613150	4330	TESTS/SCORING	67.56
CHECK TOTAL:							67.56
00396096	11/27/18	U.S. Bank National Ass	REFRESHMENTS - NOT FOOD SERV	1119014680	4325	REFRESHMENTS - NOT FOOD	32.97
			MATERIALS & SUPPLIES-INSTRUCT	1119014680	4310	MATERIALS & SUPPLIES-INS	34.18
			MATERIALS & SUPPLIES-INSTRUCT	1119014680	4310	MATERIALS & SUPPLIES-INS	584.11
			MATERIALS & SUPPLIES-INSTRUCT	1119014680	4310	MATERIALS & SUPPLIES-INS	184.20
			CHECK TOTAL:		835.46		
00396097	11/27/18	Southwest Inspection &	SOFT COSTS - OTHER (SPECIFY)	4205498650	6282	SOFT COSTS - OTHER (SPEC	11,952.00
CHECK TOTAL:							11,952.00
TOTAL FOR STOCK 76 Laguna Beach's check stock ID							79,880.56
GRAND TOTAL							79,880.56

SELECT Check ID's and Numbers: 76@ ; Check Dates: 112818

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00396098	11/28/18	Best Best & Krieger LL	OCTOBER 2018	0104072000	5835	LEGAL EXPENSE	2,210.00
						CHECK TOTAL:	2,210.00
00396099	11/28/18	Capstone	ANNUAL SOFTWARE LICENSE FEE	0113017175	5805	ANNUAL SOFTWARE LICENSE	4,237.00
						CHECK TOTAL:	4,237.00
00396100	11/28/18	CDW GOVERNMENT LLC	COMPUTER SUPPLIES	0113457175	4320	COMPUTER SUPPLIES	459.12
			SOFTWARE - NON INSTRUCTIONAL	0113457175	4350	SOFTWARE - NON INSTRUCTI	321.60
			EQUIPMENT-NEW \$500-\$5000	0113017175	4410	EQUIPMENT-NEW \$500-\$5000	2,782.78
			COMPUTER SUPPLIES	0113457175	4320	COMPUTER SUPPLIES	-459.12
						CHECK TOTAL:	3,104.38
00396101	11/28/18	Certified Transportati	CHARTER BUS-ATHLETIC/FIELD TRP	0105311075	5865	CHARTER BUS-ATHLETIC/FIE	849.51
						CHECK TOTAL:	849.51
00396102	11/28/18	Copy & Print Center	OUTSIDE PRINTING	0106091008	5870	OUTSIDE PRINTING	263.35
						CHECK TOTAL:	263.35
00396103	11/28/18	Cox Communications	OCTOBER 2018	0113457175	5940	INTERNET CONNECTIVITY	2,074.40
						CHECK TOTAL:	2,074.40
00396104	11/28/18	Government Finance Off	DUES & MEMBERSHIPS	0102397406	5310	DUES & MEMBERSHIPS	280.00
						CHECK TOTAL:	280.00
00396105	11/28/18	Intermountain	OCTOBER 2018	0104632210	5875	TUITION	675.00
			OCTOBER 2018	0104632210	5875	TUITION	-111.00
						CHECK TOTAL:	564.00
00396106	11/28/18	JFK Transportation	CHARTER BUS-ATHLETIC/FIELD TRP	0105311075	5865	CHARTER BUS-ATHLETIC/FIE	615.00
			CHARTER BUS-ATHLETIC/FIELD TRP	0105311075	5865	CHARTER BUS-ATHLETIC/FIE	393.00
						CHECK TOTAL:	1,008.00
00396107	11/28/18	Lakeshore Learning Mat	MATERIALS & SUPPLIES-INSTRUCT	0104613150	4310	MATERIALS & SUPPLIES-INS	488.55
						CHECK TOTAL:	488.55
00396108	11/28/18	LYNN GREGORY	MATERIALS & SUPPLIES-INSTRUCT	0105014730	4310	MATERIALS & SUPPLIES-INS	183.16
						CHECK TOTAL:	183.16
00396109	11/28/18	Maintex	CUSTODIAL CONSUMABLES (PAPER)	0106477409	4360	CUSTODIAL CONSUMABLES (PA	546.47
			OTHER CUSTODIAL SUPPLIES	0105477409	4361	OTHER CUSTODIAL SUPPLIES	387.41
						CHECK TOTAL:	933.88
00396110	11/28/18	MAXIM HEALTHCARE SERVI	OCTOBER 2018	0104172860	5831	CONSULTANTS-OTHER	5,092.20
			OCTOBER 2018	0104172860	5831	CONSULTANTS-OTHER	4,243.50

SELECT Check ID's and Numbers: 768 ; Check Dates: 112818

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
CHECK TOTAL:							9,335.70
00396111	11/28/18	Resilient Communicatio	REPLACE NON-INSTRUCT EQUIPMENT	0113497175	6520	REPLACE NON-INSTRUCT EQU	14,950.00
CHECK TOTAL:							14,950.00
00396112	11/28/18	Smardan Supply Co	PLUMBING REPAIRS	0102477408	5662	PLUMBING REPAIRS	565.52
			PLUMBING REPAIRS	0102477408	5662	PLUMBING REPAIRS	509.11
			PLUMBING REPAIRS	0102477408	5662	PLUMBING REPAIRS	23.76
			PLUMBING REPAIRS	0102477408	5662	PLUMBING REPAIRS	704.68
			PLUMBING REPAIRS	0102477408	5662	PLUMBING REPAIRS	-670.18
CHECK TOTAL:							1,132.89
00396113	11/28/18	State of CA/Department	OCTOBER 2018	0110397140	5845	FINGER PRINTING	354.00
CHECK TOTAL:							354.00
00396114	11/28/18	TalkAbroad Inc.	MATERIALS & SUPPLIES-INSTRUCT	0106015040	4310	MATERIALS & SUPPLIES-INS	1,500.00
CHECK TOTAL:							1,500.00
00396115	11/28/18	UPS	POSTAGE/DELIVERY	0104072000	5910	POSTAGE/DELIVERY	34.03
CHECK TOTAL:							34.03
00396116	11/28/18	Varidesk LLC	GENERAL SUPPLIES-NON INSTRUCT	0102475980	4340	GENERAL SUPPLIES-NON INS	711.15
CHECK TOTAL:							711.15
00396117	11/28/18	Julie Laughton	FEES MITIGATION/DEVELOPER	2500008410	8681	FEES MITIGATION/DEVELOPE	6,531.30
CHECK TOTAL:							6,531.30
00396118	11/28/18	ModSpace	SITE IMPROVEMENT	4205498650	6110	SITE IMPROVEMENT	323.65
CHECK TOTAL:							323.65
TOTAL FOR STOCK 76 Laguna Beach's check stock ID							51,068.95
GRAND TOTAL							51,068.95

SELECT Check ID's and Numbers: 760 ; Check Dates: 112918

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00396119	11/29/18	Air-Ex Air Conditionin	HVAC	0102477408	5660	HVAC	419.39
						CHECK TOTAL:	419.39
00396120	11/29/18	AT&T	OCTOBER 2018	0106477409	5920	TELEPHONE SERVICE	15.13
			OCTOBER 2018	0105477409	5920	TELEPHONE SERVICE	6.70
			OCTOBER 2018	0102477409	5920	TELEPHONE SERVICE	30.43
						CHECK TOTAL:	52.26
00396121	11/29/18	Blue Shield of Califor	DECEMBER 2018	0102017400	3401	HEALTH & WELFARE, CERTIF	156,220.54
			DECEMBER 2018	0102397400	3402	HEALTH & WELFARE, CLASSIF	76,944.44
			DECEMBER 2018	0102017400	3401	HEALTH & WELFARE, CERTIF	1,051.50
			DECEMBER 2018	0102397400	3402	HEALTH & WELFARE, CLASSIF	517.91
						CHECK TOTAL:	234,734.39
00396122	11/29/18	BrightView Landscape S	LANDSCAPE/IRRIGATION	0105477409	5680	LANDSCAPE/IRRIGATION	3,597.01
			LANDSCAPE/IRRIGATION	0105477409	5680	LANDSCAPE/IRRIGATION	5,280.00
						CHECK TOTAL:	8,877.01
00396123	11/29/18	Coyne & Associates Inc	OCTOBER 2018	0104602140	5894	IBI SUPERVISION	1,900.00
			OCTOBER 2018	0104602140	5894	IBI SUPERVISION	473.60
			OCTOBER 2018	0104602140	5894	IBI SUPERVISION	6,372.84
						CHECK TOTAL:	8,746.44
00396124	11/29/18	Culver Newlin Inc.	EQUIPMENT-NEW >\$5000	0102397400	6410	EQUIPMENT-NEW >\$5000	6,314.56
						CHECK TOTAL:	6,314.56
00396125	11/29/18	Frontier California In	NOVEMBER 2018	0108477409	5920	TELEPHONE SERVICE	49.18
						CHECK TOTAL:	49.18
00396126	11/29/18	Frontier California In	NOVEMBER 2018	0106477409	5920	TELEPHONE SERVICE	61.47
						CHECK TOTAL:	61.47
00396127	11/29/18	Frontier California In	NOVEMBER 2018	0106477409	5920	TELEPHONE SERVICE	58.04
						CHECK TOTAL:	58.04
00396128	11/29/18	Frontier California In	NOVEMBER 2018	0105477409	5920	TELEPHONE SERVICE	63.63
						CHECK TOTAL:	63.63
00396129	11/29/18	Frontier California In	NOVEMBER 2018	0105477409	5920	TELEPHONE SERVICE	63.63
						CHECK TOTAL:	63.63
00396130	11/29/18	Frontier California In	NOVEMBER 2018	0102477409	5920	TELEPHONE SERVICE	63.63
						CHECK TOTAL:	63.63

SELECT Check ID's and Numbers: 768 ; Check Dates: 112918

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00396131	11/29/18	Ganahl Lumber	PLUMBING REPAIRS	0102477408	5662	PLUMBING REPAIRS	18.29
						CHECK TOTAL:	18.29
00396132	11/29/18	HIDDLESON LISTENING LA	OCTOBER 2018	0104632900	5889	OTHER THERAPY	1,200.00
						CHECK TOTAL:	1,200.00
00396133	11/29/18	Johnson Controls Fire	DECEMBER 2018	0108477409	5560	ALARM MONITORING	272.25
			DECEMBER 2018	0105477409	5560	ALARM MONITORING	1,485.92
			DECEMBER 2018	0107477409	5560	ALARM MONITORING	327.25
			DECEMBER 2018	0106477409	5560	ALARM MONITORING	482.25
			DECEMBER 2018	0105477409	5560	ALARM MONITORING	178.09
						CHECK TOTAL:	2,745.76
00396134	11/29/18	Kaiser Foundation Heal	DECEMBER 2018	0102397400	3402	HEALTH & WELFARE, CLASSIF	1,731.35
			DECEMBER 2018	0102017400	3401	HEALTH & WELFARE, CERTIF	3,515.16
			DECEMBER 2018	0102017400	3401	HEALTH & WELFARE, CERTIF	99,861.34
			DECEMBER 2018	0102397400	3402	HEALTH & WELFARE, CLASSIF	49,185.43
						CHECK TOTAL:	154,293.28
00396135	11/29/18	Laguna Beach Water Dis	9/12/18 - 11/9/18	0102477409	5530	WATER - UTILITIES	134.53
						CHECK TOTAL:	134.53
00396136	11/29/18		PARENT REIMBURSEMENT (LEGAL) JULY - NOVEMBER 2018	0104632900	5878	PARENT REIMBURSEMENT (LE	11,162.69
				0104632900	5878	PARENT REIMBURSEMENT (LE	140.01
						CHECK TOTAL:	11,302.70
00396137	11/29/18	Maintex	MAINTENANCE SUPPLIES	0102477408	4362	MAINTENANCE SUPPLIES	346.91
						CHECK TOTAL:	346.91
00396138	11/29/18	Safety 1st Pest Contro	OCTOBER 2018	0102477409	5550	PEST CONTROL	50.00
			OCTOBER 2018	0105477409	5550	PEST CONTROL	175.00
			PEST CONTROL	0102477409	5550	PEST CONTROL	75.00
			OCTOBER 2018	0108477409	5550	PEST CONTROL	125.00
			OCTOBER 2018	0107477409	5550	PEST CONTROL	125.00
			OCTOBER 2018	0106477409	5550	PEST CONTROL	125.00
			PEST CONTROL	0108477409	5550	PEST CONTROL	75.00
						CHECK TOTAL:	750.00
00396139	11/29/18	SC Fuels	OCTOBER 2018	0102477408	4375	FUEL FOR VEHICLES	495.61
			OCTOBER 2018	0105477408	4375	FUEL FOR VEHICLES	168.80
						CHECK TOTAL:	664.41
TOTAL FOR STOCK 76 Laguna Beach's check stock ID							430,959.51

LAGUNA BEACH USD
THU, NOV 29, 2018,

11/29/18

Commercial Check Register

Page 3

8:16 AM --req: ADMIN-----leg: 76 ----loc: ISSTAFF---job: 10660941 #J302--prog: CK514 <1.02>--report id: CKOCLIST

SELECT Check ID's and Numbers: 760 ; Check Dates: 112918

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
GRAND TOTAL							430,959.51

SELECT Check ID's and Numbers: 76@ ; Check Dates: 113018

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00396140	11/30/18	B & H Photo Video Inc.	EQUIPMENT-COMPUTER \$500-\$5000	0113457175	4460	EQUIPMENT-COMPUTER \$500- CHECK TOTAL:	318.38 318.38
00396141	11/30/18	BLICK ART MATERIALS	MATERIALS & SUPPLIES-INSTRUCT	0105015060	4310	MATERIALS & SUPPLIES-INS CHECK TOTAL:	1,133.02 1,133.02
00396142	11/30/18	COAST TO COAST COMPUTE	PRINTERS <\$250 & INK/SUPPLIES PRINTERS <\$250 & INK/SUPPLIES	0105011012 0105011012	4322 4322	PRINTERS <\$250 & INK/SUP PRINTERS <\$250 & INK/SUP CHECK TOTAL:	459.02 212.24 671.26
00396143	11/30/18	Cox Communications	OCTOBER 2018 NOVEMBER 2018 NOVEMBER 2018 OCTOBER 2018	0106091008 0113457175 0106091008 0106091008	5860 5940 5860 5860	MISC OUTSIDE VENDOR INTERNET CONNECTIVITY MISC OUTSIDE VENDOR MISC OUTSIDE VENDOR CHECK TOTAL:	-15.35 97.68 15.35 15.35 113.03
00396144	11/30/18	Demco	GENERAL SUPPLIES-NON INSTRUCT	0106091008	4340	GENERAL SUPPLIES-NON INS CHECK TOTAL:	496.65 496.65
00396145	11/30/18	Dunn Edwards Paint	MAINTENANCE SUPPLIES MAINTENANCE SUPPLIES	0106477408 0105477408	4362 4362	MAINTENANCE SUPPLIES MAINTENANCE SUPPLIES CHECK TOTAL:	152.94 1,507.64 1,660.58
00396146	11/30/18	First Student Inc.	CHARTER BUS-ATHLETIC/FIELD TRP	0105311075	5865	CHARTER BUS-ATHLETIC/FIE CHECK TOTAL:	358.08 358.08
00396147	11/30/18	Fisher Science Educati	MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS CHECK TOTAL:	116.01 116.01
00396148	11/30/18	Ganahl Lumber	MAINTENANCE SUPPLIES	0108477408	4362	MAINTENANCE SUPPLIES CHECK TOTAL:	80.19 80.19
00396149	11/30/18	Kajeet Inc.	ANNUAL SOFTWARE LICENSE FEE MATERIALS & SUPPLIES-INSTRUCT MATERIALS & SUPPLIES-INSTRUCT ANNUAL SOFTWARE LICENSE FEE	0113017175 0113017175 0113017175 0113017175	5805 4310 4310 5805	ANNUAL SOFTWARE LICENSE MATERIALS & SUPPLIES-INS MATERIALS & SUPPLIES-INS ANNUAL SOFTWARE LICENSE CHECK TOTAL:	199.70 145.50 107.72 212.48 665.40
00396150	11/30/18	LIGHTSPEED TECHNOLOGIE	EQUIPMENT-NEW >\$5000	0113018640	6410	EQUIPMENT-NEW >\$5000 CHECK TOTAL:	4,741.00 4,741.00
00396151	11/30/18	Midas of Laguna Beach	VEHICLE REPAIR	0102477408	5640	VEHICLE REPAIR CHECK TOTAL:	1,422.71 1,422.71

SELECT Check ID's and Numbers: 76@ ; Check Dates: 113018

Check #	Register	Payee Name	Description	Key	Object	Object Description	Check Amount
00396152	11/30/18	Office Depot	MATERIALS & SUPPLIES-INSTRUCT	0108011005	4310	MATERIALS & SUPPLIES-INS	117.35
			MATERIALS & SUPPLIES-INSTRUCT	0108011005	4310	MATERIALS & SUPPLIES-INS	18.32
			MATERIALS & SUPPLIES-INSTRUCT	0108011005	4310	MATERIALS & SUPPLIES-INS	70.02
						CHECK TOTAL:	205.69
00396153	11/30/18	Ralphs Grocery Company	MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	87.64
			MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	83.24
			MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	59.28
			MATERIALS & SUPPLIES-INSTRUCT	0106011008	4310	MATERIALS & SUPPLIES-INS	87.49
						CHECK TOTAL:	317.65
00396154	11/30/18	Seneca Family of Agenc	OCTOBER 2018	0104132750	5889	OTHER THERAPY	600.00
						CHECK TOTAL:	600.00
00396155	11/30/18	Sparkletts	MISC OUTSIDE VENDOR	0102397400	5860	MISC OUTSIDE VENDOR	292.59
						CHECK TOTAL:	292.59
00396156	11/30/18	Staples Advantage	MATERIALS & SUPPLIES-INSTRUCT	0105015040	4310	MATERIALS & SUPPLIES-INS	366.33
			MATERIALS & SUPPLIES-INSTRUCT	0105015040	4310	MATERIALS & SUPPLIES-INS	173.91
			MATERIALS & SUPPLIES-INSTRUCT	0105011012	4310	MATERIALS & SUPPLIES-INS	27.71
						CHECK TOTAL:	567.95
00396157	11/30/18	The Musical Company LP	MATERIALS & SUPPLIES-INSTRUCT	0105315015	4310	MATERIALS & SUPPLIES-INS	3,915.25
						CHECK TOTAL:	3,915.25
00396158	11/30/18	THINKING MAPS INC.	MATERIALS & SUPPLIES-INSTRUCT	0102013040	4310	MATERIALS & SUPPLIES-INS	93.74
						CHECK TOTAL:	93.74
00396159	11/30/18	MOBILE MODULAR MANAGEM	NOVEMBER 2018	2506498410	5620	RENTAL EXPENSE	646.00
						CHECK TOTAL:	646.00
TOTAL FOR STOCK 76 Laguna Beach's check stock ID							18,415.18
GRAND TOTAL							18,415.18

Laguna Beach Unified School District

8.h. CONSENT/ACTION

December 11, 2018

**Approval: Ratification of Certificated Payroll 5A in the Amount of \$2,239,951.03
Ratification of Classified Payroll 5B in the Amount of \$754,964.99**

Proposal

Staff proposes the Board of Education ratify the expenditure of funds from the General Fund to cover:

1. Certificated Payroll 5A in the amount of \$2,239,951.03; and,
2. Classified Payroll 5B in the amount of \$754,964.99 for the month of November 2018 totaling \$2,994,916.02.

Background

Payroll is in conformity with the annual All Funds Budget adopted by the Board of Education.

Recommended Action

Staff recommends the Board of Education approve:

1. Certificated Payroll 5A in the amount of \$2,239,951.03; and,
2. Classified Payroll 5B in the amount of \$754,964.99 for the month of November 2018 totaling \$2,994,916.02.

Laguna Beach Unified School District

8.i. CONSENT/ACTION

December 11, 2018

Approval: Acceptance of Gifts – Checks Totaling \$607.89

Proposal

Staff proposes the Board of Education accept the following gift(s) to the District – checks totaling \$607.89.

Background

After acceptance by the Board of Education, a letter of thanks and acknowledgement will be mailed to the donor(s).

Recommended Action

Staff recommends that the Board of Education accept the following gift(s), as presented:

Type of Gift	Donor	Amount/Gift	Disposition
Checks	Ebell Club of Laguna Beach Philanthropies	\$607.89	ELM Counseling
Total		\$607.89	

Laguna Beach Unified School District

8.j. CONSENT/ACTION

December 11, 2018

Approval: Continuation of the Memorandum of Understanding (MOU) with Orange County Department of Education (OCDE) for the Teacher Induction Program for the 2018-2019 School Year in the Estimated Amount of \$10,800

Proposal

Staff proposes that the Board of Education approve the MOU with OCDE to continue participation in a Consortium to implement the Orange County Teacher Induction Program (formerly BTSA) with the following school districts: Centralia, Cypress, Fountain Valley, GOALS Academy, Laguna Beach, Los Alamitos, Magnolia, Newport-Mesa, Orange County Educational Arts Academy, Orange County School of the Arts, Magnolia Charter School, OCDE's Alternative Education Programs, and participating private schools enrolled through private school partnerships throughout Orange County.

Background

Senate Bill 2042 resulted in significant reforms in California's teacher preparation and credentialing system designed to support beginning teachers in their acquisition of the knowledge, skills, and core values necessary to become highly qualified professionals who effectively impact student achievement. The Teacher Induction Program is a two-year program which supports participating schools' teachers in clearing their preliminary multiple and/or single subject credentials.

Budget Impact

The estimated cost of the Teacher Induction Program for the 2018-2019 school year is \$10,800 from the general fund.

Recommended Action

Staff recommends the Board of Education approve a Memorandum of Understanding (MOU) with Orange County Department of Education (OCDE) for the Teacher Induction Program for the 2018-2019 School Year.

**Orange County Superintendent of Schools
Institute for Leadership Development**

Orange County Department of Education Teacher Induction Program

MEMORANDUM OF UNDERSTANDING

2018 - 2019

This Memorandum of Understanding (MOU) is entered into this 1st day of July, 2018, by and between the Orange County Superintendent of Schools, hereinafter referred to as SUPERINTENDENT, and Laguna Beach Unified School District, hereinafter referred to as "participating school district/school", and Brandman University hereinafter referred to as "Participating Institution of High Education (IHE)", to form a Consortium, supporting qualifying teachers through the OCDE Teacher Induction Program.

A. PURPOSE

The purpose of this MOU is to establish a formal working relationship between the parties to this MOU and to set forth the operating conditions that will govern the OCDE Teacher Induction Program Consortium. Consortium members shall include but not be limited to the following participating school districts: Butte County Office of Education, Centralia School District, Cypress School District, Downey Unified School District, Fountain Valley School District, GOALS Academy, Huntington Beach City School District, Laguna Beach Unified School District, Los Alamitos Unified School District, Magnolia School District, Newport-Mesa Unified School District, Ocean View School District, Orange County Educational Arts Academy, Orange County School of the Arts, the Orange County Department of Education's Alternative, Community & Correctional Education Schools and Services (ACCESS) Program, Westminster School District, and participating private schools enrolled through private school partnerships throughout Orange County.

B. GOALS

The goal of the OCDE Teacher Induction Program Consortium is to provide quality professional development and support to candidates required by the Commission on Teacher Credentialing to clear their preliminary Multiple, Single Subject, and/or Education Specialist credentials through a CTC – approved Induction program. This support is provided by trained mentors who engage candidates in reflective practice and just in time support.

C. PARAMETERS

1. The term of this MOU shall commence on July 1, 2018 and end on June 30, 2019.
2. Contract monitoring responsibilities for this MOU shall rest with the SUPERINTENDENT.

D. RESPONSIBILITIES – General

1. The OCDE Induction Advisory Council is comprised of a senior level administrator from each General Education participating school/ district, at least one representative from the private school collaborative, a representative from each of the participating Institutions of Higher Education (IHE), and the SUPERINTENDENT's designee; the Coordinator of the OCDE Teacher Induction program. Responsibilities of the Advisory Council are as follows:
 - a. Meet a minimum of three (3) times during the term of this MOU to review the design and implementation of the Induction Programs;
 - b. Provide operational leadership guidance for the Induction Programs; and
 - c. Review all required reports and documents, as required by the Commission on Teacher Credentialing, with the I.L.D. program staff.
2. SUPERINTENDENT agrees to the following:
 - a. Serve as Lead Educational Agency (LEA) of the Consortium.
 - b. Serve as the fiscal agent.
 - c. Serve as a contact among state agencies, participating school districts, participating charter schools, private schools and participating IHE's.
 - d. Serve as a clearinghouse for information, data collection and reporting requirements.
 - e. Employ a full-time Coordinator(s), and an Administrative Assistant to provide direction and support for the OCDE Teacher Induction Program.
 - f. Provide administration, management and coordination of project activities as described in the California Induction Common and Program Standards as well as guidelines of SB 2042.
 - g. Provide workspace for all OCDE Teacher Induction Program staff and secretarial support.
 - h. Provide all program materials to each participating school's Mentors, and to all candidates enrolled in the OCDE Teacher Induction Program.
 - i. Provide professional development and mentoring support to all candidates enrolled in the OCDE Teacher Induction Program.
 - j. Provide reimbursement for up to three (3) substitute days per candidate not to exceed the sum of One hundred fifty dollars (\$150.00) per substitute day. *Please note: documentation confirming the use of those sub days, along with an invoice, must be submitted to OCDE no later than May 30, 2019. See Exhibit A.*

- k. Provide appropriate training(s) for one (1) Lead Mentor from each school/district, for Mentors assigned to candidates, and for those individuals identified by the OCDE Induction Advisory Council as future Induction Program leaders.
- l. Upon completion of the responsibilities defined in the 2018-2019 Mentor Agreement, each Mentor will be paid a stipend in the amount of One thousand eight hundred dollars (\$1,800.00) per candidate served. Should a candidate or Mentor leave the Consortium prior to the end of the school year, the stipend due to the Mentor shall be prorated at a rate of One hundred eighty dollars (\$180.00) per month of mentor support provided. *Please note: Mentors will not receive additional compensation for mileage. See Exhibit B.*
- m. Provide each participating school district/collaborative a Lead Mentor stipend based on the number of candidates for which the Lead Mentor has oversight responsibilities as represented in the scale below:

1 – 5	Candidates	\$1, 800.00
6 – 10	Candidates	\$2, 300.00
11 – 15	Candidates	\$2, 800.00
16 – 20	Candidates	\$3, 300.00
21 – 25	Candidates	\$3, 800.00
26 – 30	Candidates	\$4, 300.00
31 – 35	Candidates	\$4, 800.00
36 – 40	Candidates	\$5, 300.00
41 – 45	Candidates	\$5, 800.00
46 – 50	Candidates	\$6, 300.00

**For every additional 5 Candidates enrolled, the Lead Mentor stipend will be increased by \$500.00.*

- n. Provide each participating school/district an Assistant Lead Mentor stipend when the candidate enrollment exceeds twenty-five (25). The stipend is based on the number of candidates for which the Lead Mentor has oversight responsibilities as represented in the scale below:

26 – 30	Candidates	\$1, 000.00
31 – 35	Candidates	\$1, 200.00
36 – 40	Candidates	\$1, 400.00
41 – 45	Candidates	\$1, 600.00
46 – 50	Candidates	\$1, 800.00

**For every additional 5 Candidates enrolled, the Assistant Lead Mentor stipend will be increased by \$200.00.*

In the event that the district enrollment exceeds twenty-five (25) candidates, the school/district may opt to establish Co-Leads, in lieu of one Lead Mentor and Assistant Lead Mentor. In this case, the school/district will receive the combined amount (Lead Mentor stipend + Assistant Lead Mentor stipend) to divide equally among the two Co-Leads. Co-Leads must be established prior to the start of the program year.

Finally, in the event that an Assistant Lead Mentor is needed, for short-term support, due to extenuating circumstances and candidate enrollment is less than twenty-five (25), the OCDE Induction Advisory Council may approve a Five hundred dollars (\$500.00) stipend that will be paid to an identified individual to secure that support.

- o. Provide mentor support for those candidates hired after the close of enrollment and who must postpone their participation in an Induction program until the following academic year. Upon completion of the responsibilities defined in the 2018-2019 Support Mentor Agreement, each Support Mentor will be paid a stipend in the amount of One hundred twenty dollars (\$120.00) per month, per candidate served. See Exhibit C
 - p. Provide information for participating school/district Site Administrators in support of the California Standards for the Teaching Profession (CSTP), the Induction Program Standards and/or other current educational issues.
 - q. Establish one (1) monthly Lead Mentor meeting from August – April to review program content and address Mentor needs. The OCDE Teacher Induction Program will reimburse the participating school/district at a rate not to exceed the sum of One hundred fifty dollars (\$150.00) per substitute day used by the Lead Mentor.
 - r. Establish an Assessor Cadre to review and assess candidate competence as measured by specific program assessments.
 - s. Convene and facilitate the OCDE Induction Advisory Council meetings.
 - t. Organize and facilitate OCDE Teacher Induction Program evaluations. Establish and maintain accurate records for the OCDE Teacher Induction Program. Submit required reports and documents to appropriate agencies as requested.
3. SCHOOL DISTRICTS AND INDEPENDENT SCHOOLS COVERING TUITION COSTS FOR THEIR CANDIDATES agree to do the following:
- a. Remit payment of Three thousand six hundred dollars (\$3,600.00) per Candidate with their school or district by May 1, 2018.
 - b. Remit payment of One hundred twenty (\$120.00) per month for mentor support provided to candidates hired after the close of enrollment, but are required by the Commission on Teacher Credentialing to receive these services.
 - c. Identify a senior level administrator with decision making authority to serve as the school/district's "point of contact" for the OCDE Teacher Induction program. This individual will sit on the OCDE Induction Advisory Council and adhere to the decisions made by the Council regardless of whether he/she is present during Council sessions. *Please note: In the case where this individual cannot attend the Council meeting, a designee will be sent to represent this school/district or independent school.*
 - d. Support the identification of the Lead Mentor by the OCDE Teacher Induction Program Coordinator. The Lead Mentor will attend appropriate meetings, monitor the

implementation of the defined Induction program design and complete all required paperwork in a timely manner.

- e. Assist the OCDE Teacher Induction Program Coordinator in the recruitment and enrollment of perspective candidates according to commission-defined criteria for eligibility. Those individuals responsible for the initial eligibility screening are to be current in their understanding of CTC regulations and procedures.
- f. Ensure that all newly-enrolled candidates participate in an advisement session and verify this advisement by signing the Candidate Letter of Commitment and Advisement for each Candidate enrolled.
- g. Ensure that all candidates participate in monthly network meeting(s).
- h. Assist the OCDE Teacher Induction Program Coordinator in the recruitment and selection of Mentors according to the established OCDE Induction Program criteria and process.
- i. Ensure that all Mentors understand the requirements of the OCDE Induction Program as defined for candidates and Mentors.
- j. Ensure that all Mentors attend all training required as defined for each mentor track i.e.; New Mentor or Returning Mentor.
- k. Ensure the appropriate tracking of all Substitute coverage used for the OCDE Induction Program and remit an invoice reflecting all Substitute coverage reimbursement on or before May 30, 2019. OCDE will approve the invoice and release the funds no later than June 30, 2019. OCDE reserves the right to make additional adjustments based on confirmed use of Substitute days.
- l. Upon receipt of the detailed disbursement document, each school/district will create an invoice for the total disbursement amount and send it to OCDE no later than May 1, 2019. OCDE will approve the disbursement and release the funds no later than June 30, 2019. OCDE reserves the right to make additional adjustments to final disbursement amount. Upon receipt of funds, the independent school or member district will issue Mentor stipends for the amounts defined in the final disbursement letter that accompanies the funds. This will be done by the school/district within fourteen days of receiving said funding.
- m. Provide training space when requested by SUPERINTENDENT as part of their collaborative contribution.
- n. Participate in the evaluation of SB 2042 standards of the Induction Program.
- o. Ensure that all Site Administrators who supervise an OCDE Teacher Induction Candidate participate in the following: Triad Meetings, review of program newsletters, Exit Presentations, End-of-Year Colloquium and all program evaluations.

4. PARTICIPATING INSTITUTIONS OF HIGHER EDUCATION (IHE) agree to the following:

- a. Appoint a liaison who will fulfill the roles and responsibilities of a university program co-sponsor as specified in the Induction Program Preconditions & Standards.
- b. Require the liaison to serve as a member of the OCDE Induction Advisory Council and attend all OCDE Induction Advisory Council meetings.
- c. Provide current research regarding effective teacher induction practices, teacher retention, and Induction Program standards as might be requested by the OCDE Induction Advisory Council.
- d. Participate in the development, assessment, and evaluation of the Induction Program.
- e. Provide information to Consortium participants regarding university program opportunities as appropriate.
- f. Facilitate appropriate support services as identified by the OCDE Induction Advisory Council and program staff.

E. RESPONSIBILITIES – Fiscal

1. SUPERINTENDENT, in its capacity of LEA, agrees to the following:

- a. Assume overall fiscal responsibility for the administration of all funds received, to include submission of year-end expenditure reports, and any other documentation sought by the California Department of Education (CDE) and/or the Commission on Teacher Credentialing (CTC).
- b. Develop and maintain a budget that allocates funds sufficient to meet the costs of implementing program requirements as described above.
- c. Monitor all budget expenditures and funds accordingly to established policies and procedures outlined by the funding agency.
- d. In the event that a candidate chooses to withdraw from the OCDE Teacher Induction Program, that school/district will be financially responsible for reimbursing the program for any costs incurred during that teacher's enrollment. This may include, but not be limited to the cost of materials, trainings and Mentor compensation.
- e. The obligation of SUPERINTENDENT under this MOU is contingent upon the availability of funds furnished through tuition monies collected. In the event that such funding is terminated or reduced, this MOU may be terminated and SUPERINTENDENT'S fiscal obligations hereunder shall be limited to a pro-rated amount of funding actually received by the SUPERINTENDENT. SUPERINTENDENT shall provide the participating school district written notification of such termination. Notice shall be deemed given when received by the participating school district no later than three (3) days after the day of mailing. The address to

which notices or demands may be given to either party may be changed by written notice given in accordance with the notice provisions of this section. As of the date of this MOU, the addresses of the parties are as follows:

**PARTICIPATING SCHOOL
DISTRICT/SCHOOL:**

Laguna Beach Unified School District
550 Blumont Street
Laguna Beach, California 92651
Attn: _____

SUPERINTENDENT:

Orange County Superintendent of Schools
200 Kalmus Drive
Costa Mesa, California 92626
Attn: Patricia McCaughey

F. SHARED ACCOUNTABILITY

1. In order to ensure that all candidates have the opportunity to participate in program activities, SUPERINTENDENT and the Participating School and/or districts agree to the following:
 - a. Develop strong communication links among all parties to this MOU, so that all information distributed is accurate and timely.
 - b. Distribute documentation regarding the roles and responsibilities of candidates, Mentors, and School Site Administrators annually.
 - c. Partner to provide training for ALL Site Administrators that focuses on the Induction Program Standards, California Standards for the Teaching Profession, the eight (8) Institute for Leadership Development Candidate Competencies, Induction Program Standards and/or other current educational issues.
 - d. Collaborate in stakeholder meetings with candidates and Mentors to make program recommendations and revisions.
 - e. Jointly develop and maintain records and documentation of activities/trainings conducted by the OCDE Teacher Induction Program.

G. TERMS AND CONDITIONS.

1. Any and all products developed for the OCDE Teacher Induction Program are the exclusive property of the Orange County Superintendent of Schools and the right to disseminate, market, or otherwise use the products shall only be with the express prior written permission of the SUPERINTENDENT.
2. Either party may terminate this MOU, with or without cause, upon thirty (30) days written notice served upon the other party. Notice shall be deemed given when received by the other party, no later than three (3) days after the day of mailing, whichever is sooner.

