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

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

	STUDENT ENROLLMENT		
School	2016-17 CALPADS	12/4/2017	1/11/2018
Sheridan Elementary (K-5)	67	51	53
First Street Elementary (K-5)	433	435	503
Carlin C. Coppin Elementary (K-5)	434	431	431
Creekside Oaks Elementary (K-5)	623	626	627
Twelve Bridges Elementary (K-5)	621	648	651
Foskett Ranch Elementary (K-5)	454	426	448
Lincoln Crossing Elementary (K-5)	659	648	646
Glen Edwards Middle School (6-8)	892	898	894
Twelve Bridges Middle School (6-8)	765	761	764
Lincoln High School (9-12)	1,832	1,932	1,940
Phoenix High School (10-12)	73	79	82
SDC Program (18-22)		10	10
TOTAL	**6853**	**6,945**	**7,049**

SDC Pre-School

Foskett Ranch	20
First Street/LIP	69
Carlin C. Coppin	0

ATLAS Program 28

Parent Education
Continuing Educ. Classes

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 16, 2018

Lincoln High School – Performing Arts Theater

790 J Street, Lincoln, CA 95648

AGENDA

2017-2018 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.

6:00 P.M. START

1. **CALL TO ORDER** – Lincoln High School – Performing Arts Theater

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.

6:05 P.M.

3. **CLOSED SESSION** – Lincoln High School – Office Staff Lounge

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 REAL PROPERTY NEGOTIATOR

Lincoln Crossing South Site and Adjacent Property APN: 327-010-014 (9.4 acres), APN: 327-010-012 (5.2 acres)

3.3 CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION

3 Potential Cases

3.4 CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

CAL200 et al. v. Apple Valley et al., S.F. County Superior Court Case No. CPF-15-514477

3.5 PERSONNEL

Public Employee Employment/Discipline/Dismissal/Release

3.6 **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
Student Stipulated Expulsion – Student #17-18-B
Roll call vote:

7:00 P.M.

4. **ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE** – Lincoln High School, Performing Arts Theater
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 REAL PROPERTY NEGOTIATOR**
Lincoln Crossing South Site and Adjacent Property APN: 327-010-014 (9.4 acres), APN: 327-010-012 (5.2 acres)

4.3 *Page 12* - **CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION**
3 Potential Case

4.4 *Page 13* - **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**
CAL200 et al. v. Apple Valley et al., S.F. County Superior Court Case No. CPF-15-514477

4.5 *Page 14* - **PERSONNEL**
Public Employee Employment/Discipline/Dismissal/Release

4.6 *Page 15* - **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
Student Stipulated Expulsion – Student #17-18-B

5. **SPECIAL ORDER OF BUSINESS**
5.1 *Page 17* – Lincoln High School will be featured

6. *Page 20-73* - **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 5th & 19, 2017
6.4 Approval of Warrants

6.5 Ratification of Contract with SWIS Suite and WPUSD – Lincoln Crossing Elementary School
6.6 Ratification of Contract with Propel Fundraising and WPUSD – Glen Edwards Middle School Band
6.7 Ratification of Contract with Best Western Plus Irvine Spectrum Hotel and Lincoln High School.
6.8 Ratification of Contract with Holiday Inn Express & Suites and Lincoln High School.
6.9 Student Discipline Re-Entry of Student # 16-17-P
6.10 Comprehensive Safe School Plans – Located on www.wpusd.k12.ca.us Elementary and Secondary
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 – Rebecca Luy
- Western Placer Teacher's Association – Tara Jeane
- Western Placer Classified Employee Association – Gus Nevarez
- Superintendent - Scott Leaman

9. *Page 67* - PUBLIC HEARING

Resolution #17/18.11 determining Public Interest and Necessity Require Acquisition of Real Property for Public Purpose and Authorizing Proceedings in Eminent Domain

10. ♦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 Meeting Room. Request forms are to be submitted to the Board Clerk before each item is discussed.

10.1 Action *Page 75* – **APPROVE RESOLUTION #17/18.11 – DETERMINING THAT PUBLIC INTEREST AND NECESSITY REQUIRE ACQUISITION OF REAL PROPERTY FOR PUBLIC PURPOSE AND AUTHORIZING PROCEEDINGS IN EMINENT DOMAIN – Kilpatrick** *(17-18 G & O Component I, II, III, IV, V)*

- The Resolution 17/18, with board approval, determines that it is necessary to acquire real property located at the southeast corner of Brentford Circle and Caledon Circle in Lincoln CA. This area has been designated as the location for the new elementary school in the Lincoln Crossing area.

Roll call vote:

10.2 Discussion *Page 81* – **RECEIPT OF THE 2016-17 AUDITED FINANCIAL STATEMENTS – Kilpatrick** *(17-18 G & O Component I, II, III, IV, V)*

- The 2016-17 Unaudited Actuals were presented to the Board of Trustees in September. The firm of Crowe Horwath, LLP, has performed the required independent annual audit and submitted our audit report to the State Controller's Office by December 15th as required by law.

10.3 Information *Page 173* – **WPUSD'S 2016-2017 CALIFORNIA SCHOOL DASHBOARD RESULTS – Leehane** *(17-18 G & O Component I, II, III, IV, V)*

- California recently released 2016-2017 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.

10.4 Discussion *Page 174* – **RECEIPT OF THE 2016-17 MEASURE A AND MEASURE N GENERAL OBLIGATION BONDS AUDITED FINANCIAL STATEMENTS AND PERFORMANCE AUDITS – Kilpatrick** *(17-18 G & O Component I, II, III, IV, V)*

- On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act.

10.5 Action *Page 214* – **APPROVE THE SELECTION OF FLINT BUILDERS, INC. FOR LEASE-LEASEBACK SERVICES AND AWARD OF LEASE-LEASEBACK AGREEMENT FOR THE NEW HIGH SCHOOL PROJECT – Adell** *(17-18 G & O Component I, II, III, IV, V)*

- On August 15, 2017, the Board approved Resolution 17/18.2, adopting procedures and guidelines for selection of the lease-leaseback contractor for projects including the prequalification of contractors.

10.6 Information *Page 231* – **JOHN ADAMS ACADEMIES, INC. – JOHN ADAMS ACADEMY – LINCOLN CHARTER SCHOOL 2016-17 ANNUAL FINANCIAL STATEMENTS AND AUDIT REPORT – Kilpatrick** *(17-18 G & O Component I, II, III, IV, V)*

- Western Placer Unified School District, as the sponsoring authority for John Adams Academy – Lincoln Charter, is responsible for fiscal oversight. Accordingly, their annual financial statements and audit report are provided for your review.

10.7 Discussion/ Action *Page 264* – **APPROVE RESOLUTION 17/18.12 REGARDING AUTHORIZATION TO TEACH ASSIGNED SUBJECTS CALIFORNIA EDUCATION CODE 44258.3 – Simon** *(17-18 G & O Component I, II, III, IV, V)*

- Pursuant to Education Code 44258.3 and in order to ensure proper credentialing and teacher consistency for one of our assignments. The District administration is making a recommendation that the Board approve Resolution No. 17/18.12 which will allow one certificated teacher to teacher Technology Essentials in a high school departmentalized setting at grades 9-12 at Lincoln High School.

