WESTERN PLACER UNIFIED SCHOOL DISTRICT
600 SIXTH STREET, SUITE 400,
LINCOLN, CALIFORNIA 95648
Phone: 916.645.6350 Fax: 916.645.6356

MEMBERS OF THE GOVERNING BOARD

Damian Armitage – President
Paul Long – Vice President
Kris Wyatt – Clerk
Brian Haley – Member
Paul Carras – Member

DISTRICT ADMINISTRATION

Scott Leaman, Superintendent
Gabe Simon, Assistant Superintendent of Personnel Services
Audrey Kilpatrick, Assistant Superintendent of Business & Operations
Kerry Callahan, Assistant Superintendent of Educational Services

School	2018-2019 CALPADS	12/4/2018	1/2/2019
Sheridan Elementary (K-5)	56	57	57
First Street Elementary (K-5)	439	433	433
Carlin C. Coppin Elementary (K-5)	444	453	452
Creekside Oaks Elementary (K-5)	589	602	602
Twelve Bridges Elementary (K-5)	644	652	646
Foskett Ranch Elementary (K-5)	412	416	417
Lincoln Crossing Elementary (K-5)	666	676	676
Glen Edwards Middle School (6-8)	869	875	872
Twelve Bridges Middle School (6-8)	796	793	796
Lincoln High School (9-12)	2,004	2,027	2,024
Phoenix High School (10-12)	100	84	83
SDC Program (18-22)	14	14	14
TOTAL	**7033**	**7,082**	**7,072**

SDC Pre-School

Foskett Ranch	41
First Street/LIP	52
Carlin C. Coppin	27

Parent Education

Continuing Educ. Classes	19

GLOBAL DISTRICT GOALS

~Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential.
~Foster a safe, caring environment where individual differences are valued and respected.
~Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
~Promote the involvement of the community, local government, business, service organizations, etc. as partners in the education of our students.
~Promote student health and nutrition in order to enhance readiness for learning.

Western Placer Unified School District

Regular Meeting of the Board of Trustees

January 15, 2019

Glen Edwards Middle School – Multi-Purpose Room

204 L Street, Lincoln, CA 95648

AGENDA

2018-2019 Goals & Objectives (G & O) for the Management Team: Component I: Quality Student Performance; **Component II:** Curriculum Themes; **Component III:** Special Student Services; **Component IV:** Staff & Community Relations; **Component V:** Facilities/Administration/Budget.

All Open Session Agenda related documents are available to the public for viewing at the Western Placer Unified School District Office located at 600 Sixth Street, Fourth Floor in Lincoln, CA 95648.

6:15 P.M. START

1. **CALL TO ORDER** – Glen Edwards Middle School – Multi-Purpose Room

2. **COMMUNICATION FROM THE PUBLIC**

This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board regarding matters on the agenda. The Board is not allowed to take action on any item, which is not on the agenda except as authorized by Government Code Section 54954.2. Request forms for this purpose are located at the entrance to the Meeting Room. Request forms are to be submitted to the Board Clerk prior to the start of the meeting.

6:20 P.M.

3. **CLOSED SESSION** – Glen Edwards Middle School – Library – Room 27

3.1 CONFERENCE WITH LABOR NEGOTIATOR

Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators:
~Scott Leaman, Superintendent
~Gabe Simon, Assistant Superintendent of Personnel Services
~Audrey Kilpatrick, Assistant Superintendent of Business and Operations
~Kerry Callahan, Assistant Superintendent of Educational Services

3.2 CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

CAL200 et al. v. Apple Valley et al., S.F. County Superior Court Case No. CPF15-514477

3.3 PERSONNEL

Public Employee Employment/Discipline/Dismissal/Release

7:00 P.M.

4. **ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE** – Glen Edwards Middle School - Multi-Purpose Room

The Board of Trustees will disclose any action taken in Closed Session regarding the following items:

4.1 ***Page 10*** **- CONFERENCE WITH LABOR NEGOTIATOR**

Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators:
~Scott Leaman, Superintendent
~Gabe Simon, Assistant Superintendent of Personnel Services
~Audrey Kilpatrick, Assistant Superintendent of Business and Operations
~Kerry Callahan, Assistant Superintendent of Educational Services

4.2 *Page 11* - **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**
CAL200 et al. v. Apple Valley et al., S.F. County Superior Court Case No. CPF15-514477

4.3 *Page 12* - **PERSONNEL**
Public Employee Employment/Discipline/Dismissal/Release

5. *Page 14* - **SPECIAL ORDER OF BUSINESS**
School Being Featured: Glen Edwards Middle School

6. *Page 17-86* - **CONSENT AGENDA**

NOTICE TO THE PUBLIC
All items on the Consent Agenda will be approved with one motion, which is not debatable and requires a unanimous vote for passage. If any member of the Board, Superintendent, or the public, so request, items may be removed from this section and placed in the regular order of business following the approval of the consent agenda.

6.1 Certificated Personnel Report
6.2 Classified Personnel Report
6.3 Approval of Minutes for: December 4 & 18, 2018
6.4 Approval of Warrants
6.5 Williams Uniform Quarterly Report
6.6 Waiver Request and Affidavit – Request for Allowance of Attendance Due to Emergency Condition – School Closure for All District Schools November 15 & 16, 2018
6.6 Approval of UDL-IRN International Summit Out-of-State Travel
6.7 Approval of Christian Lighthouse Academy Out-of-State Travel
6.8 Acceptance of Lincoln High School Relocation of Five (5) Classroom Portables Project and Approval of Notice of Completion
6.9 Acceptance of Lincoln High School Scoreboard Replacement Project and Approval of Notice of Completion
6.10 Ratification of Agreement for Inspection Services with Donald Sharp for Twelve Bridges High School Project
6.11 Ratification of Agreement for Inspection Services with Donald Sharp for Glen Edwards Middle school Modernization and Addition Project – Phase 2
6.12 Ratification of Agreement for Legal Services between Western Placer Unified School District and Dannis Woliver Kelley
Roll call vote:

7. **COMMUNICATION FROM THE PUBLIC**

This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board regarding matters not on the agenda. The Board is not allowed to take action on any item, which is not on the agenda except as authorized by Government Code Section 54954.2. Request forms for this purpose are located at the entrance to the Meeting Room. Request forms are to be Submitted to the Board Clerk prior to the start of the meeting.

8. **REPORTS & COMMUNICATION**
- Lincoln High School Student Advisory – Lindsey Ridgway
- Western Placer Teacher's Association – Tim Allen

➢Western Placer Classified Employee Association – Jim Houck
➢Superintendent – Scott Leaman

9. ♦ACTION ♦DISCUSSION ♦INFORMATION

Members of the public wishing to comment on any items should complete a yellow REQUEST TO ADDRESS BOARD OF TRUSTEES form located on the table at the entrance to the Board Room. Request forms are to be submitted to the Board Clerk before each item is discussed.

9.1 Information *Page 88* – **WPUSD'S 2017-2018 CALIFORNIA SCHOOL DASHBOARD RESULTS – Leehane** *(18-19 G & O Component I, II, III, IV, V)*

●California recently released 2017-2019 district/school accountability data through the new California School Dashboard. A presentation explaining Western Placer's accountability data will be shared during the board meeting.

9.2 Discussion *Page 89* – **RECEIPT OF THE 2017-18 AUDITED FINANCIAL STATEMENTS – Kilpatrick** *(18-19 G & O Component I, II, III, IV, V)*

●The 2017-18 Unaudited Actuals were presented to the Board of Trustees in September. The audit firm, Crowe, has performed the required independent annual audit and submitted our audit report to the State Controller's Office by December 15 as required by law.

9.3 Information *Page 186* – **HORIZON CHARTER SCHOOLS 2017-18 ANNUAL FINANCIAL STATEMENTS AND AUDIT REPORT – Kilpatrick** *(18-19 G & O Component I, II, III, IV, V)*

●Western Placer Unified School District, as the sponsoring authority for Horizon Charter Schools, is responsible for fiscal oversight. Accordingly, their annual financial statements and audit report are provided for review.

9.4 Information *Page 228* –**JOHN ADAMS ACADEMIES INC. CHARTER SCHOOLS 2017-18 CONSOLIDATED FINANCIAL STATEMENTS WITH AUDITOR'S REPORT – Kilpatrick** *(18-19 G & O Component I, II, III, IV, V)*

●Western Placer Unified School District, as the sponsoring authority for Johns Adams Academy Charter School, is responsible for the fiscal oversight. Accordingly, their annual consolidated financial statements and audit report are provided for review.

9.5 Action *Page 269* – **RESOLUTION NO. 18/19.21 DECLARING PROJECT SAVINGS AND IDENTIFYING HIGH PRIORITY CAPITAL OUTLAY PROJECTS – Adell** *(18-19 G & O Component I, II, III, IV, V)*

●After the completion of State Funded projects at Lincoln High School (Modernization and New Construction) and construction of Special Education facility at Foskett Ranch Elementary, there was a significant amount of project savings remaining in Fund 35 from the State of California.

Roll call vote:

9.6 Action — *Page 271* – **APPROVAL OF LOW BIDDER FOR DISTRICT-WIDE NETWORK SWITCH EQUIPMENT – E-RATE YEAR 2019 (YEAR 22) – Kilpatrick** *(18-19 G & O Component I, II, III, IV, V)*

- The District is required to advertise for wireless equipment on the District website if E-rate discounts are sought. A request for proposal (RFP) covering wireless equipment was posted to the District website and advertised in the local newspaper as required under E-rate requirements.

9.7 Action — *Page 335* – **APPROVAL OF LOW BIDDER FOR DISTRICT-WIDE WIRELESS EQUIPMENT – E-RATE YEAR 2019 (YEAR 22) – Kilpatrick** *(18-19 G & O Component I, II, III, IV, V)*

- The District is required to advertise for network switch equipment on the District website if E-rate discounts are sought. A request for proposal (RFP) covering wireless equipment was posted to the District website and advertised in the local newspaper as required under E-rate requirements.

9.8 Discussion — *Page 360* – **RECEIPT OF THE 2017-18 MEASURE A AND MEASURE N GENERAL OBLIGATION BONDS AUDITED FINANCIAL STATEMENTS AND PERFORMANCE AUDITS – Kilpatrick** *(18-19 G & O Component I, II, III, IV, V)*

- Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act, amended portions of the California constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

9.9 Information/ Discussion — *Page 401* – **SUNSHINE FOR NEGOTIATIONS REGARDING THE COLLECTIVE BARGAINING AGREEMENT BETWEEN WESTERN PLACER UNIFIED SCHOOL DISTRICT AND THE CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION – CHAPTER #741 – Simon** *(18-19 G & O Component I, II, III, IV, V)*

- Pursuant to Government Code section 3547, all proposals of the recognized employee group and of the District must be presented at a public meeting of the District.

9.10 Action — *Page 404* – **SUNSHINE FOR NEGOTIATIONS REGARDING THE COLLECTIVE BARGAINING AGREEMENT BETWEEN THE WESTERN PLACER UNIFIED SCHOOL DISTRICT (WPUSD) AND THE WESTERN PLACER TEACHER'S ASSOCIATION (WPTA) – Simon** *(18-19 G & O Component I, II, III, IV, V)*

- Pursuant to Government Code section 3547, all proposals of the recognized employee groups and the District must be presented at a public meeting of the District.

9.11 Discussion/ Action — *Page 407*–**CONSIDER APPROVING REVISED JOB DESCRIPTION FOR TECHNOLOGY SUPPORT TECHNICIAN II – Simon** *(18-19 G & O Component I, II, III, IV, V)*

•As a part of the ongoing review of District needs and job descriptions by the District, there exists a need to approve a revised job description for the Technology Support Technician II position which is a classified position.

9.12 Discussion/ Action *Page 411* – **COOPERATIVE AGREEMENT AND FIRST AMENDMENT TO THE JOINT USE AGREEMENT – Leaman** *(18-19 G & O Component I, II, III, IV, V)*

•The WPUSD legal team has drafted an amendment to current joint use agreement with the City of Lincoln to entertain the possibility of establishing a park next to Leaman Elementary. The park will be built based on available funding.

9.13 Action *Page 423* - **ADOPTION OF REVISED/NEW EXHIBITS/ POLICIES/ REGULATIONS – Leaman** *(18-19 G & O Component I, II, III, IV, V)*

•The District Policy Committee and Management Team have reviewed the following new and revised policies/regulations/exhibits as per CSBA. They are now being presented for adoption by the Board of Trustees.

- BP 0420.42 – Charter School Renewal
- BP 3290 – Gifts, Grants and Bequests
- AR 3320 – Claims and Actions Against the District
- AR 3460 – Financial Reports and Accountability
- BP/AR 6145.2 – Athletic Competition
- BP/AR 6178 – Career Technical Education
- BP 6190 – Evaluation of the Instructional Program

10. BARD OF TRUSTEES

10.1 FUTURE AGENDA ITEMS

The following are a number of agenda items that the Board of Trustees has been monitoring. They are NOT action items for tonight's meeting, but are noted here for continuing purposes and to ensure that when there are changes or new information they will be called up as Action/Discussion/Information.

- School Safety

10.2 BOARD MEMBER REPORTS/COMMENTS

11. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

➢**February 5, 2019** 7:00 P.M., Regular Meeting of the Board of Trustees – District Office/City Hall Bldg., 3rd Floor Conference Room

➢**February 19, 2019** 7:00 P.M., Regular Meeting of the Board of Trustees –Foskett Ranch Elementary School, 1561 Joiner Parkway

12. ADJOURNMENT

Accommodating Those Individuals with Special Needs:
In compliance with the Americans with Disabilities Act, the Western Placer Unified School District encourages those with disabilities to participate fully in the public meeting process. If you have a special need in order to allow you to attend or participate in our public meetings, please contact the Office of the Superintendent, at (916) 645-6350 at least 48 hours in advance of the meeting you wish to attend so that we may make every reasonable effort to accommodate you, including auxiliary aids or services.

Posted: 011119
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DISCLOSURE OF ACTION TAKEN IN CLOSED SESSION, IF ANY

Western Placer Unified School District
CLOSED SESSION AGENDA

Place: **Glen Edwards Middle School – Library - Room 27**
Date: **Tuesday, January 15, 2019**
Time: **6:20 P.M.**

1. LICENSE/PERMIT DETERMINATION

2. SECURITY MATTERS

3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR

4. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION

5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

6. LIABILITY CLAIMS

7. THREAT TO PUBLIC SERVICES OR FACILITIES

8. PERSONNEL
* PUBLIC EMPLOYEE APPOINTMENT
* PUBLIC EMPLOYEE EMPLOYMENT
* PUBLIC EMPLOYEE PERFORMANCE EVALUATION
* **PUBLIC EMPLOYEE EMPLOYMENT/DISCIPLINE/DISMISSAL/ RELEASE**
* COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE

9. CONFERENCE WITH LABOR NEGOTIATOR

10. STUDENTS
* STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918
* STUDENT PRIVATE PLACEMENT
* INTERDISTRICT ATTENDANCE APPEAL
* STUDENT ASSESSMENT INSTRUMENTS
* STUDENT RETENTION APPEAL, Pursuant to BP 5123
* DISCLOSURE OF CONFIDENTIAL STUDENT RECORD INFORMATION

1. <u>LICENSE/PERMIT DETERMINATION</u>
   A. Specify the number of license or permit applications.
2. <u>SECURITY MATTERS</u>
   A. Specify law enforcement agency
   B. Title of Officer

3. <u>CONFERENCE WITH REAL PROPERTY NEGOTIATOR</u>
   A. Property: specify the street address, or if no street address the parcel number or unique other reference to the property under negotiation.
   B. Negotiating parties: specify the name of the negotiating party, not the agent who directly or through an agent will negotiate with the agency's agent.
   C. Under negotiations: specify whether the instructions to the negotiator will concern price, terms of payment or both.

4. CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION
   A. Name of case: specify by reference to claimant's name, names or parties, case or claim number.
   B. Case name unspecified: specify whether disclosure would jeopardize service of process or existing settlement negotiations.
5. CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION
   A. Significant exposure to litigation pursuant to subdivision (b) of Government Code section 54956.9 (if the agency expects to be sued) and also specify the number of potential cases.
   B. Initiation of litigation pursuant to subdivision (c) of Government Code Section 54956.9 (if the agency intends to initiate a suit) and specify the number of potential cases.
6. LIABILITY CLAIMS
   A. Claimant: specify each claimants name and claim number (if any). If the claimant is filing a claim alleging district liability based on tortuous sexual conduct or child abuse, the claimant's name need not be given unless the identity has already been publicly disclosed.
   B. Agency claims against.
7. THREATS TO PUBLIC SERVICES OR FACILITIES
   A. Consultation with: specify name of law enforcement agency and title of officer.
8. PERSONNEL:
   A. **PUBLIC EMPLOYEE APPOINTMENT**
      a. Identify title or position to be filled.
   B. **PUBLIC EMPLOYEE EMPLOYMENT**
      a. Identify title or position to be filled.
   C. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
      a. Identify position of any employee under review.
   D. **PUBLIC EMPLOYEE EMPLOYMENT/DISCIPLINE/DISMISSAL/RELEASE**
      a. It is not necessary to give any additional information on the agenda.
   E. **COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE, UNLESS EMPLOYEE REQUESTS OPEN SESSION**
      a. No information needed
9. CONFERENCE WITH LABOR NEGOTIATOR
   A. Name any employee organization with whom negotiations to be discussed are being conducted.
   B. Identify the titles of unrepresented individuals with whom negotiations are being conducted.
   C. Identify by name the agency's negotiator
10. STUDENTS:
   A. **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
   B. **STUDENT PRIVATE PLACEMENT**
      a. Pursuant to Board Policy 6159.2
   C. **INTERDISTRICT ATTENDANCE APPEAL**
      a. Education Code 35146 and 48918
   D. **STUDENT ASSESSMENT INSTRUMENTS**
      a. Reviewing instrument approved or adopted for statewide testing program.
   E. **STUDENT RETENTION/ APPEAL**
      a. Pursuant to Board Policy 5123
   F **DISCLOSURE OF CONFIDENTIAL STUDENT RECORD INFORMATION**
      a. Prevent the disclosure of confidential student information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Bargaining Groups:
WPTA & CSEA Negotiations
Agency Negotiators:
Scott Leaman, Superintendent
Gabe Simon, Assistant Superintendent of Personnel Services
Audrey Kilpatrick, Assistant Superintendent Business and Operations
Kerry Callahan, Assistant Superintendent of Educational Services

AGENDA ITEM AREA:
Disclosure of action taken in closed session

REQUESTED BY:
Scott Leaman
Superintendent

ENCLOSURES:
No

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 15, 2019

ROLL CALL REQUIRED:
No

BACKGROUND:

Labor Negotiator will give the Board of Trustees an update on Western Placer Teachers Association & Classified Schools Employee Association Bargaining Groups.

ADMINISTRATION RECOMMENDATION:

Administration recommends the board of trustees be updated on negotiations.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

AGENDA ITEM AREA:
Disclosure of Action Taken in Closed Session

REQUESTED BY:
Scott Leaman, Superintendent
Kerry Callahan,
Assistant Superintendent of Educational Services

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 15, 2019

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regard to Case: Mark Babbin and CAL200, S.F. County Superior Court (Case No. CPF-15-514477.

RECOMMENDATION:

Administration recommends the Board of Trustees disclose action taken in closed session in regard to Existing Litigation.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
PUBLIC EMPLOYEE EMPLOYMENT/DISCIPLINE/ DISMISSAL/RELEASE

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Gabe Simon
Assistant Superintendent of Personnel Services

ENCLOSURES:
No

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 15, 2019

ROLL CALL REQUIRED:
Yes

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regards to Public Employee Employment/Discipline/Dismissal/Release.

RECOMMENDATION:

Administration recommends the Board of Trustees disclose action taken in closed session in regards to Public Employee Employment/Discipline/Dismissal/Release.

wp/rk/factform

SPECIAL ORDER OF BUSINESS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Featured School:
Glen Edwards Middle School

AGENDA ITEM AREA:
Special Order of Business

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 15, 2019

ROLL CALL VOTE:
No

BACKGROUND:

Glen Edwards Middle School will share a short presentation to the Board of Trustees.

RECOMMENDATION:

Administration recommends the Board of Trustees enjoy the presentation.

wp/rk/PPPfactform

GLEN EDWARDS MIDDLE SCHOOL

204 "L" Street
Lincoln, CA 95648

(916) 645-6370
Fax (916) 645-6379

Principal
Lance Van Court

Assistant Principal
Shanna Parker

WESTERN PLACER UNIFIED SCHOOL DISTRICT

600 6th Street, 4th Floor
Lincoln, CA 95648

(916) 645-6350
(916) 645-6356 FAX

District Superintendent
Scott Leaman

Glen Edwards Middle School

WPUSD Board Meeting
Tuesday, January 15, 2019
7:00 P.M.
GEMS Spirit Center

I. Welcome to GEMS – Lance Van Court / Principal

II. Programs & Students
   a. Music – Albert Medina
      i. Capitol Section Honor Band
      ii. CBDA All State Honor Band

   b. Point Break Workshop – Shanna Parker & Lori Reitman
      i. Campus Culture

   c. Art – Lisa Ward
      i. Student Showcase
      ii. Present and Future Vision

CONSENT AGENDA ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:
Certificated Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Gabe Simon GS
Assistant Superintendent of Personnel Services

ENCLOSURES:
Yes

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
Categorical/General

MEETING DATE:
January 15, 2019

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will take action to approve the certificated personnel report.

RECOMMENDATION:

Administration recommends ratification of the certificated personnel report.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
PERSONNEL REPORT
January 15, 2019

CERTIFICATED/MANAGEMENT

NEW HIRE:

1.	**Name:**	**Michael Elston**
	Position:	**Long Term Special Education, SDC Teacher** **Provisional Internship Permit**
	FTE:	**1.0**
	Effective Date:	**1/7/19**
	Site:	**Lincoln High School**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
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3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Classified Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Gabriel Simon GS
Assistant Superintendent of Personnel Services

ENCLOSURES:
Yes

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund/Categorical

MEETING DATE:
January 15, 2019

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will take action to approve the classified personnel report.

RECOMMENDATION:

Administration recommends ratification of the classified personnel report.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
PERSONNEL REPORT

January 15, 2019

CLASSIFIED/MANAGEMENT

NEW HIRES:

1. Name: Rachelle Larson — Effective: 12/18/2018
   Position: Temp Paraprofessional — Site: FRE
   Salary: CSEA, Range 17, Step B — New Position
   Hours: 4.5 hours/5 days a week
   Days: 30 day Temp

2. Name: Rhonda Martinez — Effective: 1/7/2019
   Position: Alternative Ed. Secretary/Admin Asst. — Site: PHX
   Salary: CSEA, Range 24, Step D — Replacement
   Hours: 8 hours/5 days a week
   Days: 11 Months/Year

3. Name: Miguel Zarco Ramos — Effective: 1/7/2019
   Position: Grant Funded Instructional Aide — Site: Sheridan
   Salary: Range 1, Step A — Replacement
   Hours: 3.75 hours/5 days a week
   Days: 10 Months/Year

REHIRE: None

TRANSFER/PROMOTION

1. Name: Elizabeth Bollington — Effective: 1/14/19
   Position: Paraprofessional — Site: FRE
   Hours: 6 hours/5 days a week
   Days: 10 Months/Year

2. Name: Cynthia Wells — Effective: 1/7/19
   Position: High School Library Technician — Site: LHS
   Hours: 8 hours/5 days a week
   Days: 10 Months/Year

RETIREMENTS: None

RESIGNATIONS:

1. Name: Angelica Cardenas — Effective: 12/31/18
   Position: Grant Funded Instructional Aide

2. Name: Britni Virrueta — Effective: 12/20/18
   Position: Campus/Cafeteria Supervisor

RESIGNATIONS CONT:

3. Name: Julie Kingston Effective: 1/2/19
   Position: Paraprofessional/Campus/Cafeteria Supervisor

4. Name: Carolina Cabrera Effective: 12/19/18
   Position: Campus/Cafeteria Supervisor

5. Name: Lois Savage Effective: 1/11/19
   Position: Paraprofessional Phys. Health Care

6. Name: Maria McElroy Effective: 1/18/19
   Position: Health Clerk

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Approval of Minutes:

- December 4, 2018 Regular Board of Trustee Meeting
- December 18, 2018 Annual Organizational Board of Trustee Meeting

AGENDA ITEM AREA:
CONSENT AGENDA

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 15, 2019

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will consider adoption of the following minutes:

- December 4, 2018 Regular Board of Trustee Meeting
- December 18, 2018 Annual Organizational Board of Trustee Meeting

RECOMMENDATION:

Administration recommends the Board of Trustees take action to approve minutes.

wp/rk/factform

Western Placer Unified School District

Regular Meeting of the Board of Trustees

December 4, 2018

WPUSD District Office/City Hall Building–3rd Floor Conference Room
600 Sixth Street, Lincoln, CA 95648

MINUTES

2018-2019 Goals & Objectives (G & O) for the Management Team: Component I: Quality Student Performance; **Component II:** Curriculum Themes; **Component III:** Special Student Services; **Component IV:** Staff & Community Relations; **Component V:** Facilities/Administration/Budget.

All Open Session Agenda related documents are available to the public for viewing at the Western Placer Unified School District Office located at 600 Sixth Street, Fourth Floor in Lincoln, CA 95648.

Board Members Present:
Paul Carras, President
Paul Long, Vice President
Brian Haley, Clerk
Damian Armitage, Member
Kris Wyatt, Member

Others Present:
Scott Leaman, Superintendent
Kerry Callahan, Assistant Superintendent of Personnel Services
Audrey Kilpatrick, Assistant Superintendent of Business & Operations
Gabe Simon, Assistant Superintendent of Personnel Services
Mike Adell, Director of Facilities
Rosemary Knutson, Secretary to the Superintendent
Chuck Whitecotton, Phoenix High Principal
Lindsey Ridgway, Student Advisory
Steve Archer, Lincoln News Messenger

6:25 P.M. START

1. **CALL TO ORDER** – WPUSD District Office/City Hall Bldg. – 3rd Floor Conference Room

2. **COMMUNICATION FROM THE PUBLIC**
   There was no communication from the public

6:30 P.M.

3. **CLOSED SESSION** – WPUSD District Office – 4th Floor Overlook Room
   - 3.1 **CONFERENCE WITH LABOR NEGOTIATOR**
     Bargaining groups: WPTA & CSEA Negotiations
     Agency Negotiators:
     ~Scott Leaman, Superintendent
     ~Gabe Simon, Assistant Superintendent of Personnel Services
     ~Audrey Kilpatrick, Assistant Superintendent of Business and Operations
     ~Kerry Callahan, Assistant Superintendent of Educational Services

3.2 **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION -** CAL200 et al. v. Apple Valley et al., S.F. County Superior Court Case No. CPF 15-514477

3.3 **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
Student Discipline – Stipulated Expulsion Student #18-19-B
Student Discipline – Stipulated Expulsion Student #18-19-C

3.3 **PERSONNEL**
Public Employee Employment/Discipline/Dismissal/Release

7:00 P.M.

4. **ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE** – District Office/City Hall Blvd., - 3rd Floor Conference Room
The Board of Trustees will disclose any action taken in Closed Session regarding the following items:

4.1 ***Page 8*** **- CONFERENCE WITH LABOR NEGOTIATOR**
Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators:
~Scott Leaman, Superintendent
~Gabe Simon, Assistant Superintendent of Personnel Services
~Audrey Kilpatrick, Assistant Superintendent of Business and Operations
~Kerry Callahan, Assistant Superintendent of Educational Services

No action taken

4.2 ***Page 9*** **- CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**
CAL200 et al. v. Apple Valley et al., S.F. County Superior Court Case No. CPF-15-514477

No action taken

4.3 ***Page 10-11*** **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
Student Discipline – Stipulated Expulsion Student #18-19-B
Student Discipline – Stipulated Expulsion Student #18-19-C

No action taken

4.4 ***Page 12*** **- PERSONNEL**
Public Employee Employment/Discipline/Dismissal/Release

No action taken

5. ***Page 14-53*** **- CONSENT AGENDA**
5.1 Classified Personnel Report
5.2 Approval of Minutes for: November 6 & 20, 2018
5.3 Approval of Warrants

5.4 Approve Assistant Superintendent Contract Extension
5.5 Approve Stipulated Expulsion Student #18-19-B
5.6 Approve Stipulated Expulsion Student #18-19-C
5.7 Ratification of Agreement between WPUSD and Brandman University

Motion by Mr. Armitage, seconded by Mrs. Wyatt and passed by a 5-0 *(Ayes: Long, Haley, Wyatt, Armitage, Carras No: None)* roll call vote to approve consent agenda as presented.

6. COMMUNICATION FROM THE PUBLIC

No communication from the public

7. REPORTS & COMMUNICATION

➢Lincoln High School Student Advisory, Lindsey Ridgway

- All Winter Sports have started
- Auditions for the Springtime Musical (Once Upon a Mattress) have started
- Students are collecting donations for the Lions Food Drive
- Field trip to the Exploratorium tomorrow, to get ideas for the science expo
- CSU application deadline has been extended due to the fire
- Leadership collecting donation to take to paradise
- Finals start on December 17th , and Winter break start on December 21st

➢Western Placer Teacher's Association, Tim Allen, just came from a meeting with local union leaders of the surrounding districts. Teachers donation $1,000.00 for donations to Paradise teachers. Hope to get the sunshine letter by the end of the week.

➢Western Placer Classified Employee Association, Gus Nevarez was not present

➢Superintendent, Scott Leaman reported the following:

- Escorted Dave Patterson, Placer County Board Member around LHS, extremely positive
- A lot of people attended the bond workshop at the CSBA conference, which was presented by WPUSD
- Re organization meeting is December 18th
- Attended a Choir performance at CCC today
- Submitting elementary school paperwork to DSA
- Will be meeting with GEMS to discuss changes in the modernizations
- Thanked Steve Archer with the News messenger for the coverage, and doing such a wonderful job with articles in the paper.

8. ♦ACTION ♦DISCUSSION ♦INFORMATION

8.1 Discussion/ Action ***Page 55*** – **CONSIDER APPROVING REVISED JOB DESCRIPTION FOR LIBRARY TECHNICIAN: HIGH SCHOOL – Simon** *(18-19 G & O Component I, II, III, IV, V)*

•As a part of the ongoing review of District needs and job descriptions by the District, there exists a need to approve a revised job description for the Library Technician: High School position which is a classified position.

Gabe Simon presented a revised job description for approval. Motion by Mr. Haley, seconded by Mr. Long and passed a 5-0 *(Ayes: Armitage,*

Carras, Haley, Long, Wyatt No: None) vote to approve revised job description for High School Library Technician.

8.2 Discussion/ Action *Page 58* – **CONSIDER APPROVING REVISED SALARY SCHEDULE AND NEW JOB DESCRIPTION – ASSISTANT DIRECTOR OF FACILITIES – Simon** *(18-19 G & O Component I, II, III, IV, V)*

•The District is engaging in an ongoing review of needs and job descriptions in the Facilities Department. As part of this process, the District is requesting to create a new job description for an Assistant Director of Facilities position. This position will support the increased new construction, modernization and growth facilities projects.

Gabe Simon presented salary schedule and job description for approval. Motion by Mrs. Wyatt, seconded by Mr. Armitage and passed by a 5-0 *(Ayes: Armitage, Carras, Haley, Long, Wyatt No: None)* vote to approve revised salary schedule and new job description for Assistant Director of Facilities.

8.3 Information/ Discussion *Page 63* – **LEAMAN ELEMENTARY MASCOT – Leaman** *(18-19 G & O Component I, II, III, IV, V)*

•The District engaged in an online process district-wide to collect potential names, colors, and mascots for the upcoming new schools.

Mr. Leaman presented a list of mascots for the new elementary school that were submitted by students. The board discussed the top five names which were:

- *Unicorns*
- *Warriors*
- *Lemurs*
- *Lions*
- *Narwhals*

There was some discussion on mascots, but administration will continue to work on this.

9. BOARD OF TRUSTEES

9.1 FUTURE AGENDA ITEMS

The following are a number of agenda items that the Board of Trustees has been monitoring. They are NOT action items for tonight's meeting, but are noted here for continuing purposes and to ensure that when there are changes or new information they will be called up as Action/Discussion/Information.

- School Safety

9.2 BOARD MEMBER REPORTS/COMMENTS

Mr. Long put on a hardhat yesterday and visited GEMS, and visited LHS along with Cindy Hagman's Choir class

Mr. Haley commented on Mr. Long's great ties

Mrs. Wyatt help put on a thanksgiving dinner for the Paradise folks, only had 40 people, and had a great community response. Lincoln Community Foundation handed out grants today.
Mr. Armitage will be able to attend the choir at the state capital
Mr. Carras did a presentation at the CSBA, it was an overflow crowd. It was well received. Complemented Scott and Audrey for the great presentation

10. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

- **December 18, 2018** 7:00 P.M., Annual Organizational Meeting of the Board of Trustees – District Office/City Hall Bldg., 3rd Floor Conference Room

11. ADJOURNMENT

There being no further business, the meeting was adjourned at 7:45 p.m.

_____
Paul Carras, President

_____
Brian Haley, Clerk

_____
Scott Leaman, Superintendent

_____
Rosemary Knutson, Secretary to the Superintendent

Adopted:

Ayes:

Noes:

Absent:

Accommodating Those Individuals with Special Needs:
In compliance with the Americans with Disabilities Act, the Western Placer Unified School District encourages those with disabilities to participate fully in the public meeting process. If you have a special need in order to allow you to attend or participate in our public meetings, please contact the Office of the Superintendent, at (916) 645-6350 at least 48 hours in advance of the meeting you wish to attend so that we may make every reasonable effort to accommodate you, including auxiliary aids or services.

Western Placer Unified School District

Annual Organizational Meeting of the Board of Trustees

December 18, 2018

WPUSD District Office/City Hall Building–3rd Floor Conference Room
600 Sixth Street, Lincoln, CA 95648

MINUTES

2018-2019 Goals & Objectives (G & O) for the Management Team: Component I: Quality Student Performance; **Component II:** Curriculum Themes; **Component III:** Special Student Services; **Component IV:** Staff & Community Relations; **Component V:** Facilities/Administration/Budget.

All Open Session Agenda related documents are available to the public for viewing at the Western Placer Unified School District Office located at 600 Sixth Street, Fourth Floor in Lincoln, CA 95648.

Board Members Present:
Paul Carras, President
Paul Long, Vice President
Brian Haley, Clerk
Damian Armitage, Member
Kris Wyatt, Member

Others Present:
Scott Leaman, Superintendent
Kerry Callahan, Assistant Superintendent of Personnel Services
Audrey Kilpatrick, Assistant Superintendent of Business & Operations
Gabe Simon, Assistant Superintendent of Personnel Services
Mike Adell, Director of Facilities
Rosemary Knutson, Secretary to the Superintendent
Chuck Whitecotton, Phoenix High Principal
Lindsey Ridgway, Student Advisory
Steve Archer, Lincoln News Messenger

6:00 P.M. START

1. **CALL TO ORDER**–WPUSD District Office/City Hall Bldg.–3rd Floor Conference Rm.

2. **COMMUNICATION FROM THE PUBLIC**
   There was no communication from the public.

6:05 P.M.

3. **CLOSED SESSION** – WPUSD District Office – 4th Floor Overlook Room
   - 3.1 **CONFERENCE WITH LABOR NEGOTIATOR**
     Bargaining groups: WPTA & CSEA Negotiations
     Agency Negotiators:
     ~Scott Leaman, Superintendent
     ~Gabe Simon, Assistant Superintendent of Personnel Services
     ~Audrey Kilpatrick, Assistant Superintendent of Business and Operations
     ~Kerry Callahan, Assistant Superintendent of Educational Services
   - 3.2 **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**
     CAL200 et al. v. Apple Valley et al., S.F. County Superior Court Case No.

CPF15-514477

3.3 STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918
Student Discipline – Stipulated Expulsion Student #18-19-D

3.4 PERSONNEL
Public Employee Employment/Discipline/Dismissal/Release

7:00 P.M.

4. ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE – District Office/ City Hall Bldg., - 3rd Floor Conference Room
The Board of Trustees will disclose any action taken in Closed Session regarding the following items:

4.1 *Page 9* - CONFERENCE WITH LABOR NEGOTIATOR
Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators:
~Scott Leaman, Superintendent
~Gabe Simon, Assistant Superintendent of Personnel Services
~Audrey Kilpatrick, Assistant Superintendent of Business and Operations
~Kerry Callahan, Assistant Superintendent of Educational Services

No action taken

4.2 *Page 10* - CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
CAL200 et al. v. Apple Valley et al., S.F. County Superior Court Case No. CPF15-514477

No action taken

4.3 *Page 11* - STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918
Student Discipline – Stipulated Expulsion Student #18-19-D

No action taken

4.4 *Page 12* - PERSONNEL
Public Employee Employment/Discipline/Dismissal/Release

No action taken

5. SPECIAL ORDER OF BUSINESS
***Page 14* - OATH OF OFFICE**
The Superintendent will administer the Oath of Office to Damian Armitage, Brian Haley, and Kris Wyatt as elected members of the Board of Trustees to serve until the end of their terms.

Mr. Leaman presented the Oath of Office to Damian Armitage, Brian Haley and Kris Wyatt.

6. REORGANIZATION OF THE BOARD OF TRUSTEES

As per Board Bylaw 9100 the Board shall hold an annual organization meeting within the time limits prescribed by law (Education Code 35143). At this meeting the Board shall:

6.1 *Page 19* - Elect a President, Vice President, and Clerk from its Members

~As per Education code 35143 and Board Bylaw 9100 the Board of Trustees shall hold an annual organizational meeting to elect a President, Vice President and Clerk from its members.

President – Mr. Long nominat Mrs. Wyatt for President, she declined the position. Mrs. Wyatt made a motion to nominated Damian Armitage, the motion was seconded by Mr. Long and passed by a 5-0 vote.

Vice President – Mr. Haley made a motion to nominate Mr. Long for Vice President, the motion was seconded by Mrs. Wyatt and passed by a 5-0 vote.

Clerk – Mr. Armitage nominated Mrs. Wyatt for Clerk, the motion was seconded by Mr. Long and passed by a 5-0 vote.

6.2 *Page 26* - Appoint a Secretary to the Board of Trustees

~According to Board Bylaw 9122, the Superintendent shall act as Secretary of the Governing Board.

Mr. Carras made a motion to appoint Mr. Leaman as Secretary of the Governing Board, the motion was seconded by Mrs. Wyatt and passed by a 5-0 vote.

6.3 *Page 28* - Authorization of Signatures

~As per Board Bylaw 9100, the board of Trustees will authorize district officials as those who are authorized to sign district documents.

Motion by Mrs. Wyatt, seconded by Mr. Long, and passed by a 5-0 vote to approve list of authorize signers.

6.4 *Page 29* - Develop a Schedule of Regular Meetings for the 2019 Year

~The Board of Trustees must annually develop a schedule of regular meetings for the upcoming year.

Motion Mr. Haley, seconded by Mrs. Wyatt and passed by a 5-0 vote to approve the 2019 Regular Meeting Schedule.

6.5 *Page 31* - Appoint Committee Assignments

~The Board of Trustees will discuss committee assignments.

- **Education Foundation** – Mr. Haley & Mr. Long
- **Farm Foundation** – Mr. Long & Mrs. Wyatt
- **Wellness Committee** – Mrs. Wyatt
- **Policies Review** – Mr. Armitage

- **School Committee** – Mr. Armitage & Mr. Carras
- **Library Committee** – Mr. Haley

Motion by Mrs. Wyatt, seconded by Mr. Haley, and passed by a 5-0 vote to approve the committee assignments, along with addition to include the Library Committee.

7. *Page 33-85* - **CONSENT AGENDA**

7.1 Classified Personnel Report
7.2 Requests for school-sponsored trips involving out-of-state, out-of-country, and/or overnight travel
7.3 Ratification of Contract with Real Inspiration Inc. and Glen Edwards Middle
7.4 Ratification of Contract with Magical Moonshine Theatre and Foskett Ranch
7.5 Student Discipline Stipulated Expulsion for Student #18-19-D
7.6 Approve Student Discipline Re-Entry Student # 16-17-K
7.7 Approve Student Discipline Re-Entry Student # 17-18-B
7.8 Approve Student Discipline Re-Entry Student # 17-18-D
7.9 Ratification of Agreement for Sale of Vernal Pool Preservation Credits for Twelve Bridges High School Project from Borden Ranch Vernal Pool Preserve

Motion by Mr. Haley, seconded by Mr. Long and passed by a 5-0 *(**Ayes**: Haley, Long, Wyatt, Carras, Armitage **No**: None)* roll call vote to approve consent agenda as presented.

8. **COMMUNICATION FROM THE PUBLIC**

There was no communication from the public

9. **REPORTS & COMMUNICATION**

➢Lincoln High School Student Advisory, Lindsey Ridgway reported the following:

- Update on winter sports
- Update on the Mark Fuller Wrestling Tournament
- Musical was cancelled due to funding, but it has been brought back, and rehearsals have started.

➢Western Placer Teacher's Association, Tim Allen, wished everyone a Happy Holidays, Finishing up finals this week, and look forward to meeting on negotiations.

➢Western Placer Classified Employee Association, Jim Houck, no report, wished everyone a Happy Holidays

➢Superintendent, Scott Leaman reported the following:

- The district office hours will change during the holidays
- This year we have offered the district office staff to go visit a school play during the day, it is important that they get out and see the students
- Thanked WPTA for the chocolate
- One meeting in January due to the vacation schedule
- March 21st will be the Annual Community Breakfast
- Very thankful for our district

10. ♦ACTION ♦DISCUSSION ♦INFORMATION

10.1 Information/ Discussion *Page 87* – **SUNSHINE FOR NEGOTIATIONS REGARDING THE COLLECTIVE BARGAINING AGREEMENT BETWEEN THE WESTERN PLACER UNIFIED SCHOOL AND THE WESTERN PLACER TEACHERS ASSOCIATION - Simon** *(18-19 G & O Component I, II, III, IV, V)*

•Pursuant to Government Code section 3547, all proposals of the recognized employee groups and the District must be presented at a public meeting of the District. This is commonly referred to as "Sunshining" the proposals.

Gabe Simon presented the "Sunshine" proposal for discussion. The proposal will be brought back in January for approval.

10.2 Discussion/ Action *Page 90* – **RATIFICATION OF CONTRACT WITH SCHOOL SERVICES OF CALIFORNIA INC. - Callahan** *(18-19 G & O Component I, II, III, IV, V)*

•The attached contract is for School Services of California, Inc. to conduct a Special Education Study for Western Placer Unified School District.

Kerry Callahan presented a contract for approval. She shared School Services will help with the districts special education population growth, collecting data. Currently we have more students in NPS than surrounding districts. Needs of the students are greater, 14% of the district budget is special education. They will help with aligning our special education department. Motion by Mr. Carras, seconded by Mr. Long and passed by a 5-0 *(**Ayes**: Armitage, Carras, Haley, Long, Wyatt **No**: None)* vote to Ratify the contract with School Services of California Inc.

10.3 Action *Page 100* – **2018-19 FIRST INTERIM REPORT - Kilpatrick** *(18-19 G & O Component I, II, III, IV, V)*

•The district's Board of Trustees shall certify in writing whether or not the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the two subsequent fiscal years.

Audrey Kilpatrick presented the 2018-19 First Interim Report for approval. She reviewed the following:

- First Interim Update – 2018-19 Budget
- 2018-19 Budget First Interim
- Adopted Budget vs. First Interim
- Major Revenue & Expenditure Changes to 2018-19 Budget since Adopted Budget
- Major Expenditure Changes to 2018-19 Budget since Adopted Budget
- Contributions to Restricted Programs
- Multiple-Year Budget Projections
- MYP – Budget Assumptions – Revenues
- MYP – Budget Assumptions – Expenditures
- Enrollment and ADA
- CALSTRS and CALPERS Employer Contributions
- Multiple Year Projections

- Components of Fund Balance
- Next Steps
- Questions & Comments

Motion by Mr. Haley, seconded by Mr. Carras and passed by a 5-0 *(**Ayes**: Armitage, Carras, Haley, Long, Wyatt **No**: None)* vote to approve the 2018-19 First Interim Report.

10.4 Action *Page 224* - **DISTRICT VOTING REPRESENTATIVE - Leaman** *(18-19 G & O Component I, II, III, IV, V)*

•Placer County Office of Education requires a voting representative from each district to vote on the Placer County Committee. The district Board of Trustees is required to select one voting representative from the current Board of Trustees.

Mr. Leaman presented a request for a voting representative to the Placer County Committee. After some discussion Mr. Armitage volunteered to continue on the Placer county Committee. Motion by Mr. Carras, seconded by Mr. Long and passed by 5-0 *(**Ayes**: Armitage, Carras, Haley, Long, Wyatt **No**: None)* vote to approve Mr. Armitage serve as the district voting representative.

10.5 Action *Page 246* - **ADOPTION OF REVISED/NEW POLICIES/EXHIBITS/ REGULATIONS – Leaman** *(18-19 G & O Component I, II, III, IV, V)*

•The District Policy Committee and Management Team have reviewed the following new and revised policies/regulations/exhibits as per CSBA. They are now being presented for adoption by the Board of Trustees.

- BP 1100 – Communication with the Public
- BP 4114 – Transfers
- BP/AR 5141.6 – School Health Services
- BP/AR 5148.3 – Preschool/Early Childhood Education
- BP 6142.3 – Civic Education
- BB 9110 – Terms of Office

Motion by Mrs. Wyatt, seconded by Mr. Carras and passed by a 5-0 *(**Ayes**: Armitage, Carras, Haley, Long, Wyatt **No**: None)* vote to approve the Revised/New Polices, Exhibits and Regulations as presented.

11. BOARD OF TRUSTEES

11.1 FUTURE AGENDA ITEMS

The following are a number of agenda items that the Board of Trustees has been monitoring. They are NOT action items for tonight's meeting, but are noted here for continuing purposes and to ensure that when there are changes or new information they will be called up as Action/Discussion/Information.

- School Safety

11.2 BOARD MEMBER REPORTS/COMMENTS

Mr. Carras thanked the fellow board members, it's been a great run.

Mrs. Wyatt attended the LHS Choir, Creekside Oaks had their Holiday performance. Marilou Edwards's class is taking the Expo to Paradise for the students. She wished everyone a Merry Christmas, and thanked Paul Carras for his service

Mr. Long last week thanked Emma Oehler for the wonderful articles in the News Messenger, whished everyone a Merry Christmas

Mr. Haley wished every some well-deserved time off during the holidays.

Mr. Armitage son agreed to apply to the honors college in Arizona, will encourage his to apply for scholarships, looking for to a nice holiday and merry Christmas.

12. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

- **January 15, 2019** 7:00 P.M., Regular Meeting of the Board of Trustees – District Office/City Hall Bldg., 3rd Floor Conference Room

13. ADJOURNMENT

There being no further business, the meeting was adjourned at 8:10 p.m.

_____
Damian Armitage, President

_____
Kris Wyatt, Clerk

_____
Scott Leaman, Superintendent

_____
Rosemary Knutson, Secretary to the Superintendent

Adopted:

Ayes:

Noes:

Absent:

Accommodating Those Individuals with Special Needs:
In compliance with the Americans with Disabilities Act, the Western Placer Unified School District encourages those with disabilities to participate fully in the public meeting process. If you have a special need in order to allow you to attend or participate in our public meetings, please contact the Office of the Superintendent, at (916) 645-6350 at least 48 hours in advance of the meeting you wish to attend so that we may make every reasonable effort to accommodate you, including auxiliary aids or services.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Approval of Warrants

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Audrey Kilpatrick
Assistant Superintendent of
Business and Operations

ENCLOSURES:
Warrants may be found at
www.wpusd.k12.ca.us

DEPARTMENT:
Business Services

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 15, 2019

ROLL CALL REQUIRED:
N/A

BACKGROUND:

The Board of Trustees will consider approval of warrants paid since the December 4, 2018 board meeting.

RECOMMENDATION:

Administration recommends the Board of Trustees take action to approve warrants as submitted.

wp/rk/factsheetwarrants

Checks Dated 01/04/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85660793	01/04/2019	Maria H. Bettini	01-5200		49.05
85660794	01/04/2019	Lori J. Fury	01-5200		158.27
85660795	01/04/2019	Kelley D. Gordon	01-5200		143.88
85660796	01/04/2019	Tracey N. Lillie	01-5200	49.60	
			11-5200	16.35	65.95
85660797	01/04/2019	BRIGHT START THERAPIES INC	01-5800		3,987.50
85660798	01/04/2019	CAPITOL PUBLIC FINANCE GROUP	25-5800		2,730.00
85660799	01/04/2019	CEUey	01-5200		40.00
85660800	01/04/2019	CPI - CRISIS PREVENTION INSTITUTE	01-5300		150.00
85660801	01/04/2019	GUIDING HANDS SCHOOL INC.	01-5800		578.13
85660802	01/04/2019	MEDICAL BILLING TECHNOLOGIES	01-5800		319.00
85660803	01/04/2019	NANCY ALEXANDER-STORM	01-5800		1,500.00
85660804	01/04/2019	SIG EMPLOYEE BENEFITS TRUST	76-9558		732,061.61
85660805	01/04/2019	WAYFAIR.COM	01-4300		697.96
85660806	01/04/2019	Donna M. Goertz	01-5820		35.96
85660807	01/04/2019	Evelyn G. Keaton	01-5200		16.35
85660808	01/04/2019	Rhianon R. Zinzun	01-5200		16.35
85660809	01/04/2019	ALESSANDRO ELECTRIC, INC.	01-5800		875.00
85660810	01/04/2019	C.A.S.H COALITION FOR ADEQUATE SCHOOL HOUSING	25-5200		820.00
85660811	01/04/2019	DISCOVERY OFFICE SYS/US BANK EQUIPMENT FINANCE	01-5600		132.84
85660812	01/04/2019	DISCOVERY OFFICE SYSTEMS	01-5600		33.78
85660813	01/04/2019	ECORP CONSULTING INC	21-6140		5,403.31
85660814	01/04/2019	L&M RENTAL FENCE INC	21-5600		6,940.20
85660815	01/04/2019	LANDMARK CONSTRUCTION	21-6270		688,556.05
85660816	01/04/2019	LINCOLN NEWS MESSENGER	01-4300		44.00
85660817	01/04/2019	LOZANO SMITH LLP	01-5810	2,286.57	
			21-5810	202.00	
			25-5810	8,582.68	11,071.25
85660818	01/04/2019	NAVIA BENEFIT SOLUTIONS	01-5800		137.50
85660819	01/04/2019	PACIFIC GAS & ELECTRIC CO	01-5510	19,201.19	
			01-5530	8,076.42	27,277.61
85660820	01/04/2019	RAINFORTH GRAU ARCHITECTS	21-6210		29,968.76
85660821	01/04/2019	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		136.55
85660822	01/04/2019	SHARP ARCHITECTURE, INC.	21-5800		3,240.00
85660823	01/04/2019	T. WILSON INSPECTION SERVICES	01-5800		2,025.00
85660824	01/04/2019	TOTAL COMPENSATION SYS INC	01-5800		1,800.00
85660825	01/04/2019	WALLACE-KUHL & ASSOCIATES	21-6170		2,225.00
85660826	01/04/2019	GOLD STAR FOODS, INC	13-4380	34.48	
			13-4710	11,038.38	11,072.86
85660827	01/04/2019	PRODUCERS DAIRY FOODS, INC.	13-4710		969.31
85660828	01/04/2019	UNIFIRST CORPORATION	13-5800		168.90
85660829	01/04/2019	SUMMER FLORENTZ CHO	13-8634		87.00
85660830	01/04/2019	Reynaldo A. Cubias	01-5800		87.50

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Checks Dated 01/04/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85660831	01/04/2019	Joshua D. Reafsnyder	01-4300		145.50
85660832	01/04/2019	Lance R. Van Court	01-5200		21.00
85660833	01/04/2019	B&H PHOTO VIDEO	01-4400	2,630.85	
			Unpaid Tax	177.85-	2,453.00
85660834	01/04/2019	CDW GOVERNMENT INC	01-4300	2,789.00	
			01-5800	288.51	3,077.51
85660835	01/04/2019	COAST TO COAST COMPUTER PRODUCTS	01-4300		107.24
85660836	01/04/2019	CURRICULUM ASSOCIATES INC.	01-5800		1,608.75
85660837	01/04/2019	DISCOVERY OFFICE SYSTEMS	01-4300	1,904.71	
			01-5600	88.90	
			01-5800	25.63	2,019.24
85660838	01/04/2019	FLORA FRESH, INC.	01-4300		317.73
85660839	01/04/2019	FOLLETT SCHOOL SOLUTIONS, INC.	01-4200	838.92	
			01-4300	489.61	1,328.53
85660840	01/04/2019	FRY'S ELECTRONICS	01-4300		230.51
85660841	01/04/2019	LAKESHORE LEARNING MATERIALS	01-4300		37.16
85660842	01/04/2019	OFFICE DEPOT	01-4300		127.59
85660843	01/04/2019	ORIENTAL TRADING COMPANY INC	01-4300	355.90	
			Unpaid Tax	1.28-	354.62
85660844	01/04/2019	PITNEY BOWES INC	01-5600		144.48
85660845	01/04/2019	PIZZA GUYS	01-4300		74.60
85660846	01/04/2019	SCHOOL SPECIALTY INC	01-4300		17.63
85660847	01/04/2019	SCOTT MACHINERY	01-5600		169.89
85660848	01/04/2019	SDE REGISTRATIONS	01-5200		269.00
85660849	01/04/2019	SEQUOIA WHOLESALE FLORIST	01-4300		770.31
85660850	01/04/2019	SIGHT WORD BUSTERS	01-5800		600.00
85660851	01/04/2019	WELLNESS TOGETHER	01-5800		1,300.00
85660852	01/04/2019	PACIFIC GAS & ELECTRIC CO	01-5530		1,885.24
85660853	01/04/2019	VERIZON WIRELESS	01-5560	2,029.27	
			21-5560	53.34	2,082.61
		Total Number of Checks	**61**		**1,554,764.57**

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	48	61,846.33
11	Adult Education Fund	1	16.35
13	Cafeteria Fund	4	12,298.07
21	Building Fund #1	8	736,588.66
25	Capital Facilities Fund	3	12,132.68
76	Payroll Fund	1	732,061.61
	Total Number of Checks	61	1,554,943.70
	Less Unpaid Tax Liability		179.13-
	Net (Check Amount)		**1,554,764.57**

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Checks Dated 12/21/2018

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85659763	12/21/2018	CROWN DISTRIBUTING INC.	13-4380		2,436.15
85659764	12/21/2018	CULTURE SHOCK YOGURT	13-4710		120.00
85659765	12/21/2018	DANIELSEN COMPANY	13-4710		422.01
85659766	12/21/2018	GOLD STAR FOODS, INC	13-4710		7,555.40
85659767	12/21/2018	HIGHLAND ORCHARD LLC	13-4710		348.00
85659768	12/21/2018	ORIENTAL TRADING COMPANY INC	01-4300	2,003.89	
			Unpaid Tax	123.91-	1,879.98
85659769	12/21/2018	PRODUCERS DAIRY FOODS, INC.	13-4710		2,816.77
85659770	12/21/2018	PROPACIFIC FRESH	13-4710		2,794.92
85659771	12/21/2018	UNIFIRST CORPORATION	13-5800		357.02
85659772	12/21/2018	Joseph V. Bagley	01-4300		233.86
85659773	12/21/2018	Lori J. Fury	01-5200		197.29
85659774	12/21/2018	Casey E. Milovanovich	01-4300		39.66
85659775	12/21/2018	BANK OF AMERICA #4333	01-4300	1,907.10	
			01-5200	814.54	
			01-5800	820.74	3,542.38
85659776	12/21/2018	BUREAU OF EDUCATION & RESEARCH	01-5200		1,614.00
85659777	12/21/2018	COAST TO COAST COMPUTER PRODUCTS	01-4300		371.05
85659778	12/21/2018	FULL COMPASS SYSTEMS	01-4100	260.44	
			Unpaid Tax	16.68-	243.76
85659779	12/21/2018	KRISTINE N CORN DBA SIERRA PEDIATRIC THERAPY CLINIC	01-5800		710.09
85659780	12/21/2018	Loomis Union School Dist	01-4100		131.40
85659781	12/21/2018	LOZANO SMITH LLP	01-5810		3,034.25
85659782	12/21/2018	MEDICAB	01-5800		4,948.50
85659783	12/21/2018	MEDICAL BILLING TECHNOLOGIES	01-5800		164.10
85659784	12/21/2018	ODYSSEY LEARNING CENTER, INC.	01-5800		9,845.52
85659785	12/21/2018	PEARSON ASSESSMENTS ORDERING DEPARTMENT	01-4300		470.45
85659786	12/21/2018	PLACER COUNTY TRANSIT	01-5800		262.50
85659787	12/21/2018	PLACER LEARNING CENTER	01-5800		41,319.81
85659788	12/21/2018	POSTMASTER / WORKABILITY	01-4300		100.00
85659789	12/21/2018	SACRAMENTO CO OFFICE OF ED.	01-5200		60.00
85659790	12/21/2018	SCHOOL NURSE SUPPLY INC.	01-4300		1,709.97
85659791	12/21/2018	THOMAS L WILLIAMS - DBA I - LEAD, INSTITUTE FOR	01-5800		23,187.50
85659792	12/21/2018	WELLNESS TOGETHER	01-5200	359.72	
			01-5800	10,800.00	11,159.72
85659793	12/21/2018	Kerry W. Beltram	01-5200		13.08
85659794	12/21/2018	Rosemary Knutson	01-5200		15.26
85659795	12/21/2018	A-Z BUS SALES INC	01-4365		415.05
85659796	12/21/2018	ACI SPECIALTY BENEFITS ACI ENTERPRISES INC	01-3901		3,171.69
85659797	12/21/2018	ASSET TECHNOLOGIES LLC	01-5600		386.49
85659798	12/21/2018	BANK OF NEW YORK MELLON CORPORATE TRUST DEPT.	21-5800		1,500.00

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Checks Dated 12/21/2018

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85659799	12/21/2018	BORDERLAN SECURITY	01-5800		2,710.00
85659800	12/21/2018	BOYLE FUTURE TECHNOLOGY	01-4345	262.92	
			01-5600	75.00	337.92
85659801	12/21/2018	BRCO CONSTRUCTION, INC.	25-6270		49,962.76
85659802	12/21/2018	BUS WEST - DIVISION OF VELOCITY VEHICLE GROUP	01-4365		1,693.60
85659803	12/21/2018	C & S TELECOMMUNICATIONS INC	01-4300	375.38	
			01-5600	402.50	777.88
85659804	12/21/2018	CDE - CALIF DEPT OF EDUCATION	21-5800		7,350.00
85659805	12/21/2018	CDW GOVERNMENT INC	01-4300		9,404.51
85659806	12/21/2018	CITRUS HEIGHTS SAW & MOWER	01-4365		61.46
85659807	12/21/2018	CITY OF LINCOLN	01-5540	6,819.51	
			01-5550	6,776.04	
			01-5570	14,716.81	28,312.36
85659808	12/21/2018	CITY OF LINCOLN / PG&E REIMB	01-5510		2,306.11
85659809	12/21/2018	DANG ELECTRIC	01-4400	1,400.75	
			01-5600	1,250.00	2,650.75
85659810	12/21/2018	DELTA WIRELESS	01-4300		35.00
85659811	12/21/2018	DISCOVERY OFFICE SYS/US BANK EQUIPMENT FINANCE	01-5600		1,698.65
85659812	12/21/2018	ECORP CONSULTING INC	21-6140		4,334.49
85659813	12/21/2018	ELLIS & ELLIS SIGN SYSTEMS	01-6400		36,101.90
85659814	12/21/2018	GEARY PACIFIC SUPPLY	01-4300		158.15
85659815	12/21/2018	GOLD COUNTRY MEDIA PUBLICATIONS	01-5800		590.07
85659816	12/21/2018	GRAINGER .	01-4300		718.70
85659817	12/21/2018	HANKIN SPECIALTY ELEVATORS INC	01-5800		675.00
85659818	12/21/2018	HD SUPPLY FACILITIES MAINTENENCE, LTD.	01-4300		315.73
85659819	12/21/2018	HMC GROUP	21-6210		234,780.00
85659820	12/21/2018	HOLT OF CALIFORNIA	01-4365		957.30
85659821	12/21/2018	HUNT & SONS INC	01-4365		176.93
85659822	12/21/2018	INDUSTRIAL PLUMBING SUPPLY	01-4300		218.86
85659823	12/21/2018	KINGSLEY BOGARD THOMPSON LLP	01-5810		1,304.55
85659824	12/21/2018	L & H AIRCO	01-5600		243.60
85659825	12/21/2018	LANCASTER BURNS CONSTRUCTION	01-5800		7,439.00
85659826	12/21/2018	LANDMARK CONSTRUCTION	21-6270		688,556.05
85659827	12/21/2018	LOWE'S	01-4300		886.91
85659828	12/21/2018	LOY MATTISON DBA LOY MATTISON ENTERPRISES	01-5800		1,687.50
85659829	12/21/2018	MIZUNI, INC.	01-5800		12,645.00
85659830	12/21/2018	MWG MESTMAKER & ASSOCIATES	01-3901		136.60
85659831	12/21/2018	ODELL'S PUMP & MOTOR SERVICE	01-5600		6,012.07
85659832	12/21/2018	PACIFIC GAS & ELECTRIC CO	01-5510	57,414.94	
			01-5530	5,273.40	62,688.34

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Checks Dated 12/21/2018

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85659833	12/21/2018	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		509.43
85659834	12/21/2018	RECOLOGY FMRLY AUBURN PLACER DISPOSAL	01-5540		350.84
85659835	12/21/2018	RIEBES AUTO PARTS	01-4365		1,503.78
85659836	12/21/2018	STINEMAN'S FARM SUPPLY	01-4300		242.34
85659837	12/21/2018	SUPPLYWORKS	01-4300		421.82
85659838	12/21/2018	US BANK CORP TRUST SERVICE	49-5800		1,980.00
85659839	12/21/2018	WALLACE-KUHL & ASSOCIATES	21-6170		350.00
85659840	12/21/2018	WAXIE'S SANITARY SUPPLY	01-4300		3,159.81
85659841	12/21/2018	WESTERN PLACER WASTE	01-5540		166.56
85659842	12/21/2018	WILCO SUPPLY	01-5600		39.64
85659843	12/21/2018	WILLIAMS + PADDON	25-6210		2,701.68
85659844	12/21/2018	FASTRAK VIOLATION PROCESSING D EPT	01-4365		29.00
85659845	12/21/2018	REBEKAH BRUMBAUGH	01-5820		200.00
85659846	12/21/2018	Nicole R. Bartlett	01-4300		176.81
85659847	12/21/2018	Annie Z. Brothers	01-4300		61.54
85659848	12/21/2018	Shannon M. Dumler	01-5800		60.39
85659849	12/21/2018	Victoria Eutsey	01-5200		69.43
85659850	12/21/2018	Jenifer C. Freymond	01-4300		244.39
85659851	12/21/2018	Barbara J. Green	01-5200		39.24
85659852	12/21/2018	Jenna M. Nohel	01-5800		40.21
85659853	12/21/2018	Emily M. Ortiz	01-4300		51.20
85659854	12/21/2018	Reno P. Penders	01-4300		27.40
85659855	12/21/2018	Marcie M. Petersen	01-5200		25.76
85659856	12/21/2018	Robert L. Pierce II	01-4300	16.90	
			01-5200	220.49	237.39
85659857	12/21/2018	Deborah C. Tofft	01-4300		162.61
85659858	12/21/2018	Kelli M. Willard	01-4300		104.14
85659859	12/21/2018	ALL METALS SUPPLY INC	01-4300		233.68
85659860	12/21/2018	B&H PHOTO VIDEO	01-4300	4,786.19	
			01-4400	32,560.75	37,346.94
85659861	12/21/2018	BALFOUR	01-4300		1,499.63
85659862	12/21/2018	CDW GOVERNMENT INC	01-4300	1,189.60	
			01-4400	574.16	1,763.76
85659863	12/21/2018	CEV MULTIMEDIA, LTD.	01-5800		700.00
85659864	12/21/2018	COAST TO COAST COMPUTER PRODUCTS	01-4300		49.32
85659865	12/21/2018	DISCOVERY OFFICE SYSTEMS	01-4300	905.55	
			01-5600	174.88	
			01-5800	910.62	1,991.05
85659866	12/21/2018	EATON INTERPRETING SVCS INC	01-5800		105.00
85659867	12/21/2018	EDGENUITY INC.	01-5800		1,584.90
85659868	12/21/2018	FIRST BOOK	01-4200		220.08
85659869	12/21/2018	FLORAL RESOURCES SACRAMENTO	01-4300		324.97

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 12/21/2018

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85659870	12/21/2018	FRY'S ELECTRONICS	01-4400		536.24
85659871	12/21/2018	GALLUP INC	01-4300		239.80
85659872	12/21/2018	GUITAR CENTER ONLINE PURCHASES	01-4300		109.40
85659873	12/21/2018	HAWKINS OFFICIATING SERVICE	01-5800		420.00
85659874	12/21/2018	INTERNATIONAL LITERACY ASSOC.	01-4300		84.00
85659875	12/21/2018	J's COMMUNICATIONS INC	01-4300		47.89
85659876	12/21/2018	KNOWBUDDY	01-4300	101.71	
			Unpaid Tax	6.88-	94.83
85659877	12/21/2018	LAKESHORE LEARNING MATERIALS	01-4300		253.88
85659878	12/21/2018	LOWE'S	01-4300		1,139.83
85659879	12/21/2018	MJB WELDING SUPPLY, INC.	01-4300		524.98
85659880	12/21/2018	OFFICE DEPOT	01-4300		1,715.75
85659881	12/21/2018	ORIENTAL TRADING COMPANY INC	01-4300	233.73	
			Unpaid Tax	13.96-	219.77
85659882	12/21/2018	PCOE - PLACER CO OFFICE OF ED	01-5200		460.00
85659883	12/21/2018	R & H THEATRICALS	01-5800		3,424.38
85659884	12/21/2018	REALLY GOOD STUFF	01-4300	259.13	
			Unpaid Tax	13.62-	245.51
85659885	12/21/2018	REVOLUTION DANCEWEAR LLC	01-4300	2,518.19	
			Unpaid Tax	169.63-	2,348.56
85659886	12/21/2018	ROSEVILLE JOINT UHS DISTRICT BUSINESS DEPARTMENT	01-5200		45.00
85659887	12/21/2018	SACRAMENTO CO OFFICE OF ED.	01-5200		150.00
85659888	12/21/2018	SACRAMENTO THEATRICAL LIGHTING	01-5600		244.88
85659889	12/21/2018	SCHOOL SPECIALTY INC	01-4300		237.52
85659890	12/21/2018	SEQUOIA WHOLESALE FLORIST	01-4300		103.12
85659891	12/21/2018	SKILLS USA, INC.	01-5800		1,115.00
85659892	12/21/2018	SPARK FUND ELECTRONICS INC	01-4300		5,127.72
85659893	12/21/2018	STAPLES BUSINESS ADVANTAGE	01-4300		3,915.29
85659894	12/21/2018	TEACHER CREATED RESOURCES	01-4300		25.21
85659895	12/21/2018	TEACHERS PAY TEACHERS DEPT. 6759	01-4300	34.76	
			Unpaid Tax	2.15-	32.61
85659896	12/21/2018	WAVE Cable TV	01-5800		20.82
85659897	12/21/2018	Steve Krueger	01-5200		128.86
		Total Number of Checks	**135**		**1,377,290.97**

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	118	369,272.55
13	Cafeteria Fund	8	16,850.27
21	Building Fund #1	6	936,870.54
25	Capital Facilities Fund	2	52,664.44
49	Mello Roos Capital Projects	1	1,980.00

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 12/21/2018

Check Number	Check Date	Pay to the Order of		FD-OBJT	Expensed Amount	Check Amount
		Total Number of Checks	135		1,377,637.80	
		Less Unpaid Tax Liability			346.83-	
		Net (Check Amount)			**1,377,290.97**	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 12/14/2018

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85658123	12/14/2018	Abigail C. Castillo	01-5200		180.40
85658124	12/14/2018	Evelyn G. Keaton	01-5200		28.56
85658125	12/14/2018	CROWN DISTRIBUTING INC.	13-4380		1,278.32
85658126	12/14/2018	DANIELSEN COMPANY	13-4380	29.96	
			13-4710	1,301.45	
			Unpaid Tax	2.02-	1,329.39
85658127	12/14/2018	GOLD STAR FOODS, INC	13-4710		5,353.86
85658128	12/14/2018	HIGHLAND ORCHARD LLC	13-4710		696.00
85658129	12/14/2018	ORIENTAL TRADING COMPANY INC	01-4300	943.52	
			Unpaid Tax	58.34-	885.18
85658130	12/14/2018	PRODUCERS DAIRY FOODS, INC.	13-4710		6,198.34
85658131	12/14/2018	PROPACIFIC FRESH	13-4710		1,458.41
85658132	12/14/2018	Kathryn L. Clark	01-5200		16.35
85658133	12/14/2018	Michelle C. Hawe	01-9550		2,379.40
85658134	12/14/2018	Susannah L. Karuzas	01-5200		16.35
85658135	12/14/2018	AMBER ABRAMS	01-5800		645.28
85658136	12/14/2018	EDUCATIONAL DATA SYSTEMS ATTENTION: ACCOUNTING DEPT.	01-4300		20.58
85658137	12/14/2018	JABBERGYM INC.	01-5800		3,040.00
85658138	12/14/2018	LEARNING SOLUTIONS INC	01-5800		3,161.85
85658139	12/14/2018	MEDICAL BILLING TECHNOLOGIES	01-5800		225.75
85658140	12/14/2018	NANCY ALEXANDER-STORM	01-5800		1,896.33
85658141	12/14/2018	NORA DAVIS	01-5800		352.07
85658142	12/14/2018	SAFEWAY INC	01-4300		217.67
85658143	12/14/2018	SARAH J. JOINER	01-5800		179.85
85658144	12/14/2018	SCHOOL STEPS, INC.	01-5800		19,381.25
85658145	12/14/2018	SIERRA FOOTHILLS ACADEMY	01-5800		28,537.51
85658146	12/14/2018	SPECIALIZED EDUC OF CA, INC. DBA SIERRA SCHOOLS	01-5800		11,680.34
85658147	12/14/2018	U.S. BANK NATIONAL ASSOCIATION U.S. BANCORP PURCHASING CARD	01-4300	455.42	
			01-4390	411.48	
			01-5200	4,976.43	
			01-5800	36.80	
			13-4300	418.07	6,298.20
85658148	12/14/2018	Shelly E. Adams	01-4300		135.23
85658149	12/14/2018	Maria H. Bettini	01-5200		14.17
85658150	12/14/2018	Jennifer A. Chandler	01-4300		20.37
85658151	12/14/2018	Michael G. Maul	01-4300		196.47
85658152	12/14/2018	Albert A. Medina	01-5800		140.00
85658153	12/14/2018	Shanna C. Parker	01-4300		46.36
85658154	12/14/2018	Deborah M. Pratt	01-4300		43.52
85658155	12/14/2018	Karen A. Roberts	01-4300		266.98
85658156	12/14/2018	Thomas A. Toy	01-5200		143.34
85658157	12/14/2018	Sylvia Ward	01-4300		38.29
85658158	12/14/2018	Amanda J. Wyatt Retallack	01-4300		266.73
85658159	12/14/2018	ALL WEST COACHLINES INC	01-5800		1,499.00