Orange County Superintendent of Schools

Laguna Beach Unified School District

By: 

Authorized Signature

By: _____

Authorized Signature

Printed Name Patricia McCaughey

Printed Name: _____

Title: Administrator

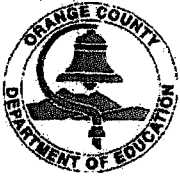
Title: _____

Date: November 9, 2018

Date: _____

LagunaBeachUSD-InductionMOU-Tuition(47541)19
Zip9

EXHIBIT "A"



Orange County Department of Education
Institute for Leadership Development
Teacher Induction Program



Substitute Teacher Coverage Confirmation

Name: _____ District/School: _____

I am a (select one):

☐ Candidate

☐ Mentor

Date Sub needed: _____ for (select one):

☐ a full day

☐ a half day

☐ # of hours: _____

I secured a sub so that I could complete:

- ☐ Observe my Candidate (My Candidates' name is _____)
- ☐ Participate in a Focus Teacher Observation
- ☐ Lead Mentor Meeting
- ☐ Induction Related Professional Learning

Signature of Individual Submitting this documentation: _____

Date of submission: _____

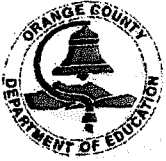
Signature of School Personnel*: _____

Print Name of School Personnel: _____

*This is to confirm that a substitute teacher was secured
and should be signed by the appropriate party.

**Candidates and Mentors are to submit completed document to their LEAD MENTOR
immediately following the use of the sub.**

EXHIBIT "B"



Orange County Department of Education *Institute for Leadership Development* Teacher Induction Program



Mentor Agreement

I agree to serve as an Induction Mentor for the Orange County Teacher Induction program. I understand that I am making a two-year commitment to this program. As an Induction Mentor, I will develop and sustain a relationship with each Induction candidate I am assigned to, built upon collaboration and reflection. Upon successful completion of these agreements, I will receive a \$1,800.00 Mentor stipend annually.

Support for Induction Candidate (Please initial your agreement on each line.)

- ___ meet one-on-one with each assigned Induction candidate for a minimum of one (1) hour per week
- ___ assist in the formulation of each assigned Induction candidate's Individualized Learning Plan;
- ___ assist in the collection of evidence documenting the application of each assigned Induction candidate's professional growth in his/her classroom;
- ___ facilitate each semester Triad meeting with the Site Administrator and Induction candidate;
- ___ assist the Candidate in the inquiry cycle as they plan, teach, reflect, and apply new insights;
- ___ conduct a classroom observation one time per semester for each candidate;
- ___ oversee each assigned Induction candidate's efforts in generating an electronic portfolio that demonstrates his/her competence as defined by the California Standards of the Teaching Profession;
- ___ participate in the end-of-semester review and in each candidate's Exit Presentation/ Colloquium.

Documentation (Please initial your agreement on each line.)

- ___ complete all program surveys
- ___ maintain the Mentor Log used to document reflective conversations and support provided to the Induction candidate;
- ___ complete all Mentor Induction tools that have been defined in the Induction program design.

Professional Development (Please initial your agreement on each line.)

- ___ identify a Mentor goal that will serve as a focus for my work in supporting Induction candidates;
- ___ participate in self-selected professional learning in pursuit of the Mentor goal;
- ___ attend and actively participate in all scheduled Network meetings;
- ___ attend and actively participate in Mentor training sessions as defined below;
 - Orientation (2 hours) held in person and online (all mentors)
 - Semester 1/3 training (2 hours) held in person and online (all mentors)
 - Semester 2/4 training (2 hours) held in person and online (all mentors)
 - Coaching training (half day) in person at OCDE (substitute reimbursed) (new mentors)

Mentor Name (Please print)

Date

Signature

School/District



**Orange County Department of Education
Institute for Leadership Development
Teacher Induction Program**



Support Mentor Agreement

I agree to serve as a Support Mentor for the Orange County Teacher Induction program. I understand that I am making a year long commitment to this program. As a Support Mentor, I will develop and sustain a relationship with future Induction candidates who, due to their late hire, cannot enroll in the OCDE Teacher Induction Program until the next academic year. Upon successful completion of these agreements, I will receive my Mentor stipend at a rate of \$120.00 for each month of support provided per candidate I am assigned to.

Work with future Gen Ed Induction candidate (Please initial your agreement on each line.)

- ___ assist the candidate in establishing and maintaining an effective classroom management system;
- ___ meet **one-on-one** with each assigned candidate for a minimum of one (1) hour per week
- ___ assist the candidate in planning instruction;
- ___ assist the candidate in identifying appropriate assessments and using those instruments to assess student learning;
- ___ assist the candidate in analyzing data to confirm student learning and subsequent learning needs;
- ___ assist the candidate in defining and providing a system of instructional interventions for at-risk students;
- ___ assist the candidate in developing collaborative relationships with his/her teaching colleagues;
- ___ assist the candidate in developing relationships with the parents and families of the students they serve; and
- ___ assist the candidate in identifying and participating in appropriate professional development to support the evolution of his/her instructional practice.

Documentation (Please initial your agreement on each line.)

- ___ maintain the Mentor Log used to document reflective conversations and support provided to the assigned candidate(s);

Mentor Name (Please print)

Date

Signature

School/District

Laguna Beach Unified School District

8.k. CONSENT/ACTION

December 11, 2018

Approval: Purchase of In-Person Follett Training for LBUSD Library Staff in the Amount of \$2,499.00

Proposal

Staff proposes the Board of Education approve the purchase of a one-day in-person Follett training session for all library staff.

Background

In 2016 Laguna Beach Unified switched library management systems to Destiny by Follett. Before the switch was completed the current library staff was given online training covering the basics. Now, after a couple years of working with the program, library staff have questions that would be best answered in a specialized, one-day, in-person training session run by Follett.

Budget Impact

The budget impact of the Follett training would be a one time order of \$2,499.00. This will be paid from existing SchoolPower funds.

Recommended Action

Staff recommends the Board of Education approve the purchase of one-day Follett Training



Quote

Follett School Solutions
1340 Ridgeview Drive
McHenry, IL 60050
877-899-8550

Quote #: 1039934
Created: 11/14/2018
Expires: 1/13/2019

Laguna Beach Unif Sch Dist

Attention: Stephanie Gamache
550 Blumont St
Laguna Beach, CA 92651

Sales Representative:

Shauna Lentz (slentz@follett.com)

Laguna Beach Unif Sch Dist (0423171)

Item #	Description	Price	Quote Price	Quantity	Ext. Quote Price
74361A	Library Manager 1-Day On-Site Training	\$2,499.00	\$2,499.000	1 Ea	\$2,499.00
Subtotal:					\$2,499.00

Subtotal

Quote Price: \$2,499.00

Tax: \$0.00

TOTAL

Quote Price (USD): \$2,499.00

Please submit this quote with your purchase order.

Terms

1. License & Warranty:

All software products are sold subject to the Limited Use License Agreement and Warranty included in the software package. Any products not manufactured by Follett School Solutions carry only original manufacturer warranties.

2. Delivery:

30-60 Days on software applications.

Data Services delivery is contingent upon current turn-around times and the receipt of all necessary media materials.

Data must be sent in a media or format that is readable by Follett, or there may be additional charges.

On-line training, if ordered, will be accomplished after complete installation of the Follett School Solutions systems.

On-site Professional Services assumes consecutive business days unless otherwise negotiated.

On-site services require 4 to 6 weeks notice for scheduling.

In general, the scope of work will need to be determined prior to receipt of order.

Software under development will not be included in the cost of installation until it has been released; additional implementation services would need to be purchased.

3. Freight:

Please add 9% to your order for estimated shipping charges. This estimate applies to US shipments only. International shipping charges may be higher. Actual shipping costs will be applied to your order at the time of shipment and will be reflected on your final invoice.

4. Payment:

Net 30 Days on all invoices unless otherwise negotiated prior to receipt of purchase order.

5. Pricing:

Valid for Sixty (60) Days unless otherwise noted.

In the event of a clerical error, line item pricing will prevail.

For Data Services work, you are responsible for the actual amount as indicated on the invoice.

All on-site service pricing assumes ample advanced travel planning.

6. Other:

Please attach a copy of the proposal and the Order Checklist to your purchase order to expedite processing.

Receipt of Purchase Order does not constitute an executed contract.

Purchase order terms do not supersede the terms stated here.

7. Unforeseen Circumstances:

Follett School Solutions cannot be held responsible for any loss, damage, costs or expenses sustained by the Customer as the result of project delays due to unforeseen circumstances. These include but are not limited to, disruptions in work schedule, suspensions, work stoppages, or interruptions of any kind, whether reasonable or unreasonable or by changes ordered in the work otherwise caused by an act or omission of the Customer. If there are delays or interruptions outside of the immediate control of Follett School Solutions which prevent Follett School Solutions from performing or completing scheduled work, Follett School Solutions will be held harmless and no damages will be sought unless otherwise agreed to in writing.

Laguna Beach Unified School District

8.1. CONSENT/ACTION

December 11, 2018

Approval: Community Facilities District 98-1 (Crystal Cove) Administrative Expense Fund Disbursements Totaling \$893.75

Proposal

Staff proposes the Board of Education approve/ratify the attached disbursement from the Administrative Fund of the Community Facilities District 98-1 "CFD 98-1."

Background

A separate Administrative Fund was established pursuant to the Indenture by and between Laguna Beach Unified School District and Community Facilities District No.98-1 (Crystal Cove) 2012 Special Tax Refunding Bonds. Administrative expenses are for the actual or reasonably estimated costs directly related to the administration of CFD No. 98-1. The estimated amount for the current outstanding principal is equal to \$8,040,000 which is based on principal paid through September 2018. Staff requests approval of the payment detailed on the Administrative Funds Disbursement list.

Budget Impact

The \$893.75 payment will be made from the CFD 98-1 Administrative Expense Fund located at U.S. Bank. After the disbursement, the remaining fund balance will be \$44,928.48.

	Payee Name & Address	Purpose	Revenue	Expense	Balance
1	Beginning Balance				\$45,798.36
2	Interest Earned	Sept-Oct 2018	\$23.87		
3	David Taussig & Associates	Inv. 1810071			\$893.75
4	Ending Fund Balance				\$44,928.48

Recommended Action

Staff recommends the Board of Education approve the disbursement as presented.

Laguna Beach Unified School District

9. INFORMATION

December 11, 2018

A Journey to an Integrated K-12 Social Emotional Learning System

Proposal

On August 21, 2018, staff presented information regarding the Social Emotional Supports implemented at LBUSD schools during the 2017-2018 school year and on-going services in 2018-2019. Staff also presented at the Annual Conference on Advancing School Mental Health regarding LBUSD implementation and more recently presented at the California School Boards Association Annual Education Conference. This presentation will include an overview of the information presented at both conferences, and also provide an update to include fall Universal Social and Emotional Learning (SEL) Screening Data and aligned strategies to support student social and emotional well-being.

Background

The district's Social Emotional Support (SES) professional working group continues to align site-based initiatives to support social-emotional wellness for all students through:

- Alignment to LBUSD LCAP goal 1: Increase student academic achievement and social/emotional strength through collaboration, critical thinking, creativity, and communication.
- Design a multi-year social-emotional support implementation plan that emphasizes roles and responsibilities for district and site level teams on key initiatives in the areas of prevention and intervention services, professional development, refining the multi-tiered system of support (MTSS), parent education, and enhancing community partnerships.
- Identification and communication of the LBUSD Social-Emotional Learning (SEL) standards framework for all students K-12, including research-based, K-12 learning targets for all students in the areas of:
 - Self-Awareness;
 - Self-Management;
 - Self-Efficacy;
 - Social Awareness;
 - Social Management; and
 - Social Engagement.

The SEL goals that we have for all students are embedded within a comprehensive system that includes delivery of curriculum and instruction in classrooms, systems of prevention and intervention across and between schools, and engagement of family and community partnerships to enable students to thrive now and in life.

- Implement best-practice universal screening of social-emotional learning using reliable and valid measures in the fall and spring. These data are used to:
 - 1) Provide a comprehensive K-12 student strength and risk profile to inform school and district climate, in conjunction with other measures, such as the Hanover School Climate Survey, and the California Healthy Kids Survey;
 - 2) Provide timely and actionable data to respond to individual students who may have elevated levels of risk and/or underdeveloped strengths associated with resiliency and life satisfaction; and
 - 3) Provide student-level insights to inform school and district professional development priorities in the area of social and emotional learning.

Budget Impact

There is no budget impact for this report.

Recommended Action

No action is required.

Laguna Beach Unified School District

10. ACTION

December 11, 2018

Approval: 2017-2018 District Audit

Proposal

Staff proposes the Board of Education approve the acceptance of the 2017-2018 District Audit as presented by the District's independent audit firm, Vavrinek, Trine, Day & Company, LLP.

Background

Pursuant to Education Code 41020, not later than December 15, an audit report for the preceding fiscal year shall be filed with the County Superintendent of Schools of the county in which the school district is located, the State Department of Education, and the Controller. This audit was performed by the independent auditing firm of Vavrinek, Trine, Day & Company, LLP.

Budget Impact

Acceptance of the annual audit has no impact upon the general budget.

Recommended Action

Staff recommends the Board of Education approve the acceptance of the 2017-2018 District Audit as presented by the District's independent audit firm, Vavrinek, Trine, Day & Company, LLP.



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

VALUE THE *difference*

November 20, 2018

Governing Board
Laguna Beach Unified School District
Laguna Beach, California

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Laguna Beach Unified School District for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter dated April 2, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Laguna Beach Unified School District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Laguna Beach Unified School District changed accounting policies for the year ended June 30, 2018 related to: other postemployment benefits by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*; addressed practice issues that have been identified during implementation and application of certain GASB statements by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 85, *Omnibus 2017*; and provided guidance for transactions related to in-substance defeasance of debt by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 86, *Certain Debt Extinguishment Issues*. Accordingly, the cumulative effect of the accounting changes as of the beginning of the year is reported in the Statement of Activities and summarized in Note 16.

We noted no transactions entered into by Laguna Beach Unified School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the pension liability and associated accounts is based on actuarial evidence provided by the pension plan sponsors. We evaluated the key factors and assumptions used to develop the estimates for pension liability, pension cost, and both deferred inflow and deferred outflow of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

In addition, management's estimate of the net other postemployment benefit (OPEB) liability is also based on actuarial evidence provided by an actuary. We evaluated the key factors and assumptions used to develop the estimates for the OPEB liability, OPEB costs, and the deferred inflows/outflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no corrected or uncorrected misstatements of the financial statements.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 20, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Laguna Beach Unified School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Laguna Beach Unified School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, budgetary comparison schedule, schedule of other post-employment benefits funding progress, schedule of the district's proportionate share of the net pension liability and the schedule of the district's contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of expenditures of federal awards, supplementary information required to be included in the financial statements of an audit subject to the *2017-2018 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, and the combining statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Governing Board and management of Laguna Beach Unified School District and is not intended to be, and should not be, used by anyone other than these specified parties.

VAUGHN, TRINE, DAY & CO. LLP

Rancho Cucamonga, California
November 20, 2018



**LAGUNA BEACH UNIFIED
SCHOOL DISTRICT**

ANNUAL FINANCIAL REPORT

JUNE 30, 2018



LAGUNA BEACH UNIFIED SCHOOL DISTRICT

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JUNE 30, 2018

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LAGUNA BEACH UNIFIED SCHOOL DISTRICT

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FINANCIAL SECTION

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VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Governing Board
Laguna Beach Unified School District
Laguna Beach, California

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

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

Emphasis of Matter - Change in Accounting Principles

As discussed in Note 1 and Note 16 to the financial statements, in 2018, the District adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 13, budgetary comparison schedule on page 61, schedule of changes in the District's net OPEB liability and related ratios on page 62, schedule of the District's proportionate share of the net pension liability on page 63, and the schedule of District contributions on page 64, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Laguna Beach Unified School District's basic financial statements. The accompanying supplementary information such as the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and the other supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2018, on our consideration of the Laguna Beach Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Laguna Beach Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Laguna Beach Unified School District's internal control over financial reporting and compliance.

VAUGHN, TRINE, RAY & CO. LLP

Rancho Cucamonga, California
November 20, 2018



LAGUNA BEACH UNIFIED SCHOOL DISTRICT

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This section of Laguna Beach Unified School District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2018, with comparative information for the year ending June 30, 2017. Please read it in conjunction with the District's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

The District's financial status remains positive. Key financial highlights for 2018 are as follows:

- General revenues from property taxes increased 6.5 percent over the prior year and represent 83.3 percent of revenue from governmental activities. Total cost of instruction-related activities increased 1.4 percent over the prior year and represents 69.0 percent of total expenses. Revenues exceeded expenditures for an increase in Net Position by 13.2 percent.
- Capital assets increased 2.0 percent, while long-term commitments decreased by 6.2 percent. The District contracted several major capital improvements that will continue over multiple fiscal years. The projects are funded through reserves, not debt financing; therefore, capital assets are expected to continue to increase while existing debt is redeemed.
- The District continued making contributions to the California Employers' Retiree Benefits Trust (CERBT) to fund Other Post-Employment Benefits (OPEB). Contributions and earnings through June 30, 2017 represented a 91 percent funded ratio.

OVERVIEW OF THE FINANCIAL STATEMENTS

- The first two statements are *District-wide financial statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District's operations *in more detail* than the District-wide statements.
- The *governmental funds* statements tell how *basic* services like regular and special education were financed in the *short-term*, as well as what remains for future spending.
- *Fiduciary funds* statements provide information about the financial relationships in which the District acts solely as a *trustee* or *agent* for the benefit of others.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the financial statements with a comparison of the District's budget for the year.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2018

District-Wide Financial Statements

The District-wide financial statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The *Statement of Net Position* includes *all* of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the *Statement of Activities* regardless of when cash is received or paid.

The two District-wide financial statements report the District's *net position* and how they have changed. Net position - the difference between the District's assets and liabilities - are one way to measure the District's financial health or *position*.

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

In the District-wide financial statements, the District's activities are divided into two categories:

Governmental Activities

Most of the District's basic services are included here, such as regular and special education, pupil transportation, maintenance and operations, and administration. Property taxes finance most of these activities.

Fiduciary Activities

The District is the trustee, or fiduciary, for assets that belong to others, such as the student activity funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position. We exclude these activities from the District-wide financial statements because the District cannot use these assets to finance its operations.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2018

Fund Financial Statements

The fund financial statements provide more detailed information about the District's *funds*, focusing on its most significant or "major" funds - not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law.
- The District establishes other funds to control and manage money for particular purposes.

The District has two kinds of funds:

Governmental funds - Most of the District's basic services are included in governmental funds, which generally focus on (1) how *cash and other financial assets* can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the District-wide financial statements, we provide additional information with the governmental funds statements that explain the relationship (or differences) between them.

Fiduciary funds - The District is the trustee, or *fiduciary*, for assets that belong to others, such as scholarship funds and student activities funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. We exclude these activities from the District-wide financial statements because the District cannot use these assets to finance its operations.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2018

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's net position was more on June 30, 2018, than it was in the prior year, an increase of 13.2 percent to \$30,311,692. Of this amount, \$(6,862,155) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the School Board's ability to use those net positions for day-to-day operations. Our analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.

Table 1

	Governmental Activities	
	2018	2017, as Restated
Assets		
Current and other assets	\$ 40,779,020	\$ 41,223,407
Capital assets	56,792,172	55,668,128
Total Assets	97,571,192	96,891,535
Deferred Outflows of Resources	16,757,168	10,816,166
Liabilities		
Current liabilities	3,735,539	6,614,017
Long-term obligations	25,978,448	27,702,106
Aggregate net pension liability	51,221,338	44,182,990
Total Liabilities	80,935,325	78,499,113
Deferred Inflows of Resources	3,081,343	2,440,215
Net Position		
Net investment in capital assets	32,654,737	29,991,949
Restricted	4,519,110	4,628,381
Unrestricted	(6,862,155)	(7,851,957)
Total Net Position	\$ 30,311,692	\$ 26,768,373

The \$(6,862,155) in unrestricted net position of governmental activities represents the accumulated results of all past years' operations. Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - decreased by 12.6 percent (\$(6,862,155) compared to \$(7,851,957)).

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

Changes in Net Position

The District's total revenues were \$64,846,620 (See Table 2), an increase of \$3,168,724, or 5.1 percent. This increase was due primarily to property taxes. Table 2 takes the information from the Statement of Activities, and rearranges them slightly to indicate total revenues for the year. Property taxes account for most of the District's revenue, about 83 cents of every dollar received or recognized for accounting purposes.

Table 2

	Governmental Activities	
	2018	2017
Revenues		
Program revenues:		
Charges for services	\$ 699,158	\$ 699,599
Operating grants and contributions	5,671,512	5,179,266
General revenues:		
Property taxes	54,051,594	50,764,480
Other general revenues	4,424,356	5,034,551
Total Revenues	64,846,620	61,677,896
Expenses		
Instruction-related	42,286,233	41,687,067
Pupil services	6,931,616	6,329,375
Administration	4,548,865	4,345,546
Plant services	4,530,995	3,950,791
Other	3,005,592	2,692,931
Total Expenses	61,303,301	59,005,710
Change in Net Position	\$ 3,543,319	\$ 2,672,186

The total cost of all programs and services was \$61,303,301. The District's expenses are predominantly related to educating and caring for students (80.3 percent). The purely administrative activities of the District accounted for 7.4 percent of total costs.

Total revenues for governmental activities surpassed expenses, increasing the net position by \$3,543,319 over last year, contributing to the District's fiscal status.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2018

Governmental Activities

In Table 3, we have presented the cost and net cost of each of the District's largest functions: instruction including, special instruction programs and other instructional programs, pupil services, administration, plant services, and all other services. As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3

	2018		2017	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Instruction-related	\$ 42,286,233	\$ 37,862,302	\$ 41,687,067	\$ 37,912,566
Pupil services	6,931,616	5,415,191	6,329,375	4,680,247
Administration	4,548,865	4,429,125	4,345,546	4,217,196
Plant services	4,530,995	4,530,995	3,950,791	3,950,791
Other	3,005,592	2,695,018	2,692,931	2,366,045
Total	\$ 61,303,301	\$ 54,932,631	\$ 59,005,710	\$ 53,126,845

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds - not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by bond covenants. The District establishes other funds to control and manage money for particular purposes (e.g. capital facilities) or to show that it is properly using certain revenues (e.g. cafeteria revenues).

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2018

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The strong financial performance of the District as a whole is reflected in its governmental funds as well. The main day-to-day operating fund of the District is the General Fund. The monies deposited into the General Fund represent the Federal, State, and local revenues available for the ongoing cost related to instruction, school and district administration, student transportation, and regular maintenance and operations. During 2017-2018, the General Fund had revenues and transfers of \$60,754,637 and expenditures and transfers of \$58,573,978 for an increase of \$2,180,659 or 9.2 percent. Excluding transfers to and from other funds of \$(2,140,000), General Fund revenues exceeded expenditures by \$4,320,659. The District achieves a financial balance between revenues and expenditures for its ongoing day-to-day operations.

The total of all governmental funds saw an increase in fund balance. As the District completed the year, its governmental funds reported combined fund balance of \$37,522,294. Expenditures for the General Fund and revenue for the Special Reserve Fund for Capital Outlay Projects reflect transfers of \$1,200,000 for the Capital Improvement Plan, \$900,000 for the Facilities Repair and Replacement Program, \$165,000 to cover cafeteria program costs and \$125,000 for the Aliso Property Reserve.

Table 4

	Balances and Activity			
	July 1, 2017	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	June 30, 2018
General Fund	\$ 23,600,057	\$ 60,754,637	\$ 58,573,978	\$ 25,780,716
Special Reserve Fund for Capital Outlay Projects	9,051,816	2,220,828	1,857,021	9,415,623
Adult Education Fund	67,634	92,481	68,040	92,075
Cafeteria Fund	46,273	859,192	887,253	18,212
Capital Facilities Fund	283,102	197,470	428,904	51,668
Bond Interest and Redemption Fund	2,063,571	2,733,679	2,633,250	2,164,000
Total	\$ 35,112,453	\$ 66,858,287	\$ 64,448,446	\$ 37,522,294

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

General Fund Budgetary Highlights

Over the course of the year, the Board approves three versions of the operating budget. These budget versions are the following: Adopted Budget, First Interim, and Second Interim with Unaudited Actuals brought forward after the year-end closing is completed.

Budget adjustments to revenues for the year include:

- Adjustment for actual local property taxes revenue received;
- One-time discretionary funds for outstanding mandate claims;
- Recalculation of the state's on-behalf STRS contributions in governmental funds; and
- A net increase in other local revenues to primarily reflect an increase due to higher interest earnings and receipt of donations received throughout the fiscal year.

While the District's estimated budget for the General Fund anticipated that revenues and expenditures would result in the General Fund ending balance of \$22,966,039 the actual ending balance was \$25,780,716. This difference was predominantly attributed to property taxes, donations received and program carryover.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

See Note 5 to the financial statements for more detailed information on the District's capital assets.

Table 5

	Governmental Activities	
	2018	2017
Land and construction in process	\$ 7,869,841	\$ 8,019,999
Other capital assets, net of accumulated depreciation	48,922,331	47,648,129
Total	\$ 56,792,172	\$ 55,668,128

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2018

Long-Term Obligations

At year-end, the District had \$25,978,448 in general obligation bonds and other long-term obligations, the majority of which is to be repaid through the use of tax collections. Detailed information regarding long-term obligations is presented in Note 9 to the financial statements.

Table 6

	Governmental Activities	
	2018	2017, as Restated
General obligation bonds	\$ 23,300,000	\$ 24,755,000
Premium on issuance	2,096,448	2,306,093
Compensated absences	306,288	256,818
Net other postemployment benefits (OPEB) liability	275,712	384,195
Total	\$ 25,978,448	\$ 27,702,106

Net Pension Liability (NPL)

At year-end, the District had a pension liability of \$51,221,338.

FACTORS BEARING ON THE DISTRICT'S FUTURE

At the time, these financial statements were prepared and audited, local property values continued to remain stable. The only known circumstance that could have a significant adverse effect on the District's financial health in the near future would be the devaluation of property values.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Jeff Dixon, Assistant Superintendent-Business Services, Laguna Beach Unified School District, 550 Blumont Street, Laguna Beach, California 92651.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

STATEMENT OF NET POSITION JUNE 30, 2018

	Governmental Activities
ASSETS	
Deposits and investments	\$ 38,998,405
Receivables	1,722,617
Prepaid expenses	45,766
Stores inventories	12,232
Capital assets:	
Land and construction in process	7,869,841
Other capital assets	79,830,168
Less: Accumulated depreciation	(30,907,837)
Total Capital Assets	<u>56,792,172</u>
Total Assets	<u>97,571,192</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	1,259,013
Deferred outflows of resources related to net other postemployment benefits (OPEB) liability	156,137
Deferred outflows of resources related to pensions	<u>15,342,018</u>
Total Deferred Outflows of Resources	<u>16,757,168</u>
LIABILITIES	
Accounts payable	2,943,576
Accrued interest	478,813
Unearned revenue	313,150
Long-term obligations:	
Current portion of long-term obligations other than pensions	1,585,000
Noncurrent portion of long-term obligations other than pensions	<u>24,393,448</u>
Total Long-Term Obligations	<u>25,978,448</u>
Aggregate pension liability	<u>51,221,338</u>
Total Liabilities	<u>80,935,325</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions	<u>3,081,343</u>
NET POSITION	
Net investments in capital assets	32,654,737
Restricted for:	
Debt service	1,685,187
Capital projects	51,668
Educational programs	2,685,495
Other activities	96,760
Unrestricted	<u>(6,862,155)</u>
Total Net Position	<u>\$ 30,311,692</u>

The accompanying notes are an integral part of these financial statements.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2018

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental Activities:				
Instruction	\$ 36,294,946	\$ -	\$ 3,991,617	\$ (32,303,329)
Instruction-related activities:				
Supervision of instruction	1,339,577	-	277,142	(1,062,435)
Instructional library, media, and technology	1,135,032	-	25,677	(1,109,355)
School site administration	3,516,678	-	129,495	(3,387,183)
Pupil services:				
Home-to-school transportation	1,629,523	-	-	(1,629,523)
Food services	991,833	531,699	162,494	(297,640)
All other pupil services	4,310,260	5,645	816,587	(3,488,028)
General administration:				
Data processing	890,125	-	8,530	(881,595)
All other general administration	3,658,740	-	111,210	(3,547,530)
Plant services	4,530,995	-	-	(4,530,995)
Ancillary services	1,606,936	-	21,567	(1,585,369)
Interest on long-term obligations	1,070,256	-	-	(1,070,256)
Other outgo	328,400	161,814	127,193	(39,393)
Total Governmental Activities	\$ 61,303,301	\$ 699,158	\$ 5,671,512	(54,932,631)
General revenues and subventions:				
Property taxes, levied for general purposes				51,334,822
Property taxes, levied for debt service				2,716,772
Federal and State aid not restricted to specific purposes				2,124,949
Interest and investment earnings				461,119
Miscellaneous				1,838,288
Subtotal, General Revenues				58,475,950
Change in Net Position				3,543,319
Net Position - Beginning, as Restated				26,768,373
Net Position - Ending				\$ 30,311,692

The accompanying notes are an integral part of these financial statements.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

GOVERNMENTAL FUNDS BALANCE SHEET JUNE 30, 2018

	General Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Deposits and investments	\$ 27,342,145	\$ 9,326,445	\$ 2,329,815	\$ 38,998,405
Receivables	1,650,998	12,241	59,378	1,722,617
Due from other funds	11,286	663,331	16,407	691,024
Prepaid expenditures	45,766	-	-	45,766
Stores inventories	-	-	12,232	12,232
Total Assets	\$ 29,050,195	\$ 10,002,017	\$ 2,417,832	\$ 41,470,044
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 2,276,591	\$ 586,394	\$ 80,591	\$ 2,943,576
Due to other funds	679,738	-	11,286	691,024
Unearned revenue	313,150	-	-	313,150
Total Liabilities	3,269,479	586,394	91,877	3,947,750
Fund Balances				
Nonspendable	95,766	-	13,527	109,293
Restricted	2,685,495	-	2,312,428	4,997,923
Committed	17,067,615	9,415,623	-	26,483,238
Assigned	2,996,891	-	-	2,996,891
Unassigned	2,934,949	-	-	2,934,949
Total Fund Balances	25,780,716	9,415,623	2,325,955	37,522,294
Total Liabilities and Fund Balances	\$ 29,050,195	\$ 10,002,017	\$ 2,417,832	\$ 41,470,044

The accompanying notes are an integral part of these financial statements.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2018

Total Fund Balances - Governmental Funds \$ 37,522,294

Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.

The cost of capital assets is the following

\$ 87,700,009

Accumulated depreciation is the following

(30,907,837)

Total Capital Assets

56,792,172

Deferred charges on refunding (the difference between the reacquisition price and net carrying amount of refunded debt) are capitalized and amortized over the remaining life of the new or old debt (whichever is shorter) and are included with governmental activities.

1,259,013

Deferred outflows of resources related to pensions represent a consumption of net position in a future period and is not reported in the District's funds.

Deferred outflows of resources related to pensions at year-end consist of:

Pension contributions subsequent to measurement date

4,332,537

Net change in proportionate share of net pension liability

1,001,461

Differences between projected and actual earnings on

pension plan investments

413,794

Differences between expected and actual experience in

the measurement of the total pension liability

573,727

Changes of assumptions

9,020,499

Total Deferred Outflows of Resources Related to Pensions

15,342,018

Deferred inflows of resources related to pensions represent an acquisition of net position that applies to a future period and is not reported in the District's funds. Deferred inflows of resources related to pensions at year-end consist of:

Net change in proportionate share of net pension liability

(1,210,165)

Differences between projected and actual earnings on

pension plan investments

(1,045,592)

Differences between expected and actual experience in the

measurement of the total pension liability

(684,751)

Changes of assumptions

(140,835)

Total Deferred Inflows of Resources Related to Pensions

(3,081,343)

Deferred outflows of resources related to OPEB represent a consumption of net position in a future period and is not reported in the District's funds. Deferred outflows of resources related to OPEB at year-end consist of OPEB contributions subsequent to measurement date.

156,137

The accompanying notes are an integral part of these financial statements.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION (CONTINUED) JUNE 30, 2018

Net pension liability is not due and payable in the current period,
and is not reported as a liability in the funds.

\$ (51,221,338)

In governmental funds, unmatured interest on long-term obligations is
recognized in the period when it is due. On the government-wide
financial statements, unmatured interest on long-term obligations is
recognized when it is incurred.

(478,813)

Long-term obligations at year-end consist of the following:

General obligation bonds

\$ 23,300,000

Premium on issuance

2,096,448

Compensated absences

306,288

Net other postemployment benefits (OPEB) liability

275,712

Total Long-Term Obligations

(25,978,448)

Total Net Position - Governmental Activities

\$ 30,311,692

The accompanying notes are an integral part of these financial statements.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

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

	General Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Funds
REVENUES				
Local Control Funding Formula	\$ 52,447,442	\$ -	\$ -	\$ 52,447,442
Federal sources	911,404	-	151,101	1,062,505
Other State sources	3,704,189	-	104,806	3,808,995
Other local sources	3,566,602	120,828	3,461,915	7,149,345
Total Revenues	60,629,637	120,828	3,717,822	64,468,287
EXPENDITURES				
Current				
Instruction	33,207,778	-	51,234	33,259,012
Instruction-related activities:				
Supervision of instruction	1,274,703	-	10,782	1,285,485
Instructional library, media, and technology	1,089,711	-	6,024	1,095,735
School site administration	3,240,268	-	-	3,240,268
Pupil services:				
Home-to-school transportation	1,627,989	-	-	1,627,989
Food services	81,520	-	887,253	968,773
All other pupil services	4,022,632	-	-	4,022,632
General administration:				
Data processing	866,265	-	-	866,265
All other general administration	3,559,531	-	-	3,559,531
Plant services	4,421,260	30,000	-	4,451,260
Ancillary services	1,593,503	-	-	1,593,503
Other outgo	328,400	-	-	328,400
Facility acquisition and construction	995,418	1,702,021	428,904	3,126,343
Debt service				
Principal	-	-	1,455,000	1,455,000
Interest and other	-	-	1,178,250	1,178,250
Total Expenditures	56,308,978	1,732,021	4,017,447	62,058,446
Excess (Deficiency) of Revenues Over Expenditures	4,320,659	(1,611,193)	(299,625)	2,409,841
Other Financing Sources (Uses):				
Transfers in	125,000	2,100,000	165,000	2,390,000
Transfers out	(2,265,000)	(125,000)	-	(2,390,000)
Net Financing Sources (Uses)	(2,140,000)	1,975,000	165,000	-
NET CHANGE IN FUND BALANCES	2,180,659	363,807	(134,625)	2,409,841
Fund Balances - Beginning	23,600,057	9,051,816	2,460,580	35,112,453
Fund Balances - Ending	\$ 25,780,716	\$ 9,415,623	\$ 2,325,955	\$ 37,522,294

The accompanying notes are an integral part of these financial statements.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

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

Total Net Change in Fund Balances - Governmental Funds **\$ 2,409,841**
Amounts Reported for Governmental Activities in the Statement
of Activities are Different Because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures, however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.

This is the amount by which capital outlay exceeds depreciation in the period.