Roll call vote:

10.8 Discussion/ Action *Page 266* – **CONSIDER APPROVING REVISED CLASSIFIED JOB DESCRIPTIONS – Simon** *(17-18 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 revised job descriptions for the following classified positions:

*Alternative Education Secretary	*Assistant Principal Secretary
*Cafeteria Site Cashier	*Counselor Secretary
*Dept. Secretary (Maintenance)	*Dist. ELD & Intervention Prog. Secretary
*Food Service Assistant	*Food Service Lead
*Grant Funded Transition Sup. Provider	*School Clerk II
*School Clerk III	*School Secretary I
*Special Education Secretary	*Secretary/Supplemental Prog. & Accountability
*School Secretary II (High School)	*School Secretary II (Middle School)

10.9 Action *Page 307* - **ADOPTION OF REVISED/NEW POLICIES/EXHIBITS/ REGULATIONS – Leaman** *(17-18 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 6141.4 International Baccalaureate Program
- AR 6164.41 Children with Disabilities Enrolled by Their Parents in Private School
- BP 6179 Supplemental Instruction
- AR 5148 Child Care and Development
- AR 5148.3 Preschool/Early Childhood Education
- AR 6143 Courses of Study
- BP/AR 6185 Community Day School
- BP/AR 6142.2 World/Foreign Language Instruction
- BP/AR/E 6174 Education for English Learners
- BP 6176 Weekend/Saturday Classes

10. BOARD 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.

10.2 BOARD MEMBER REPORTS/COMMENTS

11. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

➢**February 6, 2018** 7:00 P.M., Regular Meeting of the Board of Trustees – District Office/City Hall Bldg., 3rd Floor Conference Room

➢**February 20, 2018** 7:00 P.M., Regular Meeting of the Board of Trustees – Phoenix High School, 870 J Street, Lincoln

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: 011218
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DISCLOSURE OF ACTION TAKEN IN CLOSED SESSION, IF ANY

Western Placer Unified School District
CLOSED SESSION AGENDA

Place: **Lincoln High School – Office Staff Lounge**
Date: **Tuesday, January 16, 2018**
Time: **6:05 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. **LICENSE/PERMIT DETERMINATION**
   A. Specify the number of license or permit applications.
2. **SECURITY MATTERS**
   A. Specify law enforcement agency
   B. Title of Officer

3. **CONFERENCE WITH REAL PROPERTY NEGOTIATOR**
   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 16, 2018

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

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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
CONFERENCE WITH REAL PROPERTY NEGOTIATORS

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 16, 2018

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustee will disclose any action taken in closed session in regard the Lincoln Crossing South Site and Adjacent Property (APN(s): 327-010-014(9.4 acres), 327-010-012 (5.2 acres))

RECOMMENDATION:

Administration recommends the Board of Trustee disclose action taken in closed session in regard to Real Property.

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

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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Conference with Legal Counsel - Anticipated Litigation
- 3 Potential Cases

AGENDA ITEM AREA:
Closed Session Disclosure

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
N/A

REQUESTED BY:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 16, 2018

ROLL CALL VOTE REQUIRED:
No

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regard to Anticipated Litigation.

RECOMMENDATION:

Administration recommends the Board of Trustee disclose action taken in closed session in regard to Anticipated 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

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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 16, 2018

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
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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 16, 2018

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

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:
Student Discipline
Stipulated Expulsion Students #17-18-B

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Chuck Whitecotton
District Hearing Officer

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 16, 2018

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will disclose any action taken during Closed Session in regards to the expulsion of Student #17-18-B

RECOMMENDATION:

The Administration recommends the Board of Trustees disclose any action taken in regards to the above item.

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

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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Featured School:
Lincoln High 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 16, 2018

ROLL CALL VOTE:
No

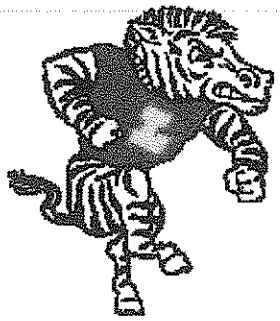
BACKGROUND:

Lincoln High School will share a short presentation to the Board of Trustees.

RECOMMENDATION:

Administration recommends the Board of Trustees enjoy the presentation.

wp/rk/PPPfactform



LINCOLN HIGH SCHOOL
790 J Street
Lincoln, CA 95648
(916) 645-6360

WPUSD School Board Meeting

Tuesday, January 16th

Agenda

- WASC Mid Cycle Presentation/Review of Report (10 minutes)
  - Mark Freestone & David Hill – WASC Chairs

- Questions & Answers (10 minutes)

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: 65
Gabe Simon
Assistant Superintendent of Personnel Services

ENCLOSURES:
Yes

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
Categorical/General

MEETING DATE:
January 16, 2018

ROLL CALL REQUIRED:

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 16, 2018

CERTIFICATED/MANAGEMENT

RESIGNATIONS:

1.

Name:	Stacy Barsdale
Position:	Special Education Program Specialist
FTE:	1.0
Effective Date:	January 19, 2018
Site:	District Office

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:
Classified Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY: GS
Gabriel Simon
Assistant Superintendent of Personnel Services

ENCLOSURES:
Yes

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund/Categorical

MEETING DATE:
January 16, 2018

ROLL CALL REQUIRED:

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 16, 2018

CLASSIFIED/MANAGEMENT

SHORT-TERM ADDITIONAL POSITION:

1. Name: Patricia Alves
   Position: Paraprofessional Aide
   Hours: 3.75 Hours/5 Days a week
   Effective: 1/8/18 through 6/7/18
   Site: First Street School

ADDITIONAL POSITION:

1. Name: Sheri Swank
   Position: Campus/Café Supervisor
   Hours: 1.5 Hours/5 Days a week
   Days: 10 Months/Year
   Effective: 12/18/17
   Site: Foskett Ranch Elementary
   Replacement

PROMOTION/SITE TRANSFER:

1. Name: Jenni Torgersen
   Position: Health Clerk
   Hours: 2 Hours/5 Days a week
   Days: 10 Months/Year
   Effective: 1/8/18
   Site: Twelve Bridges Middle
   Replacement

RESIGNATIONS:

1. Name: Maria Mojica-Bierwirth
   Position: Parent/School/Community Liaison
   Hours: 7 Hours/5 Days a week
   Site: Itinerant/LHS
   Days: 10 Months/Year
   Effective: 1/10/18

2. Name: Irma Ramirez
   Position: Campus/Café Supervisor
   Hours: 30 Minutes/5 Days a week
   Site: First Street School
   Days: 10 Months/Year
   Effective: 1/8/18

3. Name: Jenni Torgersen
   Position: Campus/Café Supervisor
   Hours: 2 Hours/5 Days a week
   Site: Twelve Bridges Middle
   Days: 10 Months/Year
   Effective: 1/5/18

4. Name: Markus Shawnee
   Position: Maintenance/Custodian
   Hours: 8 Hours/5 Days a week
   Site: First Street School
   Days: 12 Months/Year
   Effective: 6/29/18

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 5, 2017 Annual Reorganizational Board of Trustee Meeting
- December 19, 2017 Regular 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 16, 2018

ROLL CALL REQUIRED:
No

BACKGROUND:

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

- November 5, 2017 Annual Reorganizational Board of Trustee Meeting
- December 19, 2017 Regular Board of Trustee Meeting

RECOMMENDATION:

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

wp/rk/factform

Western Placer Unified School District

Annual Organizational Meeting of the Board of Trustees

December 5, 2017

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

MINUTES

2017-2018 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
Damian Armitage, Member
Kris Wyatt, Member
Brian Haley, Clerk

Others Present:
Scott Leaman, Superintendent
Kerry Callahan, Assistant Superintendent of Educational Services
Audrey Kilpatrick, Assistant Superintendent of Business & Operations
Gabe Simon, Assistant Superintendent of Personnel Services
Rosemary Knutson, Secretary to the Superintendent
Mike Adell, Director of Facilities
Rebecca Luy, Student Advisory
Mackenzie Myers, 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**
   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 REAL PROPERTY NEGOTIATOR**
Lincoln Crossing South Site and Adjacent Property APN: 327-010-014 (9.4 acres), APN: 327-010-012 (5.2 acres)

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

3.4 **PERSONNEL**
Public Employee Employment/Discipline/Dismissal/Release
Roll call vote:

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 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 REAL PROPERTY NEGOTIATOR**
Lincoln Crossing South Site and Adjacent Property APN: 327-010-014 (9.4 acres), APN: 327-010-012 (5.2 acres)

No action taken

4.3 ***Page 11*** **- 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

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

No action taken

5. **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:

5.1 *Page 14* - **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
Motion by Mr. Long to nominate Paul Carras for Board President, seconded by Mr. Haley, and passed by a 5-0 vote to approve Mr. Carras for Board President.

Vice President
Motion by Mr. Armitage to nominate Paul Long for Board Vice President, seconded by Mrs. Wyatt, and passed by a 5-0 vote to approve Mr. Long for Board Vice President.

Clerk
Motion by Mr. Carras to nominate Brian Haley for Board Clerk, seconded by Mr. Long, and passed by a 5-0 vote to approve Mr. Haley for Board Clerk.

5.2 *Page 21* - **Appoint a Secretary to the Board of Trustees**

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

Motion by Mr. Long nominated Scott Leaman for Board Secretary, seconded by Mr. Armitage, and passed by a 5-0 vote to nominate Scott Leaman for Board Secretary

5.3 *Page 23* - **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. Armitage, and passed by a 5-0 vote to approve the list of authorized signers.

5.4 *Page 24* - **Develop a Schedule of Regular Meetings for the 2018 Year**

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

Motion by Mr. Armitage, seconded by Mr. Long, and passed by a 5-0 vote to approve the schedule of regular meetings for the 2018 year.

5.5 *Page 27* - **Appoint Committee Assignments**

~The Board of Trustees will discuss committee assignments.

The board took action to approve the assigned members to the following committees:

Education Foundation – Mr. Haley, Mr. Long
Farm Foundation – Mr. Long, Mrs. Wyatt
Wellness – Mrs. Wyatt
Policies – Mr. Armitage
School Committee – Mr. Carras, Mr. Armitage

6. *Page 29-78* - **CONSENT AGENDA**
   - 6.1 Certificated Personnel Report
   - 6.2 Classified Personnel Report
   - 6.3 Approval of Minutes for: November 7th & 29, 2017
   - 6.4 Approval of Warrants
   - 6.5 Ratification of Contract with All West Coachlines – Transportation Services to Anaheim, CA for Lincoln High School
   - 6.6 Ratification of Contract with Shady Creek Outdoor School and First Street Elementary School
   - 6.7 Ratification of Contract with Pacific Environmental Education Center and Creekside Oaks Elementary School
   - 6.8 Ratification of Agreement between Eastern Michigan University and WPUSD
   - 6.9 Ratification on Contract with Jostens and Glen Edwards Middle School

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

7. **COMMUNICATION FROM THE PUBLIC**
   No communication from the public

8. **REPORTS & COMMUNICATION**
   ➢Lincoln High School Student Advisory – Rebecca Luy shared on the following:
   - LHS had a College and Career Fair
   - College Applications are due
   - FFA Fundraiser
   - Working with the Salt Mine
   - Fundraiser for Mrs. Miller, to help with her car accident
   - Leadership Group is collecting food for Lions Club Food Drive
   - The LHS Track is currently being worked on
   - LHS played Del Oro and lost the game
   - Track Team update
   - Wrestling update
   - Boys Basketball update
   - Girls basketball update

   ➢Western Placer Teacher's Association, Tara Jeane, Tim Allen was present for Tara, and had no report
   ➢Western Placer Classified Employee Association, Mike Kimbrough was not present
   ➢Superintendent - Scott Leaman

- Attended the Village 5 meeting this afternoon
- Look out for wacky December district office hours
- Office will be closed the week after Christmas, City building will also be closed.
- Thanked the press for covering the dedication

9. ♦ACTION ♦DISCUSSION ♦INFORMATION

9.1 Action *Page 80* – **APPROVE 2017-2018 SINGLE PLANS FOR STUDENT ACHIEVEMENT - Callahan** *(17-18 G & O Component I, II, III, IV, V)*

•Pursuant to California Education Code (EC) Section 64001 and the federal Elementary and Secondary Education Act (ESEA) schools that receive state and federal funds through the Consolidated Application and Reporting System (CARS) and ESEA Program Improvement funds consolidate all school plans into the Single Plan for Student Achievement (SPSA). Elementary (*click here*) Secondary (*click here*)

Kerry Callahan presented the Student Achievement plans for approval. Motion by Mr. Armitage, seconded by Mr. Haley, and passed by a 5-0 *(Ayes: Armitage, Carras, Haley, Long, Wyatt No: None)* vote to approve the 2017-18 Single Plans for Student Achievement.

9.2 Discussion/ Action *Page 81* – **CONSIDER APPROVING REVISED JOB DESCRIPTION FOR PARAPROFESSIONAL POSITION - Simon** *(17-18 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 Paraprofessional: Specialized Physical Health Care position which is a classified position.

Gabe Simon presented 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 the revised job description or Paraprofessional position.

9.3 Action *Page 84* – **REVIEW AND APPROVAL OF SCHOOL FACILITIES AGREEMENT WITHIN THE VILLAGE 5 SPECIFIC PLAN AREA - Adell** *(17-18 G & O Component I, II, III, IV, V)*

•Due to the shortfall of revenue generated by Level 1 Statutory Developer Fees and the current inability to qualify to collect Level 2 Statutory Developer Fees through the School Facility Needs Analysis, the District is unable to fully fund the construction of new facilities within new developments.

Mike Adell presented School Facilities Agreement for approval, he introduced Megan Macy to review the agreement. Megan Macy presented the mitigation agreement for Village 5, she reviewed areas of importance with the Board of Trustees. Motion by Mr. Armitage, seconded by Mrs. Wyatt and passed by a 5-0 *(Ayes: Armitage, Carras, Haley, Long, Wyatt No: None)* vote to approve the School Facilities Agreement within the Village 5 Specific Plan Area.

9.4 Action *Page 101* - **DISTRICT VOTING REPRESENTATIVE - Leaman** *(17-18 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.

Motion by Mr. Haley, seconded by Mr. Long, and passed by a 5-0 *(Ayes: Armitage, Carras, Haley, Long, Wyatt No: None)* vote to appoint Damian Armitage as the voting representative for Western Placer Unified School District.

9.5 Action *Page 103* - **ADOPTION OF REVISED/NEW POLICIES/EXHIBITS/ REGULATIONS – Leaman** *(17-18 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.