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Checks Dated 12/14/2018

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85658160	12/14/2018	ATHLETICS UNLIMITED	01-4300		1,839.06
85658161	12/14/2018	BLACK DOG GRAPHICS	01-4300		196.25
85658162	12/14/2018	BOOST PROMOTIONS	01-4300	403.34	
			Unpaid Tax	26.39-	376.95
85658163	12/14/2018	BURKETT'S OFFICE	01-4300		7,983.93
85658164	12/14/2018	COAST TO COAST COMPUTER PRODUCTS	01-4300		516.90
85658165	12/14/2018	CREATIVE MATHEMATICS	01-5200		229.00
85658166	12/14/2018	CROWN AWARDS	01-4300	32.25	
			Unpaid Tax	1.51-	30.74
85658167	12/14/2018	CURRICULUM ASSOCIATES INC.	01-4300		389.81
85658168	12/14/2018	EATON INTERPRETING SVCS INC	01-5800		105.00
85658169	12/14/2018	FLORA FRESH, INC.	01-4300		30.57
85658170	12/14/2018	FLORAL RESOURCES SACRAMENTO	01-4300		38.07
85658171	12/14/2018	FOLLETT SCHOOL SOLUTIONS, INC.	01-4200	943.83	
			01-4300	442.01	1,385.84
85658172	12/14/2018	GBC TECHNICAL SERVICE & ACCO BRANDS USA LLC	01-5800		546.19
85658173	12/14/2018	LAKESHORE LEARNING MATERIALS	01-4300		473.94
85658174	12/14/2018	MUSIC IN MOTION	01-4300	175.29	
			Unpaid Tax	10.84-	164.45
85658175	12/14/2018	NORTH STATE SCREENPRINT & ATHLETIC	01-4300		497.02
85658176	12/14/2018	OFFICE DEPOT	01-4300		113.48
85658177	12/14/2018	ON AIR MIC FLAGS	01-4300	115.42	
			Unpaid Tax	7.11-	108.31
85658178	12/14/2018	ORIENTAL TRADING COMPANY INC	01-4300	203.55	
			Unpaid Tax	11.87-	191.68
85658179	12/14/2018	PCOE - PLACER CO OFFICE OF ED	01-5200		125.00
85658180	12/14/2018	POSTMASTER / CCC	01-4300		50.00
85658181	12/14/2018	RECOLOGY FMRLY AUBURN PLACER DISPOSAL	01-4300		135.00
85658182	12/14/2018	RICHARDS INSTITUTE OF EDUCATION & RESEARCH	01-5800		900.00
85658183	12/14/2018	RIEBES AUTO PARTS	01-4300		123.21
85658184	12/14/2018	RISO PRODUCTS OF SAC INC	01-4300		753.38
85658185	12/14/2018	SAFEWAY INC	01-4300		119.34
85658186	12/14/2018	SCHOLASTIC INCORPORATED	01-4200		100.00
85658187	12/14/2018	SCHOOL SPECIALTY INC	01-4300		76.36
85658188	12/14/2018	SHARP ARCHITECTURE, INC.	21-5800		7,480.00
85658189	12/14/2018	SIERRA HAY & FEED	01-4300		25.73
85658190	12/14/2018	STAPLES BUSINESS ADVANTAGE	01-4300	6,247.67	
			13-4300	370.89	6,618.56
85658191	12/14/2018	SUPERIOR REGION CATA	01-5200		300.00
85658192	12/14/2018	TEACHERS PAY TEACHERS DEPT. 6759	01-4300	57.50	

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Checks Dated 12/14/2018

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
			Unpaid Tax	3.69-	53.81
85658193	12/14/2018	THE STRUM SHOP	01-4300		2,296.65
85658194	12/14/2018	U.S. SCHOOL SUPPLY	01-4300	59.82	
			Unpaid Tax	3.17-	56.65
85658195	12/14/2018	VIKING SHRED LLC	01-5600		47.99
		Total Number of Checks	**73**		**132,746.57**

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	66	108,286.21
13	Cafeteria Fund	8	17,105.30
21	Building Fund #1	1	7,480.00
	Total Number of Checks	73	132,871.51
	Less Unpaid Tax Liability		124.94-
	Net (Check Amount)		**132,746.57**

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Checks Dated 12/07/2018

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85656706	12/07/2018	Kelley D. Gordon	01-5200		141.16
85656707	12/07/2018	APPLE INC.	01-4300	5,235.16	
			01-4390	600.00	5,835.16
85656708	12/07/2018	BANK OF AMERICA #4333	01-4300	1,200.50	
			01-5200	4,505.12	5,705.62
85656709	12/07/2018	BRIGHT START THERAPIES INC	01-5800		3,081.25
85656710	12/07/2018	CDW GOVERNMENT INC	01-4300	3,030.95	
			01-4400	1,518.45	4,549.40
85656711	12/07/2018	COAST TO COAST COMPUTER PRODUCTS	01-4300		793.55
85656712	12/07/2018	FUN AND FUNCTION	01-4300		203.38
85656713	12/07/2018	GUIDING HANDS SCHOOL INC.	01-5800		2,505.23
85656714	12/07/2018	HEINEMANN	01-4100		1,002.78
85656715	12/07/2018	HOUGHTON MIFFLIN COMPANY	01-4300		1,656.25
85656716	12/07/2018	LAKESHORE LEARNING MATERIALS	01-4300		686.31
85656717	12/07/2018	MEDICAB	01-5800		3,113.50
85656718	12/07/2018	MEDICAL BILLING TECHNOLOGIES	01-5800		116.45
85656719	12/07/2018	NASCO MODESTO	01-4300		642.21
85656720	12/07/2018	ODYSSEY LEARNING CENTER, INC.	01-5800		11,110.56
85656721	12/07/2018	PEARSON ASSESSMENTS ORDERING DEPARTMENT	01-4300		3,604.57
85656722	12/07/2018	PESI HEALTHCARE	01-5200		199.99
85656723	12/07/2018	PLACER COUNTY SELPA	01-5200		180.00
85656724	12/07/2018	POINT QUEST PEDIATRIC THERAPIES, LLC	01-5800		3,960.80
85656725	12/07/2018	SCHOOL SPECIALTY INC	01-4300		679.83
85656726	12/07/2018	STAR AUTISM SUPPORT, INC.	01-4100	1,083.91	
			01-5800	894.22	1,978.13
85656727	12/07/2018	U.S. BANK NATIONAL ASSOCIATION U.S. BANCORP PURCHASING CARD	01-4100	152.80	
			01-4300	4,568.28	
			01-4390	27.98	
			01-5200	5,335.01	
			13-4380	220.85	
			13-4710	97.26	10,402.18
85656728	12/07/2018	WAYFAIR.COM	01-4300		351.77
85656729	12/07/2018	YOUTH DEVELOPMENT NETWORK	01-4300		600.00
85656730	12/07/2018	AIR CONTROL SERVICES, INC.	13-5600		4,330.35
85656731	12/07/2018	AZOLLA FARM	13-4710		59.00
85656732	12/07/2018	CROWN DISTRIBUTING INC.	13-4380		1,489.44
85656733	12/07/2018	CULTURE SHOCK YOGURT	13-4710		600.00
85656734	12/07/2018	DANIELSEN COMPANY	13-4380	5.15	
			13-4710	1,010.68	1,015.83
85656735	12/07/2018	FIERY GINGER FARM	13-4710		115.00
85656736	12/07/2018	GOLD STAR FOODS, INC	13-4380	349.20	
			13-4710	7,657.25	8,006.45
85656737	12/07/2018	HIGHLAND ORCHARD LLC	13-4710		348.00

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Checks Dated 12/07/2018

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85656738	12/07/2018	PROPACIFIC FRESH	13-4380	101.79	
			13-4710	3,019.44	3,121.23
85656739	12/07/2018	TWIN PEAKS ORCHARDS INC.	13-4710		300.00
85656740	12/07/2018	UNIFIRST CORPORATION	13-5800		357.02
85656741	12/07/2018	Desiree L. Derouin-St John	01-4300		59.25
85656742	12/07/2018	William H. Justice	01-4300		35.44
85656743	12/07/2018	Mariela Ochoa	01-4300		160.86
85656744	12/07/2018	BELIEVE KIDS FUNDRAISING	01-4300		4,711.40
85656745	12/07/2018	CDW GOVERNMENT INC	01-4300	642.46	
			01-4400	901.59	1,544.05
85656746	12/07/2018	CHEVRON	01-4300		117.98
85656747	12/07/2018	COAST TO COAST COMPUTER PRODUCTS	01-4300		292.75
85656748	12/07/2018	DEMCO MEDIA	01-4300		207.94
85656749	12/07/2018	DISCOVERY OFFICE SYSTEMS	01-4300		220.53
85656750	12/07/2018	ENTERPRISE RENT A CAR	01-5800		495.44
85656751	12/07/2018	FLORA FRESH, INC.	01-4300		120.12
85656752	12/07/2018	FLORAL RESOURCES SACRAMENTO	01-4300		24.67
85656753	12/07/2018	FOLLETT SCHOOL SOLUTIONS, INC.	01-4300		293.03
85656754	12/07/2018	HOGBACK PRESS	01-4300		73.50
85656755	12/07/2018	J's COMMUNICATIONS INC	01-4300		2,570.55
85656756	12/07/2018	J.W. PEPPER & SON INC	01-4300		306.58
85656757	12/07/2018	MCMASTER CARR SUPPLY CO	01-4300		288.37
85656758	12/07/2018	MJB WELDING SUPPLY, INC.	01-4300		47.50
85656759	12/07/2018	MUSIC IN MOTION	01-4100	107.48	
			Unpaid Tax	6.53-	100.95
85656760	12/07/2018	ORIENTAL TRADING COMPANY INC	01-4300	107.02	
			Unpaid Tax	6.29-	100.73
85656761	12/07/2018	PCOE - PLACER CO OFFICE OF ED	01-5200		200.00
85656762	12/07/2018	PEAR DECK, INC.	01-5800		875.00
85656763	12/07/2018	PIZZA GUYS	01-5800		53.62
85656764	12/07/2018	PLACER FARM SUPPLY	01-4300		281.15
85656765	12/07/2018	POINT BREAK	01-5800		5,000.00
85656766	12/07/2018	REAL INSPIRATION, INC.	01-5800		500.00
85656767	12/07/2018	REALLY GOOD STUFF	01-4300	55.79	
			Unpaid Tax	3.17-	52.62
85656768	12/07/2018	RED LION INN	01-5200		222.14
85656769	12/07/2018	SAFEWAY INC	01-4300	101.27	
			01-5800	108.93	210.20
85656770	12/07/2018	SCHOLASTIC BOOK FAIRS - 13	01-4300		3,954.77
85656771	12/07/2018	SEQUOIA WHOLESALE FLORIST	01-4300		521.82
85656772	12/07/2018	SIERRA OFFICE SUPPLIES &	01-4300		105.59
85656773	12/07/2018	SPALDING EDUCATION INTL	01-4300		22.36
85656774	12/07/2018	STAPLES BUSINESS ADVANTAGE	01-4300		5,082.74
85656775	12/07/2018	STEVE SPANGLER SCIENCE	01-4300		229.02

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Checks Dated 12/07/2018

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85656776	12/07/2018	SUPER DUPER SCHOOL COMPANY	01-4300	149.94	
			Unpaid Tax	10.14-	139.80
85656777	12/07/2018	TOLEDO P.E. SUPPLY	01-4300	296.99	
			Unpaid Tax	20.08-	276.91
85656778	12/07/2018	UNIVERSITY OF OREGON EDUCATION & COMMUNITY SUPPORT	01-5800		350.00
85656779	12/07/2018	ADVANCED INTEGRATED PEST	01-5800		1,296.00
85656780	12/07/2018	BIDWELL WATER	01-4300		75.00
85656781	12/07/2018	C & S TELECOMMUNICATIONS INC	01-4300	589.88	
			01-5600	115.00	704.88
85656782	12/07/2018	CITY OF LINCOLN	01-5540	6,368.43	
			01-5550	7,366.24	
			01-5570	20,691.13	34,425.80
85656783	12/07/2018	DANG ELECTRIC	01-5600		3,046.00
85656784	12/07/2018	DECKER EQUIPMENT	01-4300		24.05
85656785	12/07/2018	DISCOVERY OFFICE SYS/US BANK EQUIPMENT FINANCE	01-5600		183.40
85656786	12/07/2018	FLINT BUILDERS, INC.	21-6200		39,566.67
85656787	12/07/2018	GCR TIRES & SERVICE	01-4360		504.64
85656788	12/07/2018	HOME DEPOT CREDIT SERVICES	01-4300		2,289.26
85656789	12/07/2018	L & H AIRCO	01-5600		243.60
85656790	12/07/2018	LINMOORE FENCING & IRONWORKS	01-5800		5,400.00
85656791	12/07/2018	MWG MESTMAKER & ASSOCIATES	01-3901		136.60
85656792	12/07/2018	NAVIA BENEFIT SOLUTIONS	01-5800		137.50
85656793	12/07/2018	NCM - NATIONAL CINEMEDIA LLC	01-5801		1,968.00
85656794	12/07/2018	PACIFIC GAS & ELECTRIC CO	01-5510	16,627.02	
			01-5530	2,217.78	18,844.80
85656795	12/07/2018	PITNEY BOWES INC	01-5600		2,187.27
85656796	12/07/2018	PJ'S MAIL & PARCEL SERVICE	01-5800	57.04	
			21-4300	29.88	86.92
85656797	12/07/2018	PLACER CO ENVIRONMENTAL HEALTH	21-5800		1,357.00
85656798	12/07/2018	PLACER CO ENVIRONMENTAL HEALTH	21-5800		2,073.00
85656799	12/07/2018	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-4300	2,403.27	
			01-5600	838.70	3,241.97
85656800	12/07/2018	SACRAMENTO AUTOGLASS	01-5600		346.80
85656801	12/07/2018	SCHOOL FACILITY CONSULTANTS	25-5800		80.00
85656802	12/07/2018	SIERRA BUILDING SYSTEMS INC	01-5600		2,336.92
85656803	12/07/2018	SIERRA STRIPING INC	01-5800		12,500.00
85656804	12/07/2018	SITEONE LANDSCAPE SUPPLY	01-4300		344.83
85656805	12/07/2018	SUPPLYWORKS	01-4300		564.88
85656806	12/07/2018	SUTTER CARE AT HOME	01-5800		1,642.00
85656807	12/07/2018	VERIZON WIRELESS	01-5560	1,752.09	
			21-5560	53.34	1,805.43

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ESCAPE ONLINE

Checks Dated 12/07/2018

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85656808	12/07/2018	WAVE BUSINESS WAVE BROADBAND-ROCKLIN	01-5560		4,379.69
85656809	12/07/2018	WAXIE'S SANITARY SUPPLY	01-4300		510.45
85656810	12/07/2018	WILLIAMS + PADDON	01-6210		1,599.00
85656811	12/07/2018	Jennifer T. Beggerly	01-5200		149.28
85656812	12/07/2018	AMANDA GANT	01-5800		277.73
85656813	12/07/2018	PIQE - PARENT INSTITUTE FOR QUALITY EDUCATION	01-5800		10,500.00
85656814	12/07/2018	BANK OF AMERICA #4333	01-4300		736.04
		Total Number of Checks	**109**		**268,257.19**

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	94	205,083.08
13	Cafeteria Fund	12	20,060.43
21	Building Fund #1	5	43,079.89
25	Capital Facilities Fund	1	80.00
	Total Number of Checks	**109**	268,303.40
	Less Unpaid Tax Liability		46.21-
	Net (Check Amount)		**268,257.19**

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Checks Dated 11/30/2018

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85655368	11/30/2018	Carrie A. Garbett	01-5200		285.81
85655369	11/30/2018	Tracey N. Lillie	01-5200		305.56
85655370	11/30/2018	ABLE NET INC.	01-4390		2,271.02
85655371	11/30/2018	CDW GOVERNMENT INC	01-4300	49.08	
			01-4400	29.50	78.58
85655372	11/30/2018	CURRICULUM ASSOCIATES INC.	01-4100		1,711.88
85655373	11/30/2018	ENABLING DEVICES	01-4390	66.57	
			Unpaid Tax	3.62-	62.95
85655374	11/30/2018	FEDEX / ACCT 1266-6713-2	01-4100		6,330.66
85655375	11/30/2018	FOLLETT EDUCATIONAL SERVICES	01-4100		2,777.15
85655376	11/30/2018	FOLLETT SCHOOL SOLUTIONS, INC.	01-5200		99.00
85655377	11/30/2018	HANDWRITING WITHOUT TEARS	01-4100		476.05
85655378	11/30/2018	LEARNING SOLUTIONS INC	01-5800		6,743.04
85655379	11/30/2018	Loomis Union School Dist	01-4100		262.80
85655380	11/30/2018	LOZANO SMITH LLP	01-5810		3,025.38
85655381	11/30/2018	MEDICAB OF SACRAMENTO/SIERRA	01-5800		3,718.25
85655382	11/30/2018	MEDICAL BILLING TECHNOLOGIES	01-5800		770.70
85655383	11/30/2018	NANCY ALEXANDER-STORM	01-5800		3,795.20
85655384	11/30/2018	ROSETTA STONE LTD.	01-5800		4,262.55
85655385	11/30/2018	SACRAMENTO CO OFFICE OF ED.	01-5200		1,500.00
85655386	11/30/2018	SCHOOL SPECIALTY INC	01-4300		472.37
85655387	11/30/2018	SIERRA OFFICE SUPPLIES &	01-4300		42.10
85655388	11/30/2018	SIG EMPLOYEE BENEFITS TRUST	76-9558		735,096.68
85655389	11/30/2018	WAYFAIR.COM	01-4300		164.08
85655390	11/30/2018	CROWN DISTRIBUTING INC.	13-4380		1,305.21
85655391	11/30/2018	DANIELSEN COMPANY	13-4380	29.96	
			13-4710	1,727.29	
			Unpaid Tax	2.02-	1,755.23
85655392	11/30/2018	GOLD STAR FOODS, INC	13-4710		9,316.45
85655393	11/30/2018	HIGHLAND ORCHARD LLC	13-4710		348.00
85655394	11/30/2018	PRODUCERS DAIRY FOODS, INC.	13-4710		4,448.21
85655395	11/30/2018	PROPACIFIC FRESH	13-4710		159.24
85655396	11/30/2018	SCHOOL SPECIALTY INC	01-4300		1,241.55
85655397	11/30/2018	TWIN PEAKS ORCHARDS INC.	13-4710		240.00
85655398	11/30/2018	Gregg Law	01-4300		409.34
85655399	11/30/2018	Karen A. Roberts	01-4300		43.20
85655400	11/30/2018	B&H PHOTO VIDEO	01-4300	427.93	
			01-4400	251.20	
			Unpaid Tax	45.91-	633.22
85655401	11/30/2018	BLACK DOG GRAPHICS	01-4300		607.57
85655402	11/30/2018	BOBO SIGNS	01-4300		96.32
85655403	11/30/2018	CARRIE PEREIRA DBA - STARSTRUCK SHOWCASE	01-5800		3,700.00
85655404	11/30/2018	DECKER EQUIPMENT	01-4300		311.73
85655405	11/30/2018	DISCOVERY OFFICE SYSTEMS	01-4300	740.30	
			01-5600	229.79	

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Checks Dated 11/30/2018

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85655405	11/30/2018	DISCOVERY OFFICE SYSTEMS	01-5800	25.63	995.72
85655406	11/30/2018	FOLLETT SCHOOL SOLUTIONS, INC.	01-4300		166.21
85655407	11/30/2018	LOWE'S	01-4300		2,037.55
85655408	11/30/2018	MAGICAL MOONSHINE THEATRE	01-5800		585.00
85655409	11/30/2018	MJB WELDING SUPPLY, INC.	01-4300		2.61
85655410	11/30/2018	MOVIE LICENSING USA	01-5800		2,112.00
85655411	11/30/2018	NASCO MODESTO	01-4300		73.17
85655412	11/30/2018	ORIENTAL TRADING COMPANY INC	01-4300	44.32	
			Unpaid Tax	3.00-	41.32
85655413	11/30/2018	PALMER SIGNS INC.	01-4300		2,563.13
85655414	11/30/2018	PLACER COUNTY WATER AGENCY	01-4300		10.55
85655415	11/30/2018	PURCHASE POWER	01-4300		2,041.98
85655416	11/30/2018	RISO PRODUCTS OF SAC INC	01-4300		665.65
85655417	11/30/2018	SCOTT MACHINERY	01-5600		390.00
85655418	11/30/2018	SHADY CREEK OUTDOOR SCHOOL	01-4300		625.00
85655419	11/30/2018	TAP PLASTICS, INC	01-4300		671.28
85655420	11/30/2018	TOTAL EDUCATIONAL SYS SUPPORT	01-5800		5,700.00
85655421	11/30/2018	WAVE Cable TV	01-5800		20.82
85655422	11/30/2018	Kerry W. Beltram	01-5200		17.05
85655423	11/30/2018	Carrie L. Carlson	01-5200		30.00
85655424	11/30/2018	Audrey K. Kilpatrick	01-5200		150.00
85655425	11/30/2018	Deborah J. McKinnon	01-5200		16.35
85655426	11/30/2018	Kevin G. Torres	01-9550		82.50
85655427	11/30/2018	AERIAL LIFT SERVICE CO INC	01-6400		32,681.44
85655428	11/30/2018	ALESSANDRO ELECTRIC, INC.	01-5800		6,800.00
85655429	11/30/2018	AMERICAN EAGLE ENT.	01-5800		2,450.00
85655430	11/30/2018	CDW GOVERNMENT INC	01-4300		1,272.62
85655431	11/30/2018	CITRUS HEIGHTS SAW & MOWER	01-4365		141.44
85655432	11/30/2018	CITY OF LINCOLN - ALARM PRGM LINCOLN POLICE DEPARTMENT	01-5800		150.00
85655433	11/30/2018	DISCOVERY OFFICE SYS/US BANK EQUIPMENT FINANCE	01-5600		121.51
85655434	11/30/2018	DISCOVERY OFFICE SYSTEMS	01-5600		369.90
85655435	11/30/2018	ECORP CONSULTING INC	21-6140		12,317.32
85655436	11/30/2018	GCR TIRES & SERVICE	01-4360		266.07
85655437	11/30/2018	GOLD COUNTRY MEDIA PUBLICATIONS	01-5800		141.22
85655438	11/30/2018	GOLD COUNTRY TRACTORS, INC.	01-4300		821.54
85655439	11/30/2018	GRAINGER .	01-4300		853.35
85655440	11/30/2018	HD SUPPLY FACILITIES MAINTENENCE, LTD.	01-4300		51.79
85655441	11/30/2018	HILLYARD / SACRAMENTO	01-4300	1,004.22	
			01-4400	3,717.45	4,721.67
85655442	11/30/2018	HMC GROUP	21-6210		329,492.45

Checks Dated 11/30/2018

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85655443	11/30/2018	LINMOORE FENCING & IRONWORKS	01-5800		3,105.00
85655444	11/30/2018	LOWE'S	01-4300		2,446.65
85655445	11/30/2018	LOZANO SMITH LLP	01-5810	472.58	
			21-5810	1,467.47	
			25-5810	11,068.64	13,008.69
85655446	11/30/2018	PACIFIC GAS & ELECTRIC CO	01-5510	94,898.91	
			01-5530	4,794.89	99,693.80
85655447	11/30/2018	PLATT ELECTRIC SUPPLY, INC.	01-4300		374.24
85655448	11/30/2018	POWER PROTECTION PLUS	01-5600		240.00
85655449	11/30/2018	RAINFORTH GRAU ARCHITECTS	21-6210		31,535.00
85655450	11/30/2018	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		127.62
85655451	11/30/2018	RSD - REFRIGERATION SUPPLIES	01-4300		427.19
85655452	11/30/2018	SIERRA BUILDING SYSTEMS INC	01-5600		525.00
85655453	11/30/2018	SITEONE LANDSCAPE SUPPLY	01-4300		771.98
85655454	11/30/2018	STATE OF CALIFORNIA - DOJ	01-5821		277.00
85655455	11/30/2018	SUPPLYWORKS	01-4300		310.80
85655456	11/30/2018	WALLACE-KUHL & ASSOCIATES	01-6290	266.25	
			21-6170	9,662.75	9,929.00
85655457	11/30/2018	WESTERN PLACER WASTE	01-5540		141.16
85655458	11/30/2018	WHITSNACKS HEALTHY VENDING	01-4300		675.48
85655459	11/30/2018	WILCO SUPPLY	01-5600		53.52
85655460	11/30/2018	ZEP SALES & SERVICE	01-4300		183.39
		Total Number of Checks	**93**		**1,374,342.81**

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	82	226,182.69
13	Cafeteria Fund	7	17,574.36
21	Building Fund #1	5	384,474.99
25	Capital Facilities Fund	1	11,068.64
76	Payroll Fund	1	735,096.68
	Total Number of Checks	93	1,374,397.36
	Less Unpaid Tax Liability		54.55-
	Net (Check Amount)		**1,374,342.81**

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Williams Uniform Quarterly Complaint Report

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 15, 2019

ROLL CALL REQUIRED:
No

BACKGROUND:

One component of the Williams Settlement Legislation requires each district to submit a quarterly report to the County Superintendent and the Governing Board on the nature and resolution of complaints addressing insufficient instructional material, teacher vacancies and misassignments, and emergency or urgent facilities issues.

RECOMMENDATION:

Administration recommends the Board of Trustees approve the results of the Williams Uniform Complaint report.

wp/rk/factform

PCOE
GOLD IN EDUCATION
Gayle Garbolino-Mojica

PLACER COUNTY OFFICE OF EDUCATION
Gayle Garbolino-Mojica, County Superintendent of Schools
360 Nevada Street
Auburn, CA 95603

Quarterly Report on Williams Uniform Complaints
[Education Code § 35186(d)(e)]

District: Western Placer Unified School District

Person completing this form: Rosemary Knutson

Title: Secretary to the Superintendent

Quarterly Report Submission Date: *(Check one)*

- ☐ April — *Due: April 30th*
- ☐ July — *Due: July 31st*
- ☐ October — *Due: October 31st*
- ☑ January — *Due: January 31st*

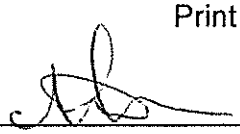
Date quarterly report was or will be reported publicly at a regularly scheduled board meeting: 01/15/19

☑ No complaints were filed with any school in the district or with a district official during the quarter indicated above.

☐ Complaints were filed with a school(s) in the district or with a district official during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	-0-	-0-	-0-
Teacher Vacancy or Misassignment	-0-	-0-	-0-
Facilities Conditions	-0-	-0-	-0-
CAHSEE Intensive Instruction & Services	-0-	-0-	-0-
TOTALS	-0-	-0-	-0-

Scott Leaman
Print Name of District Superintendent



Signature of District Superintendent

January 10, 2019
Date

Please submit to: Jessica Garlock, Administrative Assistant
County Superintendent of Schools
Placer County Office of Education
360 Nevada Street, Auburn, CA 95603
(530) 889-5581 / Fax: (888) 292-4936

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Waiver Request and Affidavit – Request for Allowance of Attendance Due to Emergency Condition - School Closure for All District Schools on November 15th and 16th, 2018

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Audrey Kilpatrick
Assistant Superintendent of Business Services and Operations

ENCLOSURES:
Yes

DEPARTMENT:
Business Services

FINANCIAL INPUT/SOURCE:
General Fund – Loss of up to $334,000 in LCFF Funding

MEETING DATE:
January 15, 2019

ROLL CALL REQUIRED:
No

BACKGROUND:
In accordance with Education Code Section 41422, districts that are prevented from maintaining school for the required number of days because of extraordinary conditions, "which fact shall be shown to the satisfaction of the Superintendent of Public Instruction by the affidavits of the members of the Governing Board of the School District and of the County Superintendent of Schools, shall receive the same apportionment from the State School Fund as it would have received had it not been so prevented from maintaining schools."

On November 8, 2018, a state of emergency was proclaimed in Butte County as a result of the Camp Fire. The smoke and air quality from the wildfire impacted the air quality throughout California, including Placer County. On November 15th and 16th, 2018, based on the high Air Quality Index levels of Unhealthy, Very Unhealthy and Hazardous, all Western Placer schools were closed.

Due to the two day closure of all district schools, the school district is filing for a waiver with the State to reduce the number of instructional days from the required 180 instructional days to 178 instructional days. Under the provisions of Education Code 41422, the District may request an allowance for operation of fewer days than normally required due to emergency conditions.

RECOMMENDATION:
Administration recommends that the Board approve the submission of the J-13A Form and sign the Affidavit of the Governing Board members. The Form will then be submitted the Placer County Office of Education for signature and then submitted to the California Department of Education. Failure to request the waiver would result in approximately $334,000 in lost LCFF funding.

CALIFORNIA DEPARTMENT OF EDUCATION
REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
FORM J-13A, REVISED DECEMBER 2017

SECTION A: REQUEST INFORMATION

- This form is used to obtain approval of attendance and instructional time credit pursuant to *Education Code (EC)* sections 41422, 46200, 46391, 46392 and *California Code of Regulations (CCR)*, Title 5, Section 428.
- Only schools that report Principal Apportionment average daily attendance (ADA) for the purpose of calculating a K–12 Local Control Funding Formula (LCFF) entitlement should submit this form.
- Refer to the instructions and frequently asked questions at https://www.cde.ca.gov/fg/aa/pa/j13a.asp for information regarding the completion of this form.

PART I: LOCAL EDUCATIONAL AGENCY (LEA)

LEA NAME:	COUNTY CODE:	DISTRICT CODE:	CHARTER NUMBER (IF APPLICABLE):
Western Placer Unified School District	31	66951	

LEA SUPERINTENDENT OR ADMINISTRATOR NAME:	FISCAL YEAR:
Scott Leaman	2018-19

ADDRESS:	COUNTY NAME:
600 Sixth Street, Suite 400	Placer

CITY:	STATE:	ZIP CODE:
Lincoln	CA	95648

CONTACT NAME:	TITLE:	PHONE:	E-MAIL:
Audrey Kilpatrick	Asst. Supt - Business	916-645-6350	akilpatrick@wpusd.org

PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST (Choose only one LEA type):

☒ SCHOOL DISTRICT	☐ COUNTY OFFICE OF EDUCATION (COE)	☐ CHARTER SCHOOL
Choose one of the following: ☒ All district school sites ☐ Select district school sites	Choose one of the following: ☐ All COE school sites ☐ Select COE school sites	

PART III: CONDITION(S) APPLICABLE TO THIS REQUEST:

☒ **SCHOOL CLOSURE:** When one or more schools were closed because of conditions described in *EC* Section 41422. LCFF apportionments should be maintained and instructional time credited in Section B for the school(s) without regard to the fact that the school(s) were closed on the dates listed, due to the nature of the emergency. Approval of this request authorizes the LEA to disregard these days in the computation of ADA (per *EC* Section 41422) without applicable penalty and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to *EC* Section 46200, et seq.

☐ There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

☐ **MATERIAL DECREASE:** When one or more schools were kept open but experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. Material decrease requests that include all school sites within the school district must demonstrate that the school district as a whole experienced a material decrease in attendance. Material decrease requests for one or more but not all sites within the school district must show that each site included in the request experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. The request for substitution of estimated days of attendance for actual days of attendance is in accordance with the provisions of *EC* Section 46392. Approval of this request will authorize use of the estimated days of attendance in the computation of LCFF apportionments for the described school(s) and dates in Section C during which school attendance was materially decreased due to the nature of the emergency.

☐ There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

☐ **LOST OR DESTROYED ATTENDANCE RECORDS:** When attendance records have been lost or destroyed as described in *EC* Section 46391. Requesting the use of estimated attendance in lieu of attendance that cannot be verified due to the loss or destruction of attendance records. This request is made pursuant to *EC* Section 46391:

"Whenever any attendance records of any district have been lost or destroyed, making it impossible for an accurate report on average daily attendance for the district for any fiscal year to be rendered, which fact shall be shown to the satisfaction of the Superintendent of Public Instruction by the affidavits of the members of the governing board of the district and the county superintendent of schools, the Superintendent of Public Instruction shall estimate the average daily attendance of such district. The estimated average daily attendance shall be deemed to be the actual average daily attendance for that fiscal year for the making of apportionments to the school district from the State School Fund."

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CALIFORNIA DEPARTMENT OF EDUCATION
REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
FORM J-13A, REVISED DECEMBER 2017

SECTION B: SCHOOL CLOSURE

☐ **Not Applicable (Proceed to Section C)**
☒ **Supplemental Page(s) Attached**

PART I: NATURE OF EMERGENCY (Describe in detail.)

On November 8 2018 a state of emergency was proclaimed in Butte County as a result of the Camp Fire. The smoke and air quality from the wildfire impacted the air quality in Placer County. On November 15th and 16th, 2018, based on the high AQI indexes of Unhealthy, very Unhealthy and Hazardous, all schools were closed for those two days. Please see AQI indexes reports for November 15th and 16th, 2018 from sparetheair.com. The two dayswere regular school days - please see WPUSD school calendar.

PART II: SCHOOL INFORMATION (Use the supplemental Excel form at https://www.cde.ca.gov/fg/aa/pa/j13a.asp if more than 10 lines are needed for this request. Attach a copy of a school calendar. If the request is for multiple school sites, and the sites have differing school calendars, attach a copy of each different school calendar to the request.)

A	B	C	D	E	F	G	H	I
School Name	School Code	Site Type	Days in School Calendar	Emergency Days Built In	Built In Emergency Days Used	Date(s) of Emergency Closure	Closure Dates Requested	Total Number of Days Requested
Carlin C Coppin Elementary	6085252	Traditional	180	0	0	11/15/18 and 11/16/18	11/15/18 and 11/16/18	2
Ceeekside Oaks Elementary	6098610	Traditional	180	0	0	11/15/18 and 11/16/18	11/15/18 and 11/16/18	2
First Street Elementary	6117493	Traditional	180	0	0	11/15/18 and 11/16/18	11/15/18 and 11/16/18	2
Foskett Ranch Elementary	0108514	Traditional	180	0	0	11/15/18 and 11/16/18	11/15/18 and 11/16/18	2
Glen Edwards Middle	6108351	Traditional	180	0	0	11/15/18 and 11/16/18	11/15/18 and 11/16/18	2
Lincoln Crossing Elementary	0113068	Traditional	180	0	0	11/15/18 and 11/16/18	11/15/18 and 11/16/18	2
Lincoln High	3134657	Traditional	180	0	0	11/15/18 and 11/16/18	11/15/18 and 11/16/18	2
Pheonix High (Coninuation)	3130036	Traditional	180	0	0	11/15/18 and 11/16/18	11/15/18 and 11/16/18	2
Sheridan Elementary	0106443	Traditional	180	0	0	11/15/18 and 11/16/18	11/15/18 and 11/16/18	2
Twelve Bridges Elementary	0106443	Traditional	180	0	0	11/15/18 and 11/16/18	11/15/18 and 11/16/18	2

PART III: CLOSURE HISTORY (List closure history for all schools in Part II. Refer to the instructions for an example.)

A	B	C	D	E	F
School Name	School Code	Fiscal Year	Closure Dates	Nature	Weather Related Yes/No
Carlin C Coppin Elementary	6085252	2014-15	October 1,2,3,6. 2014	Environametal Mold found in school site, abatement required	No
				and air testing required after work performed.	

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CALIFORNIA DEPARTMENT OF EDUCATION
REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS, FORM J-13A (REVISED DECEMBER 2017)
SUPPLEMENTAL FORM FOR SCHOOL CLOSURE
SECTION B - PART II: SCHOOL INFORMATION

LEA NAME: **Western Placer Unified School District CDS CODE: 31-66951** **FISCAL YEAR:** **2018-19**

Refer to the instructions and frequently asked questions at https://www.cde.ca.gov/fg/aa/pa/j13a.asp for information regarding the completion of this form. Before printing, select and hide all unused rows. Contact CDE if the request requires more than the allotted rows.

A	B	C	D	E	F	G	H	I
School Name	School Code	Site Type	Days in School Calendar	Emergency Days Built In	Built In Emergency Days Used	Date(s) of Emergency Closure	Closure Dates Requested	Total Number of Days Requested
continued from Form J-13A Part II:								
Twelve Bridges Middle	0111385	Traditional	180	0	0	11/15/18 and 11/16/18	11/15/18 and 11/16/18	2

SECTION C: MATERIAL DECREASE

☒ **Not Applicable (Proceed to Section D)**
☐ **Supplemental Page(s) Attached**

PART I: NATURE OF EMERGENCY (Describe in detail.)