Capital outlays	\$ 3,957,972	
Depreciation expense	<u>(2,763,119)</u>	
Net Expense Adjustment		1,194,853

Loss on disposal of capital assets is reported in the government-wide Statement of Net Position, but is not recorded in the governmental funds. (70,809)

In the Statement of Activities, certain operating expenses - compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for this item is measured by the amount of financial resources used (essentially, the amounts actually paid). This year, vacation used was less than the amounts earned by \$49,470. (49,470)

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year. (1,768,710)

In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows, deferred inflows and net OPEB liability during the year. 264,620

Repayment of debt principal is an expenditure in the governmental funds, but it reduces long-term obligations in the Statement of Net Position and does not affect the Statement of Activities:

General obligation bonds	1,455,000
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The accompanying notes are an integral part of these financial statements.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

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

Under the modified basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. This adjustment combines the net changes of the following balances:

Amortization of debt premium	\$ 209,645	
Amortization of deferred charge on refunding	<u>(125,901)</u>	
		\$ 83,744

Interest on long-term obligations in the Statement of Activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

	<u>24,250</u>
Change in Net Position of Governmental Activities	<u>\$ 3,543,319</u>

The accompanying notes are an integral part of these financial statements.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

FIDUCIARY FUNDS STATEMENT OF NET POSITION JUNE 30, 2018

	<u>Agency Funds</u>
ASSETS	
Deposits and investments	\$ 1,041,848
Stores inventories	4,587
Total Assets	<u><u>\$ 1,046,435</u></u>
LIABILITIES	
Due to student groups	\$ 136,265
Due to bond holders	910,170
Total Liabilities	<u><u>\$ 1,046,435</u></u>

The accompanying notes are an integral part of these financial statements.

1. The first part of the document is a list of the names of the persons who have been appointed to the various offices of the Board of Directors of the Corporation. The names are listed in alphabetical order, and each name is followed by the name of the office to which he has been appointed.

2. The second part of the document is a list of the names of the persons who have been appointed to the various offices of the Board of Directors of the Corporation. The names are listed in alphabetical order, and each name is followed by the name of the office to which he has been appointed.

3. The third part of the document is a list of the names of the persons who have been appointed to the various offices of the Board of Directors of the Corporation. The names are listed in alphabetical order, and each name is followed by the name of the office to which he has been appointed.

4. The fourth part of the document is a list of the names of the persons who have been appointed to the various offices of the Board of Directors of the Corporation. The names are listed in alphabetical order, and each name is followed by the name of the office to which he has been appointed.

5. The fifth part of the document is a list of the names of the persons who have been appointed to the various offices of the Board of Directors of the Corporation. The names are listed in alphabetical order, and each name is followed by the name of the office to which he has been appointed.

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LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The Laguna Beach Unified School District was organized in 1936 under the laws of the State of California. The District operates under a locally elected five-member Board form of government and provides educational services to grades kindergarten through twelve as mandated by the State and/or Federal agencies. The District operates two elementary schools, one middle school, one high school, and an adult education program.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For the Laguna Beach Unified School District, this includes the general operations, food service, and student related activities of the District.

Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt, or the levying of their taxes. For financial reporting purposes, the component unit has a financial and operational relationship which meets the reporting entity definition criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, and thus is included in the financial statements of the District. The component unit, although a legally separate entity, is reported in the financial statements using the blended presentation method as if it were part of the District's operations because the governing board of the component unit is essentially the same as the governing board of the District and because its purpose is to finance the construction of facilities to be used for the benefit of the District.

Community Facility District (CFD) No. 98-1 has a financial and operational relationship which meets the reporting entity definition criteria of GASB Statement No. 14, *The Financial Reporting Entity*, for the inclusion of the CFD as a component unit of the District. Accordingly, the financial activities of the CFD have been included in the financial statements of the District. The financial statements present the CFD's financial activity within the Agency Fund. Debt instruments issued by the CFD do not represent liabilities of the District or component unit and are not included in the District-wide Financial Statements.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into two broad fund categories: governmental and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds:

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Major Governmental Funds

General Fund The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

A fund currently defined as a special revenue fund in the California State Accounting Manual (CSAM) does not meet the GASB Statement No. 54 special revenue fund definition. Specifically, Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects is not substantially composed of restricted or committed revenue sources. While this fund is authorized by statute and will remain, open for internal reporting purposes, this fund functions effectively as an extension of the General Fund, and accordingly has been combined with the General Fund for presentation in these audited financial statements.

As a result, the General Fund reflects an increase in assets, fund balance and revenues of \$16,567,615, \$16,567,615, and \$309,528, respectively, as of June 30, 2018.

Special Reserve Fund for Capital Outlay Projects The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

Non-Major Governmental Funds

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

Adult Education Fund The Adult Education Fund is used to account separately for Federal, State, and local revenues that are restricted or committed for adult education programs and is to be expended for adult education purposes only.

Cafeteria Fund The Cafeteria Fund is used to account separately for federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).

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

Capital Facilities Fund The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approval (*Education Code* Sections 17620-17626 and *Government Code* Section 65995 et seq.). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Debt Service Funds The Debt Service funds are used to account for the accumulation of resources for, and the payment of, principal and interest on general long-term obligations.

Bond Interest and Redemption Fund The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a District (*Education Code* Sections 15125-15262).

Fiduciary Funds Fiduciary funds are used to account for assets held in trustee or agent capacity for others that cannot be used to support the District's own programs. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The District's agency fund accounts for student body activities (ASB) and funds held for the Community Facilities District No. 98-1. Such funds have no equity accounts since all assets are due to individuals or entities at some future time.

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared.

The government-wide financial statement of activities presents a comparison between direct expenses and program revenues for each governmental function, and excludes fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the Statement of Activities, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the restrictions on their use.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Fund Financial Statements Fund financial statements report detailed information about the District. The focus of governmental financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

Governmental Funds All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds on a modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Fiduciary Funds Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the District.

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 45 or 60 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

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

Unearned Revenue

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

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Certain grants received before the eligibility requirements are met, are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Expenses/Expenditures

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

Investments

Investments held at June 30, 2018, with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair value of investments in the Orange County Treasury Investment Pool is determined by the program sponsor.

Prepaid Expenditures (Expenses)

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures when incurred.

Stores Inventories

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental type funds and expenses in the fiduciary funds.

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at estimated fair market value on the date donated.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets is the same as those used for the capital assets of governmental funds.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 25 to 50 years; improvements, 20 to 50 years; equipment, 5 to 20 years.

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the statement of net position, except for the net residual amounts due between governmental and fiduciary funds, which are presented as accounts receivables and payables.

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position. For governmental funds, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the accounts payable in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and long-term loans are recognized as liabilities in the governmental fund financial statements when due.

Debt Issuance Costs, Premiums, and Discounts

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Debt premiums and discounts, as well as issuance costs related to prepaid insurance costs are amortized over the life of the bonds using the straight-line method.

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In the governmental fund financial statements, bond premiums and discounts, as well as issuance costs are recognized in the current period. The face amount of the debt is reported as other financing sources. Premiums received on debt issuance are also reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for deferred charges on refunding of debt, for pension related items, and for OPEB related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension related items.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of California Public Employees' Retirement System (CalPERS) plan has been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value.

Fund Balances - Governmental Funds

As of June 30, 2018, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

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Committed - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or budget adoption as approved by the governing board.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the governing board or assistant superintendent of business services may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Minimum Fund Balance Policy

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted on-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than four percent of General Fund expenditures and other financing uses.

Net Position

Net position represents the difference between assets and liabilities. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. The District has related debt outstanding as of June 30, 2018. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$4,519,110 of restricted net position.

Interfund Activity

Transfers between governmental and fiduciary activities in the government-wide financial statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

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Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Property Tax

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31 and become delinquent after November 1. The County of Orange bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

Change in Accounting Principles

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The primary objective of this Statement is to improve accounting and financial reporting by State and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by State and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

The District has implemented the provisions of this Statement as of June 30, 2018.

In March 2017, the GASB issued Statement No. 85, *Omnibus 2017*. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Specifically, this Statement addresses the following topics:

- Blending a component unit in circumstances in which the primary government is a business-type activity that reports in a single column for financial statement presentation;
- Reporting amounts previously reported as goodwill and "negative" goodwill;
- Classifying real estate held by insurance entities;
- Measuring certain money market investments and participating interest-earning investment contracts at amortized cost;

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- Timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus;
- Recognizing on behalf payments for pensions or OPEB in employer financial statements;
- Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB;
- Classifying employer-paid member contributions for OPEB;
- Simplifying certain aspects of the alternative measurement method for OPEB; and
- Accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans.

The District has implemented the provisions of this Statement as of June 30, 2018.

In May 2017, the GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

The District has implemented the provisions of this Statement as of June 30, 2018.

New Accounting Pronouncements

In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Early implementation is encouraged.

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In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all State and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Early implementation is encouraged.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statement are effective for the reporting periods beginning after December 15, 2019. Early implementation is encouraged.

In April 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established.

This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

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

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Early implementation is encouraged.

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In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. The requirements of this Statement should be applied prospectively.

NOTE 2 - DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2018, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 38,998,405
Fiduciary funds	1,041,848
Total Deposits and Investments	<u>\$ 40,040,253</u>

Deposits and investments as of June 30, 2018, consist of the following:

Cash on hand and in banks	\$ 1,350,679
Cash in revolving	51,295
Investments	38,638,279
Total Deposits and Investments	<u>\$ 40,040,253</u>

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

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

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedule below:

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

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NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by holding the majority of its investments in the Orange County Treasury Investment Pool. The pool purchases shorter-term investments and attempts to time cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuation is provided by the following schedule that shows the distribution of the District's investment by maturity:

Investment Type	Reported Amount	Average Maturity in Days
Orange County Treasury Investment Pool	\$ 38,638,279	302

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investments in the county pool are not required to be rated.

Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2018, the District's bank balances of \$174,310 was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the District.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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NOTE 3 - FAIR VALUE MEASUREMENTS

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Orange County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

NOTE 4 - RECEIVABLES

Receivables at June 30, 2018, consisted of intergovernmental grants, entitlements, interest, and other local sources. All receivables are considered collectible in full.

	General	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Activities
Federal Government				
Categorical aid	\$ 689,095	\$ -	\$ 25,085	\$ 714,180
State Government				
Categorical aid	79,276	-	1,559	80,835
Lottery	126,245	-	-	126,245
SELPA	352,517	-	-	352,517
Local Government				
Interest	38,040	12,241	5,094	55,375
Other Local Sources	365,825	-	27,640	393,465
Total	<u>\$ 1,650,998</u>	<u>\$ 12,241</u>	<u>\$ 59,378</u>	<u>\$ 1,722,617</u>

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 5 - CAPITAL ASSETS

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

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 1,173,934	\$ -	\$ -	\$ 1,173,934
Construction in process	6,846,065	2,449,292	2,599,450	6,695,907
Total Capital Assets Not Being Depreciated	8,019,999	2,449,292	2,599,450	7,869,841
Capital Assets Being Depreciated				
Land improvements	18,719,709	13,100	19,800	18,713,009
Buildings and improvements	48,150,064	3,051,407	84,570	51,116,901
Portable classrooms and structures	217,200	-	114,500	102,700
Furniture and equipment	8,893,005	1,043,623	39,070	9,897,558
Total Capital Assets Being Depreciated	75,979,978	4,108,130	257,940	79,830,168
Less Accumulated Depreciation				
Land improvements	9,311,874	912,766	19,800	10,204,840
Buildings and improvements	15,458,512	1,132,096	34,741	16,555,867
Portable classrooms and structures	190,912	2,384	103,050	90,246
Furniture and equipment	3,370,551	715,873	29,540	4,056,884
Total Accumulated Depreciation Governmental Activities	28,331,849	2,763,119	187,131	30,907,837
Capital Assets, Net	\$ 55,668,128	\$ 3,794,303	\$ 2,670,259	\$ 56,792,172

Depreciation expense charged to governmental activities was as follows.

Governmental Activities	
Instruction	\$ 2,486,807
School site administration	138,156
All other pupil services	138,156
Total Depreciation Expenses Governmental Activities	\$ 2,763,119

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 6 - INTERFUND TRANSACTIONS

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances at June 30, 2018, between major and non-major governmental funds are as follows:

Due To	Due From		
	General Fund	Non-Major Governmental Funds	Total Governmental Activities
General Fund	\$ -	\$ 11,286	\$ 11,286
Special Reserve Fund for Capital Outlay Projects	663,331	-	663,331
Non-Major Governmental Funds	16,407	-	16,407
Total	\$ 679,738	\$ 11,286	\$ 691,024

A balance of \$10,782 is due to the General Fund from the Adult Education Non-Major Governmental Fund for reimbursement of payroll expenditures.

A balance of \$504 is due to the General Fund from the Cafeteria Non-Major Governmental Fund for reimbursement of payroll expenditures.

The balance of \$663,331 is due to the Special Reserve Fund for Capital Outlay Projects from the General Fund for reimbursement of the roofing project expenditures.

A balance of \$1 is due to the Adult Education Non-Major Governmental Fund from the General Fund for reimbursement of payroll expenditures.

A balance of \$16,406 is due to the Cafeteria Non-Major Governmental Fund from the General Fund for catering services provided and reimbursement of payroll expenditures.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Operating Transfers

Interfund transfers for the year ended June 30, 2018, consisted of the following:

Transfer To	Transfer From		Total
	General Fund	Special Reserve Fund for Capital Outlay Projects	
General Fund	\$ -	\$ 125,000	\$ 125,000
Special Reserve Fund for Capital Outlay Projects	2,100,000	-	2,100,000
Non-Major Governmental Funds	165,000	-	165,000
Total	<u>\$ 2,265,000</u>	<u>\$ 125,000</u>	<u>\$ 2,390,000</u>

The General Fund transferred to the Special Reserve Fund for Capital Outlay Projects for the Facilities Repair and Replacement Program.

\$ 900,000

The General Fund transferred to the Special Reserve Fund for Capital Outlay Projects for the Capital Improvement Plan (CIP).

1,200,000

The General Fund transferred to the Cafeteria Non-Major Governmental Fund to cover program costs.

165,000

The Special Reserve Fund for Capital Outlay Projects transferred to the General Fund for the Aliso Property Reserve.

125,000

Total

\$ 2,390,000

NOTE 7 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2018, consisted of the following:

	General Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Activities
Salaries and benefits	\$ 1,127,468	\$ -	\$ 49,775	\$ 1,177,243
Supplies and materials	45,242	-	22,991	68,233
Services	471,855	-	-	471,855
Construction	398,274	586,394	3,995	988,663
Other vendor payables	233,752	-	3,830	237,582
Total	<u>\$ 2,276,591</u>	<u>\$ 586,394</u>	<u>\$ 80,591</u>	<u>\$ 2,943,576</u>

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 8 - UNEARNED REVENUE

Unearned revenue at June 30, 2018, consisted of the following:

	General Fund
State categorical aid	\$ 14,594
Other local	298,556
Total	<u>\$ 313,150</u>

NOTE 9 - LONG-TERM OBLIGATIONS

Summary

The changes in the District's long-term obligations during the year consisted of the following:

	Balance July 1, 2017, as Restated	Additions	Deductions	Balance June 30, 2018	Due in One Year
General obligation bonds	\$ 24,755,000	\$ -	\$ 1,455,000	\$ 23,300,000	\$ 1,585,000
Premium on issuance	2,306,093	-	209,645	2,096,448	-
Compensated absences	256,818	49,470	-	306,288	-
Net other postemployment benefits (OPEB) liability	384,195	417,140	525,623	275,712	-
	<u>\$ 27,702,106</u>	<u>\$ 466,610</u>	<u>\$ 2,190,268</u>	<u>\$ 25,978,448</u>	<u>\$ 1,585,000</u>

Payments on the general obligation bonds are made by the bond interest and redemption fund with local revenues. The compensated absences will be paid by the fund for which the employee worked. Net other postemployment benefits (OPEB) liability is generally paid by the General Fund.

Bonded Debt

The outstanding general obligation bonded debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2017	Bonds Outstanding June 30, 2018
7/8/10	8/1/28	2.00-5.00%	\$ 30,090,000	<u>\$ 24,755,000</u>	<u>\$ 23,300,000</u>

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

2010 General Obligation Refunding Bonds

In July 2010, the District issued the \$30,090,000 2010 General Obligation Refunding Bonds. The bonds have a final maturity that occurs August 1, 2028, with interest rates from 2.00 to 5.00 percent. The net proceeds of \$33,688,894 from the issuance (issuance of \$30,090,000 net of premium received of \$3,773,607 and costs incurred on issuance of \$174,713) were used to advance refund a portion of the District's outstanding 2001 General Obligation Bonds, Series 2001 and 2003. At June 30, 2018, the principal balance outstanding on the 2010 General Obligation Refunding Bonds was \$23,300,000. Unamortized premium and deferred charges on refunding received on issuance of the bonds amounted to \$2,096,448 and \$1,259,013 as of June 30, 2018, respectively.

The bonds mature through 2029 as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2019	\$ 1,585,000	\$ 1,117,450	\$ 2,702,450
2020	1,710,000	1,043,000	2,753,000
2021	1,870,000	953,500	2,823,500
2022	2,030,000	856,000	2,886,000
2023	2,200,000	750,250	2,950,250
2024-2028	12,250,000	1,879,750	14,129,750
2029	1,655,000	41,375	1,696,375
Total	<u>\$ 23,300,000</u>	<u>\$ 6,641,325</u>	<u>\$ 29,941,325</u>

Accumulated Unpaid Employee Vacation

The long-term portion of accumulated unpaid employee vacation for the District at June 30, 2018, amounted to \$306,288.

Net Other Postemployment Benefits (OPEB) Liability

District Plan

Plan Administration

The California Public Employees' Retirement System (CalPERS) administers the Laguna Beach Unified School District's Postemployment Benefits Plan (the Plan) by maintaining the assets provided and payment at the direction of the District. The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses. Financial information for CalPERS can be found on the CalPERS website at:

<https://calpers.ca.gov/pages/forms-publications>.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Plan Membership

At June 30, 2017, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	16
Active employees	303
	<u>319</u>

Benefits Provided

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

Contributions

The contribution requirements of Plan members and the District are established and may be amended by the District, the Laguna Beach Unified Faculty Association (LBUFA), the local California Service Employees Association (CSEA), and unrepresented groups. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually through the agreements with the District, LBUFA, CSEA, and the unrepresented groups. For fiscal year 2016-2017, the District contributed \$525,623 to the Plan, of which \$261,339 was used for current premiums and \$264,284 was used to fund the OPEB Trust.

Net OPEB Liability of the District

The District's net OPEB liability of \$275,712 was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The components of the net OPEB liability of the District at June 30, 2017, were as follows:

Total OPEB liability	\$ 2,980,812
Plan fiduciary net position	<u>(2,705,100)</u>
District's net OPEB liability	<u>\$ 275,712</u>

Plan fiduciary net position as a percentage of the total OPEB liability	<u>90.75%</u>
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LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Actuarial Assumptions

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

Inflation	2.75 percent
Salary increases	2.75 percent, average, including inflation
Investment rate of return	6.00 percent, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	4.00 percent for 2017

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

Mortality rates were based on the 2009 CalSTRS Mortality Table for certificated employees and the 2014 CalPERS Active Mortality for Miscellaneous Employees Table for classified employees. Mortality rates vary by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.

The actual assumptions used in the June 30, 2017 valuation were based on the results of an actual experience study for the period July 1, 2016 to June 30, 2017.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance at June 30, 2016	\$ 2,720,649	\$ 2,336,454	\$ 384,195
Service cost	355,725	-	355,725
Interest	165,777	-	165,777
Contributions-employer	-	525,623	(525,623)
Actual investment income	-	105,639	(105,639)
Benefit payments	(261,339)	(261,339)	-
Administrative expense	-	(1,277)	1,277
Net change in total OPEB liability	260,163	368,646	(108,483)
Balance at June 30, 2017	\$ 2,980,812	\$ 2,705,100	\$ 275,712

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

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

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current discount rate:

Discount Rate	Net OPEB Liability
1% decrease (5.0%)	\$ 473,072
Current discount rate (6.0%)	275,712
1% increase (7.0%)	93,741

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

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rates:

Healthcare Cost Trend Rates	Net OPEB Liability
1% decrease (3.0%)	\$ 122,061
Current healthcare cost trend rate (4.0%)	275,712
1% increase (5.0%)	417,684

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB

For the year ended June 30, 2018, the District recognized OPEB expense of \$(108,483). At June 30, 2018, the District reported deferred outflows of resources for OPEB contributions subsequent to measurement date of \$156,137.

NOTE 10 - NON-OBLIGATORY DEBT

Non-obligatory debt relates to debt issued by the Community Facility District as authorized by the Mello-Roos Community Facilities Act of 1982 as amended, and are payable from special taxes levied on property within the Community Facilities District according to a methodology approved by the voters within the District. Neither the faith and credit nor taxing power of the District is pledged to the payment of the bonds. Reserves have been established from the bond proceeds to meet delinquencies should they occur. If delinquencies occur beyond the amounts held in those reserves, the District has no duty to pay the delinquency out of any available funds of the District. The District acts solely as an agent for those paying taxes levied and the bondholders. The Community Facilities District Special Tax Bonds currently active include Community Facilities District No. 98-1 with a remaining balance as of June 30, 2018, of \$8,300,000.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 11 - FUND BALANCES

Fund balances are composed of the following elements:

	General Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total
Nonspendable				
Revolving cash	\$ 50,000	\$ -	\$ 1,295	\$ 51,295
Stores inventories	-	-	12,232	12,232
Prepaid expenditures	45,766	-	-	45,766
Total Nonspendable	95,766	-	13,527	109,293
Restricted				
Legally restricted programs	2,685,495	-	-	2,685,495
Special revenue funds	-	-	96,760	96,760
Capital projects funds	-	-	51,668	51,668
Debt service funds	-	-	2,164,000	2,164,000
Total Restricted	2,685,495	-	2,312,428	4,997,923
Committed				
Basic aid differential	17,067,615	-	-	17,067,615
Aliso property	-	5,164,736	-	5,164,736
Capital Improvement Plan	-	2,989,848	-	2,989,848
Facilities repair and replacement program	-	1,261,039	-	1,261,039
Total Committed	17,067,615	9,415,623	-	26,483,238
Assigned				
Carryover for reallocation	857,979	-	-	857,979
Potential one-time expenditures	2,138,912	-	-	2,138,912
Total Assigned	2,996,891	-	-	2,996,891
Unassigned				
Reserve for economic uncertainties	2,934,949	-	-	2,934,949
Total	\$ 25,780,716	\$ 9,415,623	\$ 2,325,955	\$ 37,522,294

NOTE 12 - RISK MANAGEMENT

Description

The District's risk management activities are recorded in the General Fund. Employee life, health, and disability programs are administered by the General Fund through the purchase of commercial insurance. The District participates in a public entity risk pool for its workers' compensation program. Refer to Note 15 for additional information regarding the public entity risk pool.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 13 - EMPLOYEE RETIREMENT SYSTEMS

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

For the fiscal year ended June 30, 2018, the District reported net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 39,259,595	\$ 11,650,860	\$ 2,797,267	\$ 3,946,552
CalPERS	11,961,743	3,691,158	284,076	2,154,695
Total	\$ 51,221,338	\$ 15,342,018	\$ 3,081,343	\$ 6,101,247

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2016, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at:
<http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

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

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 Years of Service	5 Years of Service
Benefit payments	Monthly for Life	Monthly for Life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	9.205%
Required employer contribution rate	14.43%	14.43%
Required State contribution rate	9.328%	9.328%

Contributions

Required member District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2018, are presented above and the District's total contributions were \$3,305,273.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

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

At June 30, 2018, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support and the total portion of the net pension liability that was associated with the District were as follows:

Total Net Pension Liability, Including State Share:

District's proportionate share of net pension liability	\$ 39,259,595
State's proportionate share of the net pension liability associated with the District	23,225,645
Total	\$ 62,485,240

The net pension liability was measured as of June 30, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportionate share for the measurement period June 30, 2017 and June 30, 2016, respectively, was 0.0425 percent and 0.0421 percent, resulting in a net increase in the proportionate share of 0.0004 percent.

For the year ended June 30, 2018, the District recognized pension expense of \$3,946,552. In addition, the District recognized pension expense and revenue of \$2,337,884 for support provided by the State. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 3,305,273	\$ -
Net change in proportionate share of net pension liability	927,103	1,066,924
Differences between projected and actual earnings on pension plan investments	-	1,045,592
Differences between expected and actual experiences in the measurement of the total pension liability	145,186	684,751
Changes of assumptions	7,273,298	-
Total	\$ 11,650,860	\$ 2,797,267

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows (Inflows) of Resources
2019	\$ (869,240)
2020	657,757
2021	94,845
2022	(928,954)
Total	<u>\$ (1,045,592)</u>

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARS�) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARS� for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows (Inflows) of Resources
2019	\$ 1,084,310
2020	1,084,310
2021	1,084,310
2022	1,084,310
2023	985,006
Thereafter	1,271,666
Total	<u>\$ 6,593,912</u>

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017. The financial reporting actuarial valuation as of June 30, 2016, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
Experience study	July 1, 2010 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2017, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-term Expected Real Rate of Return
Global equity	47%	6.30%
Fixed income	12%	0.30%
Real estate	13%	5.20%
Private equity	13%	9.30%
Absolute Return/Risk Mitigating Strategies	9%	2.90%
Inflation sensitive	4%	3.80%
Cash/liquidity	2%	-1.00%

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 57,645,549
Current discount rate (7.10%)	39,259,595
1% increase (8.10%)	24,338,147

California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2016 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at:
<https://www.calpers.ca.gov/page/forms-publications>.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Benefits Provided

CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

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

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 Years of Service	5 Years of Service
Benefit payments	Monthly for Life	Monthly for Life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	6.50%
Required employer contribution rate	15.531%	15.531%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2018, are presented above and the total District contributions were \$1,027,264.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

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

As of June 30, 2018, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$11,961,743. The net pension liability was measured as of June 30, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2017 and June 30, 2016, respectively, was 0.0501 percent and 0.0512 percent, resulting in a net decrease in the proportionate share of 0.0011 percent.

For the year ended June 30, 2018, the District recognized pension expense of \$2,154,695. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 1,027,264	\$ -
Net change in proportionate share of net pension liability	74,358	143,241
Differences between projected and actual earnings on pension plan investments	413,794	-
Differences between expected and actual experiences in the measurement of the total pension liability	428,541	-
Changes of assumptions	1,747,201	140,835
Total	<u>\$ 3,691,158</u>	<u>\$ 284,076</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows (Inflows) of Resources
2019	\$ (11,213)
2020	477,428
2021	174,172
2022	(226,593)
Total	<u>\$ 413,794</u>

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows (Inflows) of Resources
2019	\$ 694,958
2020	707,580
2021	563,486
Total	<u>\$ 1,966,024</u>

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017. The financial reporting actuarial valuation as of June 30, 2016, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
Experience study	July 1, 1997 through June 30, 2011
Actuarial cost method	Entry age normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.75%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	5.38%
Global debt securities	19%	2.27%
Inflation assets	6%	1.39%
Private equity	12%	6.63%
Real estate	11%	5.21%
Infrastructure and Forestland	3%	5.36%
Liquidity	2%	-0.90%

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.15%)	\$ 17,599,558
Current discount rate (7.15%)	11,961,743
1% increase (8.15%)	7,284,704

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Tax Deferred Annuity/Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by Social Security or an alternative plan. The District has elected to use Social Security as its alternative plan.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$1,888,742 (9.328 percent of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on-behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been included in the calculation of available reserves, but have not been included in the budgeted amounts reported in the *General Fund - Budgetary Comparison Schedule*.

NOTE 14 - COMMITMENTS AND CONTINGENCIES

Grants

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2018.

Litigation

The District is involved in various litigations arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2018.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Construction Commitments

Capital Projects	Remaining Construction Commitments	Expected Date of Completion
High School - Roof system replacement	\$ 267,116	2018-2019
Middle School - Roof system replacement	225,056	2018-2019
Districtwide - HVAC	406,650	2018-2019
High School - Restroom and storage building	1,200,000	2018-2019
High School - Theater upgrades	750,000	2018-2019
High School - Main quad modernization	200,000	2019-2020
High School - Main office renovation	1,200,000	2021-2022
	<u>\$ 4,248,822</u>	

NOTE 15 - PARTICIPATION IN PUBLIC ENTITY RISK POOLS, JOINT POWER AUTHORITIES, AND OTHER RELATED PARTY TRANSACTIONS

The District is a member of the Alliance of Schools for Cooperative Insurance Program (ASCIP), Schools Excess Liability Fund (SELF), and Western Orange County Self-Funded Workers' Compensation Agency public entity risk pools, and the College and Career Advantage Program. The District pays an annual premium to ASCIP and Western Orange County Self-Funded Workers' Compensation Agency for its property liability coverage and workers' compensation, respectively. Payments for excess insurance for property liability coverage are purchased through ASCIP from SELF. Payments for regional occupational services received are paid to the College and Career Advantage Program. The relationships between the District, the pools, and the JPA are such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are generally available from the respective entities.

The District has appointed two board members to the Governing Board of College and Career Advantage Program.

During the year ended June 30, 2018, the District made payments of \$264,685, \$388,900, and \$148,908 to ASCIP, Western Orange County Self-Funded Workers' Compensation Agency, and College and Career Advantage Program, respectively.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 16 - RESTATEMENT OF PRIOR YEAR NET POSITION

The District adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, in the current year. As a result, the effect on the current fiscal year is as follows:

Government-Wide Financial Statements

Net Position - Beginning	\$ 27,832,263
Inclusion of net OPEB liability from the adoption of GASB Statement No. 75	(1,063,890)
Net Position - Beginning as restated	<u>\$ 26,768,373</u>

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LAGUNA BEACH UNIFIED SCHOOL DISTRICT

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

	Budgeted Amounts		Actual	Variances -
	Original	Final	(GAAP Basis)	Positive (Negative) Final to Actual
REVENUES				
Limit Control Funding Formula	\$ 51,960,080	\$ 52,244,656	\$ 52,447,442	\$ 202,786
Federal sources	864,148	911,001	911,404	403
Other State sources	2,535,231	3,736,737	3,704,189	(32,548)
Other local sources	2,816,789	3,375,754	3,566,602	190,848
Total Revenues ¹	58,176,248	60,268,148	60,629,637	361,489
EXPENDITURES				
Current				
Certificated salaries	22,298,798	22,787,654	22,549,441	238,213
Classified salaries	8,333,721	8,624,984	8,537,374	87,610
Employee benefits	11,926,262	12,670,697	12,390,819	279,878
Books and supplies	2,607,610	3,018,837	2,078,731	940,106
Services and operating expenditures	8,548,167	9,394,904	8,588,053	806,851
Capital outlay	1,195,549	1,932,594	1,836,160	96,434
Other outgo	411,096	332,496	328,400	4,096
Total Expenditures ¹	55,321,203	58,762,166	56,308,978	2,453,188
Excess of Revenues Over Expenditures	2,855,045	1,505,982	4,320,659	2,814,677
Other Financing Sources (Uses)				
Transfers in	125,000	250,000	125,000	(125,000)
Transfers out	(2,265,000)	(2,390,000)	(2,265,000)	125,000
Net Financing Sources (Uses)	(2,140,000)	(2,140,000)	(2,140,000)	-
NET CHANGE IN FUND BALANCE	715,045	(634,018)	2,180,659	2,814,677
Fund Balance - Beginning	23,600,057	23,600,057	23,600,057	-
Fund Balance - Ending	\$ 24,315,102	\$ 22,966,039	\$ 25,780,716	\$ 2,814,677

¹ Due to the consolidation of Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects, for reporting purposes into the General Fund, additional revenues and expenditures pertaining to this other fund are included in the Actual (GAAP Basis) revenues and expenditures, and also included in the original and final General Fund budgets. On behalf payments have been included in the calculation of available reserves, but have not been included in the budgeted amounts reported above.

See accompanying note to required supplementary information.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT**SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY
AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>2018</u>
Total OPEB Liability	
Service cost	\$ 355,725
Interest	165,777
Benefit payments	<u>(261,339)</u>
Net change in total OPEB liability	260,163
Total OPEB liability - beginning	<u>2,720,649</u>
Total OPEB liability - ending (a)	<u><u>\$ 2,980,812</u></u>
 Plan Fiduciary Net Position	
Contributions - employer	\$ 525,623
Actual investment income	105,639
Benefit payments	(261,339)
Administrative expense	<u>(1,277)</u>
Net change in plan fiduciary net position	368,646
Plan fiduciary net position - beginning	<u>2,336,454</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 2,705,100</u></u>
 District's net OPEB liability - ending (a) - (b)	<u><u>\$ 275,712</u></u>
 Plan fiduciary net position as a percentage of the total OPEB liability	<u>90.75%</u>
 Covered-employee payroll	<u><u>\$ 26,358,431</u></u>
 District's net OPEB liability as a percentage of covered-employee payroll	<u>1.05%</u>

Note: In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE YEAR ENDED JUNE 30, 2018

	2018	2017
CalSTRS		
District's proportion of the net pension liability	0.0425%	0.0421%
District's proportionate share of the net pension liability	\$ 39,259,595	\$ 34,074,498
State's proportionate share of the net pension liability associated with the District	23,225,645	19,398,004
Total	<u>\$ 62,485,240</u>	<u>\$ 53,472,502</u>
District's covered - employee payroll	\$ 22,399,666	\$ 20,910,792
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	175.27%	162.95%
Plan fiduciary net position as a percentage of the total pension liability	69%	70%
CalPERS		
District's proportion of the net pension liability	0.0501%	0.0512%
District's proportionate share of the net pension liability	\$ 11,961,743	\$ 10,108,492
District's covered - employee payroll	\$ 6,431,380	\$ 6,068,439
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	185.99%	166.57%
Plan fiduciary net position as a percentage of the total pension liability	72%	74%

Note: In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information.

<u>2016</u>	<u>2015</u>
<u>0.0441%</u>	<u>0.0424%</u>
\$ 29,723,141	\$ 24,794,719
<u>15,720,265</u>	<u>14,972,122</u>
<u>\$ 45,443,406</u>	<u>\$ 39,766,841</u>
<u>\$ 20,133,829</u>	<u>\$ 19,189,962</u>
<u>147.63%</u>	<u>129.21%</u>
<u>74%</u>	<u>77%</u>
<u>0.0502%</u>	<u>0.0505%</u>
<u>\$ 7,397,321</u>	<u>\$ 5,735,409</u>
<u>\$ 5,507,921</u>	<u>\$ 5,382,462</u>
<u>134.30%</u>	<u>106.56%</u>
<u>79%</u>	<u>83%</u>

LAGUNA BEACH UNIFIED SCHOOL DISTRICT**SCHEDULE OF DISTRICT CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>2018</u>	<u>2017</u>
CalSTRS		
Contractually required contribution	\$ 3,305,273	\$ 2,817,878
Contributions in relation to the contractually required contribution	<u>3,305,273</u>	<u>2,817,878</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	<u>\$ 22,905,565</u>	<u>\$ 22,399,666</u>
Contributions as a percentage of covered - employee payroll	<u>14.43%</u>	<u>12.58%</u>
 CalPERS		
Contractually required contribution	\$ 1,027,264	\$ 893,190
Contributions in relation to the contractually required contribution	<u>1,027,264</u>	<u>893,190</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	<u>\$ 6,614,281</u>	<u>\$ 6,431,380</u>
Contributions as a percentage of covered - employee payroll	<u>15.531%</u>	<u>13.888%</u>

Note : In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information.

2016	2015
\$ 2,243,728	\$ 1,787,884
<u>2,243,728</u>	<u>1,787,884</u>
\$ -	\$ -
<u>\$ 20,910,792</u>	<u>\$ 20,133,829</u>
<u>10.73%</u>	<u>8.88%</u>
\$ 718,928	\$ 648,337
<u>718,928</u>	<u>648,337</u>
\$ -	\$ -
<u>\$ 6,068,439</u>	<u>\$ 5,507,921</u>
<u>11.847%</u>	<u>11.771%</u>

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2018

NOTE 1 - PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

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

This schedule presents information on the District's changes in the net OPEB liability, including beginning and ending balances, the plan's fiduciary net position, and the net OPEB liability. In the future, as data becomes available, ten years of information will be presented.

Change in Benefit Terms – There were no changes in the benefit terms.

Change of Assumptions – There were no changes of assumptions.

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

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

Changes in Benefit Terms – There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

Changes of Assumptions – The CalSTRS plan rate of investment return assumption was changed from 7.60 percent to 7.10 percent since the previous valuation. The CalPERS plan rate of investment return assumption was changed from 7.65 percent to 7.15 percent since the previous valuation.