- AR 4112.22 Staff Teaching English Learners
- BP/AR 5113 Absences and Excuses
- E 5145.6 Parental Notifications
- BP/AR 5148.2 Before/After School Programs

Motion by Mr. Armitage, seconded by Mr. Long, and passed by 5-0 *(Ayes: Armitage, Carras, Haley, Long, Wyatt No: None)* vote to approve policies as presented with corrections.

10. BOARD 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.

10.2 BOARD MEMBER REPORTS/COMMENTS

Mr. Long shared the high school track is really looking good
Mr. Haley had no report, but glad to be back in good health
Mr. Wyatt had no report
Mr. Damian attended a County Committee meeting
Mr. Carras shared there is a Kindergarten program at COES this Thursday, and PR campaign took off, it's the right way to go.

11. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

➢**December 19, 2017** 7:00 P.M., Regular Meeting of the Board of Trustees – District Office/City Hall Bldg., 3rd Floor Conference Room

12. ADJOURNMENT

There being no other business, the meeting was adjourned at 7:50 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.

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Western Placer Unified School District

Regular Meeting of the Board of Trustees

December 19, 2017

WPUSD District Office/City Hall Building–3rd Floor Conference Room

600 Sixth Street, Lincoln, CA 95648

MINUTES

2017-2018 Goals & Objectives (G & 0) 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.

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Board Members Present:

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

Others Present:

Scott Leaman, Superintendent
Gabe Simon, Assistant Superintendent of Personnel Services
Audrey Kilpatrick, Assistant Superintendent of Business & Operations
Rosemary Knutson, Secretary to the Superintendent
Mike Adell, Director of Facilities
Rebecca Luy, Student Advisory
Mackenzie Myers, Lincoln News Messenger

6:15 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

6:20 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 REAL PROPERTY NEGOTIATOR**
Lincoln Crossing South Site and Adjacent Property APN: 327-010-014 (9.4 acres), APN: 327-010-012 (5.2 acres)

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

3.4 **PERSONNEL**
Public Employee Employment/Discipline/Dismissal/Release -
Employee # CE 17/18.3
Roll call vote:

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 REAL PROPERTY NEGOTIATOR**
Lincoln Crossing South Site and Adjacent Property APN: 327-010-014 (9.4 acres), APN: 327-010-012 (5.2 acres)

No action taken

4.3 ***Page 11*** **- 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

4.4 ***Page 12*** **- PERSONNEL**
Public Employee Employment/Discipline/Dismissal/Release
Employee # CE 17/18.3

Mr. Haley reported the board took action to accept the resignation of Employee # CE 17/1/.3, it was approved by a unanimous decision.

5. *Page 14-44* - **CONSENT AGENDA**
   - 5.1 Certificated Personnel Report
   - 5.2 Classified Personnel Report
   - 5.3 Williams Uniform Quarterly Complaint Report
   - 5.4 Ratification of Contract with All West Coachlines – Transportation Services to Sonoma State for First Street School
   - 5.5 Ratification of Contract with TNT Fireworks and Western Placer Unified School District – Twelve Bridges Middle School
   - 5.6 Ratification of Agreement between William Jessup University and the WPUSD
   - 5.7 Ratification of Agreement between the University of Phoenix and the WPUSD
   - 5.8 Ratification of Agreement between National University and the WPUSD

   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 – Rebecca Luy reported on the following:
   - Finals week began
   - Choir Event at Performing Arts Theater
   - Reported on the photo contest
   - Leadership helped with Lions food drive and toys
   - Soccer Team update
   - Boys Basketball Team update
   - Girls Basketball team update

   ➢Western Placer Teacher's Association, Tara Jeane shared it is good to be back, bargaining is in full swing, as are the advisory committee meetings with new teachers. Looking forward to some downtime during winter break. She thanked everyone for their service.
   ➢Western Placer Classified Employee Association, Mike Kimbrough was not present. Mr. Leaman shared this is Mike's last month serving as president for CSEA. He has served as president for the past eight years, he will now serve as shop Stewart for CSEA.
   ➢Superintendent - Scott Leaman shared the following:
   - Attending planning commission tomorrow
   - Will be working in the AVID classes and Gems
   - Will be attending site presentations within the next couple of days
   - Posted office hours on our website
   - We have one board meeting in January on the 16th.

8. **♦ACTION ♦DISCUSSION ♦INFORMATION**
   8.1 Information *Page 46* – **HORIZON CHARTER SCHOOLS 2016-17 ANNUAL FINANCIAL STATEMENTS AND AUDIT REPORT - Kilpatrick** *(17-18 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 your review.

Audrey Kilpatrick reviewed the 2016-17 annual financial statements and audit report for Horizon Charter Schools. She reported there were no findings.

8.2 Action *Page 86* – **APPROVE THE SELECTION OF LANDMARK CONSTRUCTION FOR LEASE-LEASEBACK SERVICES AND AWARD OF LEASE-LEASEBACK AGREEMENT FOR THE GLEN EDWARDS MIDDLE SCHOOL ADDITIONS AND MODERNIZATION PROJECT - Adell** *(17-18 G & O Component I, II, III, IV, V)*

•On August 15, 2017, the Board approved Resolution 17/18.2, adopting procedures and guidelines for selection of the lease-leaseback contractor for projects including the prequalification of contractors.

Mike Adell presented the Lease-Leaseback Services for approval. He reviewed the requirements for prequalified contractors. Motion by Mr. Haley, seconded by Mr. Long and passed by a 5-0 *(**Ayes:** Armitage, Carras, Haley, Long, Wyatt Armitage **No:** None)* vote to approve the selection of Landmark Construction for Lease-Leaseback Services and Award the Lease-Leaseback Agreement for the Glen Edwards Middle School Additions and Modernization Project.

8.3 Action *Page 104* – **2017-18 FIRST INTERIM REPORT - Kilpatrick** *(17-18 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 2017-18 first interim to the board. She reviewed the following:

- First Interim Update 2017-18 Budget
- Changes from District's Adopted Budget
- Adopted Budget vs. First Interim
- Major Revenue Changes to 2017-18 Budget since Adopted Budget
- Major Expenditure Changes to 2017-18 Budget since Adopted Budget
- Contributions to Restricted Programs
- Multiple-Year Budget Projections
    - 2017-18 1st Interim
    - 2018-19 Projected
    - 2019-20 Projected
- MYP – Budget Assumptions – Revenues
- MYP – Budget Assumptions – Expenditures
- Enrollment and ADA

- CALSTRS and CALPERS Employer Contributions
- Enrollment Trends
- Multiple Year Projections
- Components of Fund Balance
- Next Steps

After some discussion from the board, there was a Motion by Mrs. Wyatt, seconded by Mr. Long and passed by a 5-0 *(Ayes: Armitage, Carras, Haley, Long, Wyatt Armitage No: None)* vote to approve 2017-18 First Interim Report.

8.4 Action *Page 251* – **APPROVE RESOLUTION NO. 17/18.10 AUTHORIZED SIGNATORIES FOR WESTERN PLACER UNIFIED SCHOOL DISTRICT - Kilpatrick** *(17-18 G & O Component I, II, III, IV, V)*

- The Resolution 17/18.10, with board approval, authorizes the listed employees to act as agents for the District in matters relating to the conduct of business.