PART II: MATERIAL DECREASE CALCULATION (Use the supplemental Excel file at https://www.cde.ca.gov/fg/aa/pa/j13a.asp if more than 10 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance (October/May)	Dates Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance	Qualifier: 90% or Less (F/C)	Net Increase of Apportionment Days (C-F)
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
	Total:	0.00			0		0.00

PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS (Provide the attendance in hours. Use the supplemental Excel file at https://www.cde.ca.gov/fg/aa/pa/j13a.asp if more than 5 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance Hours	Date Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance Hours	Qualifier: 90% or Less (F/C)	Net Increase of Hours (C-F)
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
	Total:	0.00			0.00		0.00

**Qualifier should be 90% or less except when the governor declares a state of emergency or in the case of a Necessary Small School (NSS) site.*

SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS

☒ **Not Applicable (Proceed to Section E)**

PART I: PERIOD OF REQUEST The entire period covered by the lost or destroyed records commences with _____ up to and including _____.

PART II: CIRCUMSTANCES (Describe below circumstances and extent of records lost or destroyed.)

PART III: PROPOSAL (Describe below the proposal to reconstruct attendance records or estimate attendance in the absence of records.)

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SECTION E: AFFIDAVIT

PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS – All applicable sections below must be completed to process this J-13A request.

We, members constituting a majority of the governing board of January 15, 2019, hereby swear (or affirm) that the foregoing statements are true and are based on official records.

Board Members Names	Board Members Signatures
Damian Armitage, President	
Paul Long, Vice President	
Kris Wyatt, Clerk	
Brian Haley, Member	
Paul Carras, Member	

At least a majority of the members of the governing board shall execute this affidavit.

Subscribed and sworn (or affirmed) before me, this 15th day of January, 2019.

Witness: Scott M Leaman (Name) _____ (Signature) Title: Superintendent of Placer County, California

PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER (Only applicable to charter school requests)

Superintendent (or designee): _____ (Name) _____ (Signature) Authorizing LEA Name: _____

PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS

The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.

County Superintendent of Schools (or designee): Gaykle Garbolino-Mojica (Name) _____ (Signature)

Subscribed and sworn (or affirmed) before me, this _____ day of _____, _____.

Witness: _____ (Name) _____ (Signature) Title: _____ of _____ County, California

COE contact/individual responsible for completing this section:

Name: Audrey Kilpatrick Title: Asst. Supt. Business & Ops Phone: 916-645-6350 E-mail: akilpatrick@wpusd.org

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
UDL-IRN International Summit
Out-of-State Travel

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Susan Watkins SW
Director Special Education

ENCLOSURES:
No

DEPARTMENT:
Ed Services

FINANCIAL INPUT/SOURCE:
Special Education Budget/Medi-Cal

MEETING DATE:
January 15, 2019

ROLL CALL REQUIRED:
No

BACKGROUND:

Request approval for out-of-state travel for Amy Pettersen, Casey Milovanovich, Amy Cress, Shannon Medved and Jamie Watkins to attend the Universal Design for Learning-Implementation and Research Network Summit. The team will travel to Orlando, Florida from March 26, 2019 to March 29, 2019. This is an opportunity to receive training in multiple learning platforms, including informal networking sessions, in depth pre-conference sessions, design labs and formal workshops. This training is crucial to the implementation of MTSS (Multiple-Tiered Systems of Supports) in the district. The team will provide professional development to district staff upon their return.

RECOMMENDATION: Administration recommends Board approve out-of-state travel request.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Christian Lighthouse Academy
Out-of-State Travel

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Susan Watkins
Director of Special Education

ENCLOSURES:
None

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
Special Education

MEETING DATE:
January 15, 2019

ROLL CALL REQUIRED:
No

BACKGROUND:

Request approval for out-of-state travel for Amy Pettersen and Vincent Hurtado to travel to Piedmont, Missouri to assess a district student currently placed at Christian Lighthouse Academy. This is necessary to complete the triennial assessment for the student. The assessment plan is pending; the IEP will need to be held by February 20th, 2019 to be in compliance with Ed. Code regulations.

RECOMMENDATION:

Administration recommends the Board approve the out of state travel request.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Acceptance of Lincoln High School Relocation of Five (5) Classroom Portables Project and Approval of Notice of Completion

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Michael Adell
Director of Facilities

ENCLOSURES:
Yes

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
Developer Fees

MEETING DATE:
January 15, 2019

ROLL CALL REQUIRED:
No

BACKGROUND:

On May 15, 2018, the Board approved the Lump Sum Lease-Leaseback Agreement with BRCO Constructors, Inc., for the Lincoln High School Relocation of Five (5) Classroom Portables Project and authorized staff to execute the agreements to deliver the project per the plans and specifications by Williams + Paddon Architects in the amount of $366,448.00. There was one (1) deductive change order representing the project savings in the amount of $20,697.22 from the project contingency. The adjusted Guaranteed Maximum Sum for the project totaled $345,750.78.

The project scope including, but not limited to, site preparations for the five (5) portable buildings, underground utilities connections, site demolition, grading, paving, and building signage has been completed and BRCO Constructors, Inc., has completed their contractual responsibilities including punchlist and project closeout documents for the project. Staff believes it is appropriate to approve the Notice of Completion at this time.

Enclosed is the Notice of Completion.

RECOMMENDATION:

Staff recommends that the Board of Trustees accept the Lincoln High School Relocation of Five (5) Classroom Portables Project and approve the Notice of Completion.

RECORDING REQUESTED BY: Michael Adell, Director of Facilities
Western Placer Unified School District
WHEN RECORDED MAIL TO:

NAME Michael Adell, Director of Facilities

MAILING ADDRESS 600 6th Street, Suite 400

CITY, STATE ZIP CODE Lincoln, CA 95648

No Fee Per Government Codes §6103, 27383

SPACE ABOVE THIS LINE RESERVED FOR RECORDER'S USE

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN:

That the work of improvements on the real property hereinafter described, consisting of construction of Lincoln High School Relocation of Five (5) Classroom Portables Project, Project site address: 790 J Street Lincoln, CA 95648, was completed on the 8th day of January, 2019.

That the name and address of the Owner of said property are as follows:

	NAME	ADDRESS
(1)	Western Placer Unified School District	600 Sixth Street, Suite 400 Lincoln, CA 95648

That then nature of its title to said property is a fee simple.

(2) That the name of the original Contractor for the work of improvement as a whole is: BRCO Constructors, Inc.; that the name of surety for said Contractor is: Travelers Casualty and Surety Company of America, incorporated under the laws of the State of California, and Authorized to do business in the State of California by the laws of the State of California.

The property herein referred to is located in the County of Placer, California, and is a portion of the real property.

This project benefits the School District.

Audrey Kilpatrick

BY Assistant Superintendent of Business and Operations
Western Placer Unified School District

State of California

County of Placer

"I certify under penalty of perjury that the foregoing is true and correct"

(Date) (Signature)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Acceptance of Lincoln High School Scoreboard Replacement Project and Approval of Notice of Completion

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Michael Adell
Director of Facilities

ENCLOSURES:
Yes

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
RDA Funds

MEETING DATE:
January 15, 2019

ROLL CALL REQUIRED:
No

BACKGROUND:

On September 18, 2018, the Board approved the hard bid with Illuminated Creations, Inc., dba Ellis & Ellis Sign Systems for the Lincoln High School Scoreboard Replacement Project and authorized staff to execute the agreements to deliver the project per the plans and specifications by HMC Architects in the amount of $38,002.00.

The project scope including, but not limited to, the current scoreboard removal and replacement with a newly purchased Daktronics scoreboard. All work has been completed per plans and specifications by Illuminated Creations, Inc., dba Ellis & Ellis Sign Systems and they have completed their contractual responsibilities and project closeout documents for the project. Staff believes it is appropriate to approve the Notice of Completion at this time.

Enclosed is the Notice of Completion.

RECOMMENDATION:

Staff recommends that the Board of Trustees accept the Lincoln High School Scoreboard Replacement Project and approve the Notice of Completion.

RECORDING REQUESTED BY: Michael Adell, Director of Facilities
Western Placer Unified School District
WHEN RECORDED MAIL TO:

NAME Michael Adell, Director of Facilities

MAILING ADDRESS 600 6th Street, Suite 400

CITY, STATE ZIP CODE Lincoln, CA 95648

No Fee Per Government Codes §6103, 27383

SPACE ABOVE THIS LINE RESERVED FOR RECORDER'S USE

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN:

That the work of improvements on the real property hereinafter described, consisting of construction of Lincoln High School Scoreboard Replacement Project, Project site address: 790 J Street Lincoln, CA 95648, was completed on the 3rd day of December, 2018.

That the name and address of the Owner of said property are as follows:

	NAME	ADDRESS
(1)	Western Placer Unified School District	600 Sixth Street, Suite 400 Lincoln, CA 95648

That then nature of its title to said property is a fee simple.

(2) That the name of the original Contractor for the work of improvement as a whole is: Illuminated Creations, Inc., dba Ellis & Ellis Sign Systems: that the name of surety for said Contractor is Travelers Casualty and Surety Company of America, incorporated under the laws of the State of California, and Authorized to do business in the State of California by the laws of the State of California.

The property herein referred to is located in the County of Placer, California, and is a portion of the real property.

This project benefits the School District.

Audrey Kilpatrick

BY Assistant Superintendent of Business and Operations
Western Placer Unified School District

State of California

County of Placer

"I certify under penalty of perjury that the foregoing is true and correct"

(Date) (Signature)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Ratification of Agreement for Inspection Services With Donald Sharp for Twelve Bridges High School Project

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Michael Adell
Director of Facilities

ENCLOSURES:
Yes

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
Measure A Bond Funds

MEETING DATE:
January 15, 2019

ROLL CALL REQUIRED:
Yes

BACKGROUND:

The Twelve Bridges High School Project will be completed in various increments beginning in Spring 2019 and will be completed by Fall 2021. The project will include the construction of administration building, general classroom buildings, science buildings, student center/gymnasium building, stadium with press box and bleachers, and associated site improvements. The project will require inspection services from Division of the State Architect (DSA) Inspectors of Record (IOR) to include, but not limited to, inspection of work in progress for compliance of approved plans and specifications, certification of work and materials, coordination of lab tests, and final certification of project with DSA. Donald Sharpe will serve as the lead IOR for the project.

RECOMMENDATION:

Staff recommends the Board of Trustees Ratify the Agreement for Inspection Services with Donald Sharp for the Twelve Bridges High School Project.

Sharp Architecture, Inc.
A Professional Corporation

8355 Oak Knoll Dr.
Granite Bay, CA 95746
T. 916-797-7266
C. 916-257-3980
email: don@sharpaia.com
www.sharparchitecture.com

PROPOSAL

Inspection Services

This Agreement is the offer of Sharp Architecture, Inc. (herein referred to as "the Project Inspector"), to perform the consulting services described in this Proposal. Acceptance by the Client is strictly limited to this Proposal and the attached Terms and Conditions for Inspection Services, which when acknowledged in writing, is authorization to proceed. The Client is defined as the person or business entity signing the Agreement authorizing the Project Inspector to proceed.

This Agreement supersedes all prior written proposals, and/or negotiations not referenced herein, between the parties and is expressly conditioned upon the Client's agreement of the attached Terms and Conditions. This Agreement may only be modified in writing and executed by both parties.

PROJECT No. 18-415

PROPOSAL DATE: 12-25-2018

CLIENT:

Name of Client(s)	Western Placer Unified School District
Mailing Address	600 Sixth Street, Suite 400
City, State and Zip Code	Lincoln, CA 95648
Telephone:	1-916-645-5100
email:	wpusd.k12.ca.us

PROJECT NAME:
Twelve Bridges High School
DSA File #
DSA Application # 02-116896

PROJECT LOCATION:

Address of Project:	Fieldstone Dr. & Twelve Bridges Dr.
City, State and Zip Code:	Lincoln, CA 95648

PROJECT DESCRIPTION:
The Project shall be as follows:

Construction of 2-Classroom Buildings,
2-Science Buildings,
1-Student Service Center Building,
1-Site Improvement,
1-Administration Building,
1-Bleacher,
1-Press Box

SCOPE OF SERVICES

1. SCOPE OF WORK

Owner hereby hires the INSPECTOR as an independent contractor to perform inspection services as an Inspector of Record on the project herein described. Services shall includes but, but are not limited to:

A. Inspection of work in progress for compliance with approved plans and specifications, applicable building codes, regulations and ordinances.
B. Keeping of a daily log of contractor activities.
C. Certification of work completed and materials used on the project and review and approval of contractor request for payment.
D. Coordination for all required lab tests. Services and inspection normally provided by a testing laboratory include: welding, batch plant observation, masonry, soils, etc,. are not part of this contract.
E. Keep OWNER informed at all times, regarding quality of work, project schedule, and coordination of consultants.
F. Be physically present at the construction site during structural construction operations and at any additional times, deemed necessary by the Architect and Owner.
G. Work with the Architect and immediately report to the Architect any failure by the contractors to comply with the approved plans, drawings, and specifications, or any attempted substitutions as to required materials and or workmanship in any portion of the work.
H. Have the authority to inform the contractors of any conflicts and/or inconsistencies with the plans, drawings, and specifications; to reject defective materials and to suspend any work which is being improperly done, subject to the ultimate decision of the Architect and the Owner.
I. Any and all other duties that the INSPECTOR is required to perform under the California Code of Regulations, Part, 1, Title 24.

2. COMPENSATION

A. The OWNER shall pay the INSPECTOR the sum of $80.00 per hour, as compensation for services, herein described, payable no later than ten (10) working days following invoice date. Invoices shall be submitted by the INSPECTOR, on the fifteenth and on the final day of each month. Each invoice shall reflect the hours spent per workday by the INSPECTOR in preforming his duties under this agreement. It is understood that no deductions will be made, from payments to the INSPECTOR, on account of withholding for income tax, social security, health insurance, retirement,

or any other benefits, applicable to employees of the OWNER, nor shall the, INSPECTOR be entitled to any payment for expenses unless expressly provided in this agreement.

B. The INSPECTOR agrees to devote inspection time as necessary to perform the services as required by this contract in a competent, adequate and continuous manner as required by the California Code of Regulations. A four (4) hour minimum charge shall be applied for each time that the INSPECTOR shall visit the site to cover travel and preparation of reports.

C. Overtime hours required as a result of unusual job conditions, or shift, work, shall be invoiced at an hourly rate of $120.00 /per hour, upon approval of the Architect and / or Owner. Overtime work is defined as any hours in excess of a normal eight hour day and / or Saturday work. Sunday and Holiday work shall be invoiced at $160.00 per hour.

D. Projects that have a time line for construction that is one year or greater, the OWNER agrees that the INSPECTOR shall be allowed to take two weeks of vacation during this construction period. This vacation time will be scheduled, by the INSPECTOR, around the construction scheduled in such a manner as to not impede, or cause any delay to the progress or completion of the project.

E. Payments to the Inspector are due upon receipt of each invoice for services rendered and payable within 10 calendar days from the date of the invoice. Unpaid balances are subject to interest charges at the maximum rate allowable by law.

F. Any invoices remaining unpaid 20 calendar days or more after the date of the invoice may, at the Inspector's sole discretion, result in the cessation of all work on the project being carried out under the direction of the Architect.

G. All reasonable costs (Costs of Recovery), including administrative and attorney's fees, that may be incurred by the Inspector and his representatives in their effort to collect past due amounts owed to the Inspector for more than 45 calendar days, are to be added to the amounts due the Inspector and are to be paid by the Owner, or deducted from any deposits held. All payments to the Inspector made after an invoice is past due more than 45 days shall first be credited to the Costs of Recovery, then to the most past due invoice until the account is brought current.

H. All unresolved disputes between the Owner and the Inspector are to go first to Mediation, and then to binding Arbitration. The filing costs of mediation will be paid by the Owner until the matter is resolved. The

Inspector's reasonable legal costs associated with Mediation and Arbitration are considered Costs of Recovery.

l. Any disagreements with any portion of any invoice are to be brought to the attention of the Inspector within 7 calendar days of the date of the invoice, and are to be in writing making specific reference to those items in dispute. Amounts not in dispute are to be paid. Amounts disputed will carry late payment charges until the dispute is resolved.

3. REIMBURSABLE EXPENSES:

A. Reimbursable Expenses include expenses incurred by the INSPECTOR in the interest of the Project. Such reimbursable expenses shall include, but not limited to:

- expense of transportation and living expenses in connection with out of town travel authorized by the Owner;
- long distance communications;
- fees paid for securing the approval of authorities having jurisdiction over the Project;
- reproductions;
- postage and handling of Drawings and Specifications;
- expense of overtime work requiring higher than regular rates, if authorized by the Owner;
- renderings and models requested by the Owner;
- expense of additional insurance coverage or limits, including professional liability insurance, requested by the Owner in excess of that normally carried by the Inspector;
- expense of computer-aided design and drafting equipment time when used in connection with the Project.

4. PERFORMANCE OF DUTIES

The INSPECTOR agrees, to the best of his ability and experience, that he will at all times loyally and conscientiously perform all of the duties, and obligations required of him either expressly or implicitly by terms of this agreement.

5. AVAILABILITY OF TIME

The INSPECTOR agrees to be available to inspect the OWNER's, construction as needed and in no way delay progress due to unavailability.

6. INSURANCE

It is understood that the INSPECTOR is an independent contractor and does not carry professional liability insurance. The OWNER agrees to "Hold Harmless" the

INSPECTOR from liability for loss, damage, or injury to persons or property during or relating to the performance of inspection services under this agreement, except if such liability, loss, damage, or injury to persons, or property is caused by the negligence of the INSPECTOR. The INSPECTOR agrees to defend, indemnify and hold harmless, the Owner, its trustees, officers, employees and agents, from and against claims, liability, causes of action, damages, and/or expenses including reasonable attorney's fees and costs, arising out of or related to INSPECTOR's performance under this agreement.

7. WARRANTY

The INSPECTOR does not express, nor imply any warranties or guarantees whatsoever, except that the INSPECTOR warrants and represents that he is competent to perform the duties and responsibilities required by this agreement.

8. RECORDS

The INSPECTOR shall maintain at all times complete detailed records and inspection logs with regards to the services performed under this agreement. Said records shall be the property of the INSPECTOR, except for those records that, by law, are considered to be the property of the Owner.

9. TERM

The term of this agreement shall commence upon execution and will remain in effect until such time that either a Notice of Completion has been filed with the County Recorder or the contractors have completed all of the requirements of the contract documents, whichever occurs first.

10. CANCELLATION

This agreement may be canceled by the OWNER upon giving ten (10) days advance written notice, or by the INSPECTOR by giving ten (10) days advance written notice. In the event of cancellation, the INSPECTOR shall be paid for all services performed up to the effective date of cancellation.

11. GOVERNING LAW

This agreement shall be governed by and construed in accordance with the laws, of the State of California.

12. MODIFICATIONS

The terms of this agreement shall not be waived, altered, modified, supplemented or amended, in any manner whatsoever, except by written agreement signed by the parties.

13. ENTIRE AGREEMENT

This agreement represents the entire agreement between the parties and supercedes all prior negotiations, representations or agreements, either written or oral.

14. ATTORNEYS FEES AND COSTS

Should any party to this agreement commence a legal or equitable action to either enforce or interpret the provisions of this agreement, the prevailing party shall be entitled to receive its reasonable attorney's fees and costs.

15. HOURLY RATE SCHEDULE 2018

Compensation for INSPECTOR Services as described above shall be billed at the Architect's standard hourly rate as indicated below.
The INSPECTOR' s standard hourly rates are as follows:

Inspector of Record Services.....$ 80.00 per hour
Clerical Staff.....$ 75.00 per hour
Word Processing.....$ 75.00 per hour
Administrative Assistant.....$75.00 per hour
Expert Witness Services
Deposition.....$ 225.00 per hour
Arbitration / Litigation.....$ 300.00 per hour
Mileage.....$0.50 per mile

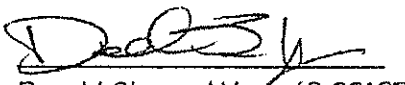
Payments are due and payable upon receipt of the Inspector's semi-monthly invoice. Amounts unpaid Twenty (20) days after the invoice date shall bear interest from the date payment is due at the rate of Eighteen percent (18.00%) per annum , or in the absence thereof: at the legal rate prevailing at the principal place of business of the INSPECTOR.

IN WITNESS WHEREOF, this agreement has been executed on day, month, and year first written.

ACCEPTANCE OF PROPOSAL

The aforementioned Project Description, Scope of Services, Compensation and the Standard Terms and Conditions for Inspection Services are hereby accepted as the Agreement between Client and Inspector. The Inspector is authorized to proceed as specified. Payments shall be made as indicated above.

Accepted by: _____ Date:_____
Western Placer Unified School District

Accepted by:  Date: 12/20/2018
Donald Sharp, AIA (C-22167)
For Sharp Architecture, Inc.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Ratification of Agreement for Inspection Services With Donald Sharp for Glen Edwards Middle School Modernization and Addition Project - Phase 2

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Michael Adell
Director of Facilities

ENCLOSURES:
Yes

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
Measure N Bond Funds

MEETING DATE:
January 15, 2019

ROLL CALL REQUIRED:
Yes

BACKGROUND:

Glen Edwards Middle School Modernization and Addition Project will be completed in two phases beginning in Spring 2018 and will be completed by Fall 2020. First phase includes the addition of a new two story classrooms and library building and associated site work and the second phase will include the addition of a new gymnasium and band room and modernization of existing finger wing buildings and associated site work. The project will require inspection services from a Division of the State Architect (DSA) Inspector of Record to include, but not limited to, inspection of work in progress for compliance of approved plans and specifications, certification of work and materials, coordination of lab tests, and final certification of project with DSA.

RECOMMENDATION:

Staff recommends the Board of Trustees Ratify the Agreement for Inspection Services with Donald Sharp for the Glen Edwards Middle School Modernization and Addition Project – Phase 2

Sharp Architecture, Inc.

A Professional Corporation

PROPOSAL

Inspection Services

8355 Oak Knoll Dr.
Granite Bay, CA 95746
T. 916-797-7266
C. 916-257-3980
email: don@sharpaia.com
www.sharparchitecture.com

This Agreement is the offer of Sharp Architecture, Inc. (herein referred to as "the Project Inspector"), to perform the consulting services described in this Proposal. Acceptance by the Client is strictly limited to this Proposal and the attached Terms and Conditions for Inspection Services, which when acknowledged in writing, is authorization to proceed. The Client is defined as the person or business entity signing the Agreement authorizing the Project Inspector to proceed.

This Agreement supersedes all prior written proposals, and/or negotiations not referenced herein, between the parties and is expressly conditioned upon the Client's agreement of the attached Terms and Conditions. This Agreement may only be modified in writing and executed by both parties.

PROJECT No. 18-413

PROPOSAL DATE: 12-25-2018

CLIENT:

Name of Client(s)	Western Placer Unified School District
Mailing Address	600 Sixth Street, Suite 400
City, State and Zip Code	Lincoln, CA 95648
Telephone:	1-916-645-5100
email:	wpusd.k12.ca.us

PROJECT NAME:

Glen Edwards Middle School - Phase 2

PROJECT LOCATION:

Address of Project:	204 L Street
City, State and Zip Code:	Lincoln, CA 95648

PROJECT DESCRIPTION:

The Project shall be as follows:

Alterations to 1-Multi Purpose Building,
5 - Classrooms Buildings,
1 - Administration Building
1 - Covered Walkway
Construction of 1 - Gymnasium Building
1 - Administration Building,
4 - Shade Structures

SCOPE OF SERVICES

1. SCOPE OF WORK

Owner hereby hires the INSPECTOR as an independent contractor to perform inspection services as an Inspector of Record on the project herein described. Services shall includes but, but are not limited to:

A. Inspection of work in progress for compliance with approved plans and specifications, applicable building codes, regulations and ordinances.
B. Keeping of a daily log of contractor activities.
C. Certification of work completed and materials used on the project and review and approval of contractor request for payment.
D. Coordination for all required lab tests. Services and inspection normally provided by a testing laboratory include: welding, batch plant observation, masonry, soils, etc,. are not part of this contract.
E. Keep OWNER informed at all times, regarding quality of work, project schedule, and coordination of consultants.
F. Be physically present at the construction site during structural construction operations and at any additional timer, deemed necessary by the Architect and Owner.
G. Work with the Architect and immediately report to the Architect any failure by the contractors to comply with the approved plans, drawings, and specifications, or any attempted substitutions as to required materials and or workmanship in any portion of the work.
H. Have the authority to inform the contractors of any conflicts and/or inconsistencies with the plans, drawings, and specifications; to reject defective materials and to suspend any work which is being improperly done, subject to the ultimate decision of the Architect and the Owner.
I. Any and all other duties that the INSPECTOR is required to perform under the California Code of Regulations, Part, 1, Title 24.

2. COMPENSATION

A. The OWNER shall pay the INSPECTOR the sum of $80.00 per hour, as compensation for services, herein described, payable no later than ten (10) working days following invoice date. Invoices shall be submitted by the INSPECTOR, on the fifteenth and on the final day of each month. Each invoice shall reflect the hours spent per workday by the INSPECTOR in preforming his duties under this agreement. It is understood that no deductions will be made, from payments to the INSPECTOR, on account of withholding for income tax, social security, health insurance, retirement,

or any other benefits, applicable to employees of the OWNER, nor shall the, INSPECTOR be entitled to any payment for expenses unless expressly provided in this agreement.

B. The INSPECTOR agrees to devote inspection time as necessary to perform the services as required by this contract in a competent, adequate and continuous manner as required by the California Code of Regulations. A four (4) hour minimum charge shall be applied for each time that the INSPECTOR shall visit the site to cover travel and preparation of reports.

C. Overtime hours required as a result of unusual job conditions, or shift, work, shall be invoiced at an hourly rate of $120.00/per hour, upon approval of the Architect and / or Owner. Overtime work is defined as any hours in excess of a normal eight hour day and / or Saturday work. Sunday and Holiday work shall be invoiced at $160.00 per hour.

D. Projects that have a time line for construction that is one year or greater, the OWNER agrees that the INSPECTOR shall be allowed to take two weeks of vacation during this construction period. This vacation time will be scheduled, by the INSPECTOR, around the construction scheduled in such a manner as to not impede, or cause any delay to the progress or completion of the project.

E. Payments to the Inspector are due upon receipt of each invoice for services rendered and payable within 10 calendar days from the date of the invoice. Unpaid balances are subject to interest charges at the maximum rate allowable by law.

F. Any invoices remaining unpaid 20 calendar days or more after the date of the invoice may, at the Inspector's sole discretion, result in the cessation of all work on the project being carried out under the direction of the Architect.

G. All reasonable costs (Costs of Recovery), including administrative and attorney's fees, that may be incurred by the Inspector and his representatives in their effort to collect past due amounts owed to the Inspector for more than 45 calendar days, are to be added to the amounts due the Inspector and are to be paid by the Owner, or deducted from any deposits held. All payments to the Inspector made after an invoice is past due more than 45 days shall first be credited to the Costs of Recovery, then to the most past due invoice until the account is brought current.

H. All unresolved disputes between the Owner and the Inspector are to go first to Mediation, and then to binding Arbitration. The filing costs of mediation will be paid by the Owner until the matter is resolved. The

Inspector's reasonable legal costs associated with Mediation and Arbitration are considered Costs of Recovery.

I. Any disagreements with any portion of any invoice are to be brought to the attention of the Inspector within 7 calendar days of the date of the invoice, and are to be in writing making specific reference to those items in dispute. Amounts not in dispute are to be paid. Amounts disputed will carry late payment charges until the dispute is resolved.

3. REIMBURSABLE EXPENSES:

A. Reimbursable Expenses include expenses incurred by the INSPECTOR in the interest of the Project. Such reimbursable expenses shall include, but not limited to:

- expense of transportation and living expenses in connection with out of town travel authorized by the Owner;
- long distance communications;
- fees paid for securing the approval of authorities having jurisdiction over the Project;
- reproductions;
- postage and handling of Drawings and Specifications;
- expense of overtime work requiring higher than regular rates, if authorized by the Owner;
- renderings and models requested by the Owner;
- expense of additional insurance coverage or limits, including professional liability insurance, requested by the Owner in excess of that normally carried by the Inspector;
- expense of computer-aided design and drafting equipment time when used in connection with the Project.

4. PERFORMANCE OF DUTIES

The INSPECTOR agrees, to the best of his ability and experience, that he will at all times loyally and conscientiously perform all of the duties, and obligations required of him either expressly or implicitly by terms of this agreement.

5. AVAILABILITY OF TIME

The INSPECTOR agrees to be available to inspect the OWNER's, construction as needed and in no way delay progress due to unavailability.

6. INSURANCE

It is understood that the INSPECTOR is an independent contractor and does not carry professional liability insurance. The OWNER agrees to "Hold Harmless" the

INSPECTOR from liability for loss, damage, or injury to persons or property during or relating to the performance of inspection services under this agreement, except if such liability, loss, damage, or injury to persons, or property is caused by the negligence of the INSPECTOR. The INSPECTOR agrees to defend, indemnify and hold harmless, the Owner, its trustees, officers, employees and agents, from and against claims, liability, causes of action, damages, and/or expenses including reasonable attorney's fees and costs, arising out of or related to INSPECTOR's performance under this agreement.

7. WARRANTY

The INSPECTOR does not express, nor imply any warranties or guarantees whatsoever, except that the INSPECTOR warrants and represents that he is competent to perform the duties and responsibilities required by this agreement.

8. RECORDS

The INSPECTOR shall maintain at all times complete detailed records and inspection logs with regards to the services performed under this agreement. Said records shall be the property of the INSPECTOR, except for those records that, by law, are considered to be the property of the Owner.

9. TERM

The term of this agreement shall commence upon execution and will remain in effect until such time that either a Notice of Completion has been filed with the County Recorder or the contractors have completed all of the requirements of the contract documents, whichever occurs first.

10. CANCELLATION

This agreement may be canceled by the OWNER upon giving ten (10) days advance written notice, or by the INSPECTOR by giving ten (10) days advance written notice. In the event of cancellation, the INSPECTOR shall be paid for all services performed up to the effective date of cancellation.

11. GOVERNING LAW

This agreement shall be governed by and construed in accordance with the laws, of the State of California.

12. MODIFICATIONS

The terms of this agreement shall not be waived, altered, modified, supplemented or amended, in any manner whatsoever, except by written agreement signed by the parties.

13. ENTIRE AGREEMENT

This agreement represents the entire agreement between the parties and supercedes all prior negotiations, representations or agreements, either written or oral.

14. ATTORNEYS FEES AND COSTS

Should any party to this agreement commence a legal or equitable action to either enforce or interpret the provisions of this agreement, the prevailing party shall be entitled to receive its reasonable attorney's fees and costs.

15. HOURLY RATE SCHEDULE 2018

Compensation for INSPECTOR Services as described above shall be billed at the Architect's standard hourly rate as indicated below.
The INSPECTOR' s standard hourly rates are as follows:

Inspector of Record Services.....$ 80.00 per hour
Clerical Staff.....$ 75.00 per hour
Word Processing.....$ 75.00 per hour
Administrative Assistant.....$75.00 per hour
Expert Witness Services
Deposition.....$ 225.00 per hour
Arbitration / Litigation.....$ 300.00 per hour
Mileage.....$0.50 per mile

Payments are due and payable upon receipt of the Inspector's semi-monthly invoice. Amounts unpaid Twenty (20) days after the invoice date shall bear interest from the date payment is due at the rate of Eighteen percent (18.00%) per annum , or in the absence thereof: at the legal rate prevailing at the principal place of business of the INSPECTOR.

IN WITNESS WHEREOF, this agreement has been executed on day, month, and year first written.

ACCEPTANCE OF PROPOSAL

The aforementioned Project Description, Scope of Services, Compensation and the Standard Terms and Conditions for Inspection Services are hereby accepted as the Agreement between Client and Inspector. The Inspector is authorized to proceed as specified. Payments shall be made as indicated above.

Accepted by: _____ Date:_____
Michael Adell, Director of Facilities & Planning
Western Placer Unified School District

Accepted by: _____ Date: 12/25/2018
Donald Sharp, AIA (C-22167) (PI #877)
Sharp Architecture, Inc.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Ratification of Agreement for Legal Services Between Western Placer Unified School District and Dannis Woliver Kelley

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Gabe Simon, Ed.D. GS
Assistant Superintendent of Personnel Services

ENCLOSURES:
Agreement for Legal Services

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund

MEETING DATE:
January 15, 2019

ROLL CALL REQUIRED:
No

BACKGROUND:

The Western Placer Unified School District would like to periodically utilize the legal services of Dannis Woliver Kelley.

RECOMMENDATION:

Administration recommends the Board of Trustees ratify the Agreement for Legal Services between the Western Placer Unified School District and the law firm of Dannis Woliver Kelley.

AGREEMENT FOR PROFESSIONAL SERVICES

This Agreement is made and entered into on June 12, 2018, by and between the Western Placer Unified School District, hereinafter referred to as District, and Dannis Woliver Kelley, a professional corporation, hereinafter referred to as Attorney.

In consideration of the promises and the mutual agreements hereinafter contained, District and Attorney agree as follows:

SCOPE OF SERVICES. District appoints Attorney to represent, advise, and counsel it from July 1, 2018, through and including June 30, 2019, and continuing thereafter as approved. Any services performed during the period between the above commencement date and the date of Board action approving this Agreement are hereby ratified by said Board approval. Attorney agrees to prepare periodic reviews of relevant court decisions, legislation, and other legal issues. Attorney agrees to keep current and in force at all times a policy covering incidents of legal malpractice.

CLIENT DUTIES. District shall be truthful with Attorney, cooperate with Attorney, keep Attorney informed of developments, perform the obligations it has agreed to perform under this Agreement and pay Attorney bills in a timely manner.

FEES AND BILLING PRACTICES. Except as hereinafter provided, District agrees to pay Attorney two hundred twenty-five dollars ($225) to three hundred thirty-five dollars ($335) per hour for shareholders, special counsel and of counsel; one hundred eighty-five dollars ($185) to two hundred thirty-five dollars ($235) per hour for associates; and one hundred thirty dollars ($130) to one hundred fifty dollars ($150) per hour for paralegals and law clerks. The rate for Gregory J. Dannis will be three hundred sixty-five dollars ($365) per hour. Rates for individual attorneys may vary within the above ranges depending on the level of experience and qualifications and the nature of the legal services provided. Substantive communications advice (telephone, voice-mail, e-mail) is billed in a minimum increment of one-tenth (.1) of an hour, except for the first such advice in any business day, which is charged in a minimum of three-tenths (.3) of an hour. In the course of travel it may be necessary for Attorney to work for and bill other clients while in transit. If, during the course of representation of District, an insurance or other entity assumes responsibility for payment of all or partial fees of Attorney on a particular case or matter, District shall remain responsible for the difference between fees paid by the other entity and Attorney's hourly rates as specified in this Agreement unless otherwise agreed by the parties.

Agreements for legal fees at other than the hourly rate set forth above may be made by mutual agreement for special projects or particular scopes of work.

OTHER CHARGES. District further agrees to reimburse Attorney for actual and necessary expenses and costs with respect to providing the above services, including support services such as copying costs, express postage, and facsimile transmittals. District agrees that such actual and necessary expenses may vary according to special circumstances necessitated by request of District or emergency conditions which occasionally arise.

District further agrees to pay third parties, directly or indirectly through Attorney, for major costs and expenses including, but not limited to, costs of serving pleadings, filing fees and other charges assessed by courts and other public agencies, arbitrators' fees, court reporters' fees, jury fees, witness fees, investigation expenses, consultants' fees, and expert witness fees. Upon mutual consent of District and Attorney, District may either advance or reimburse Attorney for such costs and expenses.

Occasionally Attorney may provide District officials and/or employees with food or meals at Attorney-sponsored trainings or when working with District officials and/or employees. Attorney may provide such food or meals without additional charge in exchange for the consideration provided by the District under this Agreement.

BILLING STATEMENT. Attorney shall send District a statement for fees and costs incurred every calendar month. Attorney's statements shall clearly state the basis thereof, including the amount, rate and basis for calculations or other methods of determination of Attorney's fees. District shall pay Attorney's statements within thirty (30) days after each statement's date. Upon District office's request for additional statement information, Attorney shall provide a bill to District no later than ten (10) days following the request. District is entitled to make subsequent requests for bills at intervals of no less than thirty (30) days following the initial request.