Schedule of District Contributions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

SUPPLEMENTARY INFORMATION

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LAGUNA BEACH UNIFIED SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2018

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed through California Department of Education (CDE):			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 209,954
Title I, Part G: Advanced Placement (AP) Test Fee Reimbursement Program	84.330B	14831	242
Title II, Part A, Supporting Effective Instruction	84.367	14341	51,598
Title III, English Learner Student Program	84.365	14346	13,682
Passed through South Orange County SELPA:			
Special Education (IDEA) Cluster:			
Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	438,490
Preschool Grants, Part B, Sec 619	84.173	13430	13,617
Preschool Local Entitlement, Part B, Sec 611	84.027A	13682	50,201
Preschool Staff Development, Part B, Sec 619	84.173A	13431	152
Mental Health Allocation Plan, Part B, Sec 611	84.027A	15197	30,992
Subtotal Special Education (IDEA) Cluster			<u>533,452</u>
Passed through California Department of Rehabilitation:			
Rehabilitation Services - Vocational Rehabilitation Grants:			
Workability II, Transition Partnership	84.126	10006	6,004
State Vocational Rehabilitation Services Program	84.126A	30042	93,000
Subtotal Rehabilitation Services - Vocational Rehabilitation Grants			<u>99,004</u>
Total for U.S. Department of Education			<u>907,932</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed through CDE:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	13396	100,752
Basic Breakfast	10.553	13525	24,429
Commodities	10.555	13396	25,920
Subtotal Child Nutrition Cluster			<u>151,101</u>
Total for U.S. Department of Agriculture			<u>151,101</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through CDE:			
Medi-Cal Billing Option	93.778	10013	16,621
Total Federal Expenditures			<u>\$ 1,075,654</u>

See accompanying note to supplementary information.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE

JUNE 30, 2018

ORGANIZATION

The Laguna Beach Unified School District was established 1936 and consists of an area comprising approximately 23 square miles. The District operates two elementary schools, one middle school, one high school, and one adult education program. There were no boundary changes during the year.

GOVERNING BOARD

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Jan Vickers	President	2020
Dee Perry	Clerk	2018
Ketta Brown	Member	2018
Carol Normandin	Member	2018
Peggy Wolff	Member	2020

ADMINISTRATION

<u>NAME</u>	<u>TITLE</u>
Jason Vilorio	Superintendent
Jeff Dixon	Assistant Superintendent, Business Services
Alysia Odipo	Assistant Superintendent, Instructional Services
Leisa Winston	Assistant Superintendent, Human Resources and Public Communications

See accompanying note to supplementary information.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

SCHEDULE OF AVERAGE DAILY ATTENDANCE FOR THE YEAR ENDED JUNE 30, 2018

	Final Report	
	Second Period Report 4587A2F8	Annual Report 2C20E5B9
Regular ADA		
Transitional kindergarten through third	630.78	632.25
Fourth through sixth	619.03	619.67
Seventh and eighth	514.64	514.71
Ninth through twelfth	1,014.54	1,011.81
Total Regular ADA	<u>2,778.99</u>	<u>2,778.44</u>
Extended Year Special Education		
Transitional kindergarten through third	0.63	0.63
Fourth through sixth	0.84	0.84
Seventh and eighth	0.28	0.28
Ninth through twelfth	0.20	0.20
Total Extended Year Special Education	<u>1.95</u>	<u>1.95</u>
Special Education, Nonpublic, Nonsectarian Schools		
Fourth through sixth	1.96	2.18
Ninth through twelfth	<u>4.18</u>	<u>4.36</u>
Total Special Education, Nonpublic, Nonsectarian Schools	<u>6.14</u>	<u>6.54</u>
Extended Year Special Education, Nonpublic, Nonsectarian Schools		
Fourth through sixth	0.18	0.18
Ninth through twelfth	<u>0.43</u>	<u>0.43</u>
Total Extended Year Special Education, Nonpublic, Nonsectarian Schools	<u>0.61</u>	<u>0.61</u>
Total ADA	<u><u>2,787.69</u></u>	<u><u>2,787.54</u></u>

See accompanying note to supplementary information.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME FOR THE YEAR ENDED JUNE 30, 2018

Grade Level	1986-87 Minutes Requirement	2017-18 Actual Minutes	Number of Days		Status
			Traditional Calendar	Multitrack Calendar	
Kindergarten	36,000	37,650	180	N/A	Complied
Grades 1 - 3	50,400				
Grade 1		53,910	180	N/A	Complied
Grade 2		53,910	180	N/A	Complied
Grade 3		53,910	180	N/A	Complied
Grades 4 - 6	54,000				
Grade 4		55,974	180	N/A	Complied
Grade 5		55,974	180	N/A	Complied
Grade 6		57,943	180	N/A	Complied
Grades 7 - 8	54,000				
Grade 7		57,943	180	N/A	Complied
Grade 8		57,698	180	N/A	Complied
Grades 9 - 12	64,800				
Grade 9		64,920	180	N/A	Complied
Grade 10		64,920	180	N/A	Complied
Grade 11		64,920	180	N/A	Complied
Grade 12		64,920	180	N/A	Complied

See accompanying note to supplementary information.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2018.

See accompanying note to supplementary information.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2018

	(Budget) 2019 ¹	2018	2017	2016
GENERAL FUND³				
Revenues	\$ 62,019,913	\$ 60,445,109	\$ 57,705,575	\$ 55,981,036
Other sources and transfers in	-	-	500,000	2,000,000
Total Revenues and Other Sources	62,019,913	60,445,109	58,205,575	57,981,036
Expenditures	60,380,008	56,308,978	55,995,461	55,326,309
Other uses and transfers out	2,265,000	2,390,000	2,265,000	2,315,550
Total Expenditures and Other Uses	62,645,008	58,698,978	58,260,461	57,641,859
INCREASE (DECREASE) IN FUND BALANCE	\$ (625,095)	\$ 1,746,131	\$ (54,886)	\$ 339,177
ENDING FUND BALANCE	\$ 8,588,006	\$ 9,213,101	\$ 7,466,970	\$ 7,521,856
AVAILABLE RESERVES ²	\$ 3,150,000	\$ 2,934,949	\$ 2,913,024	\$ 2,882,093
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO	5.03%	5.00%	5.00%	5.00%
LONG-TERM OBLIGATIONS ⁴	N/A	\$ 25,978,448	\$ 27,702,106	\$ 28,851,478
K-12 AVERAGE DAILY ATTENDANCE AT P-2	2,784	2,788	2,878	2,899

The General Fund balance has increased by \$1,691,245 over the past two years. The fiscal year 2018-2019 budget projects a decrease of \$625,095 (6.8 percent). For a district this size, the State recommends available reserves of at least three percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years but anticipates incurring an operating deficit during the 2018-2019 fiscal year. Total long-term obligations have decreased by \$2,873,030 over the past two years.

Average daily attendance has decreased by 111 over the past two years. An additional decline of four ADA is anticipated during fiscal year 2018-2019.

¹ Budget 2019 is included for analytical purposes only and has not been subjected to audit.

² Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the General Fund.

³ General Fund amounts do not include activity related to the consolidation of the Special Reserve Fund for Other Than Outlay Projects as required by GASB Statement No. 54.

⁴ Long-term obligations have been restated as a result of the implementation of GASB Statement No. 75.

See accompanying note to supplementary information.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET JUNE 30, 2018

	Adult Education Fund	Cafeteria Fund	Capital Facilities Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds
ASSETS					
Deposits and investments	\$ 95,689	\$ 19,425	\$ 55,591	\$ 2,159,110	\$ 2,329,815
Receivables	7,758	46,658	72	4,890	59,378
Due from other funds	1	16,406	-	-	16,407
Stores inventories	-	12,232	-	-	12,232
Total Assets	\$ 103,448	\$ 94,721	\$ 55,663	\$ 2,164,000	\$ 2,417,832
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 591	\$ 76,005	\$ 3,995	\$ -	\$ 80,591
Due to other funds	10,782	504	-	-	11,286
Total Liabilities	11,373	76,509	3,995	-	91,877
Fund Balances					
Nonspendable	-	13,527	-	-	13,527
Restricted	92,075	4,685	51,668	2,164,000	2,312,428
Total Fund Balances	92,075	18,212	51,668	2,164,000	2,325,955
Total Liabilities and Fund Balances	\$ 103,448	\$ 94,721	\$ 55,663	\$ 2,164,000	\$ 2,417,832

See accompanying note to supplementary information.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

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

	Adult Education Fund	Cafeteria Fund	Capital Facilities Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds
REVENUES					
Federal sources	\$ -	\$ 151,101	\$ -	\$ -	\$ 151,101
Other State sources	91,735	7,843	-	5,228	104,806
Other local sources	746	535,248	197,470	2,728,451	3,461,915
Total Revenues	92,481	694,192	197,470	2,733,679	3,717,822
EXPENDITURES					
Current					
Instruction	51,234	-	-	-	51,234
Instruction-related activities:					
Supervision of instruction	10,782	-	-	-	10,782
Instructional library, media, and technology	6,024	-	-	-	6,024
Pupil services:					
Food services	-	887,253	-	-	887,253
Facility acquisition and construction	-	-	428,904	-	428,904
Debt service					
Principal	-	-	-	1,455,000	1,455,000
Interest and other	-	-	-	1,178,250	1,178,250
Total Expenditures	68,040	887,253	428,904	2,633,250	4,017,447
Excess (Deficiency) of Revenues Over Expenditures	24,441	(193,061)	(231,434)	100,429	(299,625)
Other Financing Sources					
Transfers in	-	165,000	-	-	165,000
NET CHANGE IN FUND BALANCES	24,441	(28,061)	(231,434)	100,429	(134,625)
Fund Balances - Beginning	67,634	46,273	283,102	2,063,571	2,460,580
Fund Balances - Ending	\$ 92,075	\$ 18,212	\$ 51,668	\$ 2,164,000	\$ 2,325,955

See accompanying note to supplementary information.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION

JUNE 30, 2018

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The District has not elected to use the ten percent de minimis cost rate as covered in Section 200.414 Indirect (F&A) costs of the Uniform Guidance.

The following schedule provides reconciliation between revenues reported on the Governmental Funds Statement of Revenues, Expenditures, and Changes in Funds Balances, and the related expenditures reported on the schedule of Expenditures of Federal Awards. The reconciling amounts consist primarily of Medi-Cal Billing Options funds in the previous period were recorded as revenues but were unspent. These unspent balances have been expended in the current period.

	CFDA Number	Amount
Total Federal Revenues from the Statement of Revenues, Expenditures, and Changes in Fund Balances:		\$ 1,062,505
Medi-Cal Billing Option	93.778	13,149
Total Schedule of Expenditures of Federal Awards		<u>\$ 1,075,654</u>

Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

Schedule of Average Daily Attendance (ADA)

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

Schedule of Instructional Time

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

Districts must maintain their instructional minutes at the 1986-87 requirements, as required by *Education Code* Section 46201.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2018

Reconciliation of Annual Financial and Budget Report With Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis

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

Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances is included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.

INDEPENDENT AUDITOR'S REPORTS

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VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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

Governing Board
Laguna Beach Unified School District
Laguna Beach, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Laguna Beach Unified School District (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Laguna Beach Unified School District's basic financial statements, and have issued our report thereon dated November 20, 2018.

Emphasis of Matter - Change in Accounting Principles

As discussed in Note 1 and Note 16 to the financial statements, in 2018, the District adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

We noted certain matters that we reported to management of Laguna Beach Unified School District in a separate letter dated November 20, 2018.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

VAULNER, TRINE, RAY & CO. LLP

Rancho Cucamonga, California
November 20, 2018



VAVRINEK, TRINE, DAY & CO., LLP
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Governing Board
Laguna Beach Unified School District
Laguna Beach, California

Report on Compliance for Each Major Federal Program

We have audited Laguna Beach Unified School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Laguna Beach Unified School District's major Federal programs for the year ended June 30, 2018. Laguna Beach Unified School District's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Laguna Beach Unified School District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about Laguna Beach Unified School District's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Laguna Beach Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of Laguna Beach Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Laguna Beach Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Laguna Beach Unified School District's internal control over compliance.

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

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

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

VAUGHN, TRINE, MAY + CO. LLP

Rancho Cucamonga, California
November 20, 2018



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INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Governing Board
Laguna Beach Unified School District
Laguna Beach, California

Report on State Compliance

We have audited Laguna Beach Unified School District's (the District) compliance with the types of compliance requirements as identified in the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* that could have a direct and material effect on each of the Laguna Beach Unified School District's State government programs as noted below for the year ended June 30, 2018.

Management's Responsibility

Management is responsible for compliance with the requirements of State laws, regulations, and the terms and conditions of its State awards applicable to its State programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of each of the Laguna Beach Unified School District's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the applicable government programs noted below. An audit includes examining, on a test basis, evidence about Laguna Beach Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions. Our audit does not provide a legal determination of Laguna Beach Unified School District's compliance with those requirements.

Unmodified Opinion on Each of the Programs

In our opinion, Laguna Beach Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the government programs noted below that were audited for the year ended June 30, 2018.

In connection with the audit referred to above, we selected and tested transactions and records to determine the Laguna Beach Unified School District's compliance with the State laws and regulations applicable to the following items:

LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS

	Procedures Performed
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No, see below

SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS

Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program:	
General Requirements	No, see below
After School	No, see below
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Independent Study - Course Based	No, see below

CHARTER SCHOOLS

Attendance	No, see below
Mode of Instruction	No, see below
Non Classroom-Based Instruction/Independent Study for Charter Schools	No, see below
Determination of Funding for Non Classroom-Based Instruction	No, see below
Annual Instruction Minutes Classroom-Based	No, see below
Charter School Facility Grant Program	No, see below

The District does not offer an Independent Study Program; therefore, we did not perform procedures related to the Independent Study Program.

The District does not offer a Continuation Education Program; therefore, we did not perform procedures related to the Continuation Education Program.

The District did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

The District does not have any Juvenile Court Schools; therefore, we did not perform any procedures related to Juvenile Court Schools.

The District does not offer a Middle or Early College High School; therefore, we did not perform procedures related to the Middle or Early College High School Program.

The District does not offer an Apprenticeship Program; therefore, we did not perform any procedures for the Apprenticeship Program.

The District does not offer an After School Education and Safety Program; therefore, we did not perform any procedures related to the After School Education and Safety Program.

The District does not offer an Independent Study-Coursed Based Program; therefore, we did not perform any procedures related to the Independent Study-Coursed Based Program.

The District does not have any Charter Schools; therefore, we did not perform any procedures for Charter School Programs.

VAUZNEK, TRINE. My + W. LF

Rancho Cucamonga, California
November 20, 2018

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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LAGUNA BEACH UNIFIED SCHOOL DISTRICT

SUMMARY OF AUDITOR'S RESULTS FOR THE YEAR ENDED JUNE 30, 2018

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major Federal programs:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Type of auditor's report issued on compliance for major Federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a) of the Uniform Guidance?	<u>No</u>
Identification of major Federal programs:	

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.027A, 84.173, and 84.173A	<u>Special Education (IDEA) Cluster</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

STATE AWARDS

Type of auditor's report issued on compliance for State programs:	<u>Unmodified</u>
-------------------------------------------------------------------	-------------------

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENT FINDINGS FOR THE YEAR ENDED JUNE 30, 2018

None reported.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

None reported.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

**STATE AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

None reported.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2018

There were no audit findings reported in the prior year's schedule of financial statement findings.



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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Governing Board
Laguna Beach Unified School District
Laguna Beach, California

In planning and performing our audit of the financial statements of Laguna Beach Unified School District (the District) for the year ended June 30, 2018, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we noted a matter that is an opportunity for strengthening internal controls and operating efficiency. The following item represents a condition noted by our audit that we consider important enough to bring to your attention. This letter does not affect our report dated November 20, 2018, on the financial statements of Laguna Beach Unified School District.

ASSOCIATE STUDENT BODY (ASB)

Laguna Beach High School

Observations

During our review of associated student body procedures, the following issues were noted:

1. Based on the review of the cash receipting procedures, it was noted that two of eight deposits tested were not deposited in a timely manner. The delay in deposit ranged from approximately nine to 12 days from the date of receipt. This could result in large cash balances being maintained at the sites, which can hinder the safeguarding of ASB assets.
2. Based on the review of the disbursement procedures, it was noted that three of 11 disbursements tested were not approved prior to the transactions taking place. This could potentially lead to spending in excess of available funds. Additionally, expenditures of a questionable nature could arise if disbursements are not pre-approved.
3. Based on the review of the disbursement procedures, it was noted that five of 11 disbursements were made without explicit receiving documentation for goods being ordered.
4. Two ticket sales report forms tested were incomplete. The forms did not have an explanation of why there was an overage or a shortage.
5. In reviewing the revenue potential forms, it was noted that all reviewed revenue potential forms were not completely filled out. An explanation for differences between budget and actual was not documented.

Recommendations:

1. The ASB should, at a minimum, make their deposits once a week to minimize the amount of cash held at the sites. During weeks of high cash activity, there may be a need to make more than one deposit. The District should communicate specific guidelines for this procedure including the maximum cash on hand that should be maintained at the site.
2. In order to ensure proper internal controls over the ASB disbursements, the site should ensure that all disbursement transactions are pre-approved by authorized administrative personnel and the student council. This would allow the reviewing administrator and/or the student council to determine if the proposed activities are appropriate and to determine if sufficient funding is available to finance the activities or the purchases.
3. All goods being ordered should be documented with explicit receiving documentation. Documentation should indicate the date that the goods have been received and documentation regarding whether or not the goods have been received intact, undamaged, and in the correct quantities. Payments for vendor invoices should only be made once the receiving documentation is available.
4. All ticket sales report form must be completely filled out at the end of each event. The form is important because it shows whether or not all the monies that should have been raised and turned in actually were based on the price of the ticket and number sold. The form is also used to document overages and shortages. An explanation of any overages/shortages must be documented on the form. The site administrator should ensure that these forms are completed and turned into the bookkeeper at the conclusion of the event.
5. Revenue potentials should be prepared to assist the ASB in identifying whether or not a fundraiser will be successful. By completing the expected results section of the revenue potential, the ASB will know how much profit should be made from the fundraiser. Once the fundraiser is complete, the actual results should be summarized and compared to the expected results to determine if the fundraiser generated the profit expected. Discrepancies should be investigated and explained and a determination should be made as to whether or not it is beneficial to conduct the fundraiser in the future.

We will review the status of the current year comments during our next audit engagement.

VAJRNK, TRNE. My + W. LF

Rancho Cucamonga, California
November 20, 2018

Laguna Beach Unified School District

11. ACTION

December 11, 2018

Approval: Positive Certification of First Interim Report

Proposal

Staff proposes the Board of Education approve a positive certification of the First Interim Financial Report for 2018-2019.

Background

This positive certification of the First Interim Report is submitted to the Board for approval pursuant to Education Code Section 42130.

This report certifies that the District will be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years.

Budget Impact

Approval of the First Interim Report by the Board will authorize staff to meet State Education Code requirements, submit the report to the County Office of Education ahead of deadline and update, adjust and account for changes reflected in the First Interim Report.

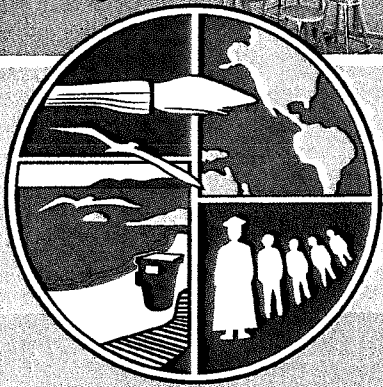
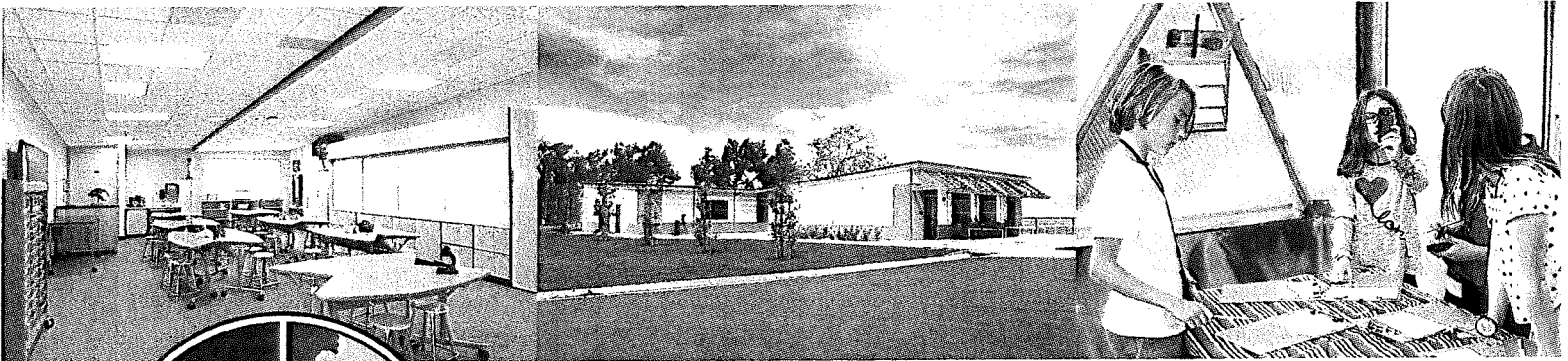
Recommended Action

Staff recommends the Board of Education approve a positive certification of the First Interim Financial Report for 2018-2019.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

2018-2019

Approval at the December 11, 2018 Regular Meeting of the Board of Education



FIRST INTERIM REPORT

Prepared and Reviewed by:
Jeff Dixon, Assistant Superintendent of Business Services
Raymond Lee, Budget Administrator
Thuy Bui, Financial Analyst



2018-2019 FIRST INTERIM REPORT

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CRITERIA AND STANDARDS FOR REVIEWING SCHOOL DISTRICT INTERIM REPORTS

The following narrative is presented in the same sequence as the accompanying **2018-19 First Interim General Fund Summary – Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance**. Individual summaries of unrestricted and restricted General Fund Revenue and Expenditures are also included.

A) REVENUE

- 1) Property Tax/LCFF – Projected LCFF sources increased \$80,261 to account for higher estimated taxes. Projection for current year secured property tax is 5.0% over prior year collections.
- 2) Federal Revenue – Federal revenue projections decreased \$3,960 based on award allocations of federal grants.
- 3) Other State Revenue – Other State revenue increased \$365,082 primarily due to one-time discretionary funds for outstanding mandate claims, career technical education carryover and an adjustment to lottery funds. In addition, Governor Brown signed Assembly Bill 1808 which allocated funds for the Low-Performing Students Block Grant. The preliminary amount, estimated to be about \$112,632 for Laguna Beach schools, are funds provided to serve students identified as low-performing on state English language arts or math assessments, who are not otherwise identified for supplemental grant funding under the LCFF, or eligible for special education services.
- 4) Other Local Revenues – Other local revenue increased by \$541,073 to account for CalSTRS defined benefit supplement refunds, donations and school fees associated with the new summer athletics program at the high school. In addition, interest earnings are expected to be higher in this economic environment. The current gross interest yield year-to-date for fiscal year is 1.74% for the Orange County Educational Investment Pool. The forecasted net yield for fiscal year 2018/19 is 1.81%.

B) EXPENDITURES

- 1) Certificated Salaries – This category decreased a total of \$406,678 attributed to changes in certificated personnel. District enrollment has declined from 2,929 students (2017/18) to 2,862 (2018/19) with further projected declines in the out years. District revenue is not based on enrollment; however, expenditures continue to rise. Given that enrollment is the main data point used to determine staffing, teacher staffing has been more closely aligned with the number of students. A decrease of 3.8 FTE certificated teaching staff is reflected in certificated salaries.
- 2) Classified Salaries – There was an increase of \$116,294 in the cost of classified salaries since budget adoption. Two new positions were added. An Attendance Specialist position for 5.75 hours per day provides the ongoing support necessary for optimal implementation of attendance procedures and to improve attendance accounting at Laguna Beach High School. The other position is a 6.0 hours per day Technology Systems Specialist, established to provide additional support for technology help tickets and summer technology projects.
- 3) Employee Benefits – The benefit category decreased by \$222,676 as a direct result of the certificated salary adjustments mentioned above.

- 4) Books and Supplies – Both unrestricted and restricted carryover has been posted and new donation and grant expense has been budgeted resulting in an increase of \$899,972 since budget adoption. Funds are primarily geared for the next textbook adoption.
- 5) Services and Other Operating Expenditures – This category has increased expenditures of \$496,179 as a result of special education, facility repairs, software, costs funded through donations, and allocated carryover funds from various programs.
- 6) Capital Outlay – Capital Outlay has an increase of \$473,396 due to allocations for facility projects, furniture and technology equipment. The district has been able to effectively maximize the impact of one-time funds received, making investments in classroom technology and improving learning by creating inspiring learning spaces.
- 7) Other Outgo – This category has a net increase of \$61,410 due to costs associated with county placement of special ed students and offsetting adjustments for pass-through payments to College and Career Advantage (CCA), formerly known as South Coast ROP.
- 8) Transfer of Indirect/Direct Support Costs – No changes at First Interim.

D. OTHER FINANCING SOURCES AND USES

- 1) Interfund Transfers
 - a) Transfers In – No changes at First Interim.
 - b) Transfers Out – A transfer of \$500,000 was added for the Special Reserve for Non-Capital Outlay (Fund 17) committed to the Basic Aid Differential and \$400,000 for additional contribution to the Special Reserve Fund for Capital Outlay Projects (Fund 40).

F. FUND BALANCE

Fund balance meets requirements, as it is not less than the sum of its components.

SUMMARY

CASH FLOW ANALYSIS

Requirements are met as an analysis indicates that there will not be a negative cash balance at or before the end of the fiscal year.

MULTI-YEAR COMMITMENTS

There have been no multi-year commitments in the General Fund since budget adoption.

CONCLUSION

At this time in the fiscal year, the District is in a satisfactory financial condition. It is recommended that, based upon the First Period Interim Report, the Governing Board approves the following:

1. A positive certification that this District will be able to meet its financial obligations at year-end and two subsequent fiscal years.
2. Revisions to the Original Adopted Budget as outlined in this report.

**Laguna Beach Unified
School District
2018-19
First Interim Report**

General Fund Summary

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2018-19 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	54,802,500.00	54,802,500.00	1,995,719.33	54,882,761.00	80,261.00	0.1%
2) Federal Revenue		8100-8299	912,640.00	912,640.00	1,566.84	908,680.00	(3,960.00)	-0.4%
3) Other State Revenue		8300-8599	3,675,081.00	3,675,081.00	134,225.41	4,040,163.00	365,082.00	9.9%
4) Other Local Revenue		8600-8799	2,629,692.00	2,629,692.00	977,093.42	3,170,765.00	541,073.00	20.6%
5) TOTAL, REVENUES			62,019,913.00	62,019,913.00	3,108,605.00	63,002,369.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	23,727,881.00	23,727,881.00	5,469,138.79	23,321,203.00	406,678.00	1.7%
2) Classified Salaries		2000-2999	8,777,322.00	8,777,322.00	1,808,359.12	8,893,616.00	(116,294.00)	-1.3%
3) Employee Benefits		3000-3999	14,013,691.00	14,013,691.00	3,502,491.45	13,791,015.00	222,676.00	1.6%
4) Books and Supplies		4000-4999	2,536,376.00	2,536,376.00	925,971.63	3,436,348.00	(899,972.00)	-35.5%
5) Services and Other Operating Expenditures		5000-5999	9,510,938.00	9,510,938.00	2,658,160.09	10,007,117.00	(496,179.00)	-5.2%
6) Capital Outlay		6000-6999	1,478,000.00	1,478,000.00	1,236,076.13	1,951,396.00	(473,396.00)	-32.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	335,800.00	335,800.00	111,199.50	397,210.00	(61,410.00)	-18.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,380,008.00	60,380,008.00	15,711,396.71	61,797,905.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,639,905.00	1,639,905.00	(12,602,791.71)	1,204,464.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,265,000.00	2,265,000.00	665,000.00	3,165,000.00	(900,000.00)	-39.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,265,000.00)	(2,265,000.00)	(665,000.00)	(3,165,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(625,095.00)	(625,095.00)	(13,267,791.71)	(1,960,536.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,603,843.00	6,603,843.00		9,213,101.00	2,609,258.00	39.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,603,843.00	6,603,843.00		9,213,101.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,603,843.00	6,603,843.00		9,213,101.00		
2) Ending Balance, June 30 (E + F1e)			5,978,748.00	5,978,748.00		7,252,565.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	50,000.00	50,000.00		50,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,556,678.00	2,556,678.00		2,601,700.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	222,070.00	222,070.00		1,300,865.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,150,000.00	3,150,000.00		3,300,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2018-19 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	54,802,500.00	54,802,500.00	1,995,719.33	54,882,761.00	80,261.00	0.1%
2) Federal Revenue		8100-8299	950.00	950.00	0.00	0.00	(950.00)	-100.0%
3) Other State Revenue		8300-8599	907,589.00	907,589.00	9,248.42	1,086,095.00	178,506.00	19.7%
4) Other Local Revenue		8600-8799	1,222,990.00	1,222,990.00	977,093.42	1,761,628.00	538,638.00	44.0%
5) TOTAL, REVENUES			56,934,029.00	56,934,029.00	2,982,061.17	57,730,484.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,652,458.00	20,652,458.00	4,699,036.81	20,287,078.00	365,380.00	1.8%
2) Classified Salaries		2000-2999	6,402,213.00	6,402,213.00	1,365,706.38	6,518,317.00	(116,104.00)	-1.8%
3) Employee Benefits		3000-3999	9,976,630.00	9,976,630.00	3,005,511.63	9,756,791.00	219,839.00	2.2%
4) Books and Supplies		4000-4999	2,240,491.00	2,240,491.00	856,102.57	2,843,221.00	(602,730.00)	-26.9%
5) Services and Other Operating Expenditures		5000-5999	6,008,591.00	6,008,591.00	1,724,359.41	6,244,712.00	(236,121.00)	-3.9%
6) Capital Outlay		6000-6999	938,000.00	938,000.00	904,095.13	1,432,288.00	(494,288.00)	-52.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	150,000.00	150,000.00	79,527.44	196,000.00	(46,000.00)	-30.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(30,152.00)	(30,152.00)	(56.08)	(40,800.00)	10,648.00	-35.3%
9) TOTAL, EXPENDITURES			46,338,231.00	46,338,231.00	12,634,283.29	47,237,607.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,595,798.00	10,595,798.00	(9,652,222.12)	10,492,877.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,265,000.00	2,265,000.00	665,000.00	3,165,000.00	(900,000.00)	-39.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,955,893.00)	(8,955,893.00)	0.00	(9,204,618.00)	(248,725.00)	2.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,220,893.00)	(11,220,893.00)	(665,000.00)	(12,369,618.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(625,095.00)	(625,095.00)	(10,317,222.12)	(1,876,741.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,047,165.00	4,047,165.00		6,527,606.00	2,480,441.00	61.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,047,165.00	4,047,165.00		6,527,606.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,047,165.00	4,047,165.00		6,527,606.00		
2) Ending Balance, June 30 (E + F1e)			3,422,070.00	3,422,070.00		4,650,865.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	50,000.00	50,000.00		50,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	222,070.00	222,070.00		1,300,865.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,150,000.00	3,150,000.00		3,300,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	911,690.00	911,690.00	1,566.84	908,680.00	(3,010.00)	-0.3%
3) Other State Revenue		8300-8599	2,767,492.00	2,767,492.00	124,976.99	2,954,068.00	186,576.00	6.7%
4) Other Local Revenue		8600-8799	1,406,702.00	1,406,702.00	0.00	1,409,137.00	2,435.00	0.2%
5) TOTAL, REVENUES			5,085,884.00	5,085,884.00	126,543.83	5,271,885.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,075,423.00	3,075,423.00	770,101.98	3,034,125.00	41,298.00	1.3%
2) Classified Salaries		2000-2999	2,375,109.00	2,375,109.00	442,652.74	2,375,299.00	(190.00)	0.0%
3) Employee Benefits		3000-3999	4,037,061.00	4,037,061.00	496,979.82	4,034,224.00	2,837.00	0.1%
4) Books and Supplies		4000-4999	295,885.00	295,885.00	69,869.06	593,127.00	(297,242.00)	-100.5%
5) Services and Other Operating Expenditures		5000-5999	3,502,347.00	3,502,347.00	933,800.68	3,762,405.00	(260,058.00)	-7.4%
6) Capital Outlay		6000-6999	540,000.00	540,000.00	331,981.00	519,108.00	20,892.00	3.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	185,800.00	185,800.00	31,672.06	201,210.00	(15,410.00)	-8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	30,152.00	30,152.00	56.08	40,800.00	(10,648.00)	-35.3%
9) TOTAL, EXPENDITURES			14,041,777.00	14,041,777.00	3,077,113.42	14,560,298.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,955,893.00)	(8,955,893.00)	(2,950,569.59)	(9,288,413.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	8,955,893.00	8,955,893.00	0.00	9,204,618.00	248,725.00	2.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,955,893.00	8,955,893.00	0.00	9,204,618.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(2,950,569.59)	(83,795.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,556,678.00	2,556,678.00		2,685,495.00	128,817.00	5.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,556,678.00	2,556,678.00		2,685,495.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,556,678.00	2,556,678.00		2,685,495.00		
2) Ending Balance, June 30 (E + F1e)			2,556,678.00	2,556,678.00		2,601,700.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,556,678.00	2,556,678.00		2,601,700.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

**Laguna Beach Unified
School District
2018-19
First Interim Report**

**Components of Ending Fund
Balance**

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**LAGUNA BEACH UNIFIED SCHOOL DISTRICT
FISCAL YEAR 2018-19
FIRST INTERIM
COMPONENTS OF ENDING FUND BALANCE**

<u>General Fund</u>	
ENDING FUND BALANCE	\$ 7,252,565
<u>Nonspendable - (Revolving Cash)</u>	\$ 50,000
<u>Restricted - (Categorical Programs)</u>	
Routine Restricted Maintenance	2,601,700
<u>Committed</u>	
<u>Assigned</u>	
Potential One-Time Expenditures Including: District Goals, Textbooks, Special Education, Litigation, Furniture & Equipment, Facilities and Retirement Incentive.	1,300,865
<u>Unassigned / Unappropriated</u>	
Reserve for Economic Uncertainties = 5%	3,300,000
State required reserve for economic uncertainty 3%	
Local requirement under Policy 3101: Financial Reserves 2%	
 Fund Balance	 <u><u>\$ 7,252,565</u></u>

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

General Fund Expenditures	61,797,905	
General Fund Transfers Out to Other Funds	3,165,000	
General Fund Expenditures and Transfers	<u>64,962,905</u>	
 <u>Assigned</u>		
Potential Overtime Expenditures	2.0%	1,300,865
District Goals, Textbooks, Special Education, Litigation, Furniture & Equipment, Facilities and Retirement Incentive.		
 <u>Unassigned</u>		
State Minimum Reserve Level	3.0%	1,948,888
District Minimum Reserve Level	2.1%	1,351,112
Assigned and Unassigned Balances	<u>7.1%</u>	<u>\$ 4,600,865</u>

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**Laguna Beach Unified
School District
2018-19
First Interim Report**