Audrey Kilpatrick presented Resolution for approval. Motion by Mr. Haley, seconded by Mrs. Wyatt and passed by a 5-0 *(Ayes: Haley, Wyatt, Armitage, Long, Carras No: None)* roll call vote to approve Resolution No. 17/18.10 authorizing signatories for Western Placer Unified School District.

8.5 Action *Page 253* - **ADOPTION OF REVISED/NEW POLICIES/EXHIBITS/ REGULATIONS – Leaman** *(17-18 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/AR 1113 District and School Web Sites
  - BP 3280 Sale or Lease of District-Owned Real Property
  - AR 3515.6 Criminal Background Checks for Contractors
  - BP 4140/4240/4340 Bargaining Units
  - BP/AR 5113.1 Chronical Absence and Truancy
  - AR 5113.11 Attendance Supervision
  - BP/AR 5113.12 District School Attendance Review Board

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

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.

9.2 BOARD MEMBER REPORTS/COMMENTS

Mr. Armitage had no report, Merry Christmas!

Mrs. Wyatt attended Gingerbread man presentation at COES, attending President's breakfast at Sierra College. There will be a Parent Resource Night in January. The Interact-Key Club wrote letters from Santa, and Social Host did a Media day. Merry Christmas!
Mr. Haley attended the Sierra College Breakfast, they have received million dollar machines through donation, most of the city council was present, attended along with Paul Carras, and Kris Wyatt.
Mr. Long, Merry Christmas and Happy New Year!
Mr. Carras attended the holiday concert at COES, it was very impressive, also attended the College Breakfast on Career Tech Education, they also have their own fire truck

10. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

- **January 16, 2018** 7:00 P.M., Regular Meeting of the Board of Trustees – Lincoln High School

11. ADJOURNMENT

There being no further business, the meeting was adjourned at 7:55 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
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 16, 2018

ROLL CALL REQUIRED:
N/A

BACKGROUND:

The Board of Trustees will consider approval of warrants paid since the December 5, 2017 board meeting.

RECOMMENDATION:

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

wp/rk/factsheetwarrants

Checks Dated 12/20/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85595311	12/20/2017	CDW GOVERNMENT INC	01-4300		1,158.66
85595312	12/20/2017	CULTURE SHOCK YOGURT	13-4710		321.00
85595313	12/20/2017	DANIELSEN COMPANY	13-4380	28.64	
			13-4710	1,966.58	
			Unpaid Tax	1.94-	1,993.28
85595314	12/20/2017	GOLD STAR FOODS, INC	13-4710		11,398.74
85595315	12/20/2017	MILLERS CITRUS GROVE	13-4710		825.00
85595316	12/20/2017	ORIENTAL TRADING COMPANY INC	01-4300	984.70	
			Unpaid Tax	60.89-	923.81
85595317	12/20/2017	PRODUCERS DAIRY FOODS, INC.	13-4710		3,075.54
85595318	12/20/2017	PROPACIFIC FRESH	13-4710		1,966.52
85595319	12/20/2017	UNIFIRST CORPORATION	13-5800		192.25
85595320	12/20/2017	WPUSD PETTY CASH FUND	01-4300	412.00	
			01-5800	151.70	
			13-5800	54.90	
			13-8634	59.00	677.60
85595321	12/20/2017	IZBA DEVELOPMENT	25-8681		27.04
85595322	12/20/2017	MARKUS SHAWNEE	13-8634		36.00
85595323	12/20/2017	Kerry W. Beltram	01-5200		14.08
85595324	12/20/2017	Rosemary Knutson	01-5200		14.98
85595325	12/20/2017	Deborah J. McKinnon	01-5200		16.05
85595326	12/20/2017	ADVANCE SOUND & ELECTRIC INC	01-4300		181.73
85595327	12/20/2017	AMY DININGER - DBA NUTURING TOUCH MESSAGE	01-5800		740.00
85595328	12/20/2017	CAPITOL ADVISORS GROUP LLC	01-5800		1,625.00
85595329	12/20/2017	CDW GOVERNMENT INC	01-4300		2,151.45
85595330	12/20/2017	CITY OF LINCOLN	01-5540	6,717.39	
			01-5550	4,003.72	
			01-5570	11,989.80	22,710.91
85595331	12/20/2017	DEPARTMENT OF GENERAL SERVICES	21-6290		13,830.63
85595332	12/20/2017	E-CONOLIGHT LLC	01-4300		182.30
85595333	12/20/2017	ECONOMIC & PLANNING SYS. INC.	49-5800		337.50
85595334	12/20/2017	EMICS, INC. - DBA CHALK SCHOOLS	01-5800		4,000.00
85595335	12/20/2017	HD SUPPLY FACILITIES MAINTENENCE, LTD.	01-4300		188.75
85595336	12/20/2017	HILLYARD / SACRAMENTO	01-4300		197.79
85595337	12/20/2017	LINMOORE FENCING & IRONWORKS	01-5800		4,000.00
85595338	12/20/2017	PLACER COUNTY CLERK-RECORDER ELECTIONS DIVISION	21-6250		50.00
85595339	12/20/2017	PPG PAINTS ARCHITECTURAL FINISHES, INC.	01-4300		457.41
85595340	12/20/2017	Props Tree & Landscape, Inc.	01-5800		940.00
85595341	12/20/2017	PURCHASE POWER	01-4300		4,040.00
85595342	12/20/2017	RIEBES AUTO PARTS	01-4365		1,180.62
85595343	12/20/2017	SIERRA OFFICE SUPPLIES &	01-4300		206.31

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 12/20/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85595344	12/20/2017	SIERRA SAFETY COMPANY INC	01-4300		268.13
85595345	12/20/2017	SLAKEY BROTHERS	01-4300		224.84
85595346	12/20/2017	SPURR	01-5530		8,416.89
85595347	12/20/2017	STATE OF CALIFORNIA - DOJ	01-5821		98.00
85595348	12/20/2017	WALLACE-KUHL & ASSOCIATES	21-6170		2,036.70
85595349	12/20/2017	WILLIAMS + PADDON	01-5800		964.50
85595350	12/20/2017	Stacey Brown	01-4300		54.50
85595351	12/20/2017	Cindy J. Hood	01-5200		27.82
85595352	12/20/2017	Jennifer L. Horton	01-5200		221.33
85595353	12/20/2017	Peter A. Nesci	01-4300		98.15
85595354	12/20/2017	Deborah C. Tofft	01-4300		282.44
85595355	12/20/2017	ALL WEST COACHLINES INC	01-5800		2,664.98
85595356	12/20/2017	AUBURN HARDWOODS	01-4300		1,028.70
85595357	12/20/2017	CDW GOVERNMENT INC	01-4300		10.05
85595358	12/20/2017	COAST TO COAST COMPUTER PRODUCTS	01-4300		255.80
85595359	12/20/2017	HAWKINS OFFICIATING SERVICE	01-5800		140.00
85595360	12/20/2017	INTER-STATE STUDIO & PUBLISHING CO.	01-4300		235.12
85595361	12/20/2017	J's COMMUNICATIONS INC	01-4300		2,922.37
85595362	12/20/2017	KRISTON L TAGUE - DBA TAGUE BAND INSTRUMENT SERVICES	01-5600		20.00
85595363	12/20/2017	PRECISION WEST TECHNOLOGIES	01-4300		714.50
85595364	12/20/2017	RAY MORGAN CO. / CHICO	01-5600		123.20
85595365	12/20/2017	SOCIAL THINKING PUBLISHING	01-4300		148.04
85595366	12/20/2017	TEACHERS PAY TEACHERS DEPT. 6759	01-4300	83.80	
			Unpaid Tax	5.47-	78.33
85595367	12/20/2017	DISCOVERY OFFICE SYSTEMS	01-4300		15.36
85595368	12/20/2017	MACMILLAN HOLDINGS,LLC	01-4100	664.25	
			01-5800	161.70	825.95
85595369	12/20/2017	NORA DAVIS	01-5800		400.18
85595370	12/20/2017	SCHOOL STEPS, INC.	01-5800		14,875.00
85595371	12/20/2017	SIG SCHOOLS INSURANCE GROUP	01-3402		895.72
85595372	12/20/2017	SPECIALIZED EDUC OF CA, INC. DBA SIERRA SCHOOLS	01-5800		8,038.00
		Total Number of Checks	**62**		**125,745.55**