INDEPENDENT CONTRACTOR. It is expressly understood and agreed to by both parties that Attorney, while carrying out and complying with any of the terms and conditions of this Agreement, is an independent contractor and is not an employee of the District.

CONFLICT OF INTEREST. Because Attorney represents many school and community college districts, county offices of education, joint powers authorities, SELPAs and other educational entities, conflicts of interest may arise in the course of Attorney's representation. If Attorney becomes aware of any potential or actual conflicts of interest, Attorney will inform the District of the conflict and comply with the legal and ethical requirements to fulfill its duties of loyalty and confidentiality to District. If District has any question about whether Attorney has a conflict of interest in its representation of District in any matter, it may contact Attorney or other legal counsel for clarification.

TERMINATION OF CONTRACT. District or Attorney may terminate this Agreement by giving thirty (30) days written notice of termination to the other party.

IN WITNESS WHEREOF, the parties hereto have signed this Agreement for Professional Services.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

_____ _____

Scott Leaman
Superintendent

Date

DANNIS WOLIVER KELLEY

_____ 6/12/18

Candace M. Bandoian
Attorney at Law

Date

At its public meeting of January 15, 2019, the Board approved this Agreement and authorized the Board President, Superintendent or Designee to execute this Agreement.

INFORMATION

DISCUSSION

ACTION

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
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3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
WPUSD's 2017-2018 California School Dashboard Results

AGENDA ITEM AREA:
Information

REQUESTED BY:
Kathleen Leehane
Director of Supplemental Programs & Accountability

ENCLOSURES:
No – Presentation and Handouts at Meeting

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
NA

MEETING DATE:
January 15, 2019

ROLL CALL REQUIRED:
No

BACKGROUND:
California recently released 2017-2019 district/school accountability data through the new California School Dashboard. A presentation explaining Western Placer's accountability data will be shared during the board meeting.

RECOMMENDATION:
Administration recommends the Board receive the information provided.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:

Receipt of the 2017-18 Audited Financial Statements

AGENDA ITEM AREA:

Discussion

REQUESTED BY:

Audrey Kilpatrick, Asst. Supt. – Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 15, 2019

ROLL CALL REQUIRED:

No

BACKGROUND:

The 2017-18 Unaudited Actuals were presented to the Board of Trustees in September. The audit firm, Crowe, has performed the required independent annual audit and submitted our audit report to the State Controller's Office by December 15 as required by law. The auditors will be present at the Board meeting to present highlights of the Audited Financial Statements.

RECOMMENDATION:

Administration recommends the Board of Trustees receive the 2017-18 Audited Financial Statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2018

WESTERN PLACER UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2018
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WESTERN PLACER UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2018

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Crowe

Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Western Placer Unified School District
Lincoln, 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 Western Placer Unified School District, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Western Placer Unified School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Western Placer 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.

(Continued)

Emphasis of Matter

As discussed in Note 1 to the financial statements, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting for Financial Reporting for Postemployment Benefits Other than Pensions". This resulted in a restatement of the beginning net position of $(420,854). Note disclosures and required supplementary information requirements about OPEB are also discussed. 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 4 to 14 and other Required Supplementary Information, such as the General Fund Budgetary Comparison Schedule, Schedule of Changes in Net Other Postemployment Benefits (OPEB) Liability, Schedule of the District's Proportionate Share of the Net Pension Liability, and Schedule of the District's Contributions on pages 58 to 63 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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

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

(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2018 on our consideration of Western Placer Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Western Placer Unified School District's internal control over financial reporting and compliance.

CROWE LLP

Crowe LLP

Sacramento, California
December 10, 2018

The management's discussion and analysis of Western Placer Unified School District's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2018. Management has prepared the financial statements and the related footnote disclosures along with this discussion and analysis. The intent of this discussion and analysis is to look at the District's financial performance as a whole.

To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on pages 1 through 3, notes to the financial statements on pages 24 to 57, and the District's financial statements, which begin on page 15.

FINANCIAL HIGHLIGHTS

- California K-12 education finance is in the fifth year of an estimated (by the California Department of Finance) eight-year implementation period of the new funding model "Local Control Funding Formula" (LCFF).

- In 2017-18 the District's Total Assets decreased by $6,538,680 which represents a 2.34% decrease from the 2016-17 fiscal year. The decrease was primarily due to decreases in cash and investments from capital assets, specifically buildings and site improvements and work in progress (WIP) at Glen Edwards Middle School and Twelve Bridges High School of a net $7.6 million.

- The District's Net Position decreased by $5,446,510 from June 30, 2017. Total revenues were $86,511,658, compared to $91,537,314 in expenditures. There was a restatement of $420,854 in the beginning Net Position due to the cumulative effect of GASB 75 implementation

- The fund balance of the General Fund decreased overall by $1,843,214 from the prior year ending the year at $8,863,002. The fund balance in the unassigned fund balance category decreased by $1,682,764, having begun the year with a balance of $9,208,664. This reserve also includes the 3% Reserve for Economic Uncertainty of $2,168,961. The decrease in fund balance from the prior year was projected in both the original and revised budgets adopted by the Board.

- District enrollment in 2017-18 was 6,960 at Second Period reporting, an increase of 82 students, or 1.2%, with a corresponding increase of 86 Average Daily Attendance (ADA) to 2017-18 ADA of 6,667. For 2018-19 enrollment is projected to increase by 70 students. The District attendance rate is projected to remain stable at 95.8% for the next two years.

- In the past number of years, the housing crisis has had a significant impact on District demographics and enrollment growth; although we see an uptick in growth, it is unlikely that significant growth will be seen until the housing market begins to fully recover. Developers have been pulling housing permits for the past few years, and new homes continue to appear within District boundaries. Administration is optimistic that once we see steady growth in new housing, we will begin to see a consistent increase in student enrollment.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements are organized to provide the reader first with a look at the financial status of the entire Western Placer Unified School District. The statements then proceed to provide an increasingly detailed look at specific financial activities. This annual report consists of three parts:

- Management's Discussion and Analysis – this section, which provides an overall review of the financial activity for the past fiscal year as well as a look at the future years.

- Basic Financial Statements – a look at Western Placer Unified School District's financial statement as a whole for the entire operating entity. The financial statements also include notes that explain some of the information in the statements and provide more detailed data.

- Required Supplementary Information – detailed information for specific financial activities including required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year.

Reporting on the District as a Whole
Statement of Net Position and Statement of Activities

These two statements provide information about the District as a whole using the accrual accounting methods similar to those used by private-sector companies. They help answer the question, "How did we do financially during 2017-18?"

The change in net position is reported in the Statement of Net Position. This change in net position is important because it tells the reader whether the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some of them financial and some not. Over time, the increases or decreases in the District's net position, as reported in the Statement of Activities, are one indicator of whether its financial health is improving or deteriorating.

All current year revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid. The relationship between revenues and expenses indicates the District's operating results. It is important to remember, the District's goal is to provide services to its students, not to generate profits as is necessary in commercial entities. One must consider many other non-financial factors, such as the quality of education provided and the safety of the schools in order to assess the overall health of the District.

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

- Governmental Activities – All of the District's services are reported here, including regular and special education, general administration, transportation, food services, plant services, facilities acquisition and construction, interest, and long-term debt. State support from LCFF and categorical apportionments finance most of these activities.

- Business-type Activities – The District does not currently have any business type activities.

Reporting the District's Most Significant Funds
Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required to be established by State law, bond covenants, or through grant or program restrictions.

- The District establishes other funds to control and manage money for specific purposes (like repaying its long-term debts) or to show that it is properly using certain revenues (like federal grants).

A District may have three kinds of funds:

- Governmental Funds – Most of the District's activities are reported in governmental funds. The major governmental funds of the District are the General Fund, the Building Fund. Governmental funds focus on how money flows into and out of the funds and the balances that remain at the end of the year. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

- Proprietary Funds – Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds use the full accrual basis of accounting, the same as the District-wide statements. The District does not have programs classified in this category.

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

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

The District as a Whole

Statement of Net Position

The District's total assets decreased by $6,538,680 to $272,980,381 during the 2017-18 fiscal year. Cash and cash equivalent accounts decreased $17,421,268 from FY 2016-17. Deferred outflows of resources for pensions increased by $12,645,076 due to the continued implementation of GASB 68.

Total liabilities increased $10,561,906 primarily due to an increase in the GASB 68 net pension liability. Accounts payable increased $1,302,132 and unearned revenues decreased by $260,239 due to grant funds earned and spent in 2017-18. Deferred inflows of resources for pensions increased by $991,000 due to the continued implementation of GASB 68.

The District's net position for FY 2017-18 was (9,824,263), a decrease of $5,446,510 from FY 2016-17. Of this balance, $16,621,027 was restricted while ($52,760,704) was unrestricted. Net investment in capital assets accounted for $26,315,414 of the total net position.

This is the first year of implementation of a change in accounting principles for the implementation of Government Accounting Standards Board Statement No. 75 (GASB 75), *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions.* The cumulative effect of this pronouncement is a decrease of $420,854 in beginning net position. See Note 1 for additional information.

The Statement of Net Position is included in the table below and provides the detail information for 2016-17 and 2017-18, along with the variances between the years.

Table 1
Net Position
June 30, 2017 and 2018
Governmental Activities

	2016-17	2017-18	$ Difference	% Difference
Assets:				
Cash and investments	$ 93,944,670	$ 76,523,402	$ (17,421,268)	-18.54%
Receivables	2,889,047	3,557,256	668,209	23.13%
Prepaid expenses	327,222	2,981,015	2,653,793	100.00%
Stores inventory	16,385	14,111	(2,274)	-13.88%
Capital assets (net of accumulated depreciation)	182,341,737	189,904,597	7,562,860	4.15%
Total assets	**279,519,061**	**272,980,381**	**(6,538,680)**	**-2.34%**
Deferred Outflows of Resources:				
Deferred outflows of resources-pensions	12,847,668	21,464,695	8,617,027	67.07%
Deferred outflow from advance refunding of debt	3,118,040	7,146,089	4,028,049	100.00%
Total deferred outflows of resources - pensions	**15,965,708**	**28,610,784**	**12,645,076**	79.20%
Liabilities:				
Accounts payable	9,430,781	10,732,913	1,302,132	13.81%
Unearned revenue	819,031	558,792	(260,239)	-31.77%
Long-term liabilities				
Due within one year	5,777,372	6,202,835	425,463	7.36%
Due after one year	282,316,338	291,410,888	9,094,550	3.22%
Total liabilities	**298,343,522**	**308,905,428**	**10,561,906**	**3.54%**
Deferred Inflows of Resources:				
Deferred inflows of resources-pensions	**1,519,000**	**2,510,000**	**991,000**	**65.24%**
Net Position				
Invested in capital assets, net of related debt	26,754,311	26,315,414	(438,897)	-1.64%
Restricted	16,614,997	16,621,027	6,030	0.04%
Unrestricted	(47,747,061)	(52,760,704)	(5,013,643)	10.50%
Net Investment in Capital Assets	**$ (4,377,753)**	**$ (9,824,263)**	**$ (5,446,510)**	100.00%

Statement of Activities

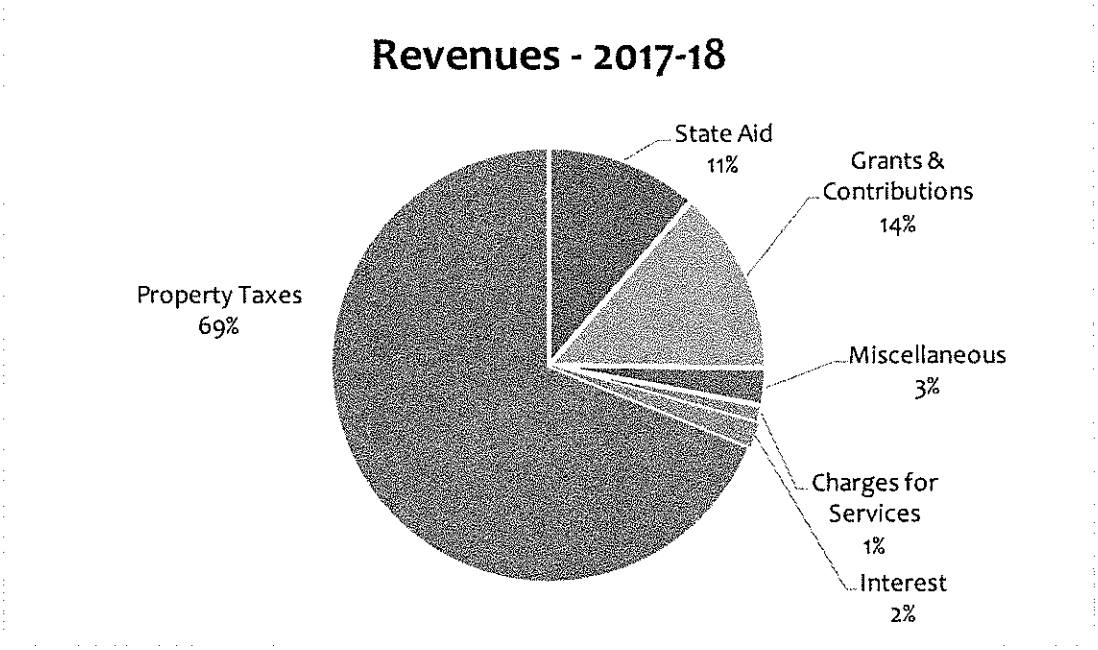
The District's total expenses were $91,537,314; $446,454 higher in 2017-18 than 2016-17. Program revenues were $13,141,372; $762,801 lower in 2017-18 than 2016-17. General revenues were $73,370,286; $2,795,170 higher than 2016-17.

Table 2
Statement of Activites
June 30, 2017 and 2018

	Governmental Activities			
	2016-17	2017-18	$ Difference	% Difference
General Revenues				
Taxes Levied for General Purposes	$ 46,793,579	$ 49,185,985	$ 2,392,406	5.11%
Taxes Levied for Debt Service	3,743,932	4,524,949	781,017	20.86%
Taxes Levied for Specific Purposes	5,706,716	5,893,155	186,439	3.27%
Unrestricted Federal and State Aid	10,516,594	9,855,652	(660,942)	-6.28%
Interest and Investment Earnings	561,574	1,563,288	1,001,714	100.00%
Interagency Revenues	298,819	307,037	8,218	2.75%
Miscellaneous	2,953,902	2,040,220	(913,682)	-30.93%
Total General Revenues	**70,575,116**	**73,370,286**	**2,795,170**	**3.96%**
Program Revenues				
Charges for Services	727,666	1,160,255	432,589	59.45%
Operating Grants & Contributions	13,164,368	11,971,136	(1,193,232)	-9.06%
Capital Grants & Contributions	12,139	9,981	(2,158)	-17.78%
Total Program Revenues	**13,904,173**	**13,141,372**	**(762,801)**	**-5.49%**
Total Revenues	**84,479,289**	**86,511,658**	**2,032,369**	**2.41%**
Expenses				
Instruction	47,969,494	52,258,931	4,289,437	8.94%
Supervision of Instruction	2,704,297	2,657,543	(46,754)	-1.73%
Instructional Library, Media & Technology	717,434	760,924	43,490	6.06%
School Administration	4,788,657	4,961,797	173,140	3.62%
Pupil Support Services	3,068,713	3,258,126	189,413	6.17%
Home-to-School Transportation	1,761,544	1,653,406	(108,138)	-6.14%
Food Service	2,275,278	1,996,769	(278,509)	-12.24%
General Administration	5,695,703	4,579,024	(1,116,679)	-19.61%
Plant Services	6,640,186	7,097,243	457,057	6.88%
Ancillary Services	1,292,292	1,310,433	18,141	1.40%
Community Services	51,095	35,851	(15,244)	-29.83%
Transfer Between Agencies	3,460,311	8,297,084	4,836,773	100.00%
Interest on Debt and Fiscal Charges	10,665,856	2,670,183	(7,995,673)	-74.97%
Total Expenses	**91,090,860**	**91,537,314**	**446,454**	**0.49%**
Change in Net Position	**(6,611,571)**	**(5,025,656)**	**1,585,915**	-23.99%
Net Position - Beginning	**2,233,818**	**(4,377,753)**	**(6,611,571)**	-100.00%
Cumulative Effect of GASB 75 Implementation		**(420,854)**	**(420,854)**	100.00%
Net Position - Beginning, as restated	**2,233,818**	**(4,798,607)**	**(7,032,425)**	-100.00%
Net Position - Ending	**$ (4,377,753)**	**$ (9,824,263)**	**$ (5,446,510)**	100.00%

The users of the District's programs paid $1,160,255 of the cost. This revenue was generated through cafeteria sales of $679,503 and other miscellaneous revenue of $480,752. The federal and state governments subsidized certain programs with grants and contributions of $11,971,136. Most of the governmental activities were paid with $59,604,089 in property taxes, $9,855,652 of unrestricted state aid based on the statewide Local Control Funding Formula, and $1,563,288 of investment earnings. Miscellaneous revenues of $2,357,238 is comprised of a number of items, including interest revenue, facilities use fees, developer fees, Mello-Roos receipts, interagency revenues and site co-curricular revenues.

Sources of Western Placer USD's Revenue for the 2017-18 Fiscal Year
Figure 1

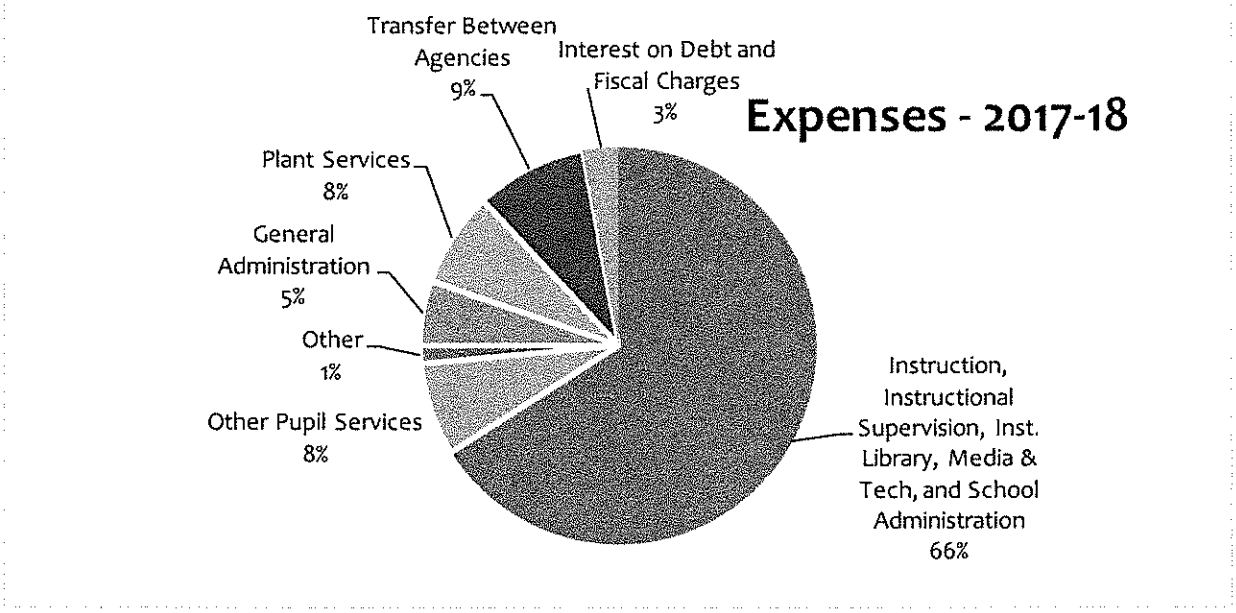


As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was $91,537,314

Instruction, supervision of instructional, instructional library, media & technology, and school administration expenses made up approximately 66% of total 2017-18 expenditures. This is a 4% increase from the 62% expended in FY 2016-17. General administration accounted for approximately 5% of the expenditure budget, a 1% decrease from the prior year. Interest on debt, fiscal charges and transfers between agencies represented 12% of all outgo, a 4% decrease from 2016-17, and pupil services accounted for 8% of expenditures with no change from 2016-17. Plant maintenance and operations accounted for 8% of the expenditure budget, a 1% increase from 2016-17.

Figure 2 charts the Districts expenditures for the 2017-18 school year.

Western Placer USD's Expenses for the Fiscal Year 2017-18
Figure 2



FINANCIAL ANALYSIS OF THE FUND STATEMENTS

The fund financial statements focus on individual parts of the District's operations in more detail than the government-wide statements. The individual fund statements provide information on inflows and outflows and balances of spendable resources. The District's Governmental Funds reported a combined fund balance of $76.8 million, a decrease of $13.6 million from the previous fiscal year's combined ending balance of $90.4 million. The funds with greatest change were the Building Fund decreasing by $10.1 million due to completion of projects at Lincoln High School and the progress construction and site planning expenditures at Glen Edwards Middle School and Scott M. Leaman Elementary funded from Measure A and Measure N bonds, the Mello-Roos Fund decreasing by $865,650 due to refunding of certain certificates of participation, the Bond Interest Redemption Fund decreasing by $582,629 for principal and interest payments on long term debt obligations, the Capital Facilities Fund decreasing by $286,793 due to increased student growth facility projects and the General Fund decreasing $1.8 million for prior year grant funds expenditures.

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget regularly. Significant budget adjustments fell into the following categories:

- Budget revisions acknowledging the inclusion of restricted ending balances, deferred revenue, and carryover from the prior year.
- Budget revisions to update revenues to actual enrollment information and to update expenditures for staffing adjustments related to actual enrollments.
- Budget revisions to reflect salary settlements.
- Other budget revisions are routine in nature, including adjustments to categorical revenues and expenditures based on final awards, and adjustments between expenditure categories for school and department budgets.

The final revised budget for the General Fund reflected a net decrease to the ending balance of approximately $6.6 million. Actual audited activity reflected a net decrease to the ending balance of $1.8 million. The difference between the final budget and the actual ending balance is due primarily to unspent District and school site, federal and state program fund carryovers, including state one-time mandate reimbursement funds. This is not uncommon, particularly in categorical programs that carry balances over from year to year.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of the 2017-18 fiscal year, the District had invested $189.9 million in a broad range of capital assets, including school sites, school buildings, site improvements, vehicles, equipment, and work in progress regarding the construction of new schools and building. This amount represents an increase of $7.6 million from the previous fiscal year, which consists of construction work in progress, building construction, parcel land purchase and equipment additions totaling $16.2 million, net of deletions and depreciation expense in the current fiscal year of $8.6 million.

Table 3
Capital Assets
(net of depreciation)

	2016-17	2017-18	$ Difference	% Difference
Land	$ 43,082,246	43,082,246	$ -	0.00%
Site Improvement	940,357	6,144,257	5,203,900	100.00%
Buildings	115,158,739	120,451,802	5,293,063	4.60%
Equipment & Vehicles	1,056,395	1,104,764	48,369	4.58%
Work in Progress (WIP)	22,104,000	19,121,528	(2,982,472)	-13.49%
Total	**$ 182,341,737**	**$ 189,904,597**	**$ 7,562,860**	**4.15%**

During 2017-18 the District substantially completed the modernization construction projects at Lincoln High School to include the quad area with a new covered eating area, stadium field replacement and stadium grounds resurfacing. The Glen Edwards Middle School, Scott M. Leaman Elementary School and Twelve Bridges High School projects make up the majority of the June 30, 2018 WIP balance.

Long-Term Debt

At June 30, 2018, the District had $297,613,723 in long-term debt outstanding.

Table 4
Outstanding Liabilities

	2016-17	2017-18
General Obligation Bonds	$ 76,087,138	$ 74,756,418
Accreted Interest on G.O. Bonds	2,920,927	1,470,347
Special Tax Bond	11,408,840	10,898,403
Unamortized Premiums	7,314,063	11,024,949
Other Post Employment Benefits	2,418,587	2,916,151
PARS	820,718	615,539
Compensated Absences	188,291	218,916
Cerfiticates of Participation	128,145,000	126,605,000
Net Pension Liability	59,211,000	69,108,000
TOTAL	**$ 288,514,564**	**$ 297,613,723**

The General Obligation Bonds are financed by the local taxpayers and represent 25.1% of the District's long-term debt. Certificates of Participation (COPs) are defeased through Mello-Roos special taxes and developer fees. COPs represent an additional 42.5% of the District long-term debt. The District's Net Pension Liability represents 23.2% of the District's long-term liability. PARS represents the five-year payment of an early retirement incentive the District offered in 2015-16. Nineteen employees took the opportunity to retire early under this plan. PARS debt represents .2% of the District's long-term liabilities at June 30, 2018. Other post-employment benefits are approximately 1.0% of the long-term liability balance.

FACTORS BEARING ON THE DISTRICT'S FUTURE

For several years, the District saw rapid growth as new housing developments were completed and new homeowners moved into the District. The housing crisis and the economic downturn of prior years had a significant impact on this development. Enrollment in 2013-14 increased 114 students (or 1.7%) over 2012-13. Over the last four years since 2013-14, the district has increased enrollment by 248 students (or 3.7%). The District currently anticipates that enrollment will increase by approximately 1.0% annually over the next few years and will increase steadily as developers continue to pull permits and building houses in Lincoln.

The District's greatest challenge continues to be maintaining a viable relationship between its revenues and expenditures while at the same time expanding its infrastructure and services to address the educational and technology needs of its existing and future students. The District is committed to a balanced budget and maintaining a minimum reserve of 3% of expenditures for economic uncertainties.

The 2018-19 State Budget was approved by June 30, 2018. The State Budget continues to be balanced and the structural deficit has been eliminated, at least for the duration of Proposition 30. The Governor has used the Proposition 98 revenues to fully fund the Local Control Funding Formula (LCFF) program, two years earlier than scheduled, and also provided funding to support a one-time

allocation of prior year State-mandate cost program reimbursements. On the expenditure side, the State continues to project increases in STRS and PERS employer contribution rates over the next several years. The increases in employer contribution rates continue to outpace State funded cost of living adjustment (COLA) increases.

In 2018-19, the District adopted a General Fund budget with COLA for revenue of 2.71% (Approved State Budget). Due to the low COLA, full funding of the LCFF program, increased STRS and PERS costs and on-going support expenditures, the District adopted its General Fund budget with a modest structural deficit of $226,012. Although the district projects this deficit, it still maintains the required 3% reserve for Economic Uncertainty plus an additional 1.6%, 1.4% and 2.0% over for 2018-19, 2019-20 and 2020-21.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, 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 the Business Office, Western Placer Unified School District, 600 Sixth Street, Suite 400, Lincoln, CA 95648, (916) 645-6350.

BASIC FINANCIAL STATEMENTS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2018

	Governmental Activities
ASSETS	
Cash and investments (Note 2)	$ 76,523,402
Receivables	3,557,256
Prepaid expenses	2,981,015
Stores inventory	14,111
Non-depreciable capital assets (Note 4)	62,203,774
Depreciable capital assets, net of accumulated depreciation (Note 4)	127,700,823
Total assets	272,980,381
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions (Notes 7 and 8)	21,328,994
Deferred outflows of resources - OPEB (Note 9)	135,701
Deferred outflow from advance refunding of debt	7,146,089
Total deferred outflows of resources	28,610,784
LIABILITIES	
Accounts payable	10,732,913
Unearned revenue	558,792
Long-term liabilities (Note 5):	
Due within one year	6,202,835
Due after one year	291,410,888
Total liabilities	308,905,428
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions (Notes 7 and 8)	2,510,000
NET POSITION	
Net investment in capital assets	26,315,414
Restricted:	
Legally restricted programs	1,305,820
Capital projects	9,493,750
Debt service	5,821,457
Unrestricted	(52,760,704)
Total net position	$ (9,824,263)

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2018

	Expenses	Program Revenues: Charges For Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities:					
Instruction	$ 52,258,931	$ 346,867	$ 7,704,150	$ 9,981	$ (44,197,933)
Instruction-related services:					
Supervision of instruction	2,657,543	-	752,544	-	(1,904,999)
Instructional library, media and technology	760,924	-	1,817	-	(759,107)
School site administration	4,961,797	-	148,733	-	(4,813,064)
Pupil services:					
Home-to-school transportation	1,653,406	-	4,527	-	(1,648,879)
Food services	1,996,769	679,503	1,172,580	-	(144,686)
All other pupil services	3,258,126	678	999,384	-	(2,258,064)
General administration:					
Data processing	1,336,548	197	87	-	(1,336,264)
All other general administration	3,242,476	6,785	311,855	-	(2,923,836)
Plant services	7,097,243	2,380	15,754	-	(7,079,109)
Ancillary services	1,310,433	-	388,543	-	(921,890)
Community services	35,851	-	11,589	-	(24,262)
Other outgo	8,297,084	-	-	-	(8,297,084)
Interest on long-term liabilities	2,670,183	123,845	459,573	-	(2,086,765)
Total governmental activities	$ 91,537,314	$ 1,160,255	$ 11,971,136	$ 9,981	(78,395,942)
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					49,185,985
Taxes levied for debt service					4,524,949
Taxes levied for other specific purposes					5,893,155
Federal and state aid not restricted to specific purposes					9,855,652
Interest and investment earnings					1,563,288
Interagency revenues					307,037
Miscellaneous					2,040,220
Total general revenues					73,370,286
Change in net position					(5,025,656)
Net position, July 1, 2017					(4,377,753)
Cumulative effect of GASB 75 Implementation					(420,854)
Net position, July 1, 2017, as restated					(4,798,607)
Net position, June 30, 2018					$ (9,824,263)

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2018

	General Fund	Building Fund	All Non-Major Funds	Total Govern-mental Funds
ASSETS				
Cash and investments:				
Cash in County Treasury	$ 10,165,744	$ 52,549,498	$ 13,787,133	$ 76,502,375
Cash in revolving fund	5,000	-	-	5,000
Cash with Fiscal Agent	-	-	16,027	16,027
Receivables	3,239,568	107,560	210,128	3,557,256
Prepaid expenditures	81,015	2,900,000	-	2,981,015
Stores inventory	-	-	14,111	14,111
Due from other funds	162,099	-	359	162,458
Total assets	$ 13,653,426	$ 55,557,058	$ 14,027,758	$ 83,238,242
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 4,231,273	$ 1,402,887	$ 100,392	$ 5,734,552
Unearned revenue	558,792	-	-	558,792
Due to other funds	359	-	162,099	162,458
Total liabilities	4,790,424	1,402,887	262,491	6,455,802
Fund balances:				
Nonspendable	86,015	-	14,111	100,126
Restricted	1,251,087	54,154,171	13,751,156	69,156,414
Unassigned	7,525,900	-	-	7,525,900
Total fund balances	8,863,002	54,154,171	13,765,267	76,782,440
Total liabilities and fund balances	$ 13,653,426	$ 55,557,058	$ 14,027,758	$ 83,238,242

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2018

Total fund balances - Governmental Funds		$ 76,782,440
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is $241,947,281 and the accumulated depreciation is $52,042,684 (Note 4).		189,904,597
In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statements, it is recognized in the period that it is incurred.		(4,998,361)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at June 30, 2018 consisted of (Note 5):		
Special Tax Bonds	$ (10,898,403)	
General Obligation Bonds	(74,756,418)	
Accreted interest	(1,470,347)	
Unamortized premiums	(11,024,949)	
Certificates of Participation	(126,605,000)	
Public Agency Retirement System (PARS)	(615,539)	
Net OPEB liability (Note 9)	(2,916,151)	
Net pension liability (Notes 7 and 8)	(69,108,000)	
Compensated absences	(218,916)	
		(297,613,723)
In governmental funds, deferred inflows and deferred outflows of resources resulting from defeasance of debt are not recorded. In governmental activities, for advance refundings resulting in defeasance of debt reported in governmental activities, the difference between reacquisition price and the net carrying amount of the retired debt are reported as deferred inflows or deferred outflows of resources:		7,146,089
In government funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions and OPEB are reported (Notes 7, 8 and 9).		
Deferred outflows of resources relating to pensions	$ 21,328,994	
Deferred outflows of resources relating to OPEB	135,701	
Deferred inflows of resources relating to pensions	(2,510,000)	
		18,954,695
Total net position - governmental activities		$ (9,824,263)

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2018

	General Fund	Building Fund	All Non-Major Funds	Total Govern-mental Funds
Revenues:				
Local Control Funding Formula (LCFF):				
State apportionment	$ 19,297,040	$ -	$ -	$ 19,297,040
Local sources	37,421,637	-	-	37,421,637
Total LCFF	56,718,677	-	-	56,718,677
Federal sources	2,280,393	-	1,112,227	3,392,620
Other state sources	6,434,906	-	1,426,228	7,861,134
Other local sources	4,877,484	965,606	12,145,629	17,988,719
Total revenues	70,311,460	965,606	14,684,084	85,961,150
Expenditures:				
Current:				
Certificated salaries	31,922,384	-	-	31,922,384
Classified salaries	9,250,856	118,679	1,009,938	10,379,473
Employee benefits	17,039,125	52,365	449,892	17,541,382
Books and supplies	3,377,096	149,614	665,938	4,192,648
Contract services and operating expenditures	7,839,990	237,190	2,071,879	10,149,059
Other outgo	1,845,674	-	-	1,845,674
Capital outlay	654,775	10,503,162	264,760	11,422,697
Debt service:				
Principal retirement	205,179	-	4,691,157	4,896,336
Interest	-	-	8,053,293	8,053,293
Total expenditures	72,135,079	11,061,010	17,206,857	100,402,946
Deficiency of revenues under expenditures	(1,823,619)	(10,095,404)	(2,522,773)	(14,441,796)
Other financing sources (uses):				
Transfers in	4,124	-	623,719	627,843
Transfers out	(23,719)	-	(604,124)	(627,843)
Premium on the issuance of long-term liabilities	-	-	3,734,351	3,734,351
Proceeds from the issuance of debt	-	-	51,795,000	51,795,000
Deposit to refunding escrow	-	-	(54,710,573)	(54,710,573)
Total other financing sources (uses)	(19,595)	-	838,373	818,778
Change in fund balances	(1,843,214)	(10,095,404)	(1,684,400)	(13,623,018)
Fund balances, July 1, 2017	10,706,216	64,249,575	15,449,667	90,405,458
Fund balances, June 30, 2018	$ 8,863,002	$ 54,154,171	$ 13,765,267	$ 76,782,440

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2018

Net change in fund balances - Total Governmental Funds		$ (13,623,018)
Amounts reported for governmental activities in the statement of activities are different because:		
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4).	$ 11,355,265	
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(3,781,922)	
In governmental funds the entire proceeds from the disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is (Note 4).	(10,483)	
Proceeds from debt are recognized as other financing sources in the governmental funds, but increased the long-term liabilities in the statement of net position (Note 5).	(51,795,000)	
Repayment of principal on long-term liabilities is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 5).	4,691,157	
Deposits in escrow for the principal payment on long-term liabilities is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 5).	50,485,000	
In governmental funds, public agency retirement system incentives are recognized when employers contributions are made. In the governmental-wide statements, public agency retirement system incentives are measured on the accrual basis. (Note 5).	205,179	
Accreted interest is not accrued in the governmental funds, but is recognized over the life of the debt in the government-wide financial statements (Note 5).	1,450,580	

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS - TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2018

Unmatured interest on long-term liabilities is not recorded in the governmental funds until it becomes due, but increases the liabilities in the statement of net position.	(1,520,415)	
In governmental funds, debt issued at a premium is recognized as an other financing source. In the government-wide statements debt issued at a premium is amortized as interest over the life of the debt (Note 5).	(3,710,886)	
In government-wide statements, any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Deferred gain or loss from debt refunding for the period is:	4,028,049	
In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was (Notes 5, 7,and 8):	(2,406,674)	
In the statement of activities, expenses related to the net OPEB liability and compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Notes 5 and 9).	(392,488)	8,597,362
Change in net position of governmental activities		$ (5,025,656)

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
TRUST AND AGENCY FUNDS
June 30, 2018

	Trust Funds		Agency Funds
	Scholarship	Retiree Benefits	
ASSETS			
Cash and investments (Note 2):			
Cash in County Treasury	$ 162,545	$ 6,997	$ 56,204
Cash on hand and in banks	-	-	424,612
Receivables	247	10	-
Total assets	162,792	7,007	$ 480,816
LIABILITIES			
Accounts payable	-	-	$ 56,204
Due to student groups	-	-	424,612
Total liabilities	-	-	$ 480,816
NET POSITION			
Restricted for scholarships and retiree benefits	$ 162,792	$ 7,007	

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
TRUST FUNDS
For the Year Ended June 30, 2018

	Trust Funds	
	Scholarship	Retiree Benefits
Additions:		
Other local sources	$ 2,619	$ 111
Deductions:		
Contract services and operating expenditures	1,600	-
Change in net position	1,019	111
Net position, July 1, 2017	161,773	6,896
Net position, June 30, 2018	$ 162,792	$ 7,007

See accompanying notes to financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Western Placer Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

Reporting Entity: The Board of Trustees is the level of government which has governance responsibilities over all activities related to public school education in the District. The Board is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

Mello-Roos Community Facilities District: The District and the Mello-Roos Community Facilities District (the "CFD") have a financial and operational relationship that meets the reporting entity definition criteria of GASB Codification Section 2100, *The Financial Reporting Entity*, for inclusion of the CFD as a blended component unit of the District. Accordingly, the financial activities of the CFD have been included in the financial statements of the District within the Mello-Roos Fund, a debt service fund. Special tax bonds issued by the CFD are included in long-term liabilities on the government-wide financial statements.