Cash Flow Worksheet

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	Object	Beginning Balance (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			10,437,940.66	7,877,281.68	4,249,109.10	5,742,591.20	1,392,953.79	6,474,074.29	14,652,833.32	10,993,985.66
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		82,230.60	82,230.60	226,912.60	82,230.60	0.00	144,682.00	32,892.24	37,277.87
Property Taxes	8020-8079		560,989.92	0.00	961,125.01	0.00	9,290,291.43	18,519,720.15	3,688,454.05	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		1,430.00	103.18	0.00	33.66	62,720.00	25,929.00	20,531.00	22,838.39
Other State Revenue	8300-8599		110,994.77	0.00	22,580.64	650.00	116,877.00	328,232.27	13,697.41	24,058.89
Other Local Revenue	8600-8799		361,957.70	85,601.86	13,260.80	516,273.06	463,244.99	74,245.93	243,448.06	45,881.13
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,117,602.99	167,935.64	1,223,879.05	599,187.32	9,933,133.42	19,092,809.35	3,999,022.76	130,056.28
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		330,637.53	559,619.35	2,398,928.43	2,179,953.48	2,190,846.00	33,418.00	4,378,652.00	2,188,822.00
Classified Salaries	2000-2999		3,431.31	489,884.36	544,993.04	770,050.41	776,722.00	826,492.00	835,618.00	722,827.00
Employee Benefits	3000-3999		836,607.86	639,795.76	713,113.39	1,312,974.44	655,038.00	686,415.00	1,649,382.00	314,793.00
Books and Supplies	4000-4999		51,492.60	287,551.43	210,396.32	376,531.28	199,290.00	126,738.00	135,342.00	65,658.00
Services	5000-5999		396,177.41	1,063,510.02	535,606.51	662,866.15	731,152.00	693,522.00	769,150.00	490,066.00
Capital Outlay	6000-6599		149,299.06	226,127.24	550,844.14	309,805.69	21,321.00	20,627.00	75,053.00	19,859.00
Other Outgo	7000-7499		19,883.36	19,877.36	42,506.26	28,932.52	0.00	0.00	54,409.00	21,938.00
Interfund Transfers Out	7600-7629		165,000.00	0.00	500,000.00	0.00	0.00	2,500,000.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,952,529.13	3,286,365.52	5,496,388.09	5,641,113.97	4,574,369.00	4,887,212.00	7,897,606.00	3,823,963.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	358,193.23	308,193.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	1,727,225.48	264,274.48	118,458.52	126,244.74	216,413.43	84,187.42	9,041.60	1,491.51	2,328.92
Due From Other Funds	9310	11,286.02	504.45	10,781.57	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	45,765.90	45,765.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	(73,723.69)	(16,333.72)	(56,974.38)	2,447.24	4,059.24	(490.02)	1,006.34	(763.39)
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			2,142,470.63	545,014.37	112,906.37	69,270.36	218,860.67	88,246.66	8,551.58	2,497.85
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	2,276,591.49	1,859,699.52	(57,022.12)	303,279.22	(473,428.57)	365,890.58	35,389.90	(237,237.73)	210,282.43
Due To Other Funds	9610	679,737.90	66.71	679,671.19	(6,000,000.00)	0.00	0.00	6,000,000.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	410,980.98	410,980.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			3,367,310.37	2,270,747.21	622,649.07	(5,696,720.78)	365,890.58	6,035,389.90	(237,237.73)	210,282.43
Nonoperating										
Suspense Clearing	9910	0.00								
TOTAL BALANCE SHEET ITEMS			(1,224,839.74)	(1,725,732.84)	(509,742.70)	5,765,991.14	692,289.24	(277,643.92)	6,026,838.32	239,735.58
E. NET INCREASE/DECREASE (B - C + D)			(2,560,658.98)	(3,628,172.58)	1,493,482.10	(4,349,637.41)	5,081,120.50	8,178,759.03	(3,658,847.66)	(3,902,623.62)
F. ENDING CASH (A + E)			7,877,281.68	4,249,109.10	5,742,591.20	1,392,953.79	6,474,074.29	14,652,833.32	10,993,985.66	7,091,362.04
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim
2018-19 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

30 66555 000000
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		7,091,362.04	6,251,730.06	17,687,548.76	14,355,305.10				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	181,727.87	37,277.87	37,277.87	164,273.88	0.00		1,109,014.00	1,109,014.00
Property Taxes	8020-8079	3,573,093.22	15,519,940.92	1,153,370.92	525,938.58	0.00		53,792,924.20	53,792,924.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(19,177.00)	0.00		(19,177.00)	(19,177.00)
Federal Revenue	8100-8299	52,274.74	5,335.00	0.00	125,787.61	591,697.42		908,680.00	908,680.00
Other State Revenue	8300-8599	147,507.19	141,336.00	428,724.50	2,353,954.67	351,549.66		4,040,163.00	4,040,163.00
Other Local Revenue	8600-8799	701,161.10	68,133.73	27,370.95	55,491.69	514,694.00		3,170,765.00	3,170,765.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		4,655,764.12	15,772,023.52	1,646,744.24	3,206,269.43	1,457,941.08	0.00	63,002,369.20	63,002,369.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,182,298.00	2,183,527.00	2,205,381.00	2,367,642.21	121,478.00		23,321,203.00	23,321,203.00
Classified Salaries	2000-2999	806,016.00	773,043.00	754,819.00	760,594.88	829,125.00		8,893,616.00	8,893,616.00
Employee Benefits	3000-3999	1,413,697.00	1,004,812.00	1,233,749.00	2,899,637.55	431,000.00		13,791,015.00	13,791,015.00
Books and Supplies	4000-4999	107,839.00	129,344.00	171,739.00	1,491,521.37	82,905.00		3,436,348.00	3,436,348.00
Services	5000-5999	962,243.00	835,307.00	511,249.00	1,057,028.91	1,299,239.00		10,007,117.00	10,007,117.00
Capital Outlay	6000-6599	22,658.00	15,173.00	179,914.00	242,544.87	118,170.00		1,951,396.00	1,951,396.00
Other Outgo	7000-7499	11,742.00	47,020.00	11,742.00	82,848.50	56,311.00		397,210.00	397,210.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		3,165,000.00	3,165,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		5,506,493.00	4,988,226.00	5,068,593.00	8,901,818.29	2,938,228.00	0.00	64,962,905.00	64,962,905.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00			308,193.23	
Accounts Receivable	9200-9299	15,876.00	673,391.41	(1,806.33)	0.00	(2,136,569.00)		(626,667.30)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	(110,000.00)		(98,713.98)	
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		45,765.90	
Other Current Assets	9340	1,890.26	(4,485.18)	(1,806.00)	0.00	0.00		(145,173.30)	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		17,766.26	668,906.23	(3,612.33)	0.00	(2,246,569.00)	0.00	(516,595.45)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	6,669.36	16,885.05	(93,217.43)	(144,937.00)	(1,261,053.00)		531,200.21	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		679,737.90	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00		410,980.98	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	(185,000.00)		(185,000.00)	
SUBTOTAL		6,669.36	16,885.05	(93,217.43)	(144,937.00)	(1,446,053.00)	0.00	1,436,919.09	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		11,096.90	652,021.18	89,605.10	144,937.00	(800,516.00)	0.00	(1,953,514.54)	
E. NET INCREASE/DECREASE (B - C + D)		(839,631.98)	11,435,818.70	(3,332,243.66)	(5,550,611.86)	(2,280,802.92)	0.00	(3,914,050.34)	(1,960,536.00)
F. ENDING CASH (A + E)		6,251,730.06	17,687,548.76	14,355,305.10	8,804,693.24				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,523,890.32	

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**Laguna Beach Unified
School District
2018-19
First Interim Report**

Multi-Year Projections

10/27/2017 10:00 AM

10/27/2017 10:00 AM

10/27/2017 10:00 AM

10/27/2017 10:00 AM

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	54,882,761.00	4.88%	57,559,826.00	2.44%	58,967,163.00
2. Federal Revenues	8100-8299	908,680.00	-1.65%	893,668.00	0.00%	893,668.00
3. Other State Revenues	8300-8599	4,040,163.00	-17.41%	3,336,650.00	6.90%	3,567,033.00
4. Other Local Revenues	8600-8799	3,170,765.00	-8.08%	2,914,548.00	-3.35%	2,817,052.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		63,002,369.00	2.70%	64,704,692.00	2.38%	66,244,916.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,321,203.00		23,463,709.00
b. Step & Column Adjustment				468,742.00		469,275.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(326,236.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,321,203.00	0.61%	23,463,709.00	2.00%	23,932,984.00
2. Classified Salaries						
a. Base Salaries				8,893,616.00		8,856,907.00
b. Step & Column Adjustment				68,589.00		70,853.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(105,298.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,893,616.00	-0.41%	8,856,907.00	0.80%	8,927,760.00
3. Employee Benefits	3000-3999	13,791,015.00	3.38%	14,256,883.00	5.70%	15,068,827.00
4. Books and Supplies	4000-4999	3,436,348.00	-20.57%	2,729,323.00	-6.76%	2,544,707.00
5. Services and Other Operating Expenditures	5000-5999	10,007,117.00	-0.43%	9,963,693.00	2.87%	10,249,597.00
6. Capital Outlay	6000-6999	1,951,396.00	8.28%	2,112,881.00	-7.25%	1,959,770.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	397,210.00	3.50%	411,112.00	3.23%	424,396.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,165,000.00	-28.44%	2,265,000.00	0.00%	2,265,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		64,962,905.00	-1.39%	64,059,508.00	2.05%	65,373,041.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,960,536.00)		645,184.00		871,875.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,213,101.00		7,252,565.00		7,897,749.00
2. Ending Fund Balance (Sum lines C and D1)		7,252,565.00		7,897,749.00		8,769,624.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740	2,601,700.00		2,601,700.00		2,615,000.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,300,865.00		1,946,049.00		2,804,624.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,300,000.00		3,300,000.00		3,300,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,252,565.00		7,897,749.00		8,769,624.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,300,000.00		3,300,000.00		3,300,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,300,000.00		3,300,000.00		3,300,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.08%		5.15%		5.05%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No						
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,730.68		2,708.86		2,685.61
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		64,962,905.00		64,059,508.00		65,373,041.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		64,962,905.00		64,059,508.00		65,373,041.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,948,887.15		1,921,785.24		1,961,191.23
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,948,887.15		1,921,785.24		1,961,191.23
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	54,882,761.00	4.88%	57,559,826.00	2.44%	58,967,163.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,086,095.00	-48.91%	554,926.00	-0.15%	554,080.00
4. Other Local Revenues	8600-8799	1,761,628.00	-14.41%	1,507,846.00	-6.47%	1,410,350.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(9,204,618.00)	6.18%	(9,773,510.00)	4.12%	(10,176,263.00)
6. Total (Sum lines A1 thru A5c)		48,525,866.00	2.73%	49,849,088.00	1.82%	50,755,330.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,287,078.00		20,412,674.00
b. Step & Column Adjustment				408,917.00		408,253.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(283,321.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,287,078.00	0.62%	20,412,674.00	2.00%	20,820,927.00
2. Classified Salaries						
a. Base Salaries				6,518,317.00		6,493,128.00
b. Step & Column Adjustment				48,774.00		51,942.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(73,963.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,518,317.00	-0.39%	6,493,128.00	0.80%	6,545,070.00
3. Employee Benefits	3000-3999	9,756,791.00	2.60%	10,010,313.00	4.55%	10,465,978.00
4. Books and Supplies	4000-4999	2,843,221.00	-16.79%	2,365,950.00	-9.66%	2,137,508.00
5. Services and Other Operating Expenditures	5000-5999	6,244,712.00	2.92%	6,426,948.00	3.23%	6,634,542.00
6. Capital Outlay	6000-6999	1,432,288.00	-25.45%	1,067,831.00	-19.55%	859,117.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	196,000.00	3.50%	202,860.00	3.23%	209,413.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(40,800.00)	0.00%	(40,800.00)	0.00%	(40,800.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,165,000.00	-28.44%	2,265,000.00	0.00%	2,265,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		50,402,607.00	-2.38%	49,203,904.00	1.41%	49,896,755.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,876,741.00)		645,184.00		858,575.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,527,606.00		4,650,865.00		5,296,049.00
2. Ending Fund Balance (Sum lines C and D1)		4,650,865.00		5,296,049.00		6,154,624.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,300,865.00		1,946,049.00		2,804,624.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,300,000.00		3,300,000.00		3,300,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,650,865.00		5,296,049.00		6,154,624.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,300,000.00		3,300,000.00		3,300,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,300,000.00		3,300,000.00		3,300,000.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d-Remove 1.5% one-time off-schedule salary. Remove one-time outstanding mandate claims and carryover expenditures. Increase non-salary for CPI. Transfer to FRRP and CIP per Facilities Master Plan, additional \$100K FRRP and \$300K CIP in 18-19. Include transfer to Fund 17 \$500K Basic Aid Differential reserves. Projected secured property tax growth of 5.0% in 18-19, 5.0% in 19-20 and 2.5% in 20-21.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	908,680.00	-1.65%	893,668.00	0.00%	893,668.00
3. Other State Revenues	8300-8599	2,954,068.00	-5.83%	2,781,724.00	8.31%	3,012,953.00
4. Other Local Revenues	8600-8799	1,409,137.00	-0.17%	1,406,702.00	0.00%	1,406,702.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	9,204,618.00	6.18%	9,773,510.00	4.12%	10,176,263.00
6. Total (Sum lines A1 thru A5c)		14,476,503.00	2.62%	14,855,604.00	4.27%	15,489,586.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,034,125.00		3,051,035.00
b. Step & Column Adjustment				59,825.00		61,022.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(42,915.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,034,125.00	0.56%	3,051,035.00	2.00%	3,112,057.00
2. Classified Salaries						
a. Base Salaries				2,375,299.00		2,363,779.00
b. Step & Column Adjustment				19,815.00		18,911.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(31,335.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,375,299.00	-0.48%	2,363,779.00	0.80%	2,382,690.00
3. Employee Benefits	3000-3999	4,034,224.00	5.26%	4,246,570.00	8.39%	4,602,849.00
4. Books and Supplies	4000-4999	593,127.00	-38.74%	363,373.00	12.06%	407,199.00
5. Services and Other Operating Expenditures	5000-5999	3,762,405.00	-6.00%	3,536,745.00	2.21%	3,615,055.00
6. Capital Outlay	6000-6999	519,108.00	101.32%	1,045,050.00	5.32%	1,100,653.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	201,210.00	3.50%	208,252.00	3.23%	214,983.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	40,800.00	0.00%	40,800.00	0.00%	40,800.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,560,298.00	2.03%	14,855,604.00	4.18%	15,476,286.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(83,795.00)		0.00		13,300.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,685,495.00		2,601,700.00		2,601,700.00
2. Ending Fund Balance (Sum lines C and D1)		2,601,700.00		2,601,700.00		2,615,000.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,601,700.00		2,601,700.00		2,615,000.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,601,700.00		2,601,700.00		2,615,000.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d-Remove 1.5% one-time off-schedule salary. Remove one-time projects, program carryover, and revenue-CA School Employee Professional Block Grant, LPSBG, Title IV. Add CPI to non-salary expenditures.						

**Laguna Beach Unified
School District
2018-19
First Interim Report**

Average Daily Attendance

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,787.90	2,787.90	2,730.68	2,788.09	0.19	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,787.90	2,787.90	2,730.68	2,788.09	0.19	0%
5. District Funded County Program ADA						
a. County Community Schools	14.10	14.10	14.10	14.10	0.00	0%
b. Special Education-Special Day Class	1.76	1.76	1.76	1.76	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.10	0.10	0.10	0.10	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	15.96	15.96	15.96	15.96	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,803.86	2,803.86	2,746.64	2,804.05	0.19	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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**Laguna Beach Unified
School District
2018-19
First Interim Report**

**Criteria and Standards
Review**

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Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	2,788.00	2,788.09		
Charter School	0.00	0.00		
Total ADA	2,788.00	2,788.09	0.0%	Met
1st Subsequent Year (2019-20)				
District Regular	2,768.00	2,729.98		
Charter School				
Total ADA	2,768.00	2,729.98	-1.4%	Met
2nd Subsequent Year (2020-21)				
District Regular	2,699.00	2,708.86		
Charter School				
Total ADA	2,699.00	2,708.86	0.4%	Met

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2018-19)				
District Regular	2,896	2,862		
Charter School				
Total Enrollment	2,896	2,862	-1.2%	Met
1st Subsequent Year (2019-20)				
District Regular	2,840	2,840		
Charter School				
Total Enrollment	2,840	2,840	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	2,816	2,816		
Charter School				
Total Enrollment	2,816	2,816	0.0%	Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	2,898	3,029	
Charter School			
Total ADA/Enrollment	2,898	3,029	95.7%
Second Prior Year (2016-17)			
District Regular	2,878	3,025	
Charter School			
Total ADA/Enrollment	2,878	3,025	95.1%
First Prior Year (2017-18)			
District Regular	2,788	2,934	
Charter School	0		
Total ADA/Enrollment	2,788	2,934	95.0%
Historical Average Ratio:			95.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.8%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	2,731	2,862		
Charter School	0			
Total ADA/Enrollment	2,731	2,862	95.4%	Met
1st Subsequent Year (2019-20)				
District Regular	2,709	2,840		
Charter School				
Total ADA/Enrollment	2,709	2,840	95.4%	Met
2nd Subsequent Year (2020-21)				
District Regular	2,686	2,816		
Charter School				
Total ADA/Enrollment	2,686	2,816	95.4%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: **-2.0% to +2.0%**

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	54,802,500.00	54,901,938.00	0.2%	Met
1st Subsequent Year (2019-20)	56,946,159.00	57,579,962.00	1.1%	Met
2nd Subsequent Year (2020-21)	58,333,191.00	58,987,802.00	1.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	33,807,971.32	42,516,453.19	79.5%
Second Prior Year (2016-17)	34,030,531.60	43,250,192.26	78.7%
First Prior Year (2017-18)	34,823,541.24	42,852,322.65	81.3%
	Historical Average Ratio:		79.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	3.0%	3.0%	3.0%
	76.8% to 82.8%	76.8% to 82.8%	76.8% to 82.8%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	36,562,186.00	47,237,607.00	77.4%	Met
1st Subsequent Year (2019-20)	36,916,115.00	46,938,904.00	78.6%	Met
2nd Subsequent Year (2020-21)	37,831,975.00	47,631,755.00	79.4%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
----------------------------	---------------------------------------------------	-----------------------------------------------------------------	----------------	----------------------------------------

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2018-19)	912,640.00	908,680.00	-0.4%	No
1st Subsequent Year (2019-20)	912,640.00	893,668.00	-2.1%	No
2nd Subsequent Year (2020-21)	912,640.00	893,668.00	-2.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2018-19)	3,675,081.00	4,040,163.00	9.9%	Yes
1st Subsequent Year (2019-20)	3,230,061.00	3,336,650.00	3.3%	No
2nd Subsequent Year (2020-21)	3,407,958.00	3,567,033.00	4.7%	No

Explanation:
(required if Yes)

Low-Performing Student Block Grant (LPSBG), Classified School Employee Professional Block Grant, One-time Mandated Cost Reimbursement, and unearned revenue Career Technical Education (CTE) received in 2018-19.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2018-19)	2,629,692.00	3,170,765.00	20.6%	Yes
1st Subsequent Year (2019-20)	2,674,448.00	2,914,548.00	9.0%	Yes
2nd Subsequent Year (2020-21)	2,712,558.00	2,817,052.00	3.9%	No

Explanation:
(required if Yes)

Donation revenues are budgeted as received in 2018-19. Revenue projection increases are due to new Athletic summer camp in 2018-19 and Federal E-Rate Access Point Grant in 2019-20.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2018-19)	2,536,376.00	3,436,348.00	35.5%	Yes
1st Subsequent Year (2019-20)	2,621,598.00	2,729,323.00	4.1%	No
2nd Subsequent Year (2020-21)	2,424,181.00	2,544,707.00	5.0%	No

Explanation:
(required if Yes)

One-time carryover from 2017-18 budgeted at first interim.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2018-19)	9,510,938.00	10,007,117.00	5.2%	Yes
1st Subsequent Year (2019-20)	9,842,481.00	9,963,693.00	1.2%	No
2nd Subsequent Year (2020-21)	10,121,950.00	10,249,597.00	1.3%	No

Explanation:
(required if Yes)

Higher one-time cost for facilities and special education in 2018-19.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	7,217,413.00	8,119,608.00	12.5%	Not Met
1st Subsequent Year (2019-20)	6,817,149.00	7,144,866.00	4.8%	Met
2nd Subsequent Year (2020-21)	7,033,156.00	7,277,753.00	3.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	12,047,314.00	13,443,465.00	11.6%	Not Met
1st Subsequent Year (2019-20)	12,464,079.00	12,693,016.00	1.8%	Met
2nd Subsequent Year (2020-21)	12,546,131.00	12,794,304.00	2.0%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:Federal Revenue
(linked from 6A
if NOT met)**Explanation:**Other State Revenue
(linked from 6A
if NOT met)**Explanation:**Other Local Revenue
(linked from 6A
if NOT met)

Low-Performing Student Block Grant (LPSBG), Classified School Employee Professional Block Grant, One-time Mandated Cost Reimbursement, and unearned revenue Career Technical Education (CTE) received in 2018-19.
Donation revenues are budgeted as received in 2018-19. Revenue projection increases are due to new Athletic summer camp in 2018-19 and Federal E-Rate Access Point Grant in 2019-20.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:Books and Supplies
(linked from 6A
if NOT met)**Explanation:**Services and Other Exps
(linked from 6A
if NOT met)

One-time carryover from 2017-18 budgeted at first interim.
Higher one-time cost for facilities and special education in 2018-19.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- Two percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,879,350.24	2,877,631.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		2,628,906.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.1%	5.2%	5.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(1,876,741.00)	50,402,607.00	3.7%	Not Met
1st Subsequent Year (2019-20)	645,184.00	49,203,904.00	N/A	Met
2nd Subsequent Year (2020-21)	858,575.00	49,896,755.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

One-time expenditures for facilities and special education, and program carryover are budgeted in 2018-19.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	7,252,565.00	Met
1st Subsequent Year (2019-20)	7,897,749.00	Met
2nd Subsequent Year (2020-21)	8,769,624.00	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2018-19)	8,804,693.24	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$67,000 (greater of)	0	to 300
4% or \$67,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	2,731	2,709	2,686
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	64,962,905.00	64,059,508.00	65,373,041.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	64,962,905.00	64,059,508.00	65,373,041.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,948,887.15	1,921,785.24	1,961,191.23
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,948,887.15	1,921,785.24	1,961,191.23

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,300,000.00	3,300,000.00	3,300,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	3,300,000.00	3,300,000.00	3,300,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.08%	5.15%	5.05%
District's Reserve Standard (Section 10B, Line 7):	1,948,887.15	1,921,785.24	1,961,191.23
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

Yes

- 1b. If Yes, identify the interfund borrowings:

The District transfers \$6 million from Fund 17 to support the General Fund (01) cash shortfall between October and December since the major source of revenue is related to property tax not received until December.

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(8,955,893.00)	(9,204,618.00)	2.8%	248,725.00	Met
1st Subsequent Year (2019-20)	(9,328,021.00)	(9,773,510.00)	4.8%	445,489.00	Met
2nd Subsequent Year (2020-21)	(9,822,475.00)	(10,176,263.00)	3.6%	353,788.00	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	2,265,000.00	3,165,000.00	39.7%	900,000.00	Not Met
1st Subsequent Year (2019-20)	2,265,000.00	2,265,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	2,265,000.00	2,265,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

2018-19 - transferred \$500,000 to Fund 17 Basic Aid Differential. The District plans to increase transfer to Fund 40 for Capital Improvement Plan and Facilities Repair and Replacement Program to meet cash flow needs for Facilities Master Plan.

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

General Obligation Bonds have moderate increases in principal and interest; however, payment are provided by tax assessment voted through the ballot initiative.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption (Form 01CS, Item S7A)	First Interim
2,980,812.00	2,980,812.00
2,705,100.00	2,705,100.00
275,712.00	275,712.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Actuarial	Actuarial
Jun 30, 2017	Jun 30, 2017

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00
0.00	0.00
0.00	0.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

525,712.00	405,712.00
147,637.00	147,637.00
197,071.00	197,071.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

127,479.00	127,479.00
147,637.00	147,637.00
197,071.00	197,071.00

- d. Number of retirees receiving OPEB benefits
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

16	16
16	16
16	16

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

Budget Adoption (Form 01CS, Item S7B)	First Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	168.9	166.3	166.3	166.3

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

7. Amount included for any tentative salary schedule increases

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	122.2	122.5	122.5	122.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

- If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	29.8	30.3	30.3	30.3

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year
(may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

**Management/Supervisor/Confidential
Step and Column Adjustments**

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

- A2. Is the system of personnel position control independent from the payroll system?

Yes

- A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

- A7. Is the district's financial system independent of the county office system?

No

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A2. October enrollment counts declined from 3,025 in 2017 to 2,929 in 2018 to 2,862 in 2019.

End of School District First Interim Criteria and Standards Review

**Laguna Beach Unified
School District
2018-19
First Interim Report**

**Summary of Interfund
Activities**

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First Interim
2018-19 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	3,165,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					165,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,500,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2018-19 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	3,165,000.00	3,165,000.00		

**Laguna Beach Unified
School District
2018-19
First Interim Report**

Other Funds

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LAGUNA BEACH UNIFIED SCHOOL DISTRICT FUND DESCRIPTIONS

FUND 01 **The General Fund** is the chief operating fund for Laguna Beach USD. It is used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities.

FUND 11 **The Adult Education Fund** is a separate fund used to account for state appropriations and to finance specific programs for the education of adults. Funds can be expended on salaries, benefits, supplies, books, services, and equipment related to adult education programs (Education Code Section 52616.4).

FUND 13 **The Cafeteria Fund (Nutrition Services)** is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090-38093). The purpose of the food service program is to provide nutritious meals to the students. The District participates in the National School Lunch Program and the School Breakfast Program. The District serves approximately 500-550 lunches and 200-230 breakfasts to the students from kindergarten through twelfth grade on a daily basis.

FUND 17 **The Special Reserve Fund for Other Than Capital Outlay Projects** is used primarily to provide for the accumulation of moneys for general operating purposes other than for capital outlay (Education Code Section 42840). On May 11, 2004 the Board of Education approved the target of reserving two-thirds of the basic aid differential (the difference between Revenue Limit funding and Basic Aid funding) to be achieved by June 30, 2009. Funds reserved for the Basic Aid differential are deposited into this fund.

FUND 25 **The Capital Facilities Fund (Developer Fees)** exists to account for monies received as mitigation fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (GC 65970-65981) or private agreements between a school district and the developer. Expenditures from this fund are to be used for the purpose of funding the construction or reconstruction of school facilities (Education Code sections 17620-17626).

FUND 40 **The Special Reserve Fund for Capital Outlay Projects** exists to account for the accumulation of moneys for capital outlay purposes (Education Code Section 42840). This fund is separated into three sub-funds in accordance to with resolutions #01-02, #14-02 and #14-03.

Sub-fund 4040 exists to account for the **Facility Repair and Replacement Program (FRRP)**.

Sub-fund 4041 exists to account for the **Vista Aliso property reserve**. The District holds a re-purchase agreement on the property.

Sub-fund 4042 exists to account for the **Capital Improvement Plan (CIP)** that goes above and beyond prior commitments for repair and replacement needs, but extends to improvements of facilities for program and enrollment growth. A ten-year plan will be developed and revised, at least annually, to prioritize major projects.

1. The first part of the document is a list of the names of the members of the committee.

2. The second part of the document is a list of the names of the members of the committee who have been elected to the position of chairperson.

3. The third part of the document is a list of the names of the members of the committee who have been elected to the position of vice-chairperson.

4. The fourth part of the document is a list of the names of the members of the committee who have been elected to the position of secretary.

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5. The fifth part of the document is a list of the names of the members of the committee who have been elected to the position of treasurer.

6. The sixth part of the document is a list of the names of the members of the committee who have been elected to the position of member-at-large.

7. The seventh part of the document is a list of the names of the members of the committee who have been elected to the position of member-at-large.

8. The eighth part of the document is a list of the names of the members of the committee who have been elected to the position of member-at-large.

9. The ninth part of the document is a list of the names of the members of the committee who have been elected to the position of member-at-large.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	91,735.00	91,735.00	7,644.62	91,735.00	0.00	0.0%
4) Other Local Revenue		8600-8799	750.00	750.00	336.77	750.00	0.00	0.0%
5) TOTAL REVENUES			92,485.00	92,485.00	7,981.39	92,485.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	60,000.00	60,000.00	6,631.26	50,000.00	10,000.00	16.7%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	11,403.00	11,403.00	1,307.36	9,467.00	1,936.00	17.0%
4) Books and Supplies		4000-4999	21,082.00	21,082.00	10,373.31	12,380.00	8,702.00	41.3%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	18,731.67	20,636.00	(20,636.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			92,485.00	92,485.00	37,343.60	92,485.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(29,362.21)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(29,362.21)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		92,075.00	92,075.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		92,075.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		92,075.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		92,075.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		92,075.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	151,000.00	151,000.00	382.80	151,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,400.00	8,400.00	26.28	8,400.00	0.00	0.0%
4) Other Local Revenue		8600-8799	625,800.00	625,800.00	64,968.57	585,800.00	(40,000.00)	-6.4%
5) TOTAL REVENUES			785,200.00	785,200.00	65,377.65	745,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	481,736.00	481,736.00	75,511.55	481,565.00	171.00	0.0%
3) Employee Benefits		3000-3999	107,968.00	107,968.00	17,271.15	107,974.00	(6.00)	0.0%
4) Books and Supplies		4000-4999	346,320.00	346,320.00	50,586.11	303,216.00	43,104.00	12.4%
5) Services and Other Operating Expenditures		5000-5999	22,950.00	22,950.00	7,323.24	22,130.00	820.00	3.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			958,974.00	958,974.00	150,692.05	914,885.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(173,774.00)	(173,774.00)	(85,314.40)	(169,685.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	165,000.00	165,000.00	165,000.00	165,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			165,000.00	165,000.00	165,000.00	165,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,774.00)	(8,774.00)	79,685.60	(4,685.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,421.00	42,421.00		18,212.00	(24,209.00)	-57.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,421.00	42,421.00		18,212.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,421.00	42,421.00		18,212.00		
2) Ending Balance, June 30 (E + F1e)			33,647.00	33,647.00		13,527.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,295.00	1,295.00		1,295.00		
Stores		9712	8,143.00	8,143.00		12,232.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	24,209.00	24,209.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	187,950.00	187,950.00	65,555.13	230,000.00	32,050.00	16.2%
5) TOTAL REVENUES			187,950.00	187,950.00	65,555.13	230,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			187,950.00	187,950.00	65,555.13	230,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	250,000.00	250,000.00	500,000.00	500,000.00	250,000.00	100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			250,000.00	250,000.00	500,000.00	500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			447,950.00	447,950.00	565,555.13	730,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,525,087.00	16,525,087.00		16,567,615.00	42,528.00	0.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,525,087.00	16,525,087.00		16,567,615.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,525,087.00	16,525,087.00		16,567,615.00		
2) Ending Balance, June 30 (E + F1e)			16,973,037.00	16,973,037.00		17,297,615.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	16,973,037.00	16,973,037.00		17,297,615.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2018-19 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

30 66555 0000000
Form 251

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	191,000.00	191,000.00	51,469.17	191,000.00	0.00	0.0%
5) TOTAL REVENUES			191,000.00	191,000.00	51,469.17	191,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	30,000.00	2,584.00	30,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	11,750.00	27,026.00	(27,026.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			30,000.00	30,000.00	14,334.00	57,026.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			161,000.00	161,000.00	37,135.17	133,974.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			161,000.00	161,000.00	37,135.17	133,974.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	31,034.00	31,034.00		51,668.00	20,634.00	66.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,034.00	31,034.00		51,668.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,034.00	31,034.00		51,668.00		
2) Ending Balance, June 30 (E + F1e)			192,034.00	192,034.00		185,642.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	192,034.00	192,034.00		185,642.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	101,830.00	101,830.00	38,760.33	131,830.00	30,000.00	29.5%
5) TOTAL REVENUES			101,830.00	101,830.00	38,760.33	131,830.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	214.50	215.00	(215.00)	New
6) Capital Outlay		6000-6999	2,905,320.00	2,905,320.00	1,778,380.17	3,098,607.00	(193,287.00)	-6.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,905,320.00	2,905,320.00	1,778,594.67	3,098,822.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,803,490.00)	(2,803,490.00)	(1,739,834.34)	(2,966,992.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,100,000.00	2,100,000.00	0.00	2,500,000.00	400,000.00	19.0%
b) Transfers Out		7600-7629	250,000.00	250,000.00	0.00	0.00	250,000.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,850,000.00	1,850,000.00	0.00	2,500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)			(953,490.00)	(953,490.00)	(1,739,834.34)	(466,992.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,686,719.00	8,686,719.00		9,415,623.00	728,904.00	8.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,686,719.00	8,686,719.00		9,415,623.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,686,719.00	8,686,719.00		9,415,623.00		
2) Ending Balance, June 30 (E + F1e)			7,733,229.00	7,733,229.00		8,948,631.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	7,733,229.00	7,733,229.00		8,948,631.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

LAGUNA BEACH UNIFIED SCHOOL DISTRICT Special Reserve for Capital Projects - Fund 40		2018-19 Budget			
		Fund 4040 Facilities Repair and Replacement (FRRP)	Fund 4041 Aliso Property Reserve	Fund 4042 Capital Improvement Plan (CIP)	State Reporting Fund 40 (Combining SubFunds 4040, 4041, & 4042)
A REVENUES	Object				
1 LCFF Sources	8010-8099	-	-	-	-
2 Federal Revenue	8100-8299	-	-	-	-
3 Other State Revenue	8300-8599	-	-	-	-
4 Other Local Revenue	8600-8799	16,000	80,830	35,000	131,830
5 TOTAL REVENUES		16,000	80,830	35,000	131,830
B EXPENDITURES					
1 Certificated salaries	1000-1999	-	-	-	-
2 Classified salaries	2000-2999	-	-	-	-
3 Employee Benefits	3000-3999	-	-	-	-
4 Books & Supplies	4000-4999	-	-	-	-
5 Contracted Services	5000-5999	-	-	215	215
6 Capital Outlay	6000-6999	898,822	-	2,199,785	3,098,607
	7100-7299				
7 Other Outgo	7400-7499	-	-	-	-
8 Indirect Costs	7300-7399	-	-	-	-
9 TOTAL EXPENDITURES		898,822	-	2,200,000	3,098,822
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(882,822)	80,830	(2,165,000)	(2,966,992)
D					
1 Interfund Transfers					
a) Transfers In	8900-8929	1,000,000	-	1,500,000	2,500,000
b) Transfers out	7600-7629	-	-	-	-
2 Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3 Contributions	8980-8999	-	-	-	-
TOTAL OTHER FINANCING					
4 SOURCES/USES		1,000,000	-	1,500,000	2,500,000
E NET INCREASE (DECREASE) IN FUND BALANCE		117,178	80,830	(665,000)	(466,992)
F FUND BALANCE, RESERVES					
1 Beginning Fund Balance					
a) As of July 1 - Unaudited	9791	1,261,039	5,164,736	2,989,848	9,415,623
b) Audit Adjustments	9793	-	-	-	-
c) As of July 1 - Audited		1,261,039	5,164,736	2,989,848	9,415,623
d) Other Restatements	9795	-	-	-	-
e) Adjusted Beginning Balance		1,261,039	5,164,736	2,989,848	9,415,623
2 Ending Balance, June 30		1,378,217	5,245,566	2,324,848	8,948,631
Components					
a) Nonspendable					
b) Restricted	9740	-	-	-	-
c) Committed					
FRRP	9760	1,378,217	-	-	1,378,217
Aliso Property	9760	-	5,245,566	-	5,245,566
CIP	9760	-	-	2,324,848	2,324,848
d) Assigned	9780	-	-	-	-
e) Unassigned/unappropriated					

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**Laguna Beach Unified
School District
2018-19
First Interim Report**

Technical Review Checklist

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First Interim
2018-19 Original Budget
Technical Review Checks

Laguna Beach Unified

Orange County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

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CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim
2018-19 Board Approved Operating Budget
Technical Review Checks

Laguna Beach Unified

Orange County

Following is a chart of the various types of technical review checks and related requirements:

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IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
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CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

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SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

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EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

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SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim
2018-19 Projected Totals
Technical Review Checks

Laguna Beach Unified

Orange County

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CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
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INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

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EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

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CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

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First Interim
2018-19 Actuals to Date
Technical Review Checks

Laguna Beach Unified

Orange County

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the lottery (resources 1100 and 6300) or from the Lottery: Instructional
Materials (Resource 6300). PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the
affected forms must be opened and saved. PASSED

Checks Completed.