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	49	89,607.81
13	Cafeteria Fund	9	19,924.17
21	Building Fund #1	3	15,917.33
25	Capital Facilities Fund	1	27.04
49	Mello Roos Capital Projects	1	337.50

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.

Checks Dated 12/20/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
		Total Number of Checks	62	125,813.85	
		Less Unpaid Tax Liability		68.30-	
		Net (Check Amount)		**125,745.55**	

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 12/15/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85594069	12/15/2017	CROWN DISTRIBUTING INC.	13-4380		607.17
85594070	12/15/2017	GOLD STAR FOODS, INC	13-4710		11,059.14
85594071	12/15/2017	MILLERS CITRUS GROVE	13-4710		412.50
85594072	12/15/2017	PROPACIFIC FRESH	13-4380	282.72	
			13-4710	1,760.69	2,043.41
85594073	12/15/2017	SIERRA OFFICE SUPPLIES &	13-4300		69.71
85594074	12/15/2017	UNIFIRST CORPORATION	13-5800		192.25
85594075	12/15/2017	Audrey K. Kilpatrick	01-5200		7.65
85594076	12/15/2017	2ND GEAR LLC	01-6400		13,497.46
85594077	12/15/2017	ALAN S BROOKS	21-5800		600.00
85594078	12/15/2017	AMERICAN EAGLE ENT.	01-5600		5,843.75
85594079	12/15/2017	ANGELINA BROWN - DBA ANGEION CONSULTING	01-5800		2,500.00
85594080	12/15/2017	AT&T	01-5560		4,630.59
85594081	12/15/2017	C & S TELECOMMUNICATIONS INC	01-4300		383.13
85594082	12/15/2017	CDW GOVERNMENT INC	01-4300		4,081.80
85594083	12/15/2017	CHRISTOPHER FREEMAN - DBA POWER PROTECTION PLUS	01-5600		1,534.00
85594084	12/15/2017	CITY OF LINCOLN / PG&E REIMB	01-5510		1,064.35
85594085	12/15/2017	CLIMATE CONTROL INC	01-5600		3,402.36
85594086	12/15/2017	CREDENTIAL COUNSELORS & ANALYSTS OF CALIFORNIA	01-5300		40.00
85594087	12/15/2017	DANNIS WOLIVER KELLEY DWK ATTORNEYS AT LAW	01-5810		1,563.50
85594088	12/15/2017	DEPT. OF INDUSTRIAL RELATIONS	01-5800		250.00
85594089	12/15/2017	DISCOVERY OFFICE SYS/US BANK EQUIPMENT FINANCE	01-5600		1,109.23
85594090	12/15/2017	DSA - DIVISION OF THE STATE ARCHITECT	21-5800		500.00
85594091	12/15/2017	EDUCATIONAL RESOURCE CONSULTANTS - ERC	01-5800		30,000.00
85594092	12/15/2017	EXCELCHEM ENVIRONMENTAL LAB	01-5800		218.00
85594093	12/15/2017	GEARY PACIFIC SUPPLY	01-4300		579.13
85594094	12/15/2017	GRAINGER .	01-4300		270.58
85594095	12/15/2017	HD SUPPLY FACILITIES MAINTENENCE, LTD.	01-4300		184.43
85594096	12/15/2017	HILLYARD / SACRAMENTO	01-4300		1,482.81
85594097	12/15/2017	INTEGRATED FIRE SYSTEMS INC	01-4300	657.40	
			01-5600	466.25	1,123.65
85594098	12/15/2017	L & H AIRCO	01-5600		4,477.74
85594099	12/15/2017	LINMOORE FENCING & IRONWORKS	01-5800		3,920.00
85594100	12/15/2017	LOWE'S	01-4300		1,417.66
85594101	12/15/2017	NOR-CAL ROOFING INC	01-5600		1,570.00
85594102	12/15/2017	PACIFIC GAS & ELECTRIC CO	01-5510		51,706.79
85594103	12/15/2017	PPG PAINTS ARCHITECTURAL FINISHES, INC.	01-4300		257.76
85594104	12/15/2017	Props Tree & Landscape, Inc.	01-5800		7,550.00

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Checks Dated 12/15/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85594105	12/15/2017	RAY MORGAN CO. / CHICO	01-5600		16.52
85594106	12/15/2017	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		189.06
85594107	12/15/2017	ROBERT SMITH / BIDWELL H2O DBA - BIDWELL WATER	01-4300		40.00
85594108	12/15/2017	ROY R. RADTKE - DBA APPROVED SAFE & LOCK	01-4300	226.08	
			01-5600	128.17	354.25
85594109	12/15/2017	SAC VAL JANITORIAL SALES	01-4300		2,429.61
85594110	12/15/2017	SITEONE LANDSCAPE SUPPLY	01-4300		221.39
85594111	12/15/2017	SUTTER MEDICAL FOUNDATION	01-5800		312.00
85594112	12/15/2017	UNIFIRST CORPORATION	01-5800		2,289.29
85594113	12/15/2017	US BANK CORP TRUST SERVICE	49-5800		3,940.00
85594114	12/15/2017	WEATHERPROOFING TECHNOLOGIES	35-6200		2,250.50
85594115	12/15/2017	WESTERN PLACER WASTE	01-5540		72.40
85594116	12/15/2017	WILCO SUPPLY	01-4300		412.81
85594117	12/15/2017	Leah M. Contaxis	01-5200		31.98
85594118	12/15/2017	Tracey N. Lillie	01-5200		63.40
85594119	12/15/2017	Jina S. Martelle	01-5200		61.57
85594120	12/15/2017	BUREAU OF EDUCATION & RESEARCH	01-5200		943.00
85594121	12/15/2017	CDW GOVERNMENT INC	01-4300	275.56	
			01-4390	1,442.08	
			01-4400	726.95	2,444.59
85594122	12/15/2017	DON JOHNSTON INCORPORATED	01-4300	53.63	
			Unpaid Tax	3.63-	50.00
85594123	12/15/2017	EDUCATIONAL DATA SYSTEMS ATTENTION: ACCOUNTING DEPT.	01-4300		141.00
85594124	12/15/2017	JABBERGYM INC.	01-5800		4,203.75
85594125	12/15/2017	KATHRYN WYFFELS	01-5800		10,000.00
85594126	12/15/2017	KRISTINE N CORN DBA SIERRA PEDIATRIC THERAPY CLINIC	01-5800		624.50
85594127	12/15/2017	LEARNING SOLUTIONS INC	01-5800		3,107.76
85594128	12/15/2017	NANCY ALEXANDER-STORM	01-5800		4,463.80
85594129	12/15/2017	PCOE - PLACER CO OFFICE OF ED	01-5200		150.00
85594130	12/15/2017	PRO-ED	01-4300		358.00
85594131	12/15/2017	PSYCHOLOGICAL ASSESS RESOURCES	01-4300	115.83	
			Unpaid Tax	7.83-	108.00
85594132	12/15/2017	REGINA ROSENZWEIG	01-5800		10,000.00
85594133	12/15/2017	SCHOOL PSYCHOLOGY ASSOC CA STATE UNIVERSITY SACRAMENTO	01-5200		155.00
85594134	12/15/2017	TOTAL EDUCATIONAL SYS SUPPORT	01-5800		19,950.00
85594135	12/15/2017	TOUCH MATH	01-4100		4,709.65
85594136	12/15/2017	U.S. BANK NATIONAL ASSOCIATION U.S. BANCORP PURCHASING CARD	01-4100	421.81	