Western Placer Unified School District Financing Corporation: The District and the Western Placer Unified School District Financing Corporation (the Corporation) have a financial and operational relationship that meets the reporting entity definition criteria of GASB Codification Section 2100, *The Financial Reporting Entity*, for inclusion of the Corporation as a blended component unit of the District. Accordingly, the financial activities of the Corporation have been included in the general-purpose financial statements of the District within the Building Fund, a capital projects fund. The certificates of participation issued by the Corporation are included in long-term liabilities on the government-wide financial statements.

The following are those aspects of the relationship between the District and the Corporation and the District and the CFD & Corporation which satisfy *Codification of Governmental Accounting and Financial Reporting Standards, Section 2100*, as amended by criteria:

A - Accountability:

1. The CFD & Corporation's Board of Directors were appointed by the District's Board of Trustees.

2. The CFD & Corporation have no employees. The District's Assistant Superintendent, Business and Operations functions as the agent of the CFD & Corporation and does not receive additional compensation for work performed in this capacity.

3. The District's Board exercises significant influence over operations of the CFD & Corporation as the District is the sole lessee of all facilities owned by the CFD & Corporation.

4. All major financing arrangements, contracts, and other transactions of the CFD & Corporation must have the consent of the District.

5. Any deficits incurred by the CFD & Corporation will be reflected in the lease payments of the District. Any surpluses of the CFD & Corporation revert to the District at the end of the lease period.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. The District's lease payments are the sole revenue source of the CFD & Corporation.

7. The District has assumed a "moral obligation," and potentially a legal obligation, for any debt incurred by the CFD & Corporation.

B - Scope of Public Service:

The CFD & Corporation were formed for the sole purpose of financially assisting the District. The CFD & Corporation were formed to provide financing assistance to the District for construction, rehabilitation and acquisition of major capital facilities to support the student population.

C - Financial Presentation:

For financial presentation purposes, the CFD & Corporation's financial activity have been blended with the financial data of the District. The basic financial statements present the CFD & Corporation's financial activity within the Mello-Roos and Building Funds, respectively.

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

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

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

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

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

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

A - Major Funds

General Fund:

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The activities of the Special Reserve for Other Than Capital Outlay Fund have been included in the General Fund for financial reporting purposes.

Building Fund:

The Building Fund is a capital projects fund used to account for resources used for the acquisition of capital facilities by the District.

B - Other Funds

Special Revenue Funds:

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Adult Education, Child Development and Cafeteria Funds.

Capital Projects Funds:

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Capital Facilities, County School Facilities Special Reserve and Mello-Roos Funds.

Bond Interest and Redemption Fund:

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

Trust Funds:

The Trust Funds are used to account for assets held by the District as Trustee. The District maintains two expendable trust funds, the Scholarship Trust, which is to be used to provide financial assistance to students of the District, and the Retiree Benefits Fund, which is used by the District to reserve for funds to pay for retiree benefits.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Agency Funds:

The Student Body Funds are used to account for revenues and expenditures of the various student body organizations. All cash activity, assets and liabilities of the various student bodies of the District are accounted for in Student Body Funds.

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

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

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

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

Receivables: Receivables are made up principally of amounts due from the State of California and Categorical programs. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2018.

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

Deferred Outflows/Inflows of Resources: In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District has recognized a deferred loss on refunding reported, which is in the Statement of Net Position. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter life of the refunded or refunding debt. Also, the District has recognized a deferred outflow of resources relate to recognition of the net pension liability and net OPEB liability reported in the Statement of Net Position.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized a deferred inflow of resources related to the recognition of the net pension liability reported which is in the Statement of Net Position.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Certain investments are reported at fair value. The following is a summary of pension amounts in the aggregate:

	STRP	PERF B	Total
Deferred outflows of resources	$ 15,774,253	$ 5,554,741	$ 21,328,994
Deferred inflows of resources	$ 2,315,000	$ 195,000	$ 2,510,000
Net pension liability	$ 52,519,000	$ 16,589,000	$ 69,108,000
Pension expense	$ 7,728,779	$ 3,259,817	$ 10,988,596

Compensated Absences: Compensated absences totaling $218,916 are recorded as a liability of the District. The liability is for the earned but unused benefits.

Accumulated Sick Leave: Sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as a operating expenditure or expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits for certain STRP and PERF B employees, when the employee retires.

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

Net Position: Net position is displayed in three components:

1. Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position:

2. Restricted Net Position - Restrictions of the ending net position indicate the portions of net position not appropriable for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represents the portion of net position restricted to specific program expenditures. The restriction for capital projects represents the portion of net position restricted for capital projects. The restriction for debt service represents the portion of net position available for the retirement of debt. The restriction for scholarships represents the portion of net position to be used to provide financial assistance to students of the District. The restriction for retiree benefits represents the portion of net position available for the former employees of the district. It is the District's policy to use restricted net position first when allowable expenditures are incurred.

3. Unrestricted Net Position – All other net position that do not meet the definitions of "restricted" or "net investment in capital assets".

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

A - Nonspendable Fund Balance:

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

B - Restricted Fund Balance:

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

C - Committed Fund Balance:

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Trustees. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Trustees is required to remove any commitment from any fund balance. At June 30, 2018, the District had no committed fund balances.

D - Assigned Fund Balance:

The assigned fund balance classification reflects amounts that the District's Board of Trustees has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Trustees can designate personnel with the authority to assign fund balances, however, as of June 30, 2018, no such designation has occurred.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Classifications:

E - Unassigned Fund Balance:

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

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

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

While GASB Cod. Sec. 1300 and 1800 do not require districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Trustees. At June 30, 2018, the District has established a minimum General Fund fund balance policy of 5% of General Fund total outgo. As of June 30, 2018, the District has an unassigned balance of $7,525,900 or 10.4%.

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

Encumbrances: Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. All encumbrances are liquidated as of June 30.

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

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

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Pronouncements: In June 2015, the GASB issued GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. This Statement improves 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. The provisions in GASB Statement No. 75 are effective for fiscal years beginning after June 15, 2017. Based on the implementation of Statement No. 75, the Dsitrict's July 1, 2017 net position was restated decreasing net position by $420,854 because of the recognition of the net OPEB liability.

NOTE 2 - CASH AND INVESTMENTS

Cash and investments at June 30, 2018 are reported at fair value and consisted of the following:

	Governmental Activities	Fiduciary Activities
Pooled Fund:		
Cash in County Treasury	$ 76,502,375	$ 225,746
Deposits:		
Cash on hand and in banks	-	424,612
Cash in revolving fund	5,000	-
Cash awaiting deposit	-	-
Investments:		
Cash with Fiscal Agent	16,027	-
Total cash and investments	$ 76,523,402	$ 650,358

Pooled Funds: In accordance with Education Code Section 41001, the Office of Education maintains substantially all of its cash in the interest bearing Placer County Treasurer's Pooled Investment Fund. The Office of Education is considered to be an involuntary participant in an external investment pool. The fair value of the Office of Education's investment in the pool is reported in the financial statements at amounts based upon the Office of Education's prorata 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.

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to $250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2018, the carrying amount of the District's accounts was $429,612 and the bank balance was $424,049, of which $81,095 was uninsured by the FDIC .

Investments: The Cash with Fiscal Agent of $16,027 in the Mello-Roos Fund represents debt proceeds that have been set aside for capital projects and the repayment of long-term liabilities. These amounts are held by a third party custodian in the District's name.

(Continued)

NOTE 2 - CASH AND INVESTMENTS (Continued)

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2018, the District had no significant interest rate risk related to cash and investments held.

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

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2018, the District had no concentration of credit risk.

NOTE 3 - INTERFUND TRANSACTIONS

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

Interfund Receivables/Payables: Individual interfund receivable and payable balances at June 30, 2018 were as follows:

Fund	Interfund Receivables	Interfund Payables
Major Fund:		
General	$ 162,099	$ 359
Non-Major Funds:		
Adult Education	359	2,053
Cafeteria	-	160,046
Totals	$ 162,458	$ 162,458

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

Transfers for the 2017-2018 fiscal year were as follows:

Transfer from the General Fund to the Adult Education Fund for TPP.	$ 23,719
Transfer from the Adult Education Fund to the General Fund for indirect costs.	4,124
Transfer from the Capital Facilities Fund to the Mello Roos Fund for developer fees.	600,000
	$ 627,843

(Continued)

NOTE 4 - CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2018 is shown below:

Governmental Activities	Balance July 1, 2017	Transfers and Additions	Transfers and Deductions	Balance June 30, 2018
Non-depreciable:				
Land	$ 43,082,246	$ -	$ -	$ 43,082,246
Work-in-process	22,104,000	10,583,950	(13,566,422)	19,121,528
Depreciable:				
Buildings	157,650,505	-	8,681,087	166,331,592
Equipment	5,087,407	349,156	(310,640)	5,125,923
Site improvements	2,978,498	5,307,494	-	8,285,992
Totals, at cost	230,902,656	16,240,600	(5,195,975)	241,947,281
Less accumulated depreciation:				
Buildings	(42,491,766)	(3,388,024)	-	(45,879,790)
Equipment	(4,031,012)	(290,304)	(300,157)	(4,021,159)
Site improvements	(2,038,141)	(103,594)	-	(2,141,735)
Total accumulated depreciation	(48,560,919)	(3,781,922)	(300,157)	(52,042,684)
Capital assets, net	$ 182,341,737	$ 12,458,678	$ (4,895,818)	$ 189,904,597

Depreciation expense was charged to governmental activities as follows:

Instruction	$ 3,344,729
Instructional supervision and administration	4,466
Instructional library, media and technology	1,712
School site administration	60,596
Home-to-School transportation	222,184
Food services	13,735
General administrative	11,114
Centralized data processing	35,348
Plant services	88,038
Total depreciation expense	$ 3,781,922

(Continued)

NOTE 5 - LONG-TERM LIABILITIES

Special Tax Bonds: On March 10, 2015, the District issued Community Facilities District No. 1 Special Tax Bonds in the amount of $12,376,387, to provide funds for refunding all of the Series 2005 Bonds. The Mello-Roos Bonds are authorized pursuant to the Mello-Roos Community Facilities Act of 1982 and are payable from the proceeds of an annual Special Tax to be levied and collected on property within the District. The Special tax is to be levied according to the rate and method of apportionment determined by a formula approved by the Board, as the legislative body of the District, and by the registered voters within the District.

The bonds bear interest rates ranging from 2.44% to 3.5% and are scheduled to mature in September 2034.

Scheduled payments on Series 2015 Special Tax Bonds are as follows:

Year Ended June 30,	Principal	Interest	Total
2019	$ 524,892	$ 360,444	$ 885,336
2020	538,899	347,466	886,365
2021	552,449	332,884	885,333
2022	568,064	314,935	882,999
2023	586,747	294,725	881,472
2024-2028	3,249,687	1,145,947	4,395,634
2029-2033	3,857,744	525,184	4,382,928
2034-2035	1,019,921	30,243	1,050,164
	$ 10,898,403	$ 3,351,828	$ 14,250,231

General Obligation Bonds: In 1999, the District issued General Obligation Capital Appreciation Bonds in the amount of $15,052,284, to construct, repair and expand local schools. Repayment of the bonds will be made from property taxes levied. The bonds bear interest rates ranging from 4.6% to 6.05% and are scheduled to mature in June 2019.

Year Ended June 30,	Principal	Interest	Total
2019	$ 711,418	$ 1,533,582	$ 2,245,000

(Continued)

NOTE 5 - LONG-TERM LIABILITIES (Continued)

In 2015, the District issued General Obligation Capital Appreciation Bonds in the amount of $20,000,000, to construct, repair and expand local schools. Repayment of the bonds will be made from property taxes levied. The bonds bear interest rates ranging from 3% to 5% and are scheduled to mature in June 2041.

Year Ended June 30,	Principal	Interest	Total
2019	$ 500,000	$ 775,456	$ 1,275,456
2020	520,000	755,056	1,275,056
2021	545,000	731,031	1,276,031
2022	575,000	703,031	1,278,031
2023	605,000	673,531	1,278,531
2024-2028	3,450,000	2,936,456	6,386,456
2029-2033	4,115,000	2,268,341	6,383,341
2034-2038	5,125,000	1,256,000	6,381,000
2039-2041	3,610,000	220,400	3,830,400
	$ 19,045,000	$ 10,319,302	$ 29,364,302

In May 2017, the District issued 2016 General Obligation Bonds, Series 2017 A, in the amount of $30,000,000. Bond proceeds were used to acquisition and construction of education facilities and projects. The Current Interest Bonds carry interest rates ranging from 3.0% to 5.0% and are scheduled to mature in August of 2047.

Year Ended June 30,	Principal	Interest	Total
2019	$ 400,000	$ 1,298,147	$ 1,698,147
2020	575,000	1,202,013	1,777,013
2021	590,000	1,184,538	1,774,538
2022	610,000	1,166,538	1,776,538
2023	630,000	1,147,938	1,777,938
2024-2028	3,470,000	5,377,038	8,847,038
2029-2033	4,285,000	4,561,338	8,846,338
2034-2038	5,150,000	3,677,544	8,827,544
2039-2043	6,350,000	2,412,500	8,762,500
2044-2048	7,940,000	849,500	8,789,500
	$ 30,000,000	$ 22,877,094	$ 52,877,094

(Continued)

NOTE 5 - LONG-TERM LIABILITIES (Continued)

In May 2017, the District issued 2014 General Obligation Bonds, Series 2017 B, in the amount of $25,000,000. Bond proceeds were used to acquisition and construction of education facilities and projects. The Current Interest Bonds carry interest rates ranging from 3.0% to 5.0% and are scheduled to mature in August of 2047.

Year Ended June 30,	Principal	Interest	Total
2019	$ 325,000	$ 1,040,312	$ 1,365,312
2020	465,000	963,138	1,428,138
2021	475,000	949,038	1,424,038
2022	490,000	929,663	1,419,663
2023	515,000	904,538	1,419,538
2024-2028	2,955,000	4,141,588	7,096,588
2029-2033	3,660,000	3,439,338	7,099,338
2034-2038	4,415,000	2,670,394	7,085,394
2039-2043	5,315,000	1,755,188	7,070,188
2044-2048	6,385,000	658,500	7,043,500
	$ 25,000,000	$ 17,451,697	$ 42,451,697

Certificates of Participation (COP): . In November 2011, the District issued $8,620,000 Refinancing Project COP, with interest rates between 2.0% and 5.2% and maturing in 2042, for the advance refunding of the District's 2006 Series A COP. The 2011, Refinancing Project COP matured as follows:

Year Ended June 30,	Principal	Interest	Total
2019	$ 180,000	$ 376,776	$ 556,776
2020	-	373,737	373,737
2021	-	373,737	373,737
2022	-	373,737	373,737
2023	-	373,737	373,737
2024-2028	1,130,000	1,809,611	2,939,611
2029-2033	2,375,000	1,257,592	3,632,592
2034-2038	1,960,000	777,642	2,737,642
2039-2042	1,980,000	212,941	2,192,941
	$ 7,625,000	$ 5,929,510	$ 13,554,510

(Continued)

NOTE 5 - LONG-TERM LIABILITIES (Continued)

In September 2016, the District issued $69,520,000 Refinancing Project COP, with interest rates ranging from 3.75% to 5.0%, maturing in 2048. Bond proceeds from the issuance were used to refund both the 2008 COP, and 2008B COP . The 2016, Refinancing Project COP is scheduled to mature as follows:

Year Ended June 30,	Principal	Interest	Total
2019	$ 920,000	$ 2,367,019	$ 3,287,019
2020	1,105,000	2,346,769	3,451,769
2021	1,015,000	2,320,494	3,335,494
2022	1,265,000	2,286,294	3,551,294
2023	1,570,000	2,243,769	3,813,769
2024-2028	4,660,000	10,534,044	15,194,044
2029-2033	4,770,000	9,767,994	14,537,994
2034-2038	11,135,000	8,565,519	19,700,519
2039-2043	22,700,000	5,091,809	27,791,809
2044-2048	19,040,000	1,267,656	20,307,656
	$ 68,180,000	$ 46,791,367	$ 114,971,367

In September 2017, the District issued $51,795,000 Refinancing Project COP, with interest rates ranging from 2.0% to 5.0%, maturing in 2050. Bond proceeds from the issuance were used to refund the 2009 refinancing COP. As of June 30, 2018 $50,485,000 remain outstanding and will be redeemed on August 1, 2019. The 2017, Refinancing Project COP is scheduled to mature as follows

Year Ended June 30,	Principal	Interest	Total
2019	$ 490,000	$ 2,015,038	$ 2,505,038
2020	580,000	2,005,238	2,585,238
2021	465,000	1,993,638	2,458,638
2022	270,000	1,979,688	2,249,688
2023	165,000	1,971,588	2,136,588
2024-2028	7,865,000	9,017,688	16,882,688
2029-2033	9,315,000	7,041,788	16,356,788
2034-2038	4,680,000	5,353,638	10,033,638
2039-2043	1,200,000	5,056,715	6,256,715
2044-2048	18,425,000	4,053,700	22,478,700
2049-2050	7,345,000	293,800	7,638,800
	$ 50,800,000	$ 40,782,519	$ 91,582,519

(Continued)

NOTE 5 - LONG-TERM LIABILITIES (Continued)

Although the advance refundings resulted in the recognition of an accounting loss of $4,225,573 for the year ended June 30, 2018, the District in effect decreased its aggregate debt service payments by $19,318,227 over the next 30 years and obtained an economic gain of $12,110,847.

Calculation of Difference in Cash Flow Requirements and Economic Gain

Old debt service cash flows	$ 113,574,569
New debt service cash flows	94,256,342
Total cash flow difference	$ 19,318,227
Present value of old debt service cash flows	$ 69,303,233
Present value of new debt service cash flows	57,192,386
Economic gain	$ 12,110,847

PARS Supplementary Retirement Plan: The District implemented a Public Agency Retirement System (PARS) Supplementary Retirement Plan, which was available to employees that satisfied all the requirements outlined in the execution agreement with an effective date of April 15, 2016. There are 19 participants in the Plan. The District will make non-elective employer contributions to the participants' 403(b) annuity contract held with Pacific Life Insurance Company. The following is a schedule of the future payments for the PARS Supplementary Retirement Plan:

Year Ending June 30,	Annual Payments
2019	$ 205,179
2020	205,180
2021	205,180
	$ 615,539

(Continued)

NOTE 5 - LONG-TERM LIABILITIES (Continued)

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the year ended June 30, 2018 is shown below:

	Balance July 1, 2017 as Restated	Additions	Deletions	Balance June 30, 2018	Amounts Due Within One Year
Governmental activities:					
Special Tax Bonds	$ 11,408,840	$ -	$ 510,437	$ 10,898,403	$ 524,892
General Obligation Bonds	76,087,138	-	1,330,720	74,756,418	1,936,418
Accreted interest	2,920,927	213,700	1,664,280	1,470,347	1,533,582
Unamortized Premiums	7,314,063	3,734,351	23,465	11,024,949	193,848
Certificates of Participation	128,145,000	51,795,000	53,335,000	126,605,000	1,590,000
PARS	820,718	-	205,179	615,539	205,179
Net OPEB liability (Note 9)	2,418,587	1,042,210	544,646	2,916,151	-
Net pension liability (Notes 7 and 8)	59,211,000	9,897,000	-	69,108,000	-
Compensated absences	188,291	30,625	-	218,916	218,916
Total	$ 288,514,564	$ 66,712,886	$ 57,613,727	$ 297,613,723	$ 6,202,835

Payments on the Special Tax Bonds are made from the Mello-Roos Fund. Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund. Payments on the Certificates of Participation are made from the Mello-Roos Fund. Payments for the PARS are made from the General Fund. Payments for the net OPEB liability, net pension liability and the compensated absences are made from the fund for which the related employee worked.

(Continued)

NOTE 6 - FUND BALANCES

Fund balances, by category, at June 30, 2018 consisted of the following:

	General Fund	Building Fund	All Non-Major Funds	Total
Nonspendable:				
Revolving cash fund	$ 5,000	$ -	$ -	$ 5,000
Prepaid expenditures	81,015	-	-	81,015
Stores inventory	-	-	14,111	14,111
Subtotal non-spendable	86,015	-	14,111	100,126
Restricted:				
Legally restricted programs	1,251,087	-	40,622	1,291,709
Capital projects	-	54,154,171	7,889,077	62,043,248
Debt service	-	-	5,821,457	5,821,457
Subtotal restricted	1,251,087	54,154,171	13,751,156	69,156,414
Unassigned:				
Reserve for economic uncertainty	2,168,961	-	-	2,168,961
Undesignated	5,356,939	-	-	5,356,939
Subtotal unassigned	7,525,900	-	-	7,525,900
Total fund balances	$ 8,863,002	$ 54,154,171	$ 13,765,267	$ 76,782,440

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

General Information about the State Teachers' Retirement Plan

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

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

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

(Continued)

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

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

CalSTRS 2% at 60

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

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

CalSTRS 2% at 62

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

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

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

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

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.25 percent of applicable member earnings for fiscal year 2017-18. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 9.205 percent of applicable member earnings for fiscal year 2017-18.

(Continued)

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

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

According to current law, the contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1 percent since the last time the member contribution rate was set. Based on the June 30, 2017, valuation adopted by the board in May 2018, the increase in normal cost was greater than 1 percent. Therefore, contribution rates for CalSTRS 2% at 62 members will increase by 1 percent effective July 1, 2018.

Employers – 14.43 percent of applicable member earnings.

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

The CalSTRS employer contribution rate increases effective for fiscal year 2017-18 through fiscal year 2045-46 are summarized in the table below:

Effective Date	Prior Rate	Increase	Total
July 01, 2017	8.25%	6.18%	14.43%
July 01, 2018	8.25%	8.03%	16.28%
July 01, 2019	8.25%	9.88%	18.13%
July 01, 2020	8.25%	10.85%	19.10%
July 01, 2021 to June 30, 2046	8.25%	*	*
July 01, 2046	8.25%	Increase from prior rate ceases in 2046-47	

*The Teachers' Retirement Board (the "board") cannot adjust the employer rate by more than 1 percent in a fiscal year, and the increase to the contribution rate above the 8.25 percent base contribution rate cannot exceed 12 percent for a maximum of 20.25 percent.

The District contributed $4,465,253 to the plan for the fiscal year ended June 30, 2018.

State - 9.328 percent of the members' creditable earnings from the fiscal year ending in the prior calendar year.

(Continued)

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

Also as a result of AB 1469, the additional state appropriation required to fully fund the benefits in effect as of 1990 by 2046 is specific in subdivision (b) of Education Code Section 22955.1. The increased contributions end as of fiscal year 2045-2046. The CalSTRS state contribution rates effective for fiscal year 2017-18 and beyond are summarized in the table below.

As shown in the subsequent table, the state rate will increase to 5.311 percent on July 1, 2018, to continue paying down the unfunded liabilities associated with the benefits structure that was in place in 1990 prior to certain enhancements in benefits and reductions in contributions.

Effective Date	Base Rate	AB 1469 Increase For 1990 Benefit Structure	SBMA Funding (1)	Total State Appropriation to DB Program
July 01, 2018	2.017%	5.311%(2)	2.50%	9.828%
July 01, 2019 to June 30, 2046	2.017%	(3)	2.50%	(3)
July 01, 2046 and thereafter	2.017%	(4)	2.50%	4.517%(3)

(1)This rate does not include the $72 million reduction in accordance with Education Code Section 22954.
(2)In May 2018 the board of CalSTRS exercised its limited authority to increase the state contribution rate by 0.5 percent of the payroll effective July 1, 2018.
(3)The CalSTRS board has limited authority to adjust state contribution rates annually through June 30, 2046 in order to eliminate the remaining unfunded actuarial obligation associated with the 1990 benefit structure. The board cannot increase the rate by more than 0.50 percent in a fiscal year, and if there is no unfunded actuarial obligation, the contribution rate imposed to pay for the 1990 benefit structure would be reduced to 0 percent. Rates in effect prior to July 1, 2014, are reinstated if necessary to address any remaining 1990 unfunded actuarial obligation from July 1, 2046, and thereafter.
(4) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining 1990 unfunded actuarial obligation.

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:

District's proportionate share of the net pension liability	$ 52,519,000
State's proportionate share of the net pension liability associated with the District	31,070,000
Total	$ 83,589,000

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school districts and the State. At June 30, 2017, the District's proportion was 0.057 percent, which remained the same from its proportion measured as of June 30, 2016.

(Continued)

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

For the year ended June 30, 2018, the District recognized pension expense of $7,728,779 and revenue of $2,684,928 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
Difference between expected and actual experience	$ 194,000	$ 916,000
Changes of assumptions	9,730,000	-
Net differences between projected and actual earnings on investments	-	1,399,000
Changes in proportion and differences between District contributions and proportionate share of contributions	1,385,000	-
Contributions made subsequent to measurement date	4,465,253	-
Total	$ 15,774,253	$ 2,315,000

$4,465,253 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	
2019	$ 596,433
2020	$ 2,639,433
2021	$ 1,886,434
2022	$ 517,100
2023	$ 1,655,100
2024	$ 1,699,500

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2017 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

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

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

Valuation Date	June 30, 2016
Experience Study	July 1, 2010 through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB Not applicable for DBS/CBB

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.

During the 2016-17 measurement period, CalSTRS completed an experience study for the period starting July 1, 2010, and ending June 30, 2015. The experience study was adopted by the board in February 2017. As a result of the study, certain assumptions used in determining the NPL of the STRP changed, including the price inflation, wage growth, discount rate and the mortality tables used in the actuarial valuation of the NPL. The changes to the assumptions as a result of the experience study follow:

	Measurement Period	
Assumption	As of June 30, 2017	As of June 30, 2016
Consumer price inflation	2.75%	3.00%
Investment rate of return	7.10%	7.60%
Wage growth	3.50%	3.75%

(Continued)

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

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

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)

* 20-year geometric average

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 that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. 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 occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

(Continued)

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

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension liability	$ 77,115,000	$ 52,519,000	$ 32,558,000

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

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

General Information about the Public Employer's Retirement Fund B

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

The Plan was established to provide retirement, death and disability benefits to non-teaching and noncertified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at:

https://www.calpers.ca.gov/docs/forms-publications/cafr-2017.pdf

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

(Continued)

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

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

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

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2018, were as follows:

Members - The member contribution rate was 6.50 or 7.50 percent of applicable member earnings for fiscal year 2017-18.

Employers - The employer contribution rate was 15.531 percent of applicable member earnings.

The District contributed $1,431,741 to the plan for the fiscal year ended 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 of $16,589,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school Districts. At June 30, 2017, the District's proportion was 0.069 percent, which was an increase of 0.001 percent from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the District recognized pension expense of $3,259,817. 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
Difference between expected and actual experience	$ 594,000	$ -
Changes of assumptions	2,423,000	195,000
Net differences between projected and actual earnings on investments	574,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	532,000	-
Contributions made subsequent to measurement date	1,431,741	-
Total	$ 5,554,741	$ 195,000

(Continued)

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

$1,431,741 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	
2019	$ 1,206,167
2020	$ 1,827,167
2021	$ 1,209,166
2022	$ (314,500)

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2017 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

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

Valuation Date	June 30, 2016
Experience Study	June 30, 1997 through June 30, 2011
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.75%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.75% thereafter

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

All other actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS' website.

During the 2016-17 measurement period, the financial reporting discount rate for the Plan was lowered from 7.65 percent to 7.15 percent.

(Continued)

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

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

Asset Class	Long -Term* Assumed Asset Allocation	Expected Real Rate of Return Years of 1 - 10 (1)	Expected Real Rate of Return Years of 11+ (2)
Global Equity	47%	4.90%	5.38%
Fixed Income	19	0.80	2.27
Inflation of Assets	6	0.60	1.39
Private Equity	12	6.60	6.63
Real Estate	11	2.80	5.21
Infrastructure & Forestland	3	3.90	5.36
Liquidity	2	(0.40)	(0.90)

* 10-year geometric average
(1) An expected inflation rate of 2.50% used for this period
(2) An expected inflation rate of 3.00% used for this period

Discount Rate: The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS' website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

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

(Continued)

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

The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
District's proportionate share of the net pension liability	$ 24,408,000	$ 16,589,000	$ 10,103,000

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

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS

Plan Description: In addition to the pension benefits described in Notes 7 and 8, the District established an Other Postemployment Benefits Plan which is a single-employer defined benefit healthcare plan. The District participates in the California Employer's Retiree Benefit Trust Program (CERBT) to pre-fund OPEB liabilities. The CERBT is an agent multiple employer plan consisting of an aggregation of single-employer plans, with pooled administrative and investment functions that are administered by PERS. A copy of the aggregated CERBT annual financial report may be obtained @www.calpers.ca.gov. CERBT serves as an irrevocable trust, to ensure that funds contributed into the Trust are dedicated to service the needs of member districts, and their employees and retirees.

The CERBT fund, which is an Internal Revenue Code (IRC) Section 115 Trust, is set up for the purpose of (i) receiving employer contributions to prefund health and other post-employment benefits for retirees and their beneficiaries, (ii) invest contributed amounts and income therein, and (iii) disburse contributed amounts and income therein, if any, to pay for costs of administration of the fund and to pay for health care costs or other post-employment benefits in accordance with the terms of the District's OPEB plan.

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2018:

	Number of Participants
Inactive employees receiving benefits	17
Inactive employees entitled to but not receiving benefits	-
Participating active employees	576
	593

(Continued)

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Benefits Provided: The District pays the full cost of health care benefits to age 65 for employees who retired prior to June 30, 1990 and had reached age 60. The full cost of benefits is limited to the amount the District was paying as of June 30, 1990. After age 65, the District continues to pay 50% of the current certificate cap and the retiree pays the remainder. As of June 30, 2018, there were 4 retirees receiving benefits under this agreement.

The District's certificated retirees who had at least fifteen years of service and had reached a minimum age of 55 and retire after July 1, 2001 receive up to $6,455 per year in health care benefits for a maximum of 10 years or until age 65, whichever comes first. As of June 30, 2018, there were 6 retired employees receiving benefits under this agreement.

The District pays up to $2,775 per year in healthcare benefits for classified employees who had at least fifteen years of service and had reached age 55 and retired after July 1, 2003. These benefits cease after a maximum of five years or at age 65, whichever comes first. As of June 30, 2018, there were 5 retired employees receiving benefits under this agreement.

Contributions: California Government Code specifies that the District's contribution requirements for covered employees are established and may be amended by the Governing Board. Retirees participating in the group insurance plans offered by the District are required to contribute 100% of the active premiums. In future years, contributions are assumed to increase at the same rate as premiums. The District's premium rates being charged to these retirees are lower than the expected cost for a retiree population under age 65. Thus, an implicit subsidy exists as a result of this difference between the actual cost and the true retiree cost.

Contributions to the Plan from the District were $135,701 for the year ended June 30, 2018. Employees are not required to contribute to the OPEB plan.

OPEB Plan Investments: The plan discount rate of 7% was determined using the following asset allocation and assumed rate of return:

Asset Class	Percentage of Portfolio	Rate of Return*
US Large Cap	43%	7.795%
US Small Cap	23%	7.795%
Long-Term Corporate Bonds	12%	5.295%
Long-Term Government Bonds	6%	4.500%
Treasury Inflation Protected Securities (TIPS)	5%	7.795%
US Real Estate	8%	7.795%
All Commodities	3%	7.795%

* Geometric average

(Continued)

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Rolling periods of time for all asset classes were used to appropriately reflect correlation between asset classes. This means that the average returns for any asset class do not necessarily reflect the averages over time individually, but reflect the return for the asset class for the portfolio average. Additionally, the historic 30 year real rates of return for each asset class along with the assumed long-term inflation assumption was used to set the discount rate. The investment return was offset by assumed investment expenses of 25 basis points. It was further assumed that contributions to the plan would be sufficient to fully fund the obligation over a period not to exceed 30 years.

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

Valuation Date	June 30, 2017
Fiscal Year End	June 30
Actuarial Value of Assets	Market Value
Mortality Rate	PERS - Non-work related rated developed in 2014 California PERS experience study. STRS - Match rates developed in 2010 experience study.
Discount Rate as of 6/30/2017	7% Based on the long-term expected rate of return.
Assumed Investment Return	7%
Retirement Rate	Retirement rates match rates developed in the most recent experience studies for California PERS (2014) and California STRS (2010)
Inflation Rate	2.75% per year
Dependent Coverage	Female spouses are assumed to be three years younger than male spouses. 80% of retirees are assumed to be married. Current retirees are valued based on elected coverage.
Health Claims	Using the 2017 premium rates, the actuary developed an age-adjusted average per capita cost for each plan reflecting enrollments for the current active and per-65 retiree population.

(Continued)

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Funding Method	Entry Age Cost Method (Level Percentage of Pay).
Health Trend Rate:	4%
Salary Increases:	2.75%
Termination Rate:	Termination rates match rates developed in the most recent experience studies for California PERS (2014) and California STRS (2010).
Funding Method	Entry Age Cost Method (Level Percentage of Pay).

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Total Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance, July 1, 2017	$ 6,143,764	$ 3,725,177	$ 2,418,587
Changes for the year:			
Service cost	595,188	-	595,188
Interest	445,026	-	445,026
Employer contributions	-	151,318	(151,318)
Employee contributions	-	-	-
Net investment income	-	393,328	(393,328)
Administrative expense	-	(1,996)	1,996
Benefit payments	(151,318)	(151,318)	-
Net change	888,896	391,332	497,564
Balance, June 30, 2018	$ 7,032,660	$ 4,116,509	$ 2,916,151

Fiduciary Net Position as a % of the Total OPEB Liability, at June 30, 2018: 58.53%

There were no changes between the measurement date and the year ended June 30, 2018 which had a significant effect on the District's total OPEB liability.

(Continued)

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Sensitivity of the net OPEB Liability to Changes in the Discount Rate: The following presents the netl 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 percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net OPEB liability	$ 3,476,417	$ 2,916,151	$ 2,401,400

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 percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (3%)	Healthcare Cost Trend Rates Rate (4%)	1% Increase (5%)
Net OPEB Liability	$ 2,478,298	$ 2,916,151	$ 3,336,017

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 $648,882. 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
Difference between expected and actual experience	$ -	$ -
Changes of assumptions	-	-
Net differences between projected and actual earnings on investments	-	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
Benefits made subsequent to measurement date	135,701	-
Total	$ 135,701	$ -

(Continued)

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

$135,701 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2019.

NOTE 10 - JOINT POWERS AGREEMENT

Schools Insurance Group: The District is a member with other school districts of a Joint Powers Authority, Schools Insurance Group (SIG), for the operation of a common risk management and insurance program for property and liability coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage in the prior year.

The following is a summary of financial information for SIG at June 30, 2017 (most recent):

Total assets	$	96,388,316
Deferred outflows of resources	$	265,300
Total liabilities	$	33,613,907
Deferred inflows of resources	$	41,239
Total net position	$	62,998,470
Total revenues	$	91,193,928
Total expenses	$	85,707,759
Change in net position	$	5,486,169

The relationship between the District and the Joint Powers Authority is such that the Joint Powers Authority is not component unit of the District for financial reporting purposes.