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

Laguna Beach Unified School District

12. ACTION December 11, 2018

Approval: Resolution #18-16: Establish Interfund Transfer for \$1,500,000 from the General Fund to the Special Reserve Fund for Capital Improvement Plan for 2018-2019

Proposal

Staff proposes that the Board of Education approve the attached Resolution #18-16: Establish Interfund Transfers from the General Fund (01) to the Reserve for Capital Outlay, Subfund 4042 Capital Improvement Plan for 2018-2019.

Background

This transfer is part of the funding model for the Capital Improvement Plan. The Ten-Year Facilities Master Plan lists \$12 million in projects to be funded in ten annual payments toward the Capital Improvement Plan to address facility impacts of program improvements and needs identified in the facility condition assessment. This year, staff is proposing an additional \$300,000 be contributed to the Capital Improvement Plan to support safety improvements related to the assessments being conducted by the Orange County Intelligence Assessment Center (OCIAC).

Budget Impact

The 2018-19 General Fund budget includes \$1,500,000 toward the Special Reserve for the Capital Improvement Plan (CIP).

Recommended Action

Staff recommends that the Board of Education approve the attached Resolution #18-16: Establish Interfund Transfers from the General Fund (01) to the Reserve for Capital Outlay, Subfund 4042 Capital Improvement Plan for 2018-2019.

RESOLUTION NO. 18-16

**RESOLUTION OF THE BOARD OF EDUCATION OF THE LAGUNA BEACH UNIFIED
SCHOOL DISTRICT TO ESTABLISH INTERFUND TRANSFERS OF \$1,500,000 FROM THE
GENERAL FUND TO THE SPECIAL RESERVE FUND FOR CAPITAL IMPROVEMENT
PLAN FOR 2018-2019**

WHEREAS, the Governing Board intends to transfer General Fund Ending Balance Reserves of \$1,500,000 committed for the Capital Improvement Plan (CIP) to the Special Reserve for Capital Outlay, Subfund 4042 Capital Improvement Plan, as authorized by Education Code 42605; and,

WHEREAS, that the District has created the Special Reserve for Capital Outlay with the subfund designation for the Capital Improvement Plan; and,

WHEREAS, the Governing Board will prioritize projects for the Capital Improvement Plan; and,

NOW THEREFORE, BE IT RESOLVED that the Governing Board of the Laguna Beach Unified School District, authorizes a transfer of \$1,500,000 for fiscal year 2018-2019 from the General Fund to the Special Reserve for Capital Outlay Fund, Subfund 4042 Capital Improvement Plan.

PASSED AND ADOPTED by the Governing Board on December 11, 2018, by the following vote:

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA)
) ss
COUNTY OF ORANGE

I, _____, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Board at a regularly called and conducted meeting held on said date.

WITNESSED my hand this 11th day of December 2018.

Clerk of the Governing Board

Laguna Beach Unified School District

13. ACTION

December 11, 2018

Approval: Resolution #18-17: Establish Interfund Transfer of \$1,000,000 from the General Fund to the Special Reserve Fund for Facilities Repair and Replacement Program for 2018-2019

Proposal

Staff recommends that the Board of Education approve the attached Resolution #18-17: Establish Interfund Transfers from the General Fund (01) to the Reserve for Capital Outlay, Subfund 4040 Facilities Repair & Replacement Program for 2018-2019.

Background

This transfer amount is included in the Facilities Master Plan for funding of the Facilities Repair & Replacement Program (FRRP). The annual transfer is included in the adopted budget and multi-year projections. The reserve is expected to fund 20-year major replacements in excess of \$9 million. This action authorizes the transfer of committed funds.

Budget Impact

The 2018-19 General Fund budget includes the inter-fund transfer of \$1,000,000 to the Reserve for Capital Outlay, Subfund 4040 Facilities Repair & Replacement Program (FRRP).

Recommended Action

Staff recommends that the Board of Education approve the attached Resolution #18-17: Establish Interfund Transfers from the General Fund (01) to the Reserve for Capital Outlay, Subfund 4040 Facilities Repair & Replacement Program for 2018-2019.

RESOLUTION NO. 18-17

**RESOLUTION OF THE BOARD OF EDUCATION OF THE LAGUNA BEACH UNIFIED
SCHOOL DISTRICT TO ESTABLISH INTERFUND TRANSFERS OF \$1,000,000 FROM THE
GENERAL FUND TO THE SPECIAL RESERVE FUND FOR FACILITIES REPAIR &
REPLACEMENT PROGRAM FOR 2018-2019**

WHEREAS, the Governing Board intends to transfer General Fund Ending Balance Reserves of \$1,000,000 committed for the Facilities Repair & Replacement Program (FRRP) to the Special Reserve for Capital Outlay, Subfund 4040 Facilities Repair & Replacement Program, as authorized by Education Code 42605; and,

WHEREAS, that the District has created the Special Reserve for Capital Outlay with the subfund designation for the Facilities Repair & Replacement Program; and,

WHEREAS, the Governing Board will prioritize projects for the Facilities Repair & Replacement Program; and,

NOW THEREFORE, BE IT RESOLVED that the Governing Board of the Laguna Beach Unified School District, authorizes a transfer of \$1,000,000 for fiscal year 2018-2019 from the General Fund to the Special Reserve for Capital Outlay Fund, Subfund 4040 Facilities Repair & Replacement Program.

PASSED AND ADOPTED by the Governing Board on December 11, 2018, by the following vote:

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA)
) ss
COUNTY OF ORANGE

I, _____, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Board at a regularly called and conducted meeting held on said date.

WITNESSED my hand this 11th day of December 2018.

Clerk of the Governing Board

Laguna Beach Unified School District

14. ACTION

December 11, 2018

Approval to Renew Contracts for HVAC and Painting Unit Cost Bids for District-Wide Services

Proposal

Staff proposes the Board of Education authorize the Assistant Superintendent of Business Services to renew the contract for HVAC and Painting Unit Cost Bids for district-wide services for each bid category as listed in the Board report.

Background

On December 12, 2017, the Board of Education approved the initial one-year term of the contracts for HVAC and Painting Unit Cost Bids. The procurement method provides for routine maintenance and repair of HVAC systems and building painting at District properties on a unit cost basis. Pursuant to the terms of the contract, after the initial one-year period the District may extend the contracts up to four additional years being done so one year at a time. The term for this first renewal is from December 13, 2018 through December 12, 2019. Contractors will increase unit costs for services 2.9% as allowed per contract terms to adjust for cost increases in market conditions.

The following list contains the numbered bid category, along with a brief description of the scope of work contained in the category.

Bid Category	Contractor	Unit Cost Price Adjustment
No. 1 - HVAC	Air-Ex Air Conditioning, Inc.	+2.9%
No. 2 - Painting	Painting & Decor, Inc.	+2.9%

The unit cost bid for services satisfies the competitive requirements related to bid limits for public works construction. Award of the bid does not require the District to solely contract with contractors listed in the Board report and future projects may be bid independently at the District's discretion. All work that is under the bid limit may be awarded to alternative contractors.

Budget Impact

No budget impact.

Recommended Action

Staff recommends the Board of Education approve the contracts for HVAC and Painting Unit Cost Bids for district-wide services for each bid category as listed in the Board report.

**AMENDMENT NO. 1 TO THE AGREEMENT BETWEEN THE
LAGUNA BEACH UNIFIED SCHOOL DISTRICT AND PAINTING & DECOR, INC.**

This Amendment No. 1 is made to the Agreement dated December 13, 2017, and is made and entered into this 12th day of December, 2018, between the Laguna Beach Unified School District ("District") and Painting & Decor, Inc. ("Contractor"). It is agreed by the District and the Contractor as follows:

1. Article 4 – Term of Agreement

District and Contractor mutually agree to extend the Agreement for an additional one (1) year term, commencing December 13, 2018 through December 12, 2019. All other terms and conditions of Article 4 shall remain in full force and effect.

2. Article 6 – Price Adjustment. This Article shall be deleted in its entirety and shall state the following:

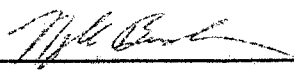
Any adjustments to the Contractor's pricing set forth in the Unit Price Log shall be made in accordance with Section 17 of the Bid Form. A revised Unit Price Log for the renewal term is attached hereto as Exhibit A and incorporated herein.

3. Except as expressly herein amended, said Agreement of December 13, 2017, shall in all respects be and remain in full force and effect.

LAGUNA BEACH UNIFIED
SCHOOL DISTRICT

PAINTING & DECOR, INC.

By: _____
Jeff Dixon
Assistant Superintendent
Business Services

By:  _____
Nyle Buchner
President

Board Approval Date: _____

The below Unit Price Log from Agreement dated December 13, 2017 is updated per Bureau of Labor Statistics "All Urban Consumers" Consumer Price Index using Table A for "Services Less Energy Services" to provide for a 2.9% increase to the prior year unit rates.

UNIT PRICE LOG

All prices shall include all labor, materials, supplies, and equipment required to perform the work, as well as overhead and profit. The only exclusion is the primer, paint, or stain material which will be **OWNER** provided to the contractor. The contractor will utilize the District's account to purchase primer, paint, or stain material and will provide all administrative services to coordinate material orders and deliveries with the paint supplier.

Item No.	Description	Notes	Unit of Measurement	Unit Price 12/13/2017 - 12/12/2018	Unit Price 12/13/2018 - 12/12/2019
Surface Preparation					
1	Sand Blasting	Turnkey sandblasting of surfaces within 15' of the ground, including but not limited to metal, stucco color coat, concrete, masonry, etc.	SQFT	\$125.00	\$128.63
2	Steam Cleaning	Turnkey steam cleaning with a high pressure water blaster to remove dirt and debris such as gum to provide a deep clean to walkway surfaces without destruction.	SQFT	\$0.12	\$0.12
3	Pressure Washing	Water blast horizontal and vertical surfaces to remove dirt and debris to prepare the surface for painting. Also, includes the cleaning of Roofing surfaces.	SQFT	\$0.08	\$0.08
4	Stucco Patching	Prepare and patch the surface to best match the existing stucco texture. Include the removal of bad material, spot prime prior to the application of patching material, and installation of material per manufacturer recommended installation instructions.	SQFT	\$3.00	\$3.09
5	Drywall Patching	Cut out damaged area and patch with new drywall material, tape, and texture to provide a level 4 finish.	SQFT	\$5.00	\$5.15
6	Drywall Texture	Provide a heavy orange peel textured surface, include protection of existing finishes, preparation of surface, and cleanup of area to allow for painting.	SQFT	\$2.00	\$2.06
7	T-1 (11) Siding Replacement	Include removal and installation of T-1 (11) siding material. Remove and dispose of the existing siding, install new Grade D Jumbo Tex 60 Minute building paper, and Hardiepanel Vertical Siding, install sealant at joints.	4'x8' Sheet	\$125.00	\$128.63

Item No.	Description	Notes	Unit of Measurement	Unit Price	Unit Price
				12/13/2017 - 12/12/2018	12/13/2018 - 12/12/2019
Primer, Paint and Coatings					
8a	Exterior Primer Coat for Stucco, Concrete or Masonry	Include all surface preparation, including but not limited to scraping, brushing, sanding, cleaning to receive primer. Provide single primer coat.	SQFT	\$0.16	\$0.16
8b	Exterior Painting Coat for Stucco, Concrete or Masonry	Provide turnkey installation of a single painting coat. Include. Mask off any adjacent surface to the work.	SQFT	\$0.16	\$0.16
9a	Exterior Primer Coat for Wood	Include all surface preparation, including but not limited to scraping, brushing, sanding, cleaning to receive primer. Provide single primer coat.	SQFT	\$0.18	\$0.19
9b	Exterior Painting Coat for Wood	Provide turnkey installation of a single painting coat. Mask off any adjacent surface to the work.	SQFT	\$0.18	\$0.19
10a	Exterior Primer Coat for Metal Work	Include all surface preparation, including but not limited to application of rust remover, scraping, brushing, sanding, cleaning to receive primer. Provide single primer coat.	SQFT	\$0.18	\$0.19
10b	Exterior Painting for Metal Work	Provide turnkey installation of a single painting coat. Mask off any adjacent surface to the work.	SQFT	\$0.18	\$0.19
11	Exterior Stain for Wood	Include cleaning of surface, sand lightly with fine grit sandpaper, and remove dust with a tack cloth. Apply deep penetrating stain and sealer per manufacturer recommendations.	SQFT	\$0.18	\$0.19
12	Interior Painting for Enamel Woodwork	Include primer and finish coat of enamel material to woodwork surface. Prepare surface with minor hole and crack fill, sealant at joints, etc. for turnkey job.	LF	\$1.00	\$1.03
13a	Interior Primer for Plaster & Drywall	Include primer coat for plater or drywall surfaces. Prepare surface with minor hole and crack fill, sealant at joints, etc. for turnkey job.	SQFT	\$0.25	\$0.26
13b	Interior Painting for Plaster & Drywall	Provide a single finish coat for painting of plaster and drywall surfaces. Prepare surface to fill minor holes and cracks, install sealant at joints, etc. for turnkey job.	SQFT	\$0.25	\$0.26
Trim and Openings					

Item No.	Description	Notes	Unit of Measurement	Unit Price	Unit Price
				12/13/2017 - 12/12/2018	12/13/2018 - 12/12/2019
14	Door - Single Side	Full prep, spot prime and painting coat for one side of a metal/wood door and frame that is 3'x7'.	EA	\$12.00	\$12.35
15	Door - Both Sides	Full prep, spot prime and painting coat for both sides of a metal/wood door and frame that is 3'x7'.	EA	\$25.00	\$25.73
16	Hollow Metal Frames	Full prep, spot prime and painting coat for a single side of a metal frame assembly.	LF	\$0.80	\$0.82
17	Trim	Full prep, spot prime and painting coat for a single side of wood/metal trim or fascia. Surface is to be 8" or less.	LF	\$1.25	\$1.29
SERVICE LABOR: Regular time prevailing wage rates inclusive of fringe and burden benefits. Includes all direct and indirect costs required to perform routine service calls. Worker is to have a service vehicle with a minimum 24' ladder, and industry standard tools and equipment. Rate includes costs for supervision, office support, overhead, and profit.					
18	Journeyman	Regular Hourly Rate	160	\$59.71	\$61.44
19	Journeyman	Overtime Hourly Rate	160	\$78.41	\$80.68
20	Apprentice	Regular Hourly Rate	32	\$49.17	\$50.60
21	Apprentice	Overtime Hourly Rate	32	\$63.61	\$65.45

**AMENDMENT NO. 1 TO THE AGREEMENT BETWEEN THE
LAGUNA BEACH UNIFIED SCHOOL DISTRICT AND AIR-EX AIR CONDITIONING,
INC.**

This Amendment No. 1 is made to the Agreement dated December 13, 2017, and is made and entered into this 12th day of December, 2018, between the Laguna Beach Unified School District ("District") and Air-Ex Air Conditioning, Inc. ("Contractor"). It is agreed by the District and the Contractor as follows:

1. Article 4 – Term of Agreement

District and Contractor mutually agree to extend the Agreement for an additional one (1) year term, commencing December 12, 2018 through December 11, 2019. All other terms and conditions of Article 4 shall remain in full force and effect.

2. Article 6 – Price Adjustment. This Article shall be deleted in its entirety and shall state the following:


Any adjustments to the Contractor's pricing set forth in the Unit Price Log shall be made in accordance with Section 17 of the Bid Form. A revised Unit Price Log for the renewal term is attached hereto as Exhibit A and incorporated herein.

3. Except as expressly herein amended, said Agreement of December 13, 2017, shall in all respects be and remain in full force and effect.

LAGUNA BEACH UNIFIED
SCHOOL DISTRICT

By: _____
Jeff Dixon
Assistant Superintendent
Business Services

AIR-EX AIR CONDITIONING, INC.

By:  _____
Michael Lynaugh
President

Board Approval Date: _____

The below Unit Price Log from Agreement dated December 13, 2017 is updated per Bureau of Labor Statistics "All Urban Consumers" Consumer Price Index using Table A for "Services Less Energy Services" to provide for a 2.9% increase to the prior year unit rates.

UNIT PRICE LOG

Item No.	Description	Size	Type	Manufacturer	Energy Rating	Electrical	Controls	Notes	QTY	Unit Price	Unit Price
										12/13/2017 - 12/12/2018	12/13/2018 - 12/12/2019
REMOVAL & SAFE-OFF											
1	System Removal	2-Ton	Ductless Split	Carrier	N/A	N/A	Programmable Stat	Remove furnace, condenser, and T-stat. Cut, cap and safe-off existing ducts, electrical, and plumbing.	1	\$1,045.00	\$1,075.31
2	System Removal	3-Ton	Gas/DX Split	Carrier	N/A	N/A	Programmable Stat	Remove furnace, condenser, and T-stat. Cut, cap and safe-off existing ducts, electrical, and plumbing.	1	\$1,145.00	\$1,178.21
3	System Removal	4-Ton	Gas/DX Split	Carrier	N/A	N/A	Programmable Stat	Remove furnace, condenser, and T-stat. Cut, cap and safe-off existing ducts, electrical, and plumbing.	1	\$1,145.00	\$1,178.21
4	System Removal	8-Ton	Gas/Package	Carrier	N/A	N/A	Programmable Stat	Remove Package Unit with Petybone type forklift from building exterior. Remove T-stat. Cut, cap and safe-off existing ducts, electrical, and plumbing.	1	\$3,200.00	\$3,292.80
SYSTEM REPLACEMENT											
5	System Replacement	3/4-Ton	Ductless Split	Mitsubishi	N/A	N/A	Programmable Stat	Remove and discard existing fan coil and condenser, install new M# MUYGL09NA-U1 condensing unit, existing pad, flush and replace with RX11, new disconnect	1	\$6,400.00	\$6,585.60
6	System Replacement	1-1/2-Ton	Ductless Split	Mitsubishi	19.2	New disconnect at condenser, rework electrical at fan coil	Programmable Stat	Furnish and install new condensing unit w/ marine coated coils. New wall mounted fan coil. Include refrigerant, electrical and plumbing as required.	1	\$7,700.00	\$7,923.30
7	System Replacement	2-Ton	Ductless Split	Mitsubishi	N/A	New disconnect at condenser, rework electrical at fan coil	Programmable Stat	Furnish and install new condensing unit M#PUZA36NKA7 w/ marine coated coils. New wall mounted fan coils M#PKAA36KA7. Include refrigerant, electrical and plumbing as required.	1	\$10,700.00	\$11,010.30
8	System Replacement	3-Ton	Gas/DX Split	Carrier	17 Seer/95%	New disconnect at condenser, rework electrical at furnace	Programmable Stat	Horizontal fan coil unit, Infinity 17 Coastal Air Conditioner, new concrete equip. pad, flush and install R-410a refrigerant, balance and program.	1	\$11,500.00	\$11,833.50
9	System Replacement	4-Ton	Gas/DX Split	Carrier	17 Seer/95%	New disconnect at condenser, rework electrical at furnace	Programmable Stat	Horizontal fan coil unit, Infinity 17 Coastal Air Conditioner, new concrete equip. pad, flush and install R-410a refrigerant, balance and program.	1	\$12,500.00	\$12,862.50
10	System Replacement	5-Ton	Gas/DX Split	Carrier	17 Seer/95%	New disconnect at condenser, rework electrical at furnace	Programmable Stat	Horizontal fan coil unit, Infinity 17 Coastal Air Conditioner, new concrete equip. pad, flush and install R-410a refrigerant, balance and program.	1	\$12,100.00	\$12,450.90
SYSTEM COMPONENTS											
11	T-stat Replacement	N/A	Programmable	Venstar	N/A	N/A	Venstar T4900SCH	Safe-off electrical, demo existing stat, install and program new stat, re-work low voltage wires to adapt to new stat, furnish and install locking cover	15	\$500.00	\$514.50

Item No.	Description	Size	Type	Manufacturer	Energy Rating	Electrical	Controls	Notes	QTY	Unit Price	Unit Price
										12/13/2017 - 12/12/2018	12/13/2018 - 12/12/2019
12	Refrigerant Line Set	5-Ton	Gas/DX Split	Carrier	N/A	N/A	N/A	50' Line Set. Furnish and install. Assume line set is run from building exterior ground into building above suspended ceiling and to vertical furnace closet.	1	\$1,900.00	\$1,955.10
13	Condensate Pump	5-Ton	Gas/DX Split	Carrier	N/A	N/A	N/A	Include plumbing and electrical to provide a code compliant condensate pump that routes 25' and connects to the nearest sewer system. Include electrical connection to nearest electrical power source.	1	\$530.00	\$545.37
SERVICE LABOR: Regular time prevailing wage rates inclusive of fringe and burden benefits. Includes all direct and indirect costs required to perform routine service calls. Worker is to have a service vehicle with a minimum 10' ladder, and industry standard tools and equipment. Rate includes costs for supervision, office support, overhead, and profit.											
14	Journeyman	N/A	N/A	N/A	N/A	N/A	N/A	Regular Hourly Rate	160	\$105.00	\$108.05
15	Journeyman	N/A	N/A	N/A	N/A	N/A	N/A	Overtime Hourly Rate	160	\$135.00	\$138.92
16	Apprentice	N/A	N/A	N/A	N/A	N/A	N/A	Regular Hourly Rate	32	\$95.00	\$97.76
17	Apprentice	N/A	N/A	N/A	N/A	N/A	N/A	Overtime Hourly Rate	32	\$125.00	\$128.63

The District requests the option to purchase additional items from vendor's catalog not listed in bid. Please state percent discount to deduct from catalog list prices.

Catalog List Prices less 20% discount for all items in catalog.

All labor costs provided above shall not be less than the applicable prevailing wage rate. Any wage classifications that are subject to predetermined increases during the term of this Agreement shall be included in the costs by the Bidder.

Laguna Beach Unified School District

15. ACTION

December 11, 2018

Approval: Career Technical Education Incentive Grant (CTEIG) Expenditures

Proposal

Staff proposes the Board of Education approve expenditures for the Laguna Beach Unified School District (LBUSD) CTEIG funds which have been recommended through the mutual agreement of LBHS and district staff and in compliance with the program rules.

Background

The California Career Technical Education (CTE) Incentive Grant program (Ed. Code sections 53070-53076) was established in 2015 as a state education, economic, and workforce development initiative with the goal of providing K-12 students with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of this program is to encourage and maintain the delivery of career technical education programs during the implementation of the District's Local Control Funding Formula (LCFF).

LBUSD is part of a consortium with Capistrano Unified School District (CUSD) and College and Career Advantage (CCA). LBUSD's allocation of the grant for the 2018-2019 school year is \$110,995.00. The funds are to be used for the continued implementation and expansion of the CTE Program at LBHS. The expected allocation for expenditures is 30 percent for course materials and 70 percent towards salary costs. The CTE team has met to determine a priority list of expenditures for the allocated funds for continuous improvement of the LBUSD CTE program. CTE materials include 1) equipment/supplies for multimedia, art, and dance classes, 2) costumes and apparel for drama and dance classes, 3) technology for drama, computer science, and multimedia classes, and 4) field trips for all programs.

Budget Impact

The budget impact will be \$110,995.00 toward the improvement of the LBUSD CTE program.

Recommended Action

Staff recommends the Board of Education approve expenditures for the Laguna Beach Unified School District (LBUSD) CTEIG funds which have been recommended through the mutual agreement of LBHS and district staff and in compliance with the program rules.

Laguna Beach Unified School District

16. ACTION

December 11, 2018

Approval: Usage of the Glendale Bid #P-13 2018/19 as Revised for the Purchase of Apple Inc., Products

Proposal

Staff proposes the Board of Education approve award of a contract for the purchase of Apple products from Apple Inc. based on Glendale Bid #P-13 2018/19.

Background

Apple Computer Corporation like Hewlett-Packard, Dell and other technology companies serving the needs of public education, markets its products directly to educational institutions. School districts purchase products from the manufacturer (Apple), and Apple equipment can be serviced by either Apple Inc., or an Apple certified technician.

This bid may be used by districts throughout California by virtue of its "piggyback" clause (Public Contract Code 20118, 20652)

Budget Impact

There is no financial impact to allowing this purchasing option. This approval would allow the district and sites to use existing budgets to purchase Apple, Inc. products. No additional budget is required.

Recommended Action

Staff recommends the Board of Education approve the use of the Glendale Bid P-13 2018/19 as Revised for the Purchase of Apple Inc., Products.



**Piggyback Consent Form ("Consent Form") to the
Education/State & Local Government Purchase Agreement
and
Professional Services Agreement
between
Glendale Unified School District and Apple Inc. ("Apple")**

	"Customer"	"Apple"
Name of Institution:		Apple Inc.
Address:		One Apple Park Way,
City, State, Zip:		Cupertino, California 95014

Dear Customer,

Thank you for your recent purchase order. After an initial review, we have determined that you do not have a contract with Apple; however, you are an eligible purchaser under the Agreements identified below and attached to this Consent Form.

Name of Agreements	Education/State & Local Government Purchase Agreement and Professional Services Agreement
Agreement Number	Education/State & Local Government Purchase Agreement: 12987
Agreement Number	Professional Services Agreement: 335142
Bid Number	P-13 18/19
Purchaser	
Date of Agreements	

Apple may process your current and future purchase orders under the Agreements, provided that you execute this Consent Form. If for some reason the Agreements are not attached to this Consent Form, please immediately request them prior to executing this Consent Form. Apple advises Customer to review all the terms and conditions of the Agreements prior to executing this Consent Form.

By executing this Consent Form, Customer agrees to be bound by the terms and conditions of the Agreements. Customer further agrees that you are responsible and liable for any purchases you make under the Agreements and for any of your actions or inactions pursuant to the terms and conditions of the Agreements.

This Consent Form will terminate on the termination date of the Agreements. Apple may terminate this Consent Form without cause upon thirty (30) days' written notice to Customer. Apple also may terminate this Consent Form immediately upon written notice to Customer, if Customer breaches any terms and conditions of the Agreements or this Consent Form.

Please complete and execute this Consent Form and email the completed and executed Consent Form to Apple at contracts@apple.com within forty-eight (48) hours from receipt so that we may complete processing your purchase order. Please note that if we do not receive this Consent Form within 48 hours, your purchase order will not be processed.

If you have any questions or comments regarding this Consent Form, please email austincontracts@apple.com.

Regards,
Sales Contracts Management
Apple Inc.

CUSTOMER

Authorized Signature

Title

Name

Date

Excerpt from the Minutes of the Glendale Board of Education meeting held on October 16, 2018. It was moved by Ms. Nahabedian and seconded by Dr. Gharpetian that Consent Calendar No. 7 be accepted. The motion was approved unanimously.

GLENDALÉ UNIFIED SCHOOL DISTRICT

October 16, 2018

CONSENT CALENDAR NO. 7

TO: Board of Education

FROM: Dr. Winfred B. Roberson, Jr., Superintendent

SUBMITTED BY: Stephen Dickinson, Chief Business and Financial Officer

PREPARED BY: Christine J. Ward, Director, Procurement & Contract Services

SUBJECT: **Award of Bid Number P-13 18/19 for Apple Computer Products, Services, and Related Items**

The Superintendent recommends that the Board of Education award Bid Number P-13-18/19 for Apple Computer products, services, and related items to Apple Computer Corporation and approve purchases, lease-purchases, or leases as needed from Apple Computer Corporation.

Apple Computer Corporation, like Hewlett-Packard, Dell, and other technology companies serving the needs of public education, markets its products directly to educational institutions. School districts purchase products from the manufacturer (Apple), and Apple equipment can be serviced by either Apple or an Apple certified technician.

This bid may be used by school and community college districts throughout California by virtue of its "piggyback" clause (Public Contract Code 20118, 20652) and may be extended for an additional 4 (four) years (total 5 years from award date, through October 16, 2023) by mutual consent of the District and Apple Computer Corporation (Education Code 39644).

The pricing structure for this bid is based on the current government and educational price list for Apple Computer Corporation products which is published several times each year. A "Technology Clause" which allows product and component upgrades that meet the general technical requirements of school districts was included as a part of the bid document.

Equipment will be purchased from general and categorical program funds, as well as Measure S funds.

Bid details are available for review in the Procurement and Contracts Department.

I hereby certify that this is a true and exact copy of an excerpt from the Minutes of the Board of Education Meeting held on October 16, 2018.


Stephen Dickinson, Chief Business and Financial Officer



Education/State & Local Government Purchase Agreement

This Agreement is entered into by and between Apple Inc., a California corporation located at One Apple Park Way, Cupertino, California 95014 ("Apple") and Customer, each of whom agrees to be bound by and comply with all terms and conditions contained in the Agreement.

Customer Legal Name ("Customer"): Glendale Unified School District

DBA Name:

Address: Glendale, CA 91206

Purpose

Customer wishes to purchase Products from Apple for Customer's own use, and the Parties intend that this Agreement will govern the purchase of such Products in accordance with the terms and conditions set forth below.

1. Definitions

The following terms have the meanings specified below:

"Agreement" means, collectively, this Education/State & Local Government Purchase Agreement, Apple price lists and any mutually executed amendments or addenda to the Agreement.

"Apple Product" or "Apple Products" means Services, CTO Products, hardware and software products manufactured, distributed or licensed under an Apple-owned or licensed brand name that Customer has paid to acquire or has properly licensed from Apple for its own use, but excluding any third party software and all other third party products.

"Apple Confidential Information" means any and all information in oral or written form that Customer knows or has reason to know is confidential information and that is disclosed in connection with this Agreement or to which Customer may have access in connection with this Agreement, including but not limited to financial information and data, personnel information, information regarding strategic alliances, costs or pricing data, the identities of customers and prospective customers, and any information relating to new product launch, including the release dates and product specifications. Apple Confidential Information shall not include any information that: (i) was rightfully in a Customer's possession prior to disclosure without any obligation to maintain its confidentiality; (ii) was independently developed by Customer without the use of or reference to Apple Confidential Information; or (iii) is now, or hereafter becomes, publicly available other than through disclosure by Customer in breach of this Agreement.

"Configure-To-Order Product" or "CTO Product" means Products that Apple modifies from its standard configurations and that are available to Customer only by special order.

"Customer Confidential Information" means and is limited to information that is: (i) reduced to a tangible form, (ii) independently developed by Customer without the use of or reference to any Apple Confidential Information, and (iii) provided specifically at Apple's request after execution of this Agreement and after execution of an acknowledgment signed by an Apple Sales Director that such information shall be treated as Customer Confidential Information. Customer Confidential Information shall not include any information that: (a) is communicated verbally; (b) was rightfully in Apple's possession prior to disclosure without any obligation to maintain its confidentiality; (c) was independently developed by Apple without the use of Customer Confidential Information; (d) is required to verify Customer's compliance with any provisions of this Agreement; or (e) is now, or hereafter becomes, publicly available other than through disclosure by Apple in breach of this Agreement.

"Effective Date" means the date upon which an authorized representative of Apple signs this Agreement.

"Limited Warranty" means Apple's standard limited warranty that is set forth in the documentation that accompanies any Apple Products purchased under this Agreement.

"Line of Credit" means a line of credit established for Customer by Apple in its sole discretion.

"Party" means either Apple or Customer and "Parties" means both of them.

"Products" mean, collectively, Services, Apple Products and other products that are sold or licensed by Apple to Customer for its own use.

"Services" mean, collectively, the standard, price-listed services, support and/or training products sold under the Apple brand name.

2. Interpretation

In the event of any conflict or inconsistency between the terms of this Agreement and any license terms or terms of use accompanying any Apple Product, such license terms and/or terms of use shall control solely as to the use of the Apple Product covered by those terms.

3. Terms and Conditions of Purchase

3.1 Ordering

Customer may order Products from Apple by either: (i) ordering at an Apple Retail Store, (ii) ordering electronically through the online portal managed by Apple, (iii) submitting a purchase order to Apple, as permitted by Apple, or (iv) by any other means communicated by Apple. Customer is solely responsible for all purchase decisions, including but not limited to, ensuring the compatibility and appropriateness of all Products. All purchases of Products under this Agreement shall be made solely for Customer's end use and not for resale. In the event Customer submits orders via an online portal managed by Apple, Customer agrees to Apple's Terms of Use and Privacy Policy located on such online portal. Furthermore, purchases through an online portal may also be subject to an Online Sales Policy. In the event of any inconsistency between this Agreement and the Online Sales Policy, this Agreement will govern.

3.2 Customer's subsidiaries and/or affiliates may not purchase Products from Apple under this Agreement unless Apple has agreed in signed writing with Customer that such subsidiaries and/or affiliates are authorized to purchase Products from Apple pursuant to this Agreement. Such authorization shall be subject to the parent company having provided a guarantee of the debts to Apple of such subsidiaries and/or affiliates and compliance with the obligations of this Agreement by such subsidiaries and/or affiliates. Notwithstanding the foregoing, Apple may require at its sole discretion that the debts to Apple of such subsidiaries and/or affiliates must be included in a parent company guarantee.

3.3 Limited Billing Service Account

Apple will provide Customer a limited billing service account to use when placing service orders such as Customer Installable Parts (CIPs) and mail-in or on-site repairs via the contact center or Apple Retail Stores. Customer may be asked to submit a purchase order when placing a service order. Customer acknowledges that Apple does not provide service CIP or repair pricing on an Apple price list. Apple will quote current service CIP or repair pricing to Customer prior to



processing any purchase order, and Customer will have the option to either accept or decline the quoted prices. Apple will not process the purchase order if Customer declines the quoted price, but will process the purchase order under the terms of this Agreement if Customer accepts the quoted pricing.

3.4 Prices and Orders

Customer agrees that Apple may change Product offerings, discounts and pricing at any time and without notice to Customer. Prices include standard freight and insurance using an Apple-selected carrier. Apple does not guarantee that Products will be available at all times during the Term. Apple reserves the right to accept or decline any order, in whole or in part. Apple may cancel any accepted order prior to shipment. If in its sole discretion, Apple determines that it has insufficient inventory to fulfill such order, Apple may make partial shipments of Customer's orders and will not be liable for any failure to ship complete orders. Customer will be invoiced separately for each partial shipment and will pay each invoice when due, without regard to subsequent deliveries. Apple will allocate its available inventory and make deliveries (including partial shipments) in its sole discretion and without liability to Customer.

3.5 Delivery

3.5.1 Except for U.S. federal government agencies, title and risk of loss to all Products will pass to Customer upon shipment from Apple's shipping location. For Products shipped pursuant to Apple's standard practices in all but the last week of every Apple fiscal quarter during the Term, Apple will issue credits or replace Products returned due to damage in transit or that are lost in transit. For Products shipped pursuant to Apple's standard practices in the last week of every Apple fiscal quarter during the Term, Apple will not issue credits or replace Products returned due to damage in transit or that are lost in transit. Instead, Apple will provide for a policy of insurance under which Customer may make a claim for any loss. When Products are not shipped pursuant to Apple's standard practices but instead via a carrier selected by Customer, Apple will not issue credits or replace Products returned due to damage in transit or that are lost in transit. Customer shall insure Products for their full replacement value from delivery to Customer until Customer has paid Apple in full for such Products, and shall name Apple as a loss payee on the Customer's policy. For both government and non-government sales, shipping charges for orders shipped under Customer's instructions will be added to Apple's invoice or shipped freight collect, at Apple's option.

3.5.2 For orders picked up by Customer at the Apple Retail Store, title and risk of loss or damage to Products will pass to Customer upon pick up of the Products from the Apple Retail Store.

3.5.3 For U.S. federal government agencies only, title and risk of loss to all Products will pass to Customer upon delivery to Customer's delivery point.

3.6 Payment

3.6.1 Unless Customer qualifies for credit with Apple or except as otherwise approved by Apple, Customer shall pre-pay for all orders placed.