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Checks Dated 12/15/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85594136	12/15/2017	U.S. BANK NATIONAL ASSOCIATION U.S. BANCORP PURCHASING CARD	01-4300	1,446.67	
			01-5200	4,473.31	
			01-5800	8.17	
			25-4300	83.66	6,433.62
85594137	12/15/2017	WENDY WEICHEL MURAWSKI - DBA 2 TEACH LLC	01-5800		9,000.00
85594138	12/15/2017	ZYTECH SOLUTIONS INC	01-4390	75.08	
			01-5600	148.75	223.83
85594139	12/15/2017	Daniel T. Alcorn	01-4300		43.57
85594140	12/15/2017	Annie Z. Brothers	01-4300		26.77
85594141	12/15/2017	Albert A. Medina	01-5800		165.00
85594142	12/15/2017	Pamela S. Soha	01-4300		81.26
85594143	12/15/2017	AIRGAS	01-4300		80.85
85594144	12/15/2017	APPLE INC.	01-4300	1,011.65	
			01-4400	2,412.04	3,423.69
85594145	12/15/2017	ATHLETICS UNLIMITED	01-4300		662.54
85594146	12/15/2017	B STREET THEATRE	01-5800		100.00
85594147	12/15/2017	B&H PHOTO VIDEO	01-4300	523.01	
			01-4400	3,376.61	
			Unpaid Tax	263.62-	3,636.00
85594148	12/15/2017	BALFOUR	01-4300		1,031.10
85594149	12/15/2017	BLACK DOG GRAPHICS	01-4300		314.02
85594150	12/15/2017	BSN SPORTS SPORTS SUPPLY GROUP	01-4300		229.29
85594151	12/15/2017	CDW GOVERNMENT INC	01-4300		593.49
85594152	12/15/2017	COAST TO COAST COMPUTER PRODUCTS	01-4300		349.48
85594153	12/15/2017	DICK BLICK COMPANY	01-4300		47.06
85594154	12/15/2017	FOLLETT SCHOOL SOLUTIONS, INC.	01-4200	235.71	
			01-4300	197.52	433.23
85594155	12/15/2017	GRAINGER .	01-4300		38.69
85594156	12/15/2017	HAWKINS OFFICIATING SERVICE	01-5800		700.00
85594157	12/15/2017	KENNEDY EQUIPMENT TRANSPORT	01-4400		1,000.00
85594158	12/15/2017	LOWE'S	01-4300		171.44
85594159	12/15/2017	MICHAEL K. MARSHALL - DBA MARSHALL MEMO, LLC	01-4300		50.00
85594160	12/15/2017	NASCO MODESTO	01-4300		900.26
85594161	12/15/2017	ORIENTAL TRADING COMPANY INC	01-4300	55.23	
			Unpaid Tax	3.06-	52.17
85594162	12/15/2017	RAY MORGAN CO. / CHICO	01-5600		115.58
85594163	12/15/2017	REALLY GOOD STUFF	01-4300	48.46	
			Unpaid Tax	2.81-	45.65
85594164	12/15/2017	RIBBONS GALORE, INC.	01-4300		194.98
85594165	12/15/2017	RIEBES AUTO PARTS	01-4300		701.71
85594166	12/15/2017	RISO PRODUCTS OF SAC INC	01-4300		577.93

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 12/15/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85594167	12/15/2017	ROSEVILLE THEATER ARTS ACADEMY	01-5800		678.00
85594168	12/15/2017	SCHOOL SPECIALTY INC	01-4300		598.50
85594169	12/15/2017	SCOTT MACHINERY	01-4300	482.63	
			01-6400	5,357.13	5,839.76
85594170	12/15/2017	SELWAY MACHINE TOOLS	01-4400		5,555.36
85594171	12/15/2017	SHANE DENNIS DUNBAR - DBA PARLIAMENTARY PROCEDURE	01-4300		843.00
85594172	12/15/2017	SIERRA SAFETY COMPANY INC	01-4300		294.94
85594173	12/15/2017	STAPLES BUSINESS ADVANTAGE	01-4300		8,469.86
85594174	12/15/2017	WOODWIND & BRASSWIND	01-4300		386.09
		Total Number of Checks	**106**		**288,333.10**

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	96	266,855.71
13	Cafeteria Fund	6	14,384.18
21	Building Fund #1	2	1,100.00
25	Capital Facilities Fund	1	83.66
35	Schools Facilities (Prop 1A)	1	2,250.50
49	Mello Roos Capital Projects	1	3,940.00
	Total Number of Checks	106	288,614.05
	Less Unpaid Tax Liability		280.95-
	Net (Check Amount)		**288,333.10**