NOTE 11 - CONTINGENCIES

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

The District has received federal and state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could result in expenditure disallowances under terms of the grants, it is management's opinion that any required reimbursements of future revenue offsets subsequently determined will not have a material effect on the District's financial position or results of operations.

Construction Commitments: As of June 30, 2018, the District has $17,818,782 in outstanding commitments on construction contracts.

(Continued)

NOTE 12 - SUBSEQUENT EVENTS

Tax and Revenue Anticipation Notes: On July 2, 2018, the District issued Tax and Revenue Anticipation Notes (TRANs) totaling $14,500,000, with an interest rate of 3.0%. The 2018 TRANs are payable only out of taxes, income, revenue, cash receipts and other monies which are received by the District for its General Fund and are attributable to the fiscal year 2018-2019 and legally available for payment thereof. The TRANs are secured by a pledge of certain unrestricted revenues received by the District issuing such TRANs for its General Fund attributable to the fiscal year 2018-2019, and the TRANs constitute a first lien and charge payable from the first monies received by the District from such pledged revenues. The TRANs are scheduled to mature on June 30, 2019.

General Obligation Bond: In November 2018, the District issued $15,000,000 and $30,000,000, related to the 2014 Series C and 2016 Series B General Obligation Bonds, with interest rates between 3.375% - 5.00% and 3.50 % - 5.00%, both maturing in August 2038.

REQUIRED SUPPLEMENTARY INFORMATION

WESTERN PLACER UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2018

	Budget			Variance Favorable (Unfavorable)
	Original	Final	Actual	
Revenues:				
Local Control Funding Formula:				
State apportionment	$ 20,298,396	$ 20,346,333	$ 19,297,040	$ (1,049,293)
Local sources	36,244,485	36,315,032	37,421,637	1,106,605
Total LCFF	56,542,881	56,661,365	56,718,677	57,312
Federal sources	2,124,080	2,459,119	2,280,393	(178,726)
Other state sources	5,229,684	6,361,355	6,434,906	73,551
Other local sources	3,639,967	4,993,194	4,877,484	(115,710)
Total revenues	67,536,612	70,475,033	70,311,460	(163,573)
Expenditures:				
Current:				
Certificated salaries	31,478,529	31,982,008	31,922,384	59,624
Classified salaries	9,002,815	9,297,321	9,250,856	46,465
Employee benefits	17,184,923	17,203,799	17,039,125	164,674
Books and supplies	3,035,031	7,198,352	3,377,096	3,821,256
Contract services and operating expenditures	6,111,256	8,654,440	7,839,990	814,450
Other outgo	1,771,661	1,844,325	1,845,674	(1,349)
Capital outlay	102,275	651,145	654,775	(3,630)
Debt service:				
Principal retirement	205,179	205,179	205,179	-
Total expenditures	68,891,669	77,036,569	72,135,079	4,901,490
Deficiency of revenues under expenditures	(1,355,057)	(6,561,536)	(1,823,619)	4,737,917
Other financing sources (uses):				
Transfers in	-	3,229	4,124	895
Transfers out	(173,360)	-	(23,719)	(23,719)
Total other financing sources (uses)	(173,360)	3,229	(19,595)	(22,824)
Change in fund balance	(1,528,417)	(6,558,307)	(1,843,214)	4,715,093
Fund balance, July 1, 2017	10,706,216	10,706,216	10,706,216	-
Fund balance, June 30, 2018	$ 9,177,799	$ 4,147,909	$ 8,863,002	$ 4,715,093

See accompanying note to required supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY
For the Year Ended June 30, 2018

Last 10 Fiscal Years

	2018
Total OPEB liability:	
Service cost	$ 595,188
Interest	445,026
Benefit payments	(151,318)
Net change in total OPEB liability	888,896
Total OPEB liability, beginning of year	6,143,764
Total OPEB liability, end of year (a)	$ 7,032,660
Plan fiduciary net position	
Employer contributions	$ 151,318
Employee contributions	-
Net investment income	393,328
Administrative expense	(1,996)
Benefits payment	(151,318)
Change in plan fiduciary net position	391,332
Fiduciary trust net position, beginning of year	3,725,177
Fiduciary trust net position, end of year (b)	$ 4,116,509
Net OPEB liability, ending (a) - (b)	$ 2,916,151
Covered payroll	$ 38,720,231
Plan fiduciary net position as a percentage of the total OPEB liability	59%
Net OPEB liability as a percentage of covered payroll	8%

This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively.

See accompanying note to required supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2018

State Teachers' Retirement Plan
Last 10 Fiscal Years

	2015	2016	2017	2018
District's proportion of the net pension liability	0.055%	0.056%	0.057%	0.057%
District's proportionate share of the net pension liability	$ 32,101,000	$ 37,482,000	$ 45,850,000	$ 52,519,000
State's proportionate share of the net pension liability associated with the District	19,384,000	19,824,000	26,104,000	31,070,000
Total net pension liability	$ 51,485,000	$ 57,306,000	$ 71,954,000	$ 83,589,000
District's covered payroll	$ 24,468,000	$ 25,841,000	$ 28,252,000	$ 30,309,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	131.20%	145.05%	162.29%	173.28%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%

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

All years prior to 2015 are not available.

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2018

Public Employer's Retirement Fund B
Last 10 Fiscal Years

	2015	2016	2017	2018
District's proportion of the net pension liability	0.063%	0.065%	0.068%	0.069%
District's proportionate share of the net pension liability	$ 7,110,000	$ 9,545,000	$ 13,361,000	$ 16,589,000
District's covered payroll	$ 6,575,000	$ 7,169,000	$ 8,116,000	$ 8,855,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	108.14%	133.14%	164.63%	187.34%
Plan fiduciary net position as a percentage of the total pension liability	83.83%	79.43%	73.89%	71.87%

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

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2018

State Teachers' Retirement Plan
Last 10 Fiscal Years

	2015	2016	2017	2018
Contractually required contribution	$ 2,294,702	$ 3,031,452	$ 3,812,851	$ 4,465,253
Contributions in relation to the contractually required contribution	(2,294,702)	(3,031,452)	(3,812,851)	(4,465,253)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
District's covered payroll	$ 25,841,000	$ 28,252,000	$ 30,309,000	$ 30,944,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%	14.43%

All years prior to 2015 are not available.

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2018

Public Employer's Retirement Fund B
Last 10 Fiscal Years

	2015	2016	2017	2018
Contractually required contribution	$ 843,887	$ 961,530	$ 1,229,817	$ 1,431,741
Contributions in relation to the contractually required contribution	(843,887)	(961,530)	(1,229,817)	(1,431,741)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
District's covered payroll	$ 7,169,000	$ 8,116,000	$ 8,855,000	$ 9,219,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%	15.53%

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

NOTE 1 - PURPOSE OF SCHEDULES

A - Budgetary Comparison Schedule

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

B - Schedule of Changes in Net OPEB Liability

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

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

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

D – Schedule of the District's Contributions

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

E – Changes of Benefit Terms

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

F - Changes of Assumptions

The discount rate for Public Employer's Retirement Fund B was 7.50, 7.65, 7.65 and 7.15 percent in the June 30, 2013, 2014, 2015, and 2016 actuarial reports, respectively.

The following are the assumptions for State Teachers' Retirement Plan:

	Measurement Period		
Assumptions	As of June 30, 2017	As of June 30, 2016	As of June 30, 2015
Consumer price inflation	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.60%	7.60%
Wage growth	3.50%	3.75%	3.75%

SUPPLEMENTARY INFORMATION

WESTERN PLACER UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NON-MAJOR FUNDS
June 30, 2018

	Adult Education Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund	Mello Roos Fund	Bond Interest Redemption Fund	Total
ASSETS									
Cash in County Treasury	$ -	$ 19,263	$ -	$ 688,391	$ 526,026	$ 546,915	6,185,082	$ 5,821,456	$ 13,787,133
Cash with Fiscal Agent	-	-	-	-	-	-	16,027	-	16,027
Receivables	25,122	29	171,789	1,960	799	2,124	8,304	1	210,128
Stores inventory	-	-	14,111	-	-	-	-	-	14,111
Due from other funds	359	-	-	-	-	-	-	-	359
Total assets	$ 25,481	$ 19,292	$ 185,900	$ 690,351	$ 526,825	$ 549,039	$ 6,209,413	$ 5,821,457	$ 14,027,758
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	$ 520	$ 8,812	$ 4,509	$ 82,721	$ -	$ -	$ 3,830	$ -	$ 100,392
Due to other funds	2,053	-	160,046	-	-	-	-	-	162,099
Total liabilities	2,573	8,812	164,555	82,721	-	-	3,830	-	262,491
Fund balances:									
Nonspendable	-	-	14,111	-	-	-	-	-	14,111
Restricted	22,908	10,480	7,234	607,630	526,825	549,039	6,205,583	5,821,457	13,751,156
Total fund balances	22,908	10,480	21,345	607,630	526,825	549,039	6,205,583	5,821,457	13,765,267
Total liabilities and fund balances	$ 25,481	$ 19,292	$ 185,900	$ 690,351	$ 526,825	$ 549,039	$ 6,209,413	$ 5,821,457	$ 14,027,758

WESTERN PLACER UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
ALL NON-MAJOR FUNDS
For the Year Ended June 30, 2018

	Adult Education Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund	Mello Roos Fund	Bond Interest Redemption Fund	Total
Revenues:									
Federal sources	$ 49,687	$ -	$ 1,062,540	$ -	$ -	$ -	$ -	$ -	$ 1,112,227
Other state sources	-	-	76,950	-	-	1,349,278	-	-	1,426,228
Other local sources	(359)	310	712,595	693,885	9,981	13,203	6,115,995	4,600,019	12,145,629
Total revenues	49,328	310	1,852,085	693,885	9,981	1,362,481	6,115,995	4,600,019	14,684,084
Expenditures:									
Current:									
Classified salaries	43,397	-	784,810	181,731	-	-	-	-	1,009,938
Employee benefits	23,845	-	359,163	66,884	-	-	-	-	449,892
Books and supplies	1,064	-	659,204	5,670	-	-	-	-	665,938
Contract services and operating expenditures	617	-	36,148	78,657	100,861	1,016,975	838,621	-	2,071,879
Capital outlay	-	-	7,800	47,736	209,224	-	-	-	264,760
Debt service:									
Principal retirement	-	-	-	-	-	-	3,360,437	1,330,720	4,691,157
Interest	-	-	-	-	-	-	4,201,365	3,851,928	8,053,293
Total expenditures	68,923	-	1,847,125	380,678	310,085	1,016,975	8,400,423	5,182,648	17,206,857
(Deficiency) excess of revenues (under) over expenditures	(19,595)	310	4,960	313,207	(300,104)	345,506	(2,284,428)	(582,629)	(2,522,773)
Other financing sources (uses):									
Transfers in	23,719	-	-	-	-	-	600,000	-	623,719
Transfers out	(4,124)	-	-	(600,000)	-	-	-	-	(604,124)
Premium on the issuance of long-term liabilities	-	-	-	-	-	-	3,734,351	-	3,734,351
Proceeds from the issuance of debt	-	-	-	-	-	-	51,795,000	-	51,795,000
Deposit to refunding escrow	-	-	-	-	-	-	(54,710,573)	-	(54,710,573)
Total other financing sources (uses)	19,595	-	-	(600,000)	-	-	1,418,778	-	838,373
Net change in fund balances	-	310	4,960	(286,793)	(300,104)	345,506	(865,650)	(582,629)	(1,684,400)
Fund balances, July 1, 2017	22,908	10,170	16,385	894,423	826,929	203,533	7,071,233	6,404,086	15,449,667
Fund balances, June 30, 2018	$ 22,908	$ 10,480	$ 21,345	$ 607,630	$ 526,825	$ 549,039	$ 6,205,583	$ 5,821,457	$ 13,765,267

WESTERN PLACER UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2018

Western Placer Unified School District, a political subdivision of the State of California, was established in 1966 and is comprised of an area of approximately 170 square miles located in Placer County. There were no changes in the boundaries of the District during the year. The District currently operates seven elementary schools, two middle schools, one comprehensive high school, one continuation high school and one independent study academy.

GOVERNING BOARD

Name	Office	Term Expires
Paul Carras	President	November 2020
Paul Long	Vice President	November 2020
Brain Haley	Clerk	November 2018
Kris Wyatt	Member	November 2018
Damian Armitage	Member	November 2018

ADMINISTRATION

Scott Leaman
Superintendent

Kerry Callahan
Assistant Superintendent, Educational Services

Audrey Kilpatrick
Assistant Superintendent, Business and Operations

Gabe Simon
Assistant Superintendent of Personnel Services

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
For the Year Ended June 30, 2018

	Second Period Report	Annual Report
Certificate #	C381A425	7D3F3895
Elementary:		
Transitional Kindergarten through Third	2,100	2,107
Fourth through Sixth	1,562	1,566
Seventh and Eighth	1,062	1,062
Special Education	19	20
Total Elementary	4,743	4,755
Secondary:		
Ninth through Twelfth	1,854	1,844
Continuation Education	66	66
Special Education	4	8
Total Secondary	1,924	1,918
ADA Totals	6,667	6,673

See accompanying notes to supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2018

Grade Level	Statutory Minutes Requirement	2017-2018 Actual Minutes	Number of Days Traditional Calendar	Status
Kindergarten	36,000	36,000	180	In Compliance
Grade 1	50,400	53,965	180	In Compliance
Grade 2	50,400	53,965	180	In Compliance
Grade 3	50,400	53,965	180	In Compliance
Grade 4	54,000	54,790	180	In Compliance
Grade 5	54,000	54,790	180	In Compliance
Grade 6	54,000	61,675	180	In Compliance
Grade 7	54,000	61,675	180	In Compliance
Grade 8	54,000	61,675	180	In Compliance
Grade 9	64,800	65,150	180	In Compliance
Grade 10	64,800	65,150	180	In Compliance
Grade 11	64,800	65,150	180	In Compliance
Grade 12	64,800	65,150	180	In Compliance

See accompanying notes to supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Federal Catalog Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expend-itures
U.S. Department of Education - Passed through California Department of Education			
	Special Education Cluster:		
84.027	Special Ed: IDEA Basic and Local Assistance Entitlement, Part B, Sec 611 (Formerly 94-142)	13379	$ 1,001,752
84.027A	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611 (Age 3-5)	13682	196,665
84.173	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	15197	85,556
84.173	Special Ed: IDEA Preschool Grants, Part B, Sec 619	13430	41,087
	Subtotal Special Education Cluster		1,325,060
84.010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected	14329	630,360
	ESEA Title III:		
84.365	ESEA: Title III, Limited English Proficiency Student Program	14346	85,261
84.365	ESEA: Title III: Immigrant Education Program	14346	1,064
	Subtotal ESEA Title III		86,325
84.367	ESEA: Title II, Part A, Improving Teacher Quality Local Grants	14341	86,020
84.048	Carl D. Perkins Career and Technical Education: Secondary, Section 131	14894	37,720
84.126	Department of Rehabilitation: Workability II, Transitions Partnership	10006	47,708
	Total U.S. Department of Education		2,213,193
U.S. Department of Agriculture - Passed through California Department of Education			
	Child Nutrition Cluster:		
10.553	Especially Needy School Breakfast	13526	174,901
10.555	Child Nutrition: School Programs	13523	887,639
	Total Child Nutrition Cluster and U.S. Department of Agriculture		1,062,540

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Federal Catalog Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expend-itures
U.S. Department of Health and Human Services - Passed through California Department of Education			
93.778	Department of Health Care Services (DHCS): Medi-Cal Billing Option - Medicaid Cluster	10013	$ 121,766
	Total Federal Awards		$ 3,397,499

See accompanying notes to supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

	Building Fund
June 30, 2018 Unaudited Actual Financial Reporting Ending Fund Balance:	$ 51,254,171
Client proposed adjustment for District deposit on land for new elementary school	2,900,000
June 30, 2018 Audit Financial Statements Ending Fund Balance	$ 54,154,171

See accompanying notes to supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Year Ended June 30, 2018
(UNAUDITED)

	(Budget) 2019	2018	2017	2016
General Fund				
Revenues and other financing sources	$ 75,034,905	$ 70,315,584	$ 70,576,318	$ 67,511,172
Expenditures	75,237,557	72,135,079	71,680,078	63,604,137
Other uses and transfers out	23,360	23,719	118,873	36,711
Total outgo	75,260,917	72,158,798	71,798,951	63,640,848
Change in fund balance	$ (226,012)	$ (1,843,214)	$ (1,222,633)	$ 3,870,324
Ending fund balance	$ 8,636,990	$ 8,863,002	$ 10,706,216	$ 11,928,849
Available reserves	$ 6,703,173	$ 7,525,900	$ 9,208,664	$ 10,405,390
Designated for economic uncertainties	$ 2,257,828	$ 2,168,961	$ 2,158,381	$ 1,913,279
Undesignated fund balance	$ 4,445,345	$ 5,356,939	$ 7,050,283	$ 8,492,111
Available reserves as percentages of total outgo	8.91%	10.43%	12.80%	16.4%
All Funds				
Total long-term liabilities	$ 291,410,888	$ 297,613,723	$ 288,093,710	$ 216,600,527
Average daily attendance at P-2	6,752	6,667	6,581	6,489

The General Fund fund balance has increased by $804,477 over the past three years. The fiscal year 2018-2019 budget projects a decrease of $226,012. For a district this size, the state recommends available reserves of at least 3% of total General Fund expenditures, transfers out, and other uses. For the year ended June 30, 2018, the District met this requirement.

The District has incurred operating deficits in two of the past three years, and anticipates an operating deficit in fiscal year 2019.

Total long-term liabilities have increased by $81,013,196 over the past two years.

Average daily attendance has increased by 178 over the past two years. An increase of 85 ADA is projected for the 2018-2019 fiscal year.

See accompanying notes to supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
For the Year Ended June 30, 2018

Charter Schools Chartered by District	Included in District Financial Statements, or Separate Report
0015 - Horizon Charter School	Separate report
1715 - John Adams Academy - Lincoln	Separate report
1227 - Partnerships for Student-Centered Learning	Separate report

See accompanying notes to supplementary information.

NOTE 1 - PURPOSE OF SCHEDULES

A - Schedule of Average Daily Attendance

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

B - Schedule of Instructional Time

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

C - Schedule of Expenditure of Federal Awards

The Schedule of Expenditure of Federal Awards includes the federal award activity of Western Placer Unified School District, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Expenditures are recognized following the cost principles in in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Change in Fund Balances and the related expenditures reported on the Schedule of Expenditure of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues that have not been expended by June 30, 2018.

Description	CFDA Number	Amount
Total Federal revenues, Statement of Revenues, Expenditures and Change in Fund Balances		$ 3,392,620
Add: Medi-Cal Billing Funds carryover spent	93.778	4,879
Total Schedule of Expenditure of Federal Awards		$ 3,397,499

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

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

(Continued)

NOTE 1 - PURPOSE OF SCHEDULES (Continued)

E - Schedule of Financial Trends and Analysis - Unaudited

This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2018-2019 fiscal year, as required by the State Controller's Office.

F - Schedule of Charter Schools

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

NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2018, the District did not adopt this program.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Board of Trustees
Western Placer Unified School District
Lincoln, California

Report on Compliance with State Laws and Regulations

We have audited Western Placer Unified School District's compliance with the types of compliance requirements described in the State of California's *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2018.

Description	Procedures Performed
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No, see below
Continuation Education	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No, see below
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program:	
General requirements	Yes
After school	Yes
Before school	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	No, see below
Attendance, for charter schools	No, see below
Mode of Instruction, for charter schools	No, see below
Nonclassroom-Based Instruction/Independent Study, for charter schools	No, see below
Determination of Funding for Nonclassroom-Based Instruction, for charter schools	No, see below
Annual Instructional Minutes - Classroom-Based, for charter schools	No, see below
Charter School Facility Grant Program	No, see below

(Continued)

We did not perform testing for Independent Study because the ADA was under the level which required testing.

We did not perform any procedures related to the Early Retirement Incentive Program because the District did not offer this program in the current year.

We did not perform procedures related to Juvenile Court Schools because the District does not offer Juvenile Court Schools.

We did not perform procedures related to Middle or Early College High Schools because the District does not offer Middle or Early College High Schools.

The District does not operate an Apprenticeship Program; therefore, we did not perform any testing of this program.

We did not perform procedures related to the After School Education and Safety Program - Before School, as the District does not operate a before school program.

We did not perform procedures related to the Independent Study-Course Based Program, as the District does not operate an Independent Study-Course Based Program.

We did not perform procedures for the charter school section because the charter schools sponsored by the District have separate reports.

Management's Responsibility

Management is responsible for compliance with the requirements of state laws and regulations, as listed above.

Auditor's Responsibility

Our responsibility is to express an opinion on Western Placer Unified School District's compliance with state laws and regulations, as listed above of 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 State of California's *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on Western Placer Unified School District's compliance with the state laws and regulations listed above occurred. An audit includes examining, on a test basis, evidence about Western Placer Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with state laws and regulations. However, our audit does not provide a legal determination of Western Placer Unified School District's compliance.

Opinion with State Laws and Regulations

In our opinion, Western Placer Unified School District complied, in all material respects, with the state laws and regulations referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2018.

(Continued)

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the State of California's *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
December 10, 2018

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

Board of Trustees
Western Placer Unified School District
Lincoln, 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 Western Placer Unified School District as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Western Placer Unified School District's financial statements, and have issued our report thereon dated December 10, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Western Placer 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 Western Placer Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Western Placer Unified School District's internal control.

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

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

(Continued)

Compliance and Other Matters

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

Purpose of this Report

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

Crowe LLP

Crowe LLP

Sacramento, California
December 10, 2018

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Board of Trustees
Western Placer Unified School District
Lincoln, California

Report on Compliance for Each Major Federal Program

We have audited Western Placer Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Western Placer Unified School District's major federal program for the year ended June 30, 2018. Western Placer 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 federal statues, 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 Western Placer 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;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 Western Placer 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 Western Placer Unified School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Western Placer 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 its major federal program for the year ended June 30, 2018.

(Continued)

Report on Internal Control Over Compliance

Management of Western Placer 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 Western Placer 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 Western Placer Unified School District's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
December 10, 2018

FINDINGS AND RECOMMENDATIONS

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	_____ Yes	__X__ No	
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	__X__ No	None reported
Noncompliance material to financial statements noted?	_____ Yes	__X__ No	

FEDERAL AWARDS

Internal control over major programs:			
Material weakness(es) identified?	_____ Yes	__X__ No	
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	__X__ No	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ Yes	__X__ No	

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.553, 10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000		
Auditee qualified as low-risk auditee?	__X__ Yes	_____ No	

STATE AWARDS

Type of auditor's report issued on compliance for state programs:	Unmodified		

(Continued)

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

(Continued)

SECTION III- FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

STATUS OF PRIOR YEAR

FINDINGS AND RECOMMENDATIONS

Finding/Recommendation	Current Status	District Explanation If Not Implemented
2017-001		
Condition: Twelve Bridges Middle School • A dual count is not being documented when funds are turned into the office. • Student Body minutes were not available for review. • Profit and Loss statements and bank reconciliations are not being reviewed. Recommendation: Based on the deficiencies identified above, we recommend the following: • Cash count forms should be performed evidencing dual count of funds for receipt of funds. • Student Body minutes should be maintained to support the transactions that occur during the year. • Monthly financial transactions should be reviewed by the site Principal.	Implemented	

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:

Horizon Charter Schools 2017-18 Annual Financial Statements and Audit Report

AGENDA ITEM AREA:

Information

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent
Business Services and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 15, 2019

ROLL CALL REQUIRED:

No

BACKGROUND:

Western Placer Unified School District, as the sponsoring authority for Horizon Charter Schools, is responsible for fiscal oversight. Accordingly, their annual financial statements and audit report are provided for your review. Fedderson & Company LLP, prepared the annual audit report of Horizon Charter Schools for the fiscal year ended June 30, 2018.

RECOMMENDATION:

Administration recommends the Board of Trustees receive the audited financial statements.

HORIZON CHARTER SCHOOLS

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2018

Operating:
HORIZON CHARTER SCHOOL
PARTNERSHIPS FOR STUDENT-CENTERED LEARNING

HORIZON CHARTER SCHOOLS

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JUNE 30, 2018

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Feddersen & Company, LLP
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of the Governing Board of
Horizon Charter Schools
Lincoln, California

We have audited the accompanying financial statements of Horizon Charter Schools (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Horizon Charter Schools as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The management's discussion and analysis on pages 3 – 9 and the accompanying supplementary information on pages 26 – 29 are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the financial statements as a whole.

The Local Education Agency Organization Structure on page 25 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on the schedule.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2018, on our consideration of Horizon Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Horizon Charter Schools' internal control over financial reporting and compliance.

Talbot & Company, LLP

Agoura Hills, California
October 29, 2018

HORIZON CHARTER SCHOOLS

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2018

The Management's Discussion and Analysis section of Horizon Charter Schools' (the School) financial report presents an overall review of the Schools' financial performance during the fiscal year that ended on June 30, 2018. Readers should also review the notes to the financial statements to enhance their understanding of the School's financial performance.

INTRODUCTION

Horizon Charter Schools is an organization that oversees two independent study charter schools, Horizon Charter School (charter #0015) and Partnerships for Student-Centered Learning (charter #1227). Both charter schools are governed by the same Governance Board and both are supported by the same administrative offices and personnel. Both charters received five year renewals in July of 2018 from Western Placer Unified School District, with period ending June 2023.

Horizon Charter School, established in 1993 was the 15th charter school authorized in the state of California, is one of the largest charter schools in Northern California and has enjoyed a distinguished record of dedicated service to families. Partnerships for Student-Centered Learning was established in 2010 to increase the diversity of our instructional programs that support students in both classroom settings and in-home teaching environments. Both charters are authorized through Western Placer Unified School District and have provided quality, personalized educational options for K-12 students in Placer, Nevada, Sutter, Yuba, Sacramento and El Dorado counties.

Educational Offerings. The educational options provided by Horizon Charter Schools are widespread and provide many opportunities for parents to personalize the educational experience for their child(ren). These offerings are as follows:

- *Home Study*
  - In home study option, parents are responsible for the day-to-day instruction of their children under the guidance and support of a credentialed Supervising Teacher that they meet with every 20 days. In this model, parents are actively involved in the lesson planning, instruction and correcting of assignments.
  - For students in high school that require additional support, Additional Educational Support Services (AESS), students meet weekly or bimonthly with their Supervising Teacher and study independently on their own.

- *Hybrid Model*
  - In this option, parents utilize the services of a credentialed classroom teacher to provide direct instruction to their child for one or more classes. These classes are A-G approved and are offered through two manners of delivery in this model:
    - Learning Center classes where the student attends twice weekly for a total of three hours of direct instruction in one of the four core academic classes (Mathematics, English, Language Arts, Science and/or Social Science). In addition, elective classes are offered at these centers once a week, three hours each. Learning Centers are offered in Auburn, Elk Grove, Roseville and Placerville.

- Virtual Learning classes (VLI) are offered for high school students. Students attend these online interactive classes once a week for 90 minutes, with classes being recorded for regular viewing. They also have the opportunity to meet with their VLI teacher during "office hours" within the week.

- The Learning Center classes have offerings for high school students at each location. Dependent on families' interest, middle school and elementary classes occur at several of the locations as well.
- Many of the classes at the Learning Centers are utilizing project-based learning, as well as flipped model classes where collaboration and creativity are developed further for the students.

- Full time Classroom Instruction
  - Parents seeking a more traditional approach to their child's education have the option of attending Lincoln Montessori. In this site-based program, students in grades K-8 attend school all day, Monday through Friday. This option follows the Maria Montessori educational methodology adapted within a public school setting. These student-led, multi-grade combination classes develop collaboration and communication within the classrooms.

Personalized Choices. Horizon Charter Schools are dedicated to the belief that each and every student can succeed through personalized learning using a variety of instructional methodologies. Our personalized learning approach embraces the idea that parents everywhere should have a voice in how their students learn and how their educational plan is designed. As such, a Personalized Learning Plan is developed for every child based on the Common Core Content Standards and on each child's abilities, interests, and aptitudes. Students and families are largely responsible for their educational inquiry and pursuits. Special education services are provided to eligible students.

In addition to the core academic instruction, Horizon Charter Schools offer several enrichment classes across all the learning centers. These classes run from 6-week increments to 12-week increments. These parent requested offerings are based on interest from the stakeholder community. They involve all facets of interests, such as: lego engineering, art classes, guitar lessons, tutoring and many more.

FINANCIAL ANALYSIS OF THE SCHOOLS

Financial Overview. Horizon Charter Schools' Governing Board and staff continues to effectively use its resources to improve its academic programs and thereby its students success. Programmatic decisions are based on the commitment of "Quality Education through Personalized Learning" and fiscal soundness.

For the 2017-18 school year, Horizon Charter Schools' combined schools remain fiscally sound, as this report will reflect. This document focuses on how Horizon Charter Schools maintain its fiscal position and how it utilizes its resources to ensure the best possible education possible for its students

Net assets. The Schools' net assets of $11,706,445 were less on June 30, 2018 than they were the prior year, decreasing by $1,287,800 or 9.9 percent (See Table 1.) Table 1 provides a summary of the Schools' net assets for the fiscal years ended 2018 and 2017.

Table 1
Horizon Charter Schools' Net Assets

	School Activities		Total Change	Total % Change
Summary of Statement of Financial Position	**2018**	**2017**		
Current assets	$12,543,068	$13,734,010	$(1,190,942)	(8.7 %)
Capital assets	363,642	291,459	72,183	24.8 %
Other Assets	136,651	86,651	50,000	57.7 %
Total Assets	13,043,361	14,112,120	(1,068,759)	(7.6 %)
Current liabilities	1,228,719	967,996	260,723	26.9 %
Long-Term liabilities	108,197	149,879	(41,682)	(27.8 %)
Total Liabilities	1,336,916	1,117,875	219,041	19.6 %
Net assets – unrestricted	5,652,167	7,061,868	(1,409,701)	(20.0 %)
Net assets – temporarily restricted	6,054,278	5,932,377	121,901	2.1 %
Total Net Assets	$11,706,445	$12,994,245	$(1,287,800)	(9.9%)

Total assets were $13,043,361, .7 percent in cash in banks, 75.7 percent in cash in county treasury, 13.8 percent in accounts receivable, 5.3 percent in prepaid expenses, .6 percent in due from partnerships for student-centered learning, 2.8 percent in property and equipment, and 1.1 percent in deposits. Total liabilities were $1,336,916, 74.8 percent in accounts payable, 10.8 percent in accrued payroll and payroll liabilities, 6.0 percent in due to horizon charter school, 0.3 percent in capital lease obligations, and 8.1 percent in deferred lease obligations. Of the Schools' $11,706,445 net assets, 48.3 percent were unrestricted and 51.7 percent were temporarily restricted.

Table 2
Analysis of Horizon Charter Schools' Total Net Asset

Summary of Statement of Activities	**2018**	**2017**
Program revenues	$ 20,533,244	$ 21,201,567
General revenues	185,096	163,736
Total revenues	20,718,340	21,365,303
Program expenses	14,335,068	14,193,362
Management and general expenses	7,354,574	7,256,417
Total expenses	21,689,642	21,449,779
Net Assets released from restrictions	316,498	160,213
Change in total net assets	(1,287,800)	(244,689)
Net Assets, beginning	12,994,245	13,238,934
Net Assets, ending	$ 11,706,445	$ 12,994,245

Statement of Revenues, Expenses and Changes in Net Assets. Changes in total net assets, as presented on the Statement of Net Assets, are based on the activity presented in the Statement of Activities. The purpose of this statement is to present the revenues earned, whether received or not, by the Schools, and the expenses incurred, whether paid or not, by the Schools. Thus, this statement presents the Schools' results of operations.

Table 3
Analysis of Horizon Charter Schools' 2018 Budget and Actual Results

Summary of Statement of Activities	Original	Final	Actual	Final/Actual Difference
Program revenues	$ 19,755,367	$ 20,233,136	$ 20,533,244	$ 300,108
General revenues	-	-	185,096	185,097
Total Revenues	19,755,367	20,233,136	20,718,340	485,205
Certificated Salaries	7,893,004	8,280,967	8,670,954	389,987
Classified Salaries	2,495,529	2,248,737	2,248,519	(218)
Benefits	3,136,463	2,259,674	3,067,964	808,290
Books and Supplies	1,855,148	1,674,852	1,347,551	(327,300)
Contracts and Services	4,865,431	5,671,056	6,354,654	683,598
Total Expenses	20,245,575	20,135,286	21,689,642	1,554,357
Net Assets released from restrictions	-	-	316,498	316,498
Change in net assets	$ (490,208)	$ 97,850	$ (1,287,800)	$(1,385,650)

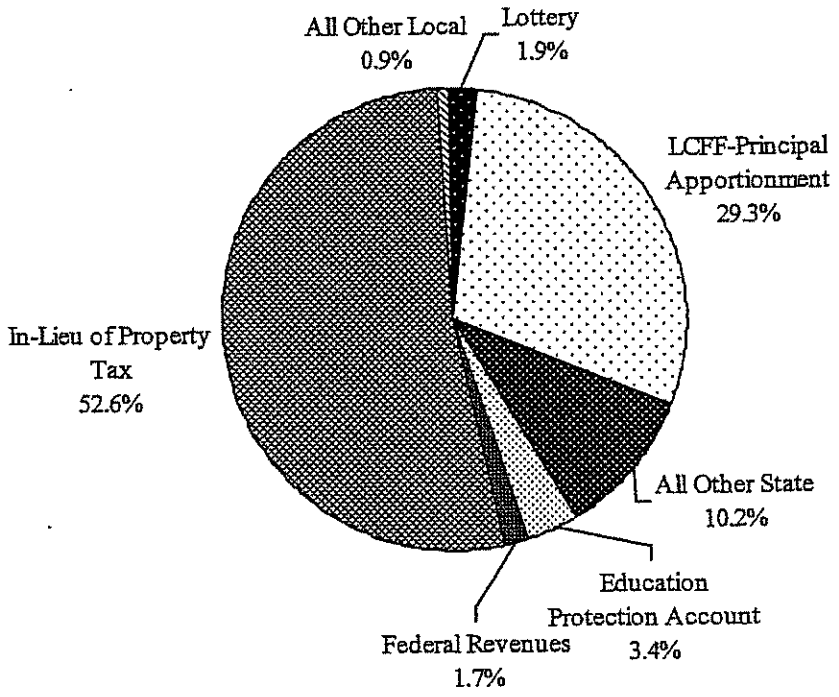
General Budgetary Highlights. Per the charters for each School, the Schools shall provide the following reports to the Western Placer Unified District as required by Education Code Section 47604.33: 1) by July 1, a preliminary budget for the current fiscal year, 2) by December 15, an interim financial report for the current fiscal year reflecting changes through October 31, 3) by December 15, a copy of the annual, independent financial audit report for the preceding fiscal year to be delivered to the Western Placer Unified District, State Controller, State Department of Education and the County Superintendent of Schools, 4) by March 15, a second interim financial report for the current fiscal year reflecting changes through January 31, and 5) by September 15, a final unaudited report for the full prior year.

Governmental Activities. By the end of the fiscal year, the revenues for the School's activities totaled $20,718,340. LCFF-principal apportionment funding was 29.3 percent of total revenues, in-lieu of property tax funding was 52.6 percent and 3.4 percent from education protection account. Federal revenues accounted for 1.7 percent and lottery revenues were 1.9 percent. The remaining 11.1 percent was from all other state and local revenue sources.