3.6.2 Provided that Customer qualifies for credit with Apple, Customer shall be invoiced upon shipment of Products or performance of Services (as applicable), and provided Customer is qualified for credit with Apple, payment of such invoice is due no later than thirty (30) days from the invoice date.

3.6.3 Apple may in its sole discretion establish a Line of Credit for Customer. If Apple establishes a Line of Credit it will do so to the extent permitted by law and under the following minimum terms and conditions:

3.6.4 Payment terms for all amounts due from Customer to Apple (including payments for Services) will be net thirty (30) days from the date of Apple's invoice, except as may otherwise be required by Apple in writing. Invoices must be paid in full by direct debit or other electronic payment method agreed between the parties in the currency invoiced without deduction, counterclaim or set off

(statutory or otherwise) and in clear funds. If a direct debit is returned unpaid, Apple shall be entitled to place the Customer's account on credit hold until payment is received in full.

3.6.5 The Line of Credit will limit the aggregate amount of credit that may be extended at any time to Customer for amounts owing to Apple under this Agreement, any other agreement or for any other sales or extensions of credit of any kind by Apple to Customer. The amount of the Line of Credit may be immediately adjusted upwards or downwards at any time as appropriate, at the discretion of Apple. In exercising its discretion, Apple reserves the right to consider and act upon the following, among other criteria: (i) the profitability and financial well being of Customer; (ii) whether current and accurate financial and business performance information are provided in a timely fashion by Customer; (iii) the amount and likely present value of whatever collateral or credit enhancement has been provided; and (iv) whether Apple will likely be, or has been required to realize upon and liquidate such collateral or credit enhancement. Customer acknowledges that Apple can reduce, vary or cancel the Line of Credit at any time.

3.6.6 Apple may place sales to Customer on immediate credit hold (i.e., suspend all sales to Customer) whenever the outstanding balance owed by Customer and its subsidiaries and/or affiliates to Apple would exceed the Line of Credit or whenever Customer fails to make payment to Apple in accordance with established terms.

3.6.7 Without prejudice to its right to terminate this Agreement for breach under Section 10, Apple reserves the right to withhold shipment and/or to declare all sums immediately due and payable in the event of a breach by Customer of any of its obligations to Apple, including the failure to comply with any credit terms.

3.6.8 Should there at any time be monies owing from Apple to Customer, Apple will have the right to setoff such sums and apply them to any sums (whether or not due) owed by Customer or its affiliates or subsidiaries to Apple.

3.6.9 Upon Apple's reasonable request, Customer will provide to Apple (or an Apple affiliate): (i) audited annual financial statements, including a balance sheet, cash flow and profit and loss statements, as well as auditors' report and notes to financials; (ii) financial statements and similar financial information or reports routinely provided to any other vendor, lender or creditor to support extensions of credit, and (iii) such other financial information as may be reasonably requested by Apple in a format agreed upon by Apple and Customer. If such information is not provided in a timely manner, Apple may suspend all sales to Customer or exercise any other remedies hereunder until such information is provided to Apple.

3.6.10 All applicable local sales or use taxes, duties and other imposts, if any, due on account of purchases hereunder shall be paid by Customer. Proof of tax-exempt status must be on file at Apple's Support Center for any order to be treated as a tax-exempt transaction. Apple will also charge for any fees due from Customer by regulation or statute, including, if applicable, fees due under the California Electronic Waste Recycling Act or similar laws in other states. Apple reserves the right to change its price lists and Customer's credit terms at any time. In addition to Apple's other rights herein, Apple reserves the right, without liability or obligation to Customer, to suspend deliveries due to a payment default.

3.7 Product Returns

Products purchased hereunder shall be subject to Apple's then-current policies for defective and dead-on-arrival (DOA) Products.

3.8 Support

Apple will provide post-sales support for Apple Products as described in the documentation accompanying such Apple Products. Apple will not provide support for any Products other than unmodified Apple Products.

4. Confidentiality



4.1 During the Term and for five (5) years thereafter, Customer will not use Apple Confidential Information except as required to achieve the objectives of this Agreement, or disclose such Apple Confidential Information except to employees or contractors who have a need to know. Customer will not make any disclosure or statement of Apple Confidential Information in connection with the Agreement or its subject matter without Apple's prior, specific written consent. Customer shall not make any public statement regarding any item of Apple Confidential Information, including but not limited to any matter of business between Customer and Apple, or the nature of any contractual relations between Apple and Customer or any third party. Customer may disclose Apple Confidential Information to the extent required by law, provided that it first makes reasonable efforts to give Apple notice of such requirement prior to any such disclosure and takes reasonable steps to obtain protective treatment of the Apple Confidential Information.

4.2 Apple will not use Customer Confidential Information except as required to achieve the objectives of this Agreement, or disclose such Customer Confidential Information except to employees, agents or contractors who have a need to know or as required by law. Except as otherwise stated herein, Apple will not make any disclosure or statement of such Information without the Customer's prior written consent or as required by law.

5. Representations and Warranties

5.1 Customer represents and warrants that: (i) it has the right to enter into this Agreement and perform its obligations hereunder; (ii) the terms of this Agreement do not violate and will not cause a breach of the terms of any other agreement to which Customer is a party or by which it is bound; and (iii) all Products purchased will be for Customer's own use in its facilities in the United States and will not be purchased for resale to any other entity or individual.

5.2 Apple Limited Warranty

The sole warranty for an Apple Product purchased hereunder shall be the Limited Warranty. Except for the Limited Warranty, all Apple Products are sold "as is" and without additional warranty or support from Apple. All Products, other than Apple Products, are sold "as is" and without warranty or support from Apple, but may be accompanied by a manufacturer's warranty, as more particularly provided in the warranty documentation that accompanies such Products. Upon Customer's request, Apple will provide a copy of the manufacturer's warranty accompanying Products offered by Apple under this Agreement. Nothing in this Agreement shall be construed as obligating Apple to provide any warranty-related fulfillment or support for any Products, other than Apple Products.

5.3 Disclaimer

5.3.1 EXCEPT FOR THE LIMITED WARRANTY, APPLE MAKES NO WARRANTIES, EITHER EXPRESS OR IMPLIED, WITH RESPECT TO THE PRODUCTS OR SERVICES, AND TO THE MAXIMUM EXTENT PROVIDED BY LAW, APPLE HEREBY DISCLAIMS SUCH WARRANTIES, INCLUDING BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

5.3.2 Apple Products are not intended or suitable for use in situations or environments where the failure or time delays of, or errors or inaccuracies in, the content, data or information provided by Apple Products could lead to death, personal injury, or severe physical or environmental damage, including without limitation the operation of nuclear facilities, aircraft navigation or communications systems, air traffic control, life support or weapons systems.

6. Indemnity

6.1 Provided that Customer promptly notifies Apple in writing, gives Apple sole control over the defense and all related settlement negotiations, and does not compromise or settle any claims then, subject to the terms of this paragraph and the exceptions and limitations set forth below, including but not limited to Section 7.1 and 7.2, Apple will defend any proceeding or action brought by a third

party against Customer to the extent based on a claim that: (i) an Apple Product that Customer has paid to acquire from Apple infringes a U.S. patent, copyright, trademark or misappropriates a U.S. trade secret; or (ii) personal injury or tangible property damage suffered by such third party was caused by Apple's gross negligence or willful misconduct during the performance of Services.

6.2 Notwithstanding the foregoing, Apple shall not be liable or responsible for, or obligated to defend any claims or damages arising out of or related to: (a) modification of any Apple Product; (b) combination, operation or use of the Apple Product with any other equipment, data, documentation, items or products; (c) use of Apple Product in a manner or for a purpose, or in a location, for which it was not intended; (d) import or export of any Apple Product in violation of applicable export control requirements, regulations or laws; (e) use or exportation of any Product(s) into any countries identified on any U.S. Government embargoed countries list; (f) use of any Apple Product in a manner or for a purpose not authorized under the applicable license terms; (g) any other products; or (h) Customer, its employees, agents, affiliates, subsidiaries or subcontractor's negligent acts or omissions.

6.3 Customer shall promptly notify Apple, in writing, of any claim, demand, proceeding or suit of which Customer becomes aware which may give rise to a right of defense under Section 6.1 ("Claim"). Notice of any Claim that is a legal proceeding, by suit or otherwise, must be provided to Apple within thirty (30) days of Customer's first learning of such proceeding. Notice must be in writing and include an offer to tender the defense of the Claim to Apple. Apple, if it accepts such tender, may take over sole control of the defense of the Claim. That control includes the right to take any and all actions deemed appropriate by Apple in its sole discretion to resolve the Claim by settlement or compromise. Upon Apple's acceptance of tender, Customer will cooperate with Apple with respect to such defense and settlement. If a Claim is settled and to the extent permitted by law, neither Party will publicize the settlement and will make every effort to ensure the settlement agreement contains a non-disclosure provision.

6.4 In the event of a Claim, Apple may at its sole option (but shall not be obligated to): (i) procure for Customer the right to continue use of the applicable Apple Product(s); (ii) replace the applicable Apple Product(s); (iii) modify the applicable Apple Product(s); or (iv) refund the amount paid by Customer to Apple for the applicable Apple Product, less depreciation. THE FOREGOING CONSTITUTES CUSTOMER'S SOLE AND EXCLUSIVE REMEDY AND APPLE'S ENTIRE LIABILITY FOR ANY CLAIMS ARISING OUT OF THIS SECTION 6.

6.5 Customer shall not use the Apple Products, iCloud Storage APIs and iCloud service, or any component or function thereof, (i) to create, receive, maintain or transmit protected health information (as defined at 45 C.F.R. § 160.103) or (ii) in any manner that would make Apple or any other third-party distributor, supplier or provider of those technologies a business associate, as defined under the Health Insurance Portability and Accountability Act of 1996 and its implementing regulations ("HIPAA") at 45 C.F.R. § 160.103, of the Customer or any third party. Customer agrees to be solely responsible for complying with any reporting requirements under law or contract arising from Customer's breach of this Section and to reimburse Apple for any losses incurred by Apple relating to those reporting obligations.

7. Limitation of Liability

7.1 Apple's maximum aggregate liability (including any liability for the acts or omissions of Apple's employees, agents and sub-contractors) for any and all claims of any kind arising out of or in connection with the Agreement, whether in contract, warranty, tort (including negligence), misrepresentation, strict liability, statute, or otherwise, shall not exceed three hundred thousand dollars (\$300,000).

7.2 IN NO EVENT, WHETHER AS A RESULT OF BREACH OF CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE), MISREPRESENTATION, STRICT LIABILITY, STATUTE OR OTHERWISE, SHALL APPLE BE LIABLE FOR ANY LOSS OF PROFIT OR ANY SPECIAL, CONSEQUENTIAL,



INCIDENTAL, INDIRECT LOSSES (INCLUDING LOSS OF DATA, INTERRUPTION IN USE, UNAVAILABILITY OF DATA, UNAVAILABILITY OR INTERRUPTION IN AVAILABILITY OF APPLE PRODUCTS, OR OTHER ECONOMIC ADVANTAGE) OR FOR PUNITIVE OR EXEMPLARY DAMAGES.

7.3 THE PARTIES AGREE THAT THE TERMS OF THE AGREEMENT, INCLUDING THOSE CONCERNING WARRANTIES, INDEMNITY AND LIMITATIONS OF LIABILITY, REPRESENT A FAIR ALLOCATION OF RISK BETWEEN THE PARTIES WITHOUT WHICH THEY WOULD NOT HAVE ENTERED INTO THIS AGREEMENT. LIABILITY FOR DAMAGES WILL BE LIMITED AND EXCLUDED, EVEN IF ANY EXCLUSIVE REMEDY PROVIDED FOR IN THE AGREEMENT FAILS OF ITS ESSENTIAL PURPOSE. THE REMEDIES SET FORTH IN THIS AGREEMENT WILL BE CUSTOMER'S SOLE AND EXCLUSIVE REMEDIES FOR ANY CLAIM MADE AGAINST APPLE.

B. Ownership

B.1 Use of Name

Neither Party shall use the other's name, logo, trademarks or service marks in any advertising, communications or publications without the other Party's prior written consent.

B.2 Software

Customer acknowledges that Products often contain not only hardware but also software, including but not limited to, operating systems and applications. Such software may be included in ROMs or other semiconductor chips embedded in hardware, or it may be contained separately on disks or on other media. Such software is proprietary, is copyrighted, and may also contain valuable trade secrets and is protected by patents. Customer, as an end user, is licensed to use any software contained in such Products, subject to the terms of the license accompanying the Products, if any, and the applicable patent, trademark, copyright, and other intellectual property, federal and state laws of the United States.

B.3 Restrictions

Unless Customer has obtained Apple's prior written consent, Customer, in addition to any obligations or restrictions set forth in any license, which may accompany a Product, shall not copy the software. Customer shall not disassemble, decompile, reverse engineer, copy, modify, create derivative works thereof or otherwise change any of the software or its form.

9. Export Compliance

This Agreement is subject to all laws, regulations, orders or other limitations on the export and re-export of commodities, technical data and software. Customer agrees that it will not export, re-export, resell or transfer any export-controlled commodity, technical data or software: (i) in violation of such limitations imposed by the United States or any other appropriate national government authority; (ii) to any country for which an export license or other governmental approval is required at the time of export, without first obtaining all necessary licenses and approvals, at Customer's sole cost and expense; (iii) to any country or national or resident of a country to which trade is embargoed by the United States, or any other relevant national authority; (iv) to any person or firm on any relevant government agency restricted party lists, (examples: United Nations Sanctions List, United States Denial Lists, Office of Foreign Assets Control Specially Designated Nationals List, etc.); or (v) for use in, or to an entity that might engage in, any sensitive nuclear, chemical or biological weapons, or missile technology end-uses unless authorized by the United States Government, and any other relevant government agency by regulation or specific license.

10. Term and Termination

10.1 Term Unless terminated earlier as provided in this Agreement, the initial term of this Agreement shall be from the Effective Date until October 15, 2019 ("Initial Term"). This Agreement may be renewed for four (4) successive one-year periods (each a "Renewal Term"), upon mutual written agreement of the Parties. Such mutual written agreement shall take the form of an amendment to the

Agreement. The Initial Term and all Renewal Terms are referred to as the "Term".

10.2 Termination for Convenience

This Agreement may be terminated by either Party at any time without cause (i.e., for any or no reason), on thirty (30) days' written notice to the other Party.

10.3 Termination for Cause

Apple may immediately terminate this Agreement and any other existing agreement with Customer if: (i) Customer fails to fully perform any obligation under the Agreement; (ii) Customer commits a criminal offense, engages in fraud or any unlawful or unfair business practice; (iii) there is a material change in or transfer of Customer's management, ownership, control or business operations, or Customer becomes affiliated, through common management, ownership, or control, with any person or entity that is unacceptable to Apple; or (iv) Customer's actions expose or threaten to expose Apple to any liability, obligation, or violation of law.

10.4 Effect of Notice of Termination

If either Party gives notice of termination of the Agreement according to Section 10: (i) all unpaid invoices issued by Apple will be accelerated and become immediately due and payable on the effective date of termination; and (ii) Customer will cease placing new orders for Products from Apple on the effective date of termination.

10.5 Survival

All defined terms and the following Sections of this Agreement shall survive expiration or any termination of the Agreement: 3.6 (Payment); 4 (Confidentiality); 5 (Representations and Warranties); 6 (Indemnity); 7 (Limitation of Liability); 9 (Export Compliance); 10.4 (Effect of Notice of Termination); 10.5 (Survival); 11 (General Terms) and; any other Sections that by their nature would reasonably be expected to survive expiration or termination.

11. General Terms

11.1 Governing Law

If Customer is a public agency or institution, this Agreement will be governed by the laws of the state where Customer is located or if Customer is a federal government agency, this Agreement will be governed and interpreted in accordance with applicable federal law. If Customer is a private or corporate entity, this Agreement will be governed by the laws of the State of Delaware, without regard to its conflict of laws provisions, and in the event of any action between the parties, venue shall be in the State of California.

11.2 Notice under the Agreement

Notices under the Agreement may be given as follows:

11.2.1 Any notice under this Agreement must be in writing and will be deemed given upon the earlier of actual receipt or ten (10) days after being sent by courier, return receipt requested, to the address stated below for Apple and to the address designated in this Agreement by Customer for receipt of notices, or as may be provided by the Parties.

Apple Inc.
U.S. Contracts Operations
One Apple Park Way, M/S 318-GOPS
Cupertino, California 95014

11.2.2 Either Party may give notice of its change of address for receipt of notices in any of the following manners: (a) in accordance with Section 11.2.1 (b) by email to the address provided by the Party, or (c) as otherwise authorized by Apple.

11.3 Assignment by Apple

Customer may not assign this Agreement or any of its rights or duties without Apple's prior written consent. Any non-compliant assignment by Customer shall be null and void. Apple may assign this Agreement, in whole or in part, in Apple's sole and absolute discretion, to any affiliate or successor in interest to Apple, without the consent of Customer.



11.4 Modifications

Except as otherwise provided in this Agreement, no modification to this Agreement will be binding unless in writing and signed by an authorized representative of each Party.

11.5 Entire Agreement

Apple and Customer acknowledge that the Agreement supersedes and extinguishes all previous agreements and representations (whether oral or written), between or on behalf of the Parties with respect to its subject matter. The Agreement contains all of Apple's and Customer's agreements, warranties, understandings, conditions, covenants, promises and representations with respect to its subject matter. Apple and Customer acknowledge and agree that they have not relied on any other agreements, warranties, understandings, conditions, covenants, promises or representations in entering into this Agreement. Neither Apple nor Customer will be liable for any agreements, warranties, understandings, conditions, covenants, promises or representations not expressly stated or referenced in this Agreement. Apple is deemed to have refused any provisions in purchase orders, invoices or other documents or statements from Customer that purport to alter or have the effect of altering any provision of the Agreement and such refused provisions will be unenforceable.

11.6 No Reliance

Apple and Customer each acknowledge and agree that, in entering into the Agreement, they have not relied on and will not be liable for any agreements, warranties, understandings, conditions, covenants, representations or promises other than those expressly stated or referenced in the Agreement. The parties acknowledge and understand that all terms of the Agreement are enforceable as written, and that Apple and Customer intend to enforce and comply with all written terms of the Agreement. Customer hereby acknowledges and agrees that it will be bound by all the terms in the Agreement, notwithstanding any prior or subsequent agreement, warranty, understanding, condition, covenant, representation or promise suggesting otherwise.

11.7 Severability

If a court of competent jurisdiction holds that any provision of this Agreement is invalid or unenforceable, the remaining portions of this Agreement will remain in full force and effect, and this Agreement will be adjusted if possible so as to give maximum effect to the original intent and economic effect of the Parties.

11.8 Waivers

A Party's waiver of any breach by the other Party or failure to enforce a remedy will not be considered a waiver of subsequent breaches of the same or of a different kind.

11.9 Force Majeure

Neither Party will be liable for delay or failure to fulfill its obligations under this Agreement, other than payment obligations, to the extent such delay or failure is due to unforeseen circumstances or causes beyond the Party's reasonable control, including, but not limited to, acts of God, war, riot, pandemic, embargoes, acts of civil or military

authorities, acts of terrorism or sabotage, fire, flood, accident, strikes, inability to secure transportation, failure of communications networks, (a "Force Majeure"), provided such Party promptly notifies the other Party and uses reasonable efforts to correct such failure or delay in its performance. Customer may cancel any order delayed by more than thirty (30) days from the scheduled ship date due to a Force Majeure.

11.10 Headings and Construction

Paragraph headings are for reference only and will not affect the meaning or interpretation of this Agreement. Wherever the singular is used, it includes the plural, and wherever the plural is used, it includes the singular.

11.11 Signature Authorization and Electronic Signature

Each Party represents that the person signing this Agreement certifies that he or she has authority to contractually bind Customer to the terms and conditions of this Agreement. The Parties agree that this Agreement or any related documents may be accepted by electronic signature, which shall be accepted in lieu of a handwritten signature with full force and effect.

11.12 Counterparts

This Agreement may be executed in one or more counterparts (including by facsimile), each of which when so executed shall be deemed to be an original and shall have the same force and effect as an original. Such counterparts together shall constitute one and the same instrument.

11.13 Additional Eligible Purchasers

Eligible Purchasers include the Customer and any school districts and their public or private not-for-profit school systems, state universities and colleges, and community, vocational and technical colleges, state, county or city agency or department (including fire departments and libraries), special district, port authority, municipality, township, or Native American reservation in the state that Customer is located ("Eligible Purchasers"). Products purchased shall be for each of the Eligible Purchasers own use in its facilities in the United States and shall not be purchased for the purpose of resale to another entity or individual. Apple reserves complete discretion in making eligibility determinations.

(i) The Customer shall be responsible and be liable only for purchases made directly by it on its own purchase orders and shall not be liable for any purchases made by or acts of any other Eligible Purchasers purchasing under this Agreement. Eligible Purchasers shall be responsible and liable for purchases made by or acts of the Eligible Purchaser subject to the terms and conditions of this Agreement and shall not be liable for any purchases made by or acts of any other Eligible Purchasers purchasing under this Agreement.

(ii) By placing orders hereunder, Eligible Purchaser acknowledges and agrees to be bound by the terms and conditions of this Agreement and shall be deemed a "Customer" under the terms of the Agreement.

The duly authorized representatives of the Parties execute this Agreement as of the dates stated below.



Customer

Apple Inc.

SIGNATURE:

PRINT NAME:

PRINT TITLE:

DATE:

Stephen Dickinson
Stephen Dickinson
CRO
10-18-18

SIGNATURE:

PRINT NAME:

PRINT TITLE:

DATE:

DEPARTMENT:

Eleanor Deeny
ELANOR DEENY
US. CONTRACT MANAGEMENT
OCT 18th, 2018
US. SALES OPERATIONS



Apple Professional Services Agreement

This Agreement is entered into by and between Apple Inc., a California corporation located at 1 Infinite Loop, Cupertino, CA 95014 ("Apple") and:

Customer Legal Name ("Customer"): Glendale Unified School District

DBA Name:

Address: Glendale, CA 91206

1. Definitions

In addition to those terms defined in the Agreement, the following terms have the meanings specified below:

"Agreement" means, collectively, this Apple Professional Services Agreement, any exhibits, addenda, amendments or additions, and any documents or materials incorporated by reference.

"Apple Confidential Information" means any and all information in oral or written form that Customer knows or has reason to know is confidential information and that is disclosed in connection with this Agreement or to which Customer may have access in connection with this Agreement, including but not limited to financial information and data, personnel information, information regarding strategic alliances, costs or pricing data, the identities of customers and prospective customers, and new product release dates and new product specifications. Apple Confidential Information shall not include any information that: (i) was rightfully in a Customer's possession prior to disclosure without any obligation to maintain its confidentiality; (ii) was independently developed by Customer without the use of or reference to Apple Confidential Information; or (iii) is now, or hereafter becomes, publicly available other than through disclosure by Customer in breach of this Agreement.

"Customer Confidential Information" means and is limited to information that is: (i) reduced to a tangible form, (ii) independently developed by Customer without the use of or reference to any Apple Confidential Information, and (iii) provided specifically at Apple's request after execution of this Agreement and after execution of an acknowledgment signed by an Apple Sales Director that such information shall be treated as Customer Confidential Information. Customer Confidential Information shall not include any information that: (a) is communicated verbally, (b) was rightfully in Apple's possession prior to disclosure without any obligation to maintain its confidentiality; (c) was independently developed by Apple without the use of Customer Confidential Information; (d) is required to verify Customer's compliance with any provisions of this Agreement; or (e) is now, or hereafter becomes, publicly available other than through disclosure by Apple in breach of this Agreement.

"Effective Date" means the date upon which an authorized representative of Apple signs this Agreement.

"Party" means either Apple or Customer and "Parties" means both of them.

"Services" means the information technology consulting services that Customer acquires from Apple, as identified in a SOW.

"Statement of Work" or "SOW" means a uniquely numbered document detailing the Services that Customer will acquire from Apple, substantially in the format attached hereto as Exhibit A.

2. Services

2.1 Statement of Work

This Agreement shall serve as a master agreement for the acquisition of Services from Apple by Customer. The Parties acknowledge and agree that when Services are to be performed, the Parties shall prepare and execute a Statement of Work. All Services to be performed by Apple shall be documented in a SOW, which shall be uniquely numbered and signed by an authorized representative of both Parties. Each SOW shall set forth, at a minimum, a description of the Services, the number of personnel assigned to the Services, the duration of the Services, and the fees for the Services. Each SOW shall be substantially in the format attached hereto as Exhibit A and, by referencing this Agreement, incorporates all terms and conditions contained herein. Apple shall have the right to accept or decline any proposed SOW. Any quote for Services will be valid for thirty (30) days, unless otherwise specified.

2.2 Delivery and Acceptance



Services shall be deemed accepted on date of delivery or upon conclusion of any agreed acceptance period stated in the SOW, if the Services substantially conform to their description.

2.3 Performance of Services

Apple shall make reasonable endeavors to provide Services on a timely basis, subject to availability of qualified personnel and the difficulty and scope of the Services. However, Apple shall not be liable for its failure to do so, nor will it be in breach of this Agreement solely by reason of such failure. Apple may reassign and substitute personnel at any time and may provide the same or similar Services to other customers. Apple may contract with an authorized provider ("Provider") or contractor ("Contractor") who may perform Services on its behalf. Services supplied by Apple under this Agreement are provided to assist Customer.

3. Compensation

3.1 Fees and Expenses

In consideration of Services performed, Customer agrees to pay Apple the fees and expenses specified in the applicable SOW. If no fee is specified, Customer agrees to pay Apple's then current fee rate for each hour of Service performed. Customer may specify in each SOW an authorized limit of fees and/or expenses for which it shall pay for Services performed, and Apple agrees not to incur additional fees and/or expenses beyond the limits specified without prior written approval from Customer.

3.2 Payment

Customer agrees to pay for services identified in the Statement of Work on a time and materials basis at the rates or fixed fee specified. If no rate or fixed fee is specified, Customer agrees to pay for Services at Apple's current published rates. Charges for fraction of hours or days shall be rounded to the nearest whole number. Charges for Apple pre-paid Services are invoiced upon Apple's acceptance of the related purchase order and are due and payable in advance of the Apple pre-paid Services to be performed. Unless otherwise specified, charges for all other Services will be invoiced after the Services are performed on a monthly basis, provided Customer is eligible for Apple's credit terms. Customer shall make payment for Services and expenses incurred by Apple within thirty (30) days of invoice date. Any overdue amounts shall be subject to a finance charge at the rate of one and a half percent (1.5%) per month commencing on the date such amount becomes overdue, or the highest rate permitted by applicable law, whichever is lower. Customer will pay any tax Apple becomes obligated to pay by virtue of this Agreement exclusive of taxes based on the net income of Apple. This Agreement is for Services and does not include parts, materials or goods.

3.3 Unused Services

Unless otherwise provided in writing by Apple, Customer agrees that any and all Services must be scheduled and completely performed within twelve (12) months from the Effective Date of the applicable SOW ("Professional Services Period"). If Customer fails to schedule the Services within the Professional Services Period, Apple reserves the right to deem the Services performed once the Professional Service Period expires and, to the extent permitted by law, Customer may not be entitled to any refund or credit for any Service not scheduled during the Professional Services Period.

4. Confidentiality

4.1 During the Term and for five (5) years thereafter, Customer will not use Apple Confidential Information except as required to achieve the objectives of this Agreement, or disclose such Apple Confidential Information except to employees or contractors who have a need to know. Customer will not make any disclosure or statement of Apple Confidential Information in connection with the Agreement or its subject matter without Apple's prior, specific written consent. Customer shall not make any public statement regarding any item of Apple Confidential Information, including but not limited to any matter of business between Customer and Apple, or the nature of any contractual relations between Apple and Customer or any third party. Customer may disclose Apple Confidential Information to the extent required by law, provided that it first makes reasonable efforts to give Apple notice of such requirement prior to any such disclosure and takes reasonable steps to obtain protective treatment of the Apple Confidential Information.

4.2 Apple will not use Customer Confidential Information except as required to achieve the objectives of this Agreement, or disclose such Customer Confidential Information except to employees, agents or contractors who have a need to know or as required by law. Except as otherwise stated herein, Apple will not make any disclosure or statement of such information without the Customer's prior written consent or as required by law.

5. Property Rights

Any ideas, concepts, inventions, know-how, data-processing techniques, software or documentation developed by Apple personnel (alone or jointly with Customer) in connection with Services provided to Customer ("Apple Information") will be the exclusive property of Apple, except to the extent that such items are a derivative of Customer's property. Upon payment of all sums due, Apple grants Customer a non-exclusive, royalty-free, non-transferable (without right to sublicense) license to use the software or other proprietary



rights in Services developed under this Agreement. Apple may provide Customer with specific, customized or unique suggestions or information as part of the Services developed by Apple, which suggestions or information do not have application to other customers of Apple ("Customer-Owned Information"). Apple will identify all Customer-Owned Information and furnish that information to Customer subject to the qualifications set forth in this Agreement, and Customer will own all of Apple's right, title and interest in the Customer-Owned Information.

6. Warranty

Except as expressly represented otherwise in this Agreement, and to the extent not prohibited by law, all Services, including without limitation, any documentation, publications, software programs or code, and other information provided by or on behalf of Apple to Customer under this Agreement are furnished on an "AS-IS" basis, without warranty of any kind, whether express, implied, statutory or otherwise especially as to quality, reliability, timeliness, usefulness, sufficiency and accuracy. ALL IMPLIED WARRANTIES, INCLUDING WITHOUT LIMITATION ALL IMPLIED WARRANTIES OF CONDITION, MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE ARE DISCLAIMED BY APPLE. NO ORAL OR WRITTEN INFORMATION PROVIDED BY APPLE SHALL CREATE A WARRANTY UNLESS INCORPORATED IN WRITING INTO THIS AGREEMENT.

7. Limitation of Liability and Remedies

IN NO EVENT, WHETHER AS A RESULT OF BREACH OF CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE), MISREPRESENTATION, STRICT LIABILITY, STATUTE OR OTHERWISE, SHALL EITHER PARTY BE LIABLE TO THE OTHER FOR ANY CONSEQUENTIAL, INCIDENTAL, SPECIAL OR INDIRECT LOSSES (INCLUDING LOST BUSINESS PROFITS, LOSS OF DATA, INTERRUPTION IN USE, UNAVAILABILITY OF DATA OR OTHER ECONOMIC ADVANTAGE) OR FOR PUNITIVE OR EXEMPLARY DAMAGES. IN THE EVENT THAT APPLE FAILS TO PROVIDE SERVICES IN ACCORDANCE WITH THIS AGREEMENT, APPLE'S ENTIRE LIABILITY AND CUSTOMER'S EXCLUSIVE REMEDY SHALL BE FOR APPLE TO USE ITS REASONABLE EFFORTS TO RE-PERFORM THOSE SERVICES WITHIN A REASONABLE PERIOD OF TIME; PROVIDED, THAT IN THE EVENT APPLE IS UNABLE TO CORRECT ANY DEFAULT OR BREACH OF THIS AGREEMENT, APPLE MAY ELECT TO REFUND ALL PAYMENTS ACTUALLY RECEIVED FROM CUSTOMER FOR THE SERVICES IN QUESTION, IN FULL SATISFACTION OF APPLE'S OBLIGATIONS UNDER THIS AGREEMENT. SUCH RE-PERFORMANCE OR REFUND SHALL CONSTITUTE APPLE'S ENTIRE LIABILITY AND CUSTOMER'S EXCLUSIVE REMEDY FOR SUCH DEFAULT OR BREACH. IN NO EVENT SHALL THE AGGREGATE LIABILITY FOR DAMAGES OF APPLE, ITS EMPLOYEES, AGENTS, AND SUB-CONTRACTORS, EXCEED THE AMOUNTS CUSTOMER ACTUALLY PAID TO APPLE FOR THE SERVICES AT ISSUE UNDER THIS AGREEMENT. TO THE EXTENT NOT PROHIBITED BY LAW, THE LIMITATIONS IN THIS SECTION SHALL APPLY TO PERSONAL INJURY LIABILITY.

8. Indemnity

Apple will defend or settle any claim against Customer that a Service delivered under this Agreement (collectively referred to as "Deliverables") infringes a United States patent, utility model, industrial design, copyright, mask work or trademark, provided Customer (i) promptly notifies Apple in writing of the claim, and (ii) cooperates with Apple in and grants Apple sole authority to control the defense and any related settlement. Apple will pay the cost of such defense and settlement and any costs and damages finally awarded against Customer. If such a claim is made or appears likely to be made, Apple may procure the right for Customer to continue using the Deliverable(s), may modify the Deliverable(s), or may replace it. If a court enjoins use of the Deliverable(s) or Apple determines that none of these alternatives is reasonably available, Apple will take back the Deliverable(s) and refund its value. Apple is not liable for any claim of infringement arising from Apple's compliance with any designs, specifications or instructions of Customer, modification of the Deliverable(s) by Customer or a third party, or use of the Deliverable(s) in a way not specified by Apple. These terms state the entire liability of Apple for claims of infringement by Deliverables supplied by Apple.

9. Third Party Software Waiver and Authorization

9.1 Should Customer provide Apple, or an entity acting on Apple's behalf, with any third party software, OS X Image, or IOS loadset, either identified in writing or provided physically (the "Software"), for Apple to install on Customer's devices then the following terms apply: (i) Customer appoints Apple as its agent for the sole purpose of installing the Software as part of the Services; (ii) Customer warrants and represents that it has all the rights necessary both to use the Software and to instruct Apple to install the Software on the devices requested by Customer; (iii) Customer also warrants and represents that it has obtained from the copyright owners or licensors all rights and licenses necessary to utilize any Free/Open Source software ("FOSS") and that it places no reliance upon Apple to obtain or provide those rights; (iv) Customer shall be responsible for any Apple loss or liability due to a breach of any warranty in (ii) and (iii) above; (v) Customer agrees to all the applicable terms in any Software user agreement or FOSS license and authorizes Apple to accept those terms on Customer's behalf as its agent for the installation process; (vi) Customer shall be fully responsible for all the obligations in any Software or FOSS license governing the installed Software; (vii) Customer shall be fully responsible for the content of the provided OS X image (a single file with the suffix .dmg) or IOS loadset, Apple, or an entity acting on Apple's behalf, will not examine the provided Software for quality, content or licensing; (viii) Customer is solely responsible for verifying the aforementioned image contains



appropriate content and does not harm the device being imaged or interfere with the device's normal operation; and (ix) neither Apple, nor an entity acting on Apple's behalf, will be liable for the installation of GPLv3 software.

9.2 Exceeding Services Outlined Herein

During engagements in which Apple (or an entity acting on Apple's behalf) will be (i) imaging OS X devices using a Customer provided image (a single file with the suffix .dmg) or (ii) provisioning iOS devices with a customer provided loadset, unless outlined in the Services herein or within the Statement of Work, no additional software or scripts may be added to any device by Apple (or an entity acting on Apple's behalf). This includes before, during or after the imaging or loadset processes. Unless outlined in the Services herein, Apple (or an entity acting on Apple's behalf) will not install additional software or scripts on any device while at a Customer location.

10. Cancellation

Customer may cancel Services prior to the start date by providing email notice with receipt confirmation to Apple. Apple is not responsible for errors in the delivery of cancellation or rescheduling notices. When notice is received at least fifteen (15) calendar days or more in advance of the estimated start date of Services, the Customer is entitled to a refund if payment was prepaid, or may reschedule for a later available date without penalty. There are no refunds or rescheduling allowances for Service changes made within fourteen (14) days of the estimated start date of Services. If Apple cancels a Service, the Customer is entitled to a refund if payment was prepaid or may reschedule for a later available date without penalty. Apple shall not be responsible for any loss incurred by Customer as a result of a cancellation or reschedule.

11. Term and Termination

11.1 Term

Unless terminated earlier as provided in this Agreement, the initial term of this Agreement shall be from the Effective Date until the following April 30 ("Initial Term"). This Agreement shall automatically renew for successive twelve (12) month periods (each a "Renewal Term"), unless either party provides written notice of its election not to renew at least ninety (90) days prior to the end of the Initial Term or then-current Renewal Term. The Initial Term and all Renewal Terms are referred to as the "Term".

11.2 Termination for Convenience

This Agreement may be terminated by either Party at any time without cause (i.e., for any or no reason), on thirty (30) days' written notice to the other Party. As it relates to Apple, such termination shall not occur until the successful completion of any outstanding SOW. The Customer may terminate a SOW in whole or in part by giving Apple thirty (30) days' prior written notice. In the event of such termination, Apple shall be entitled to recover for all Services performed prior to the effective date of termination, together with its reasonable extra costs incurred by reason of the termination.

11.3 Termination for Cause

Either Party may terminate this Agreement or a SOW immediately if the other Party: (i) fails to cure any material breach of this Agreement or the SOW within thirty (30) days of written notice from the non-breaching Party; (ii) breaches Confidentiality provisions of the Agreement; or (iii) becomes insolvent, makes a general assignment for the benefit of creditors or becomes subject to any proceeding under any bankruptcy or insolvency law. Additionally, if Apple is not in default of any of its obligations under a SOW and the performance of Services is stopped through any wrongful act or neglect of Customer or Customer fails to make payment to Apple when due, Apple may give written notice to Customer of its intent to terminate performance, specifying the grounds thereof. If the Customer fails within thirty (30) days to cure the act or neglect specified or to make the payment identified therein as past due, Apple may then terminate performance of Services and recover payment from the Customer for all Services performed prior to the termination date.

11.4 Effect of Notice of Termination

If either Party gives notice of termination of the Agreement according to Section 11, all unpaid invoices issued by Apple will be accelerated and become immediately due and payable on the effective date of termination.

11.5 Survival

All defined terms and the following Sections of this Agreement shall survive expiration or any termination of the Agreement: 4 (Confidentiality); 6 (Warranty); 7 (Limitation of Liability and Remedies); 8 (Indemnity); 11.4 (Effect of Notice of Termination); 11.5 (Survival); 12 (General Terms) and; any other Sections that by their nature would reasonably be expected to survive expiration or termination.

12. General

12.1 Governing Law



If Customer is a public agency or institution, this Agreement will be governed by the laws of the state where Customer is located. If Customer is a federal government agency, this Agreement will be governed and interpreted in accordance with applicable federal law. If Customer is a private or corporate entity, this Agreement will be governed by the laws of the State of California, without regard to its conflict of laws provisions, and in the event of any action between the parties, venue shall be in the State of California.

12.2 Dispute Resolution

In the event of any dispute or controversy between the Parties to the Agreement, the Parties shall try to resolve the dispute in a fair and reasonable way. The Parties must escalate a dispute by providing written notice to the other and shall first attempt to resolve such dispute or controversy through one senior management member of each Party. If the Parties' senior management members are unable to resolve such dispute or controversy within sixty (60) days after the complaining Party's written notice to the other Party of such dispute or controversy, then either Party must, by written notice to the other Party, request non-binding mediation to be conducted in either Santa Clara County or San Francisco, California. Each Party shall bear its own expenses in connection with the mediation, except that Apple shall pay the fees and expenses of the mediator. All such non-binding mediation proceedings and negotiations shall be confidential and shall be treated as compromise and settlement negotiations for purposes of the applicable rules of evidence. Except for any outstanding amount due to Apple by Customer under the Agreement, the Parties' efforts to resolve any dispute or controversy pursuant to this Section shall not toll or extend the required period for commencing litigation set forth in Section 12.3.

12.3 Venue: Time to Bring Claims

If the Parties are unable to resolve the dispute or controversy within sixty (60) days after commencing mandatory mediation, either Party may commence litigation in the state or federal courts in Santa Clara County, California (but only such courts). Notwithstanding the foregoing, each Party shall have the right to seek urgent relief in order to protect any rights to confidentiality or intellectual property. The Parties hereby waive any applicable bond requirements for obtaining urgent relief and also waive any requirement to show that damages would be an inadequate remedy to obtain such relief. ANY LITIGATION ARISING OUT OF ANY DISPUTE OR CONTROVERSY BETWEEN THE PARTIES TO THIS AGREEMENT MUST BE BROUGHT WITHIN ONE (1) YEAR FROM THE EARLIER OF: (i) NOTICE OF TERMINATION UNDER SECTION 11; (ii) A REQUEST FOR FORMAL MEDIATION UNDER SECTION 12.2; OR (iii) THE DATE THE ACTION ACCRUED. IF A LONGER PERIOD IS PROVIDED BY STATUTE, THE PARTIES HEREBY EXPRESSLY WAIVE IT.

12.4 Notice under the Agreement

Notices under the Agreement may be given as follows:

12.4.1 Any notice under this Agreement must be in writing and will be deemed given upon the earlier of actual receipt or ten (10) days after being sent by first class mail, return receipt requested, to the address stated below for Apple and to the address designated in this Agreement by Customer for receipt of notices, or as may be provided by the Parties.

Apple Inc
U.S. Contracts Operations
One Apple Park Way, M/S 318-6OPS
Cupertino, California 95014

12.4.2 Either Party may give notice of its change of address for receipt of notices by giving notice in accordance with Section 12.4.1, or as authorized by Apple.

12.5 Independent Contractor

During performance of the Agreement, Apple shall be an independent contractor and not an agent of the Customer, except for the sole purpose of installing Software pursuant to Section 9 of this Agreement. Apple shall supervise the performance of its own personnel and resources and shall have control of the manner and means by which the Services are performed, subject to compliance with the Agreement and any plans, specifications, schedules, or other items agreed to in a SOW.

12.6 Force Majeure

Neither Party will be liable for delay or failure to fulfill its obligations under this Agreement, other than payment obligations, to the extent such delay or failure is due to unforeseen circumstances or causes beyond the Party's reasonable control, including, but not limited to, acts of God, war, riot, embargoes, acts of civil or military authorities, acts of terrorism or sabotage, fire, flood, accident, strikes, inability to secure transportation, failure of communications networks (a "Force Majeure"), provided such party promptly notifies the other party and uses reasonable efforts to correct such failure or delay in its performance.

12.7 Assignment

Apple may use subcontractors to perform Services under this Agreement. Customer may not assign this Agreement without Apple's prior written approval. Any attempt by Customer to assign without Apple's written approval shall be deemed void.



12.8 Severability

If a court of competent jurisdiction holds that any provision of this Agreement is invalid or unenforceable, the remaining portions of this Agreement will remain in full force and effect, and this Agreement will be adjusted if possible so as to give maximum effect to the original intent and economic effect of the Parties.

12.9 Waivers

A Party's waiver of any breach by the other Party or failure to enforce a remedy will not be considered a waiver of subsequent breaches of the same or of a different kind.

12.10 Entire Agreement

Apple and Customer acknowledge that this Agreement and any associated Statements of Work supersedes and extinguishes all previous agreements and representations of, between or on behalf of the Parties with respect to its subject matter. This Agreement contains all of Apple's and Customer's agreements, warranties, understandings, conditions, covenants, and representations with respect to its subject matter. Neither Apple nor Customer will be liable for any agreements, warranties, understandings, conditions, covenants, or representations not expressly set forth or referenced in this Agreement. Apple is deemed to have refused any different or additional provisions in purchase orders, invoices or similar documents, unless Apple affirmatively accepts such provision in writing, and such refused provisions will be unenforceable.

12.11 No Reliance

Apple and Customer each acknowledge and agree that, in entering into the Agreement, they have not relied on and will not be liable for any agreements, warranties, understandings, conditions, covenants, representations or promises other than those expressly stated or referenced in the Agreement. The Parties acknowledge and understand that all terms of the Agreement are enforceable as written and that Apple and Customer intend to enforce and comply with all written terms of the Agreement. Customer hereby acknowledges and agrees that it will be bound by all the terms in the Agreement, notwithstanding any prior or subsequent agreement, warranty, understanding, condition, covenant, representation or promise suggesting otherwise.

12.12 Modifications

Except as otherwise provided in this Agreement, no modification to this Agreement will be binding unless in writing and signed by an authorized representative of each party.

12.13 Customer's Responsibilities and Representations

Customer shall provide Apple with equipment, information, and facilities necessary to perform Services described in the SOW, unless agreed otherwise by the Parties.

12.14 Headings and Construction

Paragraph headings are for reference only and will not affect the meaning or interpretation of this Agreement. Wherever the singular is used, it includes the plural, and wherever the plural is used, it includes the singular.

12.15 Counterparts

This Agreement may be executed in one or more counterparts (including by facsimile), each of which when so executed shall be deemed to be an original and shall have the same force and effect as an original but such counterparts together shall constitute one and the same instrument.

12.16 Additional Eligible Purchasers

Eligible Purchasers include the Customer and any school districts and their public or private not-for-profit school systems, state universities and colleges, and community, vocational and technical colleges, state, county or city agency or department (including fire departments and libraries), special district, port authority, municipality, township, or Native American reservation in the state that Customer is located ("Eligible Purchasers"). Products purchased shall be for each of the Eligible Purchasers own use in its facilities in the United States and shall not be purchased for the purpose of resale to another entity or individual. Apple reserves complete discretion in making eligibility determinations.

(ii) The Customer shall be responsible and be liable only for purchases made directly by it on its own purchase orders and shall not be liable for any purchases made by or acts of any other Eligible Purchasers purchasing under this Agreement. Eligible Purchasers shall be responsible and liable for purchases made by or acts of the Eligible Purchaser subject to the terms and conditions of this Agreement and shall not be liable for any purchases made by or acts of any other Eligible Purchasers purchasing under this Agreement.



(iii) By placing orders hereunder, Eligible Purchaser acknowledges and agrees to be bound by the terms and conditions of this Agreement and shall be deemed a "Customer" under the terms of the Agreement

The duly authorized representatives of the Parties execute this Agreement as of the dates set forth below.

Customer

Apple Inc

SIGNATURE:

SIGNATURE:

PRINT NAME:

Stephen Dickinson

PRINT NAME:

EUBANK DEENEY

TITLE:

CFO

TITLE:

U.S CONTRACT MANAGEMENT

DATE:

10-18-18

DEPT:

EIS SALES OPERATIONS

EFFECTIVE DATE:

OCT 18th, 2018



Exhibit A Customer Statement of Work (Sample)

Apple Inc. ("Apple") and _____ ("Customer") have entered into a Professional Services Agreement ("Agreement"). Apple and Customer agree that Apple will provide Services as described in this Statement of Work in accordance with the terms set forth in the Agreement. This Statement of Work is effective when signed by Customer and Apple.

I. Introduction:

Project name:

Project number:

Title/Name of SOW:

SOW ID Number:

SOW Effective Date/Start Date:

Business Owners:

- Apple Account Executive:
- Apple Systems Engineer:
- Apple Professional Services Manager:

Bill To Address:

Deliver To Address:

Project Manager(s):

- Apple Project Manager:
- Customer Project Manager:

Project Objective: Project Objective is a short statement condensing the scope of the project, its schedule and resource(s) to be used.

II. Project Description/Description of Services

A. Scope of Statement of Work:

General description of what the project will and will not include.

B. Term of Statement of Work:

Estimated Start Date: [Enter date] Estimated Completion Date: [Enter date]

III. Development and Implementation Approach

A. Basic Approach:

Methodology or strategy by which an engagement/project will be executed. If the SOW covers multiple releases of functionality, that will be outlined here.

B. Summary of Services Components and Deliverables:

Service Components	Deliverables
Example: 4 hours of instructional service	Example: A 4 hour workshop for School X Content Creators and IS Staff

C. Project Schedule/Major Milestones:

D. Project Organization:

High-level description of project organization.

E. Project Roles and Responsibilities:

F. Reporting:



Explanation of how the Project Status will be tracked and reported.

G. Project Risks and Assumptions:

Identification of known and/or potential barriers or boundaries as they relate to the work effort covered by this SOW.

H. Changes of Scope:

Any modifications or changes to the services outlined in the original signed SOW must be approved in writing by both Parties. Such writing may take the form of a Change Request Form presented to Customer by Apple.

IV. Project Resources and Prices:

A. Service Rates, Expenses and Totals:

Part Number	Description	Total
[Enter Part#]	[Enter Description]	\$ [Enter Amount]
[Enter Part#]	[Enter Description]	\$ [Enter Amount]
Total Fees and Expenses		\$ [Enter Amount]

B. Authorized Service Fees and Expenses (if any):

Enter \$ Amount authorized by Institution.

V. Statement of Work Approval Signatures:

Customer	Apple Inc.
SIGNATURE: _____	SIGNATURE: _____
PRINT NAME: _____	PRINT NAME: _____
TITLE: _____	TITLE: _____
DATE: _____	EFFECTIVE DATE: _____

Laguna Beach Unified School District

17. ACTION

December 11, 2018

Approval: Utilize Diamond Assets for Surplus Electronic Removal and Disposal

Proposal

Staff proposes the Board of Education approve the services provided by Diamond Assets to surplus e-waste electronics. By utilizing this service, it is ensured that obsolete and end-of life electronic devices such as computer, monitors, and tablets are disposed of securely as well as attempting to find the highest return on compensation.

Background

Diamond assets is an Apple product reseller that has been recommended by Apple directly. This free recycling company provides for safe disposal of Apple products which limits the illegal dumping and recycling of technology. Diamond Assets is an electronics recycling company that specializes in Apple products. This includes iPods, iPads, Laptops, Desktops and Apple Monitors. Diamond assets is responsible for the security and wiping of data from all asset. Diamond Assets adheres to NIST 800-80 standards and can provide certification for each device processed, capture the erase log for each device, and destroy all data through electronic or physical destruction. The methods used by Diamond assets comply with US DoD 5220.22-M Standards as well as ADISA certification for solid state storage and also HIPPA compliance as it deals with protected health information as well.

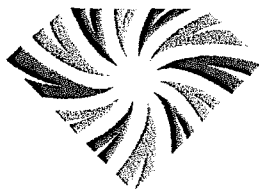
Budget Impact

Any designated surplus e-waste equipment that has a recycle value will provide earnings back to the district based on model at fair market value.

Recommended Action

Staff recommends that Board of Education approve the services provided by Diamond Assets to surplus e-waste electronics.

2018



DIAMONDASSETS

the most trusted trade-up partner



Quote Number: 7209
Quote Date: 9/26/2018
Quote Type: Educational Trade-In
Quote is Valid for 30 Days

Quote

Diamond Assets

1850 Putman Parkway
Milton, Wisconsin 53563

Diamond Assets Contact

Charles Duarte
charles@diamond-assets.com
(651) 895-5858

Contact Information

Laguna Beach USD
Michael Rush
550 Blumont Street
Laguna Beach, CA 92651

mrush@lbusd.org
(949) 307-9025

Description	Model Number	Qty	Value	Total Value
MacBook Pro 13" - Mid 2009	MB990LL/A	14	\$120.00	\$1,680.00
iMac 21.5" - Late 2011	MC978LL/A	1	\$75.00	\$75.00
iMac 21.5" - Mid 2011	MC309LL/A	25	\$25.00	\$625.00
iMac 27" - Mid 2011	MC813LL/A	1	\$200.00	\$200.00
			Total	\$2,580.00

All Units above quoted for Grade A (Grading Scale Below)

Grade B 10% Deduction
Grade C 25% Deduction
Grade D 50% Deduction
Grade F 90% Deduction

Apple Engravings: \$10.00 and Non-Apple Engravings: \$30.00

Missing/Bad/Non-Original MagSafe Charger: \$25.00

Missing/Bad/Non-Original Keyboard: \$25.00

Missing/Bad/Non-Original Mouse: \$25.00

Missing/Bad/Non-Original Powercord: \$10.00

***Mail-in service, packaging and shipping are included at no extra cost

Pick up date is within 30 days of this offer.

Authorized Signature: _____

Date: _____

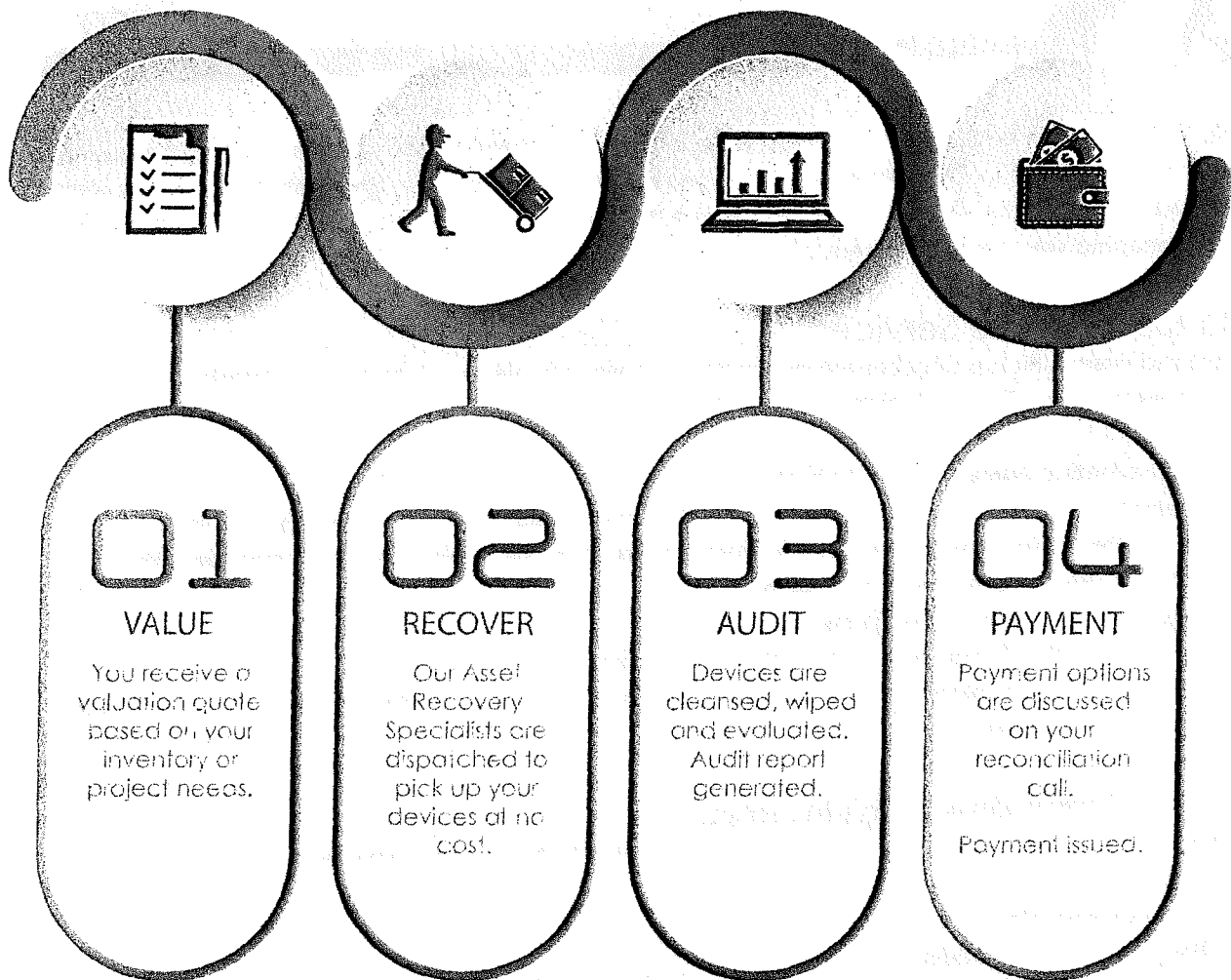
*This quote is based on current market values and is based off all units being in good cosmetic and working condition with original accessories included. If units are not in good condition or accessories are missing or nonfunctional standard deductions will apply. All information in this quote is confidential and property of Diamond Assets LLC.

Welcome!

Your choice to work with Diamond Assets means you will be receiving the highest valued Apple device trade-up service in the industry.

Our team is ready to assist you with device valuation, recovery services, device cleansing and audit, and your payment.

THE DIAMONDASSETS ADVANTAGE





VALUE

Diamond Assets provides an initial valuation of your Apple devices based on the inventory you provide. Our record shows that our national average for payment is the highest in the industry due to our comprehensive, extensive and exclusive experience with Apple devices. We will provide our best services for you. When you are ready to continue the trade-up, a quote will be provided for your approval and organizational signature.



RECOVER

Working with Diamond Assets to recover value in your equipment couldn't be easier. Once the quote is accepted, our Logistics Department contacts you immediately to go over important pickup processes and details paving the way for hassle free service. You can then get to what matters most — deploying and managing your new equipment.

No Cost On Site Services

Diamond Assets' Pickup Services are designed to provide you with a white glove, streamlined, hands-off pickup experience. This work plan includes:

- Coordinating agreed upon site pickup
- Barcoding each device ensuring accurate inventory management. Our reporting and audit templates provide the necessary breakdown of make, model, specs and serial number of the devices you indicated were purchased.
- Individual packaging of each device
- Palletizing, shrink-wrapping and loading freight vehicles
- Providing documentation including verified device counts on the Pickup Work Request Form with appropriate signatures

No Cost Streamlined Mail-In Services

Diamond Assets' Mail-in Services are designed for smaller trade-ins. This includes:

- Coordinating pickup at your location
- Pre-paid shipping labels
- Custom shipping boxes and all packing supplies are shipped to you

Specialty Services

Diamond Assets understands that organizations may inventory and be required to manage their equipments' fiscal value in different ways. Visit with your Account Manager regarding how we customize our services. For example, school districts that purchase assets with Federal Funds (Title or Special Education) need to be tracked with monetary values at the start of the trade-up process. Should a school district utilize a capital purchase of new devices combined with Title 1 or Special Education funding, Diamond Assets will work with the school district on separating those specific serial numbers prior to pickup, and providing separate reports for the capital assets and Title 1/Special Education assets.



On-Site Evaluation

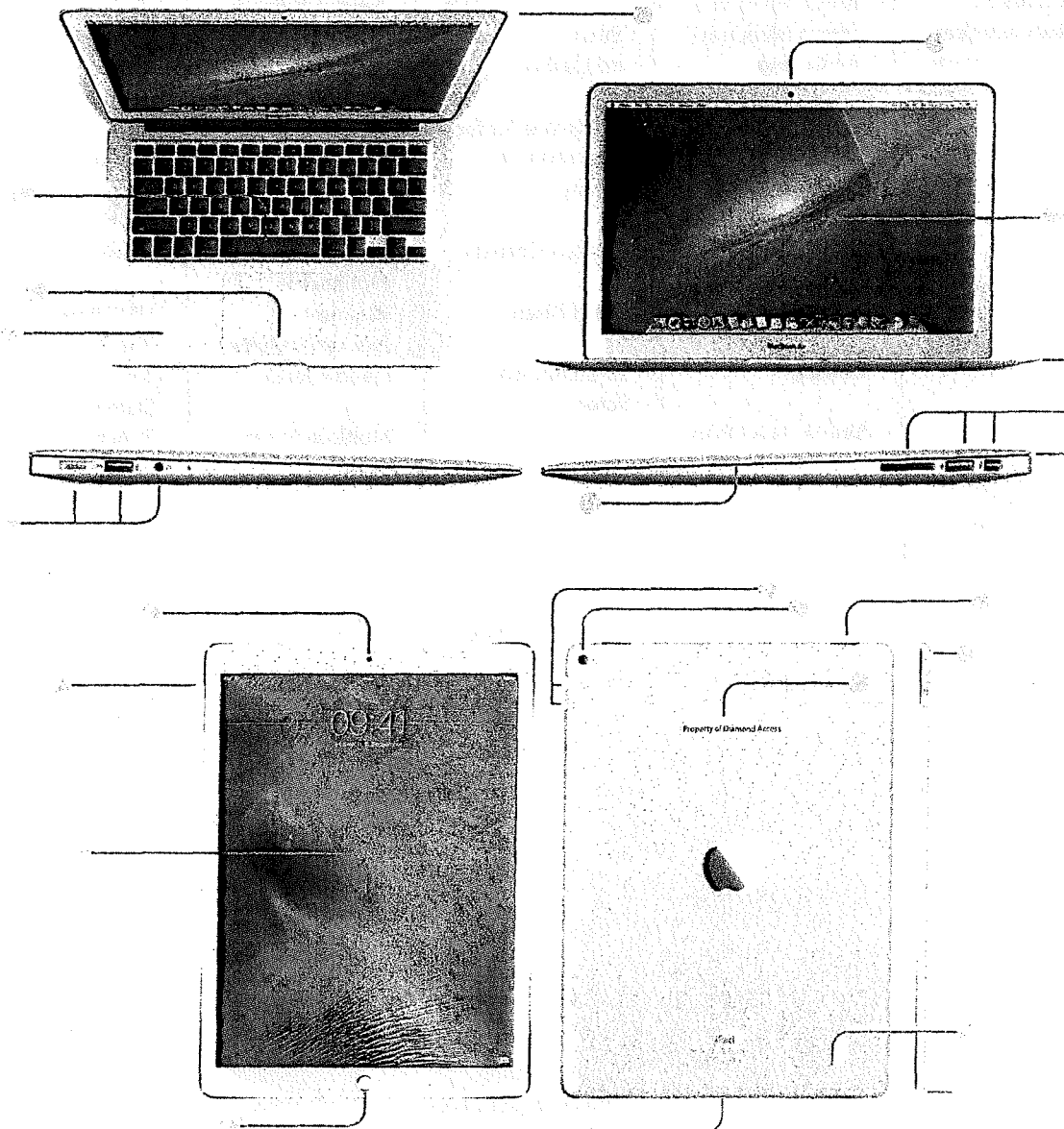
Devices undergo a thorough inspection process where exact quantities, model numbers and specifications are confirmed. This ensures value is precisely determined and applied to the devices you are trading up. Lastly, devices are graded using a device-specific grading checklist.

Data Privacy & Security are Top Priorities

To ensure data security and integrity, the devices are first cleansed and wiped of any data and identifying information including all user information. Diamond Assets adheres to NIST 800-88 standards and can provide certification for each device processed, capture the erase log for each device and destroy all data through electronic or physical destruction.

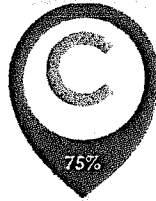
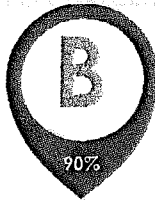
Asset Grading

Once your units arrive at our processing facility they go through a detailed inspection audit process including some of the following specific inspection points.



Asset Grading Checklist

Specific criteria is used in grading each device. This ensures consistent 'grading' of devices for each customer. This grade is entered for each inventoried item and is reported along with why the device received a certain grade.



Unit is Like New Condition	Product is in Good Working Condition	Product is in Fair Working Condition	Product is in Poor Working Condition	Device is Functionally Defective or Broken
<ul style="list-style-type: none"> Unit does not contain noticeable blemishes, dents or stress markings Device does not contain display/screen issues 	<ul style="list-style-type: none"> Minor Wear or Stress Markings on Casing Light Surface Scratches On Casing Minor Dent in Corner, but not combined with other major defects Single Dead Pixel 	<ul style="list-style-type: none"> Moderate Wear or Stress Markings on Casing Moderate Surface Scratches on Casing Dented Corners Dead Pixels Scratches on Screen 	<ul style="list-style-type: none"> Severe Wear or Stress Markings on Casing Severe Surface Scratches on Casing Product Contains Noticeable LCD Blemishes Including Multiple Dead Pixels Multiple Severe Dents 	<ul style="list-style-type: none"> Broken Screens, Damaged LCD Panels, Trackpads, Hinges and Other Broken Functional Components (Logic Boards, Hard drives, Missing keys). USB Ports, Thunderbolt and Charging Ports are Damaged or Functionally Defective

Reconciliation Report (Final Report)

The Reconciliation Report contains all the information gathered through evaluation, inspection, and grading. We will send you this summary report providing you with the the final grades of your units, accessories, and the total monetary value.

Product Number: MXXXXLL/A - Total Model Quantity - 5

Product Number: MXXXXLL/A -Grade A, Quantity - 1

Lot Number	Part Number	Serial Number	Device Type	Model Number	Quoted Price	Grade	Graded Price
1000	MXXXXLL/A	00000000001	iPad	MP10000	\$100.00	A	\$100.00
Deduction Notes: Light Scratches on Screen, Light Wear Marking(s)							

Product Number: MXXXXLL/A -Grade B, Quantity - 1

Lot Number	Part Number	Serial Number	Device Type	Model Number	Quoted Price	Grade	Graded Price
1000	MXXXXLL/A	00000000002	iPad	MP10000	\$100.00	B	\$90.00
Deduction Notes: 1 Dead Pixel (Minor), Light Wear Marking(s), Minor Dented Corner							

Product Number: MXXXXLL/A -Grade C, Quantity - 1

Lot Number	Part Number	Serial Number	Device Type	Model Number	Quoted Price	Grade	Graded Price
1000	MXXXXLL/A	00000000003	iPad	MP10000	\$100.00	C	\$75.00
Deduction Notes: 2-3 Dead Pixels, Moderate Wear Marking(s), Multiple Dented Corners							

Product Number: MXXXXLL/A -Grade D, Quantity - 1

Lot Number	Part Number	Serial Number	Device Type	Model Number	Quoted Price	Grade	Graded Price
1000	MXXXXLL/A	00000000004	iPad	MP10000	\$100.00	D	\$50.00
Deduction Notes: Streaking, Severe/Deep Scratches on Screen, 3+ Dead Pixels, Heavy Wear Marking(s)							

Product Number: MXXXXLL/A -Grade F, Quantity - 1

Lot Number	Part Number	Serial Number	Device Type	Model Number	Quoted Price	Grade	Graded Price
1000	MXXXXLL/A	00000000005	iPad	MP10000	\$100.00	F	\$10.00
Deduction Notes: Cracked Glass, Broken Home Button							



PAYMENT

Final Payment Information

When the reconciliation report is sent to the site contact, our finance department will schedule a call for final review, help address questions, and confirm payment details. Diamond Assets operates on NET 60 payment terms from date of product pick up.

Payment Options/Solutions

Every organization has specific needs when refreshing a digital learning fleet. Diamond Assets provides a variety of options for receiving payment using our trade-up program. These include:

- Pay your organization directly
- Pay the leasing company on your behalf

If you require something other than what is currently offered, please contact your Diamond Assets' representative directly to discuss options.

Diamond Assets Terms and Conditions

Organization Responsibilities

In order to best serve the organization, customers will provide to Diamond Assets:

- Primary project contact person
- Primary financial contact person
- Primary recovery (pick-up) contact person
- Detailed list of assets with model numbers, serial numbers, configuration specifications, and quantities of equipment. If school district equipment is to be tracked for Federal Funding (e.g. Title or Special Education), customer will indicate in the detailed list which assets are federally funded.
- Release of devices at the time of recovery (pickup) from Apple School Manager or the Device Enrollment Program (DEP)
- Removal of Activation Lock on any devices
- Removal of Firmware for macOS
- Organization may utilize MDM to remove any iOS device passcodes or activation lock. They should also use their MDM if applicable to produce a serial number audit for releasing devices from DEP.
- Site pickup locations that are easily accessible
- Disclosure of any logistical issues that may arise allowing Diamond Assets and organization to create an efficient pick up. For instance warehouse loading docks, unique cleaning schedules, elevator availability, construction in progress, etc.

Diamond Assets Responsibilities

This agreement with Diamond Assets is effective upon trade-up organization's acceptance of the terms and conditions specified herein and acts as a legally binding agreement between Diamond Assets LLC and the organization.

General

- Quotes and valuations are valid for 30 days from date listed on the document.
- Diamond Assets removes all engravings, asset tags, and other customer identifiers from each device. All user information/data contained on the devices is erased. Diamond Assets adheres to NIST 800-88 standards and can provide certification for each device processed, capture the erase log for each device and destroy all data through electronic or physical destruction.
- Diamond Assets shall buy assets listed in the pickup request form.
- Title (ownership) of the assets passes to Diamond Assets upon signature of the pickup document at the time of recovery.

Valuation/Quote

- The valuations or quote values are based on product being in grade A condition (fully functional and free of any cosmetic or functional flaws).
- The evaluation grading checklist is provided with the quote.
- Diamond Assets recognizes that it may be difficult to represent the condition of assets at the time of this valuation or quote. Deductions from original valuation and quote and will be depicted in the audit report and reconciliation.
- Assets must be received at Diamond Assets' facilities within the 30 day time period of the quote unless otherwise agreed upon by Diamond Assets.

Recovery (Pickup)

- Diamond Assets will provide customized packaging to ensure secure shipping.
- Diamond Assets will provide a pickup service in which we arrive on site to remove assets; smaller inventories may be shipped to Diamond Assets as indicated this document.
- Diamond Assets provides barcodes, packing materials, and palletizing services onsite.
- Diamond Assets coordinates all logistics from pickup to delivery to Diamond Assets.

Evaluation/Audit

- Diamond Assets will provide an electronic file containing a detailed line item audit report with serial numbers and grade per device that were made during final inspection/grading.
- Grading of each device is dependent upon a standard set of criteria as outlined in the grading checklist used by Diamond Assets.

- Any device with damaged or missing accessories will result in deductions.
- Diamond Assets reserves the right to provide any revenue for assets based on the value determined exclusively by the audit report performed by Diamond Assets.
- Diamond Assets will provide a progress report at any time during the audit process at the organization's request.
- A Diamond Assets representative will review the reconciliation audit with the organization's contact prior to mailing the payment.

Payment

- Diamond Assets operates on NET 60 payment terms from date of product pick up.
- Any/all signed documents and reports will be forwarded to the organization cited as the legal owner of the product specified by the quote signatory.

By participating in this program, you agree to be bound by the terms and conditions and all disclaimers and terms and conditions that appear elsewhere on this document. It is your responsibility, prior to participating in this trade-up program, to read these Terms and Conditions carefully to understand your rights and obligations. If you are dissatisfied with this program, its content, or these Terms and Conditions, you agree that your sole and exclusive remedy is to discontinue using the program.

An organization's authorized signature indicates the date of quote acceptance and the terms herein in advance of any work plans for pickup of equipment. The signatory represents and warrants that the person has the legal right to provide all items submitted for this program and that the items are not counterfeit or stolen. You represent and warrant that you have the legal right to provide all items you submit for this program and that the items are not counterfeit or stolen. You must have the right, title, and interest in any and all products you seek to provide to Diamond Assets. Such products, or the sale and shipment of such products must not violate any applicable policies, laws, statutes, ordinances, or regulations including export laws. You are responsible for complying with any and all such laws. Any products you seek to provide using Diamond Asset's services shall not infringe any third party intellectual property rights (including copyrights, trademarks, patents, trade secrets or other proprietary rights) and shall not be counterfeit, stolen, or fraudulent. You represent and warrant that the products are free of any liens or encumbrances, including third-party software which may not be transferred or for which royalties are due. By using Diamond Assets' service, you agree to indemnify Diamond Assets from all claims or losses sustained by Diamond Assets as a result of any breach of this warranty.

Diamond Assets reserves the right to take steps Diamond Assets believes are reasonably necessary or appropriate to enforce and/or verify compliance with any part of these Terms and Conditions (including but not limited to Diamond Assets' right to cooperate with any legal process relating to your use of the service and/or the products provided, and/or a third party claim that your product is unlawful and/or infringes such third party's rights). You agree that Diamond Assets has the right, without liability to you, to disclose any Registration Data and/or Account information to law enforcement authorities, government officials, and/or a third party, as Diamond Assets believes is reasonably necessary or appropriate to enforce and/or verify compliance with any part of these Terms and Conditions.

Diamond Assets warrants that it will provide the service with reasonable care and skill and substantially in accordance with these terms and conditions. Except as provided herein, there are no other warranties, conditions or promises about the service, expressed or implied, and all such warranties, conditions and promises are excluded to the full extent permitted by law.

Diamond Assets will not be liable for any loss of income, business, or profits, or for any loss or corruption of data in connection with your use of the service.