Figure 1

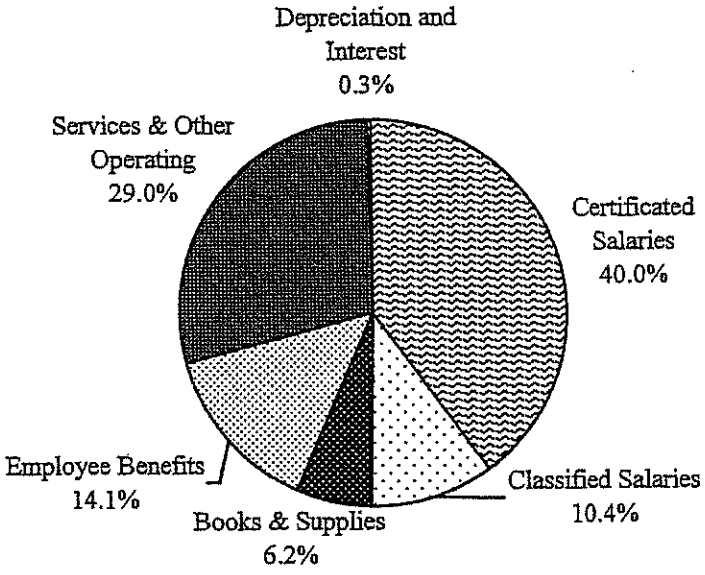
Horizon Charter Schools' Revenues for Fiscal Year 2018

Analysis of Revenue Sources



The cost of all the Schools' major activities: Instruction, guidance, counseling, evaluation, school leadership, administration, maintenance and operations was $21,689,642. Program service expenses accounted for $14,335,068 or 66.1 percent while $7,354,574 or 33.9 percent were management and general support.

Figure 2
Horizon Charter Schools' Expenses for Fiscal Year 2018



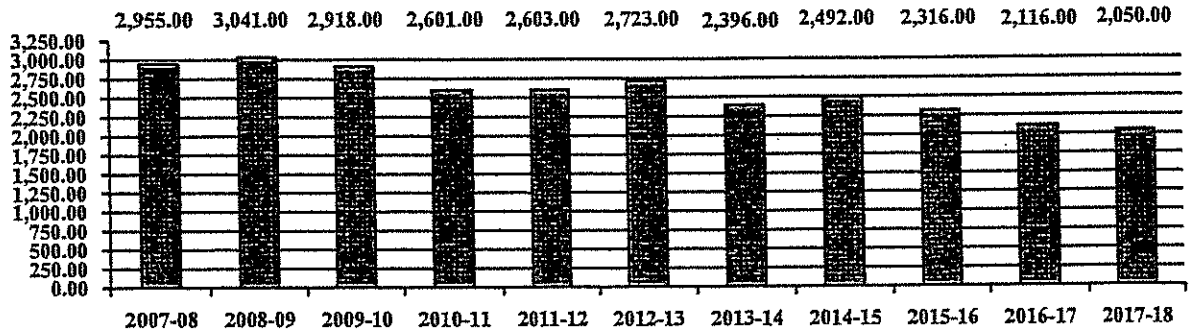
Capital Assets
The following is a summary of changes in capital assets:

SUMMARY OF CHANGES IN PROPERTY AND EQUIPMENT

	Beginning Balance	Additions/ Subtractions	Current Depreciation	Ending Balance
Equipment, net	$ 178,925	$ 126,095	$ 41,210	$ 263,810
Vehicles, net	29,543	-	8,054	21,489
Buildings, net	82,991	-	4,648	78,343
Totals	$ 291,459	$ 126,095	$ 53,912	$ 363,642

Average Daily Attendance. The Schools' average daily attendance decreased by 66 to 2,050 for the fiscal year ended June 30, 2018 at the P-2 reporting period. The Schools continue to focus on attendance for the fiscal year ending June 30, 2019.

Second Period Report Average Daily Attendance (ADA)



Factors Bearing on the Schools' Future

- Although the Schools are financially stable, their financial condition is highly dependent upon the economic condition of the State of California.

CONTACTING THE SCHOOLS' FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, and creditors with a general overview of the Schools' finances and to demonstrate the Schools' accountability for the money it receives. If you have questions about this report or need additional information, contact Dr. Cynthia D. V. Wood, EdD, Superintendent/CEO at (916) 408-5200.

HORIZON CHARTER SCHOOLS

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2018

ASSETS

	Horizon Charter School	Partnerships for Student-Centered Learning	Total
CURRENT ASSETS			
Cash in Bank	$ 3,118,359	$ (3,025,639)	$ 92,720
Cash in County Treasury	7,524,627	2,350,123	9,874,750
Accounts Receivable	1,456,194	348,580	1,804,774
Prepaid Expenses	690,537	-	690,537
Due from Partnerships for Student-Centered Learning	80,287	-	80,287
Total Current Assets	12,870,004	(326,936)	12,543,068
PROPERTY AND EQUIPMENT, NET	363,642	-	363,642
OTHER ASSETS			
Deposits	105,059	31,592	136,651
Total Assets	$ 13,338,705	$ (295,344)	$ 13,043,361

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES			
Accounts Payable and Accrued Expenses	$ 695,335	$ 304,631	$ 999,966
Accrued Payroll and Payroll Liabilities	144,277	-	144,277
Due to Horizon Charter School	-	80,286	80,286
Current Portion of Long-Term Liabilities	4,190	-	4,190
Total Current Liabilities	843,802	384,917	1,228,719
LONG-TERM LIABILITIES			
Capital Lease Obligations	4,190	-	4,190
Deferred Lease Obligations	108,197	-	108,197
Less: Current Portion of Long-Term Liabilities	(4,190)	-	(4,190)
Total Long-Term Liabilities	108,197	-	108,197
Total Liabilities	951,999	384,917	1,336,916
NET ASSETS			
Unrestricted	6,888,002	(1,235,835)	5,652,167
Temporarily Restricted	5,498,704	555,574	6,054,278
Total Net Assets	12,386,706	(680,261)	11,706,445
Total Liabilities and Net Assets	$ 13,338,705	$ (295,344)	$ 13,043,361

The accompanying notes are an integral part of these financial statements

HORIZON CHARTER SCHOOLS

STATEMENT OF ACTIVITES

FOR THE YEAR ENDED JUNE 30, 2018

	Horizon Charter School	Partnerships for Student-Centered Learning	Total
UNRESTRICTED NET ASSETS			
SUPPORT AND REVENUES			
LCFF Sources:			
Principal Apportionment State Aid	$ 4,405,080	$ 1,673,414	$ 6,078,494
Education Protection Account	498,506	212,337	710,843
In-Lieu of Property Taxes and Transfers	7,846,033	3,040,900	10,886,933
Federal Revenues	199,849	147,341	347,190
Other State Revenue:			
Lottery Revenue	304,746	86,407	391,153
All Other	781,342	173,990	955,332
Local Revenue:			
All Other	452,909	393,892	846,801
Other Revenue:			
Interest Income	125,200	59,896	185,096
Net Assets Released from Restrictions	136,455	180,043	316,498
Total Unrestricted Revenue	14,750,120	5,968,220	20,718,340
EXPENSES			
PROGRAM SERVICES			
Education	9,511,674	4,823,394	14,335,068
SUPPORT SERVICES			
Management and General	4,625,992	2,728,582	7,354,574
Total Unrestricted Expenses	14,137,666	7,551,976	21,689,642
Increase (Decrease) in Unrestricted Net Assets	612,454	(1,583,756)	(971,302)
TEMPORARILY RESTRICTED NET ASSETS			
Net Assets Released from Restrictions	(136,455)	(180,043)	(316,498)
Decrease in Temporarily Restricted Net Assets	(136,455)	(180,043)	(316,498)
INCREASE (DECREASE) IN NET ASSETS	475,999	(1,763,799)	(1,287,800)
NET ASSETS			
Beginning of Year	11,910,707	1,083,538	12,994,245
End of Year	$ 12,386,706	$ (680,261)	$ 11,706,445

The accompanying notes are an integral part of these financial statements

HORIZON CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2018

	Program Services	Support Services	
Horizon Charter School	Education	Management and General	Total
Compensation and Related Expenses			
Salaries - Certificated	$ 4,565,854	$ 1,120,878	$ 5,686,732
Salaries - Classified	58,751	1,457,540	1,516,291
Employee Benefits	1,220,257	779,821	2,000,078
Total Compensation and Related Expenses	5,844,862	3,358,239	9,203,101
Books and Supplies	920,853	46,627	967,480
Services and Other Operating Expenses	2,745,959	1,166,769	3,912,728
Depreciation and Amortization	-	53,912	53,912
Debt Service - Interest	-	445	445
Total Horizon Charter School	$ 9,511,674	$ 4,625,992	$ 14,137,666
Partnerships for Student-Centered Learning			
Compensation and Related Expenses			
Salaries - Certificated	$ 2,386,960	$ 597,262	$ 2,984,222
Salaries - Classified	76,360	655,868	732,228
Employee Benefits	675,481	392,405	1,067,886
Total Compensation and Related Expenses	3,138,801	1,645,535	4,784,336
Books and Supplies	353,182	26,889	380,071
Services and Other Operating Expenses	1,331,411	1,056,158	2,387,569
Debt Service - Interest	-	-	-
Total Partnerships for Student-Centered Learning	$ 4,823,394	$ 2,728,582	$ 7,551,976
Total Horizon Charter School	$ 14,335,068	$ 7,354,574	$ 21,689,642

The accompanying notes are an integral part of these financial statements

HORIZON CHARTER SCHOOLS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2018

	Horizon Charter School	Partnerships for Student-Centered Learning	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Increase (Decrease) in Net Assets	$ 475,999	$ (1,763,799)	$ (1,287,800)
Adjustments to Reconcile to Net Cash Provided by Operating Activities:			
Depreciation	53,912	-	53,912
(Increase) Decrease in Assets:			
Accounts Receivable	(202,158)	318,804	116,646
Prepaid Expenses	(378,412)	89,995	(288,417)
Due from Partnerships for Student-Centered Learning	(80,287)	-	(80,287)
Deposits	(50,000)	-	(50,000)
Increase (Decrease) in Liabilities:			
Accounts Payable and Accrued Expenses	251,321	(86,674)	164,647
Accrued Payroll and Payroll Liabilities	55,644	(35,861)	19,783
Due to Horizon Charter School	-	80,286	80,286
Deferred Revenue	-	-	-
Net Cash Used in Operating Activities	126,019	(1,397,249)	(1,271,230)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of Property and Equipment	(126,095)	-	(126,095)
Net Cash Used in Investing Activities	(126,095)	-	(126,095)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Repayments on Capital Lease Obligations	(8,270)	-	(8,270)
Increase in Deferred Lease Obligations	(18,024)	(19,381)	(37,405)
Net Cash Provided (Used) in Financing Activities	(26,294)	(19,381)	(45,675)
Net Increase (Decrease) in Cash and Cash Equivalents	(26,370)	(1,416,630)	(1,443,000)
Cash, Beginning of Year	10,669,356	741,114	11,410,470
Cash, End of Year	$ 10,642,986	$ (675,516)	$ 9,967,470
SUPPLEMENTAL DISCLOSURES:			
Interest Paid	$ 445	$ -	$ 445

The accompanying notes are an integral part of these financial statements

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities – Horizon Charter Schools (hereinafter "Organization"), a nonprofit public benefit corporation duly organized under the laws of the State of California, was formed to manage, operate, guide, direct and promote California public charter schools.

Charter schools operated by the Organization through June 30, 2018 included two schools: Horizon Charter School (hereinafter "HCS") and Partnerships for Student-Centered Learning (hereinafter "PSCL".) For purposes of this financial statement, Horizon Charter School and Partnerships for Student-Centered Learning shall collectively be referred to as the "Schools."

HCS's initial charter was granted for the 1993-94 school year. The Western Placer Unified School District Governing Board has renewed the charter for a term of five years, commencing July 1, 2018 and continuing through June 30, 2023. HCS serves students in grades K-12 through an independent study program.

PSCL's initial charter was granted for the 2010-11 school year. The Western Placer Unified School District Governing Board has renewed the charter for a term of five years, commencing July 1, 2018 and continuing through June 30, 2023. PSCL serves students in grades K-12 through independent study and site-based programs.

Charters may be revoked by the sponsoring district for material violations of the charter, failure to meet student goals identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law. California Education Code Section 47604 states that a district granting a charter to a charter school to be operated by a nonprofit public benefit corporation shall not be liable for the debts or obligations of the charter school.

On February 15, 2018 the Board of Directors approved the Merger of PSCL into HCS. The merger of operations was completed by June 30, 2018. The charters will not merge, legally, until all operational tasks & processes have been completed.

Accordingly, the final school year for Partnerships for Student Centered Learning was the 2017/2018 year. Management has commenced the process of winding down the residual operations of the school. It is anticipated that all financial matters and the dissolution of the entity will be completed prior to June 30, 2019.

Basis of Accounting – The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported on the financial statements. The Schools use the accrual basis of accounting. Revenues are recognized when they are earned and expenditures are recognized in the accounting period in which the liability is incurred.

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation – The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America. Net assets of the Organization and changes therein are classified and reported as follows:

- *Unrestricted* – All resources over which the governing board has discretionary control to use in carrying on the general operations of the Organization.
- *Temporarily Restricted* – These net assets are restricted by donors to be used for specific purposes. See Note 8 for details of the Organization's temporarily restricted net assets.
- *Permanently Restricted* – These net assets are permanently restricted by donors and cannot be used by the Organization. The Organization does not currently have any permanently restricted net assets.

Contributions – All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as temporarily restricted. Restricted contributions that are received and released in the same period are reported as unrestricted revenue. All other restricted revenues are reported as increases in temporarily restricted net assets.

Revenue Recognition – The School receives Federal, State and local revenues for their various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies. Amounts received from the California Department of Education are recognized as revenue by the School based on the average daily attendance of students. Unearned revenue is recorded to the extent cash received on grants exceeds qualified expenses. Some government grants are based on reimbursable costs as defined by the grants. Reimbursements recorded under these grants are subject to audit by the granting agency. Management believes that no material adjustments will result from subsequent audits of costs reflected in the accompanying financial statements.

Cash and Cash Equivalents – For purposes of reporting cash flows, cash is defined as cash on hand, amounts held at financial institutions, and short-term highly liquid investments that are readily convertible to known amounts of cash. Investments with an original maturity of three months or less are considered short-term for these purposes. Cash in the County treasury is recorded at cost, which approximates fair value.

Accounts Receivable – Accounts receivable primarily represent amounts due from federal, state and local governments as of June 30, 2018. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fixed Assets – Property and equipment are recorded at cost when purchased. Donated fixed assets are recorded at fair value on the date of donation. Purchases and donations greater than $10,000 are capitalized. Contributions of donated fixed assets are reported as increases to unrestricted net assets unless the donor has stipulated that the donation has a specific purpose. Expenditures for repairs and maintenance are charged to expense as incurred, whereas renewals and betterments that extend the lives of property are capitalized. Depreciation is computed on the straight-line method over the estimated useful lives of the assets. For additional information, see Note 7.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Significant management estimates included in the financial statements are the collectability of the receivables, the estimated useful lives of fixed assets, and the functional allocation of expenses.

Accumulated Sick Leave – Sick leave benefits are accumulated for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the Schools since cash payment of such benefits is not probable. Therefore, sick leave benefits are recorded as expenditures in the period that sick leave is taken.

Compensated Absences – Compensated absences benefits are recorded as a liability of the Schools. The liability of $125,792 is for the earned but unused benefits.

Advertising – The School expenses advertising costs as incurred. For the year ended June 30, 2018, advertising costs totaled $451,294.

Functional Allocation of Expenses – The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. All costs have been allocated based on their type, based on management's estimates.

Fair Value Measurements – In accordance with fair value measurements, the School categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs are unadjusted quoted prices for identical assets and liabilities in active markets to which the School has access.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs are unobservable and significant to the fair value measurement.

The carrying amounts of cash, receivables, accounts payable, and other accrued liabilities approximate fair value because of the short maturity of these financial instruments.

Income Taxes – The Organization is exempt from federal and state income tax under 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2). Accordingly, no provision for income taxes has been reflected in these financial statements. The Organization has considered its tax positions and believes that all of the positions taken in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination; therefore, no accounting adjustment has been made to the financial statements and no disclosures of uncertain income tax positions are required. The Organization's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

Evaluation of Subsequent Events – The School has evaluated subsequent events through October 29, 2018, the date these financial statements were available to be issued.

NOTE 2 – CONCENTRATION OF CREDIT RISK

Cash at June 30, 2018 consisted of the following:

Pooled Funds:	
Cash in County Treasury	$ 9,874,750
Cash in Banks	92,720
	$ 9,967,470

NOTE 2 – CONCENTRATION OF CREDIT RISK (CONTINUED)

Pooled Funds

In accordance with Education Code Section 41001, the Schools maintain cash in the County Treasury as part of the common investment pool. These pooled funds are carried at cost, which approximates fair value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The pooled funds do not consist of specific, identifiable investment securities owned by the Schools, and as such, no disclose of the individual deposits and investments or related custodial credit risk classifications is required.

Deposits - Custodial

Cash balances held in banks are insured up to $250,000 by the Federal Deposit Insurance Corporation (FDIC). The Schools maintain its cash in bank deposit accounts that at times may exceed federally insured limits. The Schools have not experienced any losses in such accounts. At June 30, 2018, no deposits were in excess of the FDIC limit. Management believes the Schools are not exposed to any significant credit risk related to cash.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable outstanding at June 30, 2018 consisted of the following:

State Government	$ 1,650,849
Other Agencies	153,925
Total Accounts Receivable	$ 1,804,774

NOTE 4 – EMPLOYEE BENEFIT PLANS

Qualified employees are covered under cost-sharing multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). All employees who are not members of CalSTRS or CalPERS must contribute to the federal Social Security system.

The risks of participating in these multi-employer plans are different from single-employer plans in the following respects:

- Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers.
- If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- The required member, employer, and State contribution rates are set by the California Legislature.

NOTE 4 – EMPLOYEE BENEFIT PLANS (CONTINUED)

- If the School chooses to stop participating in the multi-employer plans, it may be required to pay those plans an amount based on the unfunded status of the plan, referred to as a withdrawal liability.

The School has no plans to withdraw from these multi-employer plans.

California State Teachers' Retirement System (CalSTRS)

Plan Name:	California State Teachers' Retirement System
Plan EIN:	94-6291617
Actuarial value of assets:	$179,689
Actuarial accrued liability:	$286,950
Unfunded accrued liability:	$107,261
Funded status:	Less than 65 percent funded

The actuarial value of assets and accrued liability are expressed in millions and are valued as of June 30, 2017, the most recent actuarial valuation date.

Plan Description

The School contributes to the State Teachers Retirement Plan (STRP), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 100 Waterfront Place, West Sacramento, California 95605, and is also available online at www.calstrs.com.

Benefits Provided

The benefits are established by contract, in accordance with the provisions of the State Teachers' Retirement Law. Benefits are based on members' years of service, age, final compensation, and a benefit formula. The California Public Employees' Pension Reform Act of 2013 (PERPA) made significant changes to the benefit structure that primarily affect members first hired to perform CalSTRS creditable activities on or after January 1, 2013. As a result of PERPA, the CalSTRS Plan has two benefit structures: 1) CalSTRS 2% at 60 – Members first hired on or before December 31, 2012, to perform CalSTRS creditable activities, and 2) CalSTRS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalSTRS creditable activities. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 60 with a minimum of five years of CalSTRS-credited service, while members hired after January 1, 2013, must be at least age 62 with a minimum of five years of CalSTRS-credit service.

NOTE 4 – EMPLOYEE BENEFIT PLANS (CONTINUED)

Contributions

The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalSTRS Teachers' Retirement Board. School employer contributions will increase from 8.25 percent to a total of 19.1 percent of covered payroll over a seven-year period, effective July 1, 2014. The required employer contribution rate for the fiscal year 2017-2018 was 14.43 percent of annual payroll. The School's contribution to CalSTRS for the fiscal years ended June 30, 2018, 2017 and 2016 was $1,150,427, $1,032,739 and $907,414, respectively, and equals 100.0 percent of the required contributions for the year. The School's contributions are less than 5 percent of total plan contributions. For the fiscal year 2019, the School is required to contribute 16.280 percent of annual payroll.

California Public Employees' Retirement System (CalPERS)

Plan Name:	California Public Employees' Retirement System
Plan EIN:	94-6207465
Market value of assets:	$60,865
Actuarial accrued liability:	$84,416
Unfunded accrued liability:	$23,551
Funded status:	65-80 percent funded

The market value of assets and the actuarial accrued liability are expressed in millions and are valued as of June 30, 2017, the most recent actuarial valuation date.

Plan Description

The School contributes to the School Employer Pool under the CalPERS, a cost-sharing multiple-employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Sacramento, CA 95811, and is also available online at www.calpers.ca.gov.

NOTE 4 – EMPLOYEE BENEFIT PLANS (CONTINUED)

Benefits Provided

The benefits for the CalPERS plan are established by contract, in accordance with the provisions of the California Public Employees' Retirement Law (PERL). The benefits are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. PERPA made significant changes to the benefit structure that primarily affect members first hired to perform CalPERS creditable activities on or after January 1, 2013. As a result of PERPA, the CalPERS Plan has two benefit structures: 1) CalPERS 2% at 55 – members first hired on or before December 31, 2012, to perform CalPERS creditable activities, and 2) CalPERS 2% at 62 – members first hired on or after January 1, 2013, to perform CalPERS creditable activities. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 50 with a minimum of five years of CalPERS-credited service, while members hired after January 1, 2013, must be at least age 52 with a minimum of five years of CalPERS-credited service.

Contributions

Contribution rates for the CalPERS plan are determined annually on an actuarial basis as of June 30 by CalPERS. The CalPERS Plan's 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. Classic plan members, defined as a member who joined CalPERS prior to January 1, 2013, are required to contribute 7 percent of their salary. New members who joined CalPERS for the first time on or after January 1, 2013 are required to contribute 6.5 percent of their salary. Beginning fiscal year 2018-2019, the required contribution rate will be 7 percent of their salary. The required employer contribution rate for the fiscal year 2017-2018 was 15.531 percent of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute. The School's contributions to CalPERS for the fiscal years ended June 30, 2018, 2017 and 2016 was $461,913, $478,676 and $410,538, respectively, and equals 100.0 percent of the required contributions for the year. The School's contributions are less than 5 percent of total plan contributions. For the fiscal year 2019, the School is required to contribute 18.062 percent of annual payroll.

NOTE 5 – OPERATING LEASES

The Schools lease property under various non-cancelable operating lease agreements. Total rental expenses were $1,386,504 for the year ended June 30, 2018. Future minimum lease payments under the lease agreement are as follows as of June 30, 2018:

Year Ending June 30,	Minimum Lease Payments
2019	$ 708,500
2020	515,178
	$ 1,223,678

NOTE 6 – CAPITAL LEASE

The Schools lease certain equipment under capital leases. The assets and liabilities under the capital lease were recorded at the fair value of the assets. The assets are depreciated on a straight-line basis over the estimated useful lives. Depreciation of assets under the capital lease charged to expense during the years ended June 30, 2018 and 2017 was $16,668 and $29,177, respectively.

The following is a summary of property held under the capital lease included in property and equipment:

	2018	2017
Computers and Equipment	$ 204,202	$ 204,202
Less: Accumulated Depreciation	(127,833)	(111,165)
	$ 76,369	$ 93,037

Future minimum lease payments under the capital leases for the equipment are as follows:

Year Ending June 30,	Minimum Payments
2019	$ 4,277
	$ 4,277

NOTE 7 – PROPERTY AND EQUIPMENT

A schedule of changes in property and equipment and accumulated depreciation for the year ended June 30, 2018, is as follows:

SUMMARY OF CHANGES IN PROPERTY AND EQUIPMENT

	Beginning Balance	Additions	Subtractions	Ending Balance
Equipment	$ 1,262,515	$ 126,095	$ -	$ 1,388,610
Vehicles	57,915	-	-	57,915
Buildings	92,984	-	-	92,984
Totals	$ 1,413,414	$ 126,095	$ -	$ 1,539,509

NOTE 7 – PROPERTY AND EQUIPMENT (CONTINUED)

SUMMARY OF CHANGES IN ACCUMULATED DEPRECIATION

	Beginning Balance	Additions	Subtractions	Ending Balance
Equipment	$ 1,083,590	$ 41,210	$ -	$ 1,124,800
Vehicles	28,372	8,054	-	36,426
Buildings	9,993	4,648	-	14,641
Totals	$ 1,121,955	$ 53,912	$ -	$ 1,175,867

During the fiscal year ended June 30, 2018, $53,912 was charged to depreciation expense.

NOTE 8 – RESTRICTED NET ASSETS

Temporarily restricted net assets were restricted for the following purposes as of June 30, 2018:

California Clean Energy Jobs Act	$ 554,278
Economic Uncertainties	5,500,000
Total temporarily restricted net assets	$6,054,278

NOTE 9 – CONTINGENCIES

The Schools have received state and federal funds for specific purposes subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement, would not be material.

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

HORIZON CHARTER SCHOOLS

SUPPLEMENTARY INFORMATION SECTION

FOR THE YEAR ENDED
JUNE 30, 2018

Operating
HORIZON CHARTER SCHOOL
PARTNERSHIPS FOR STUDENT-CENTERED LEARNING

HORIZON CHARTER SCHOOLS

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE

JUNE 30, 2018

ORGANIZATION

Horizon Charter School is a California nonprofit corporation that was incorporated in December 2001, and is organized to manage, operate, guide, direct, and promote two California public charter schools: Horizon Charter School and Partnerships for Student-Centered Learning.

Horizon Charter School's current charter was granted by the Western Placer Unified School District. The term of the charter is five years, beginning July 1, 2018 and continuing through June 30, 2023. The School's charter number authorized by the state of California is 0015.

Partnerships for Student-Centered Learning's current charter was granted by the Western Placer Unified School District. The term of the charter is five years, beginning July 1, 2018 and continuing through June 30, 2023. The School's charter number authorized by the state of California is 1227.

Horizon Charter Schools' governing board for the fiscal year ended June 30, 2018 was composed of the following members for both Horizon Charter School and Partnerships for Student-Centered Learning:

GOVERNING BOARD

MEMBER	OFFICE	TERM	TERM EXPIRES
Andrea Rynberk	Parent Representative	Four Years	June 30, 2018
Kimberly Dahlstrom	Parent Representative	Four Years	June 30, 2019
Mary Lou Smith	Community Representative	One Year	June 30, 2019
Joe Dutra	Parent Representative	One Year	June 30, 2018
Milly Nunez	Community Representative	Two Years	June 30, 2019

ADMINISTRATION

Cynthia D. V. Wood, EdD
Superintendent/Chief Executive Officer

Terri McGill
Assistant Superintendent/Chief Operations Officer

Kelly Collins
Assistant Superintendent/Chief Academic Officer

Rebecca L. Courtright
Assistant Superintendent/Chief Business Official

See auditor's report and the notes to supplementary information

HORIZON CHARTER SCHOOLS

SCHEDULE OF AVERAGE DAILY ATTENDANCE

FOR THE YEAR ENDED JUNE 30, 2018

Horizon Charter School

	Second Period Report			Annual Report		
	Classroom Based	Independent Study	Total ADA	Classroom Based	Independent Study	Total ADA
Grades TK/K through 3	-	389.06	389.06	-	395.74	395.74
Grades 4 through 6	-	315.01	315.01	-	320.57	320.57
Grades 7 and 8	-	228.37	228.37	-	233.32	233.32
Grades 9 through 12	-	546.77	546.77	-	559.41	559.41
ADA Totals	-	1,479.21	1,479.21	-	1,509.04	1,509.04

Partnerships for Student-Centered Learning

	Second Period Report			Annual Report		
	Classroom Based	Independent Study	Total ADA	Classroom Based	Independent Study	Total ADA
Grades TK/K through 3	30.18	91.36	121.54	30.34	123.32	153.66
Grades 4 through 6	26.66	66.79	93.45	26.53	94.49	121.02
Grades 7 and 8	9.14	57.80	66.94	9.02	69.12	78.14
Grades 9 through 12	-	289.33	289.33	-	292.63	292.63
ADA Totals	65.98	505.28	571.26	65.89	579.56	645.45

See auditor's report and the notes to supplementary information

HORIZON CHARTER SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE YEAR ENDED JUNE 30, 2018

Horizon Charter School

	2017-18 Minutes		Traditional	
	Requirement	Actual	Calendar	Status
Kindergarten	N/A	Not Calculated	175	In Compliance
Grade 1	N/A	Not Calculated	175	In Compliance
Grade 2	N/A	Not Calculated	175	In Compliance
Grade 3	N/A	Not Calculated	175	In Compliance
Grade 4	N/A	Not Calculated	175	In Compliance
Grade 5	N/A	Not Calculated	175	In Compliance
Grade 6	N/A	Not Calculated	175	In Compliance
Grade 7	N/A	Not Calculated	175	In Compliance
Grade 8	N/A	Not Calculated	175	In Compliance
Grade 9	N/A	Not Calculated	175	In Compliance
Grade 10	N/A	Not Calculated	175	In Compliance
Grade 11	N/A	Not Calculated	175	In Compliance
Grade 12	N/A	Not Calculated	175	In Compliance

Horizon Charter School does not offer site-based instruction, therefore the instructional minutes requirement is not applicable.

Partnerships for Student-Centered Learning

	2017-18 Minutes		Traditional	
	Requirement	Actual	Calendar	Status
Kindergarten	36,000	40,250	175	In Compliance
Grade 1	50,400	62,285	175	In Compliance
Grade 2	50,400	62,285	175	In Compliance
Grade 3	50,400	62,285	175	In Compliance
Grade 4	54,000	64,750	175	In Compliance
Grade 5	54,000	64,750	175	In Compliance
Grade 6	54,000	64,750	175	In Compliance
Grade 7	54,000	64,750	175	In Compliance
Grade 8	54,000	64,750	175	In Compliance
Grade 9	N/A	Not Calculated	175	In Compliance
Grade 10	N/A	Not Calculated	175	In Compliance
Grade 11	N/A	Not Calculated	175	In Compliance
Grade 12	N/A	Not Calculated	175	In Compliance

See auditor's report and the notes to supplementary information

HORIZON CHARTER SCHOOLS

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Horizon Charter School

June 30, 2018 Annual Financial and Budget Report Fund Balance (Net Assets)	$	12,313,554
Adjustments and Reclassifications Increase (Decrease):		
Accounts Receivable / Principal Apportionment State Aid, Other State Revenue and Local Revenue		(149,402)
Property and Equipment / Depreciation and Amortization		(21,294)
Prepaid Expenses / Services and Other Operating Expenses		246,000
Accounts Payable / Services and Other Operating Expenses		(2,152)
June 30, 2018 Audited Financial Statement Fund Balance (Net Assets)	$	12,386,706

Partnerships for Student-Centered Learning

June 30, 2018 Annual Financial and Budget Report Fund Balance (Net Assets)	$	(513,622)
Adjustments and Reclassifications Increase (Decrease):		
Accounts Receivable / Other State Revenue and Local Revenue		(168,245)
Accounts Payable / Services and Other Operating Expenses		1,606
June 30, 2018 Audited Financial Statement Fund Balance (Net Assets)	$	(680,261)

See auditor's report and the notes to supplementary information

HORIZON CHARTER SCHOOLS

NOTES TO SUPPLEMENTARY INFORMATION

JUNE 30, 2018

NOTE 1 – PURPOSE OF SCHEDULES

A. Local Education Agency Organization Structure

This schedule provides information about Horizon Charter Schools' (the Schools) date and granting authority for the charter, members of the governing board, and members of the administration.

B. Schedule of Average Daily Attendance

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

C. Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Schools and whether the Schools complied with the provisions of Education Code Sections 46200 through 46206.

D. Schedule of Functional Expenses

The cost of providing various programs and other activities has been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the instructional program and supporting services benefited. All costs have been allocated based on their type, based on management's estimates.

E. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances (net assets) as reported on the Annual Financial and Budget Report form to the audited financial statements.

HORIZON CHARTER SCHOOLS

OTHER INDEPENDENT AUDITOR'S REPORTS

FOR THE YEAR ENDED
JUNE 30, 2018

Operating
HORIZON CHARTER SCHOOL
PARTNERSHIPS FOR STUDENT-CENTERED LEARNING

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*

Members of the Governing Board
Horizon Charter Schools
Lincoln, 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 Horizon Charter Schools (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 29, 2018.

Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered Horizon Charter Schools' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Horizon Charter Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Horizon Charter Schools' internal control.

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

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

Compliance and Other Matters
As part of obtaining reasonable assurance about whether Horizon Charter Schools' 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*.

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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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Agoura Hills, California
October 29, 2018

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

To the Members of the Governing Board of
Horizon Charter Schools
Lincoln, California

Report on State Compliance

We have audited Horizon Charter Schools' compliance with the types of state compliance requirements described in the *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, for the year ended June 30, 2018. The applicable state compliance requirements are identified in the table below.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of Horizon Charter Schools' management.

Auditor's Responsibility

Our responsibility is to express an opinion on Horizon Charter Schools' compliance based on our audit.

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 *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* published by the Education Audit Appeals Panel. Those standards and the *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, 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 a state program occurred. An audit includes examining, on a test basis, evidence about Horizon Charter Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Horizon Charter Schools' compliance with those requirements.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine Horizon Charter Schools' compliance with the state laws and regulations applicable to the following items:

Compliance Requirements	Procedures Performed
Local Education Agencies Other Than Charter Schools:	
Attendance	Not applicable
Teacher Certification and Misassignments	Not applicable
Kindergarten Continuance	Not applicable
Independent Study	Not applicable
Continuation Education	Not applicable
Instructional Time	Not applicable

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Compliance Requirements	Procedures Performed
Instructional Materials	Not applicable
Ratio of Administrative Employees to Teachers	Not applicable
Classroom Teacher Salaries	Not applicable
Early Retirement Incentive	Not applicable
Gann Limit Calculation	Not applicable
School Accountability Report Card	Not applicable
Juvenile Court Schools	Not applicable
Middle or Early College High Schools	Not applicable
K-3 Grade Span Adjustment	Not applicable
Transportation Maintenance of Effort	Not applicable
Apprenticeship: Related and Supplemental Instruction	Not applicable
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	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	No, see below
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study for Charter Schools	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	No, see below

Under Local Education Agencies Other Than Charter Schools, the term "Not applicable" is used above to mean that the program does not apply to charter schools.

We did not perform any procedures related to the After School Education and Safety Program because Horizon Charter Schools does not receive state funding for this program.

We did not perform any procedures related to the Independent Study-Course Based Program because Horizon Charter Schools does not receive state funding for this program.

We did not perform any procedures related to Charter School Facility Grant Program because Horizon Charter Schools does not receive state funding for this program.

Opinion

In our opinion, Horizon Charter Schools complied, in all material respects, with the compliance requirements referred to above that are applicable to state compliance requirements for the year ended June 30, 2018.

Agoura Hills, California
October 29, 2018

HORIZON CHARTER SCHOOLS

FINDINGS AND RECOMMENDATIONS SECTION

FOR THE YEAR ENDED
JUNE 30, 2018

Operating
HORIZON CHARTER SCHOOL
PARTNERSHIPS FOR STUDENT-CENTERED LEARNING

HORIZON CHARTER SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

JUNE 30, 2018

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
- Material weakness(es) identified? ____ Yes __X__ No
- Significant deficiencies identified? ____ Yes __X__ None reported

Noncompliance material to financial statements noted? ____ Yes __X__ No

Federal Awards

Internal control over major programs:
- Material weakness(es) identified? ____ Yes __N/A__ No
- Significant deficiencies identified? ____ Yes __N/A__ None reported

Type of auditor's report issued on compliance for major programs: N/A

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? ____ Yes __N/A__ No

Major programs:

CFDA Number	Name of Federal Program

The School did not have any major programs.

Dollar threshold used to distinguish between type A and type B programs: N/A

Auditee qualified as low-risk auditee? __N/A__ Yes ____ No

State Awards

Type of auditor's report issued on compliance for state programs: Unmodified

Internal control over state programs:
- Material weakness(es) identified? ____ Yes __X__ No
- Significant deficiencies identified? ____ Yes __X__ None reported

HORIZON CHARTER SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

JUNE 30, 2018

Section II – Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*. All audit findings must be identified as one or more of the following categories:

Five Digit Code	Finding Types
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Programs
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

There were no findings and questioned costs related to the basic financial statements, federal or state awards for the year ended June 30, 2018.

HORIZON CHARTER SCHOOLS

SCHEDULE OF PRIOR AUDIT FINDINGS

JUNE 30, 2018

Finding	Code	Recommendation	Current Status

There were no findings noted for the year ended June 30, 2017