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 12/08/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85592476	12/08/2017	Abigail C. Castillo	01-5200		164.25
85592477	12/08/2017	Ashlie A. Snider	01-5200		134.82
85592478	12/08/2017	CROWN DISTRIBUTING INC.	13-4380		2,078.41
85592479	12/08/2017	CULTURE SHOCK YOGURT	13-4710		128.40
85592480	12/08/2017	DANIELSEN COMPANY	13-4380	44.09	
			13-4710	1,962.20	
			Unpaid Tax	1.94-	2,004.35
85592481	12/08/2017	PRODUCERS DAIRY FOODS, INC.	13-4710		6,368.97
85592482	12/08/2017	PROPACIFIC FRESH	13-4380	157.05	
			13-4710	2,664.09	2,821.14
85592483	12/08/2017	S & S WORLDWIDE	01-4300		709.24
85592484	12/08/2017	MARIELLE BENIQUEZ	13-8634		34.00
85592485	12/08/2017	Jennifer A. Chandler	01-4300		11.98
85592486	12/08/2017	Jason R. Noonan	01-4300		126.13
85592487	12/08/2017	ACCUCUT	01-4300	41.18	
			Unpaid Tax	2.18-	39.00
85592488	12/08/2017	B STREET THEATRE	01-5800		1,048.00
85592489	12/08/2017	B&H PHOTO VIDEO	01-4300	12,358.08	
			01-4400	57,962.65	
			01-6400	5,468.68	
			Unpaid Tax	5,123.32-	70,666.09
85592490	12/08/2017	BLICK ART MATERIALS	01-4300		67.46
85592491	12/08/2017	BURKETT'S OFFICE	01-4300		439.88
85592492	12/08/2017	CDW GOVERNMENT INC	01-4300	13,736.14	
			01-4400	1,690.56	15,426.70
85592493	12/08/2017	CHEVRON	01-4300		119.11
85592494	12/08/2017	CHRISTOPHER E. AMBROSI - DBA MASTER GRINDING & SECURITY LLC	01-4300	141.07	
			Unpaid Tax	9.07-	132.00
85592495	12/08/2017	COAST TO COAST COMPUTER PRODUCTS	01-4300		344.12
85592496	12/08/2017	CROWN AWARDS	01-4300	27.58	
			Unpaid Tax	1.87-	25.71
85592497	12/08/2017	DISCOUNT SCHOOL SUPPLY	01-4300		922.67
85592498	12/08/2017	DISCOVERY OFFICE SYSTEMS	01-4300		883.12
85592499	12/08/2017	EMPIRE MINE STATE HISTORIC PK	01-5800		80.00
85592500	12/08/2017	FLINN SCIENTIFIC INC	01-4400		1,396.32
85592501	12/08/2017	FOLLETT SCHOOL SOLUTIONS, INC.	01-4200	573.20	
			01-4300	125.18	698.38
85592502	12/08/2017	FRY'S ELECTRONICS	01-4300	2,562.67	
			01-4400	1,931.46	4,494.13
85592503	12/08/2017	FUTURE FARMERS OF AMERICA CALIFORNIA ASSOCIATION	01-4300	1,618.05	
			Unpaid Tax	100.05-	1,518.00
85592504	12/08/2017	GOLD COUNTRY FUNDRAISING	01-5800		2,220.12
85592505	12/08/2017	JUNIOR LIBRARY GUILD	01-4200		299.23

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 12/08/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85592506	12/08/2017	MJB WELDING SUPPLY, INC.	01-4300		47.50
85592507	12/08/2017	MUSICIANS FRIEND	01-4300		213.37
85592508	12/08/2017	NASCO MODESTO	01-4300		48.99
85592509	12/08/2017	OFFICE DEPOT	01-4300		28.38
85592510	12/08/2017	ORIENTAL TRADING COMPANY INC	01-4300	145.74	
			Unpaid Tax	9.86-	135.88
85592511	12/08/2017	PRG AMERICAS, LLC	01-4300		1,243.05
85592512	12/08/2017	PROJECT LEAD THE WAY INC	01-4300		1,970.39
85592513	12/08/2017	REALLY GOOD STUFF	01-4300	133.40	
			Unpaid Tax	8.32-	125.08
85592514	12/08/2017	SCHOOL SPECIALTY INC	01-4300		163.11
85592515	12/08/2017	SELWAY MACHINE TOOLS	01-6400		78,011.39
85592516	12/08/2017	TEACHERS PAY TEACHERS DEPT. 6759	01-4300	78.07	
			Unpaid Tax	5.08-	72.99
85592517	12/08/2017	Lori J. Fury	01-5200		290.46
85592518	12/08/2017	Cecilia M. Sanchez	01-5200		39.27
85592519	12/08/2017	A-Z BUS SALES INC	01-4365		1,922.38
85592520	12/08/2017	ADI HONEYWELL INTERNATIONAL	01-4300		175.71
85592521	12/08/2017	ADVANCED INTEGRATED PEST	01-5800		1,226.00
85592522	12/08/2017	ARC DOCUMENT SOLUTIONS	25-5800		333.23
85592523	12/08/2017	C & S TELECOMMUNICATIONS INC	01-4300		383.13
85592524	12/08/2017	CDW GOVERNMENT INC	01-5800		16,625.00
85592525	12/08/2017	CITY OF LINCOLN / PG&E REIMB	01-5510		3,637.93
85592526	12/08/2017	CLIMATE CONTROL INC	01-5600	1,566.21	
			01-5800	2,585.00	4,151.21
85592527	12/08/2017	DAWSON OIL COMPANY	01-4345	4,342.72	
			01-4350	12,440.96	16,783.68
85592528	12/08/2017	DISCOVERY OFFICE SYS/US BANK EQUIPMENT FINANCE	01-5600		685.50
85592529	12/08/2017	DISCOVERY OFFICE SYSTEMS	01-4300		147.22
85592530	12/08/2017	ESS ENVIRONMENTAL	21-6140		6,775.00
85592531	12/08/2017	FAR WEST RENTS & READY MIX	01-5600		16.84
85592532	12/08/2017	GCR TIRES & SERVICE	01-4360		127.30
85592533	12/08/2017	GRAINGER .	01-4300		115.99
85592534	12/08/2017	HILLYARD / SACRAMENTO	01-4300		1,226.81
85592535	12/08/2017	HOLT OF CALIFORNIA	01-4365		1,991.57
85592536	12/08/2017	HOME DEPOT CREDIT SERVICES	01-4300		554.70
85592537	12/08/2017	INDUSTRIAL PLUMBING SUPPLY	01-4300		725.62
85592538	12/08/2017	J & J SCREEN & GLASS	01-5600		158.63
85592539	12/08/2017	JIVE COMMUNICATIONS, INC.	01-5560		608.15
85592540	12/08/2017	LOZANO SMITH LLP	01-5810	1,865.85	
			21-5810	7,826.00	
			25-5810	3,102.00	12,793.85
85592541	12/08/2017	MICHELLE L. JAMIESON	01-5800		200.00
85592542	12/08/2017	NAVIA BENEFIT SOLUTIONS	01-5800		154.00
85592543	12/08/2017	NOR-CAL ROOFING INC	01-5600		490.00

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Checks Dated 12/08/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85592544	12/08/2017	PACIFIC GAS & ELECTRIC CO	01-5510		1,031.97
85592545	12/08/2017	PITNEY BOWES INC	01-5600		2,187.27
85592546	12/08/2017	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-4300	1,915.07	
			01-5600	838.70	2,753.77
85592547	12/08/2017	RECOLOGY FMRLY AUBURN PLACER DISPOSAL	01-5540		334.13
85592548	12/08/2017	RESTORATION MANAGEMENT CO.	01-5460		2,000.00
85592549	12/08/2017	RSD - REFRIGERATION SUPPLIES	01-4300		1,386.88
85592550	12/08/2017	SAC VAL JANITORIAL SALES	01-4300		1,016.36
85592551	12/08/2017	SITEONE LANDSCAPE SUPPLY	01-4300		56.15
85592552	12/08/2017	WILCO SUPPLY	01-4300		290.66
85592553	12/08/2017	Amber N. Hichborn	01-5200		70.99
85592554	12/08/2017	Vincent R. Hurtado	01-4300	35.92	
			01-5200	84.31	120.23
85592555	12/08/2017	Diane M. Metzelaar	01-4300		35.68
85592556	12/08/2017	Kristin N. Morford	01-5200		66.12
85592557	12/08/2017	Bonnie L. Pellow	01-5200		96.32
85592558	12/08/2017	Susan E. Watkins	01-4300		27.89
85592559	12/08/2017	BANK OF AMERICA #4333	01-4300	532.89	
			01-5200	445.31	
			01-5800	2,616.13	3,594.33
85592560	12/08/2017	CDW GOVERNMENT INC	01-4300	4,427.55	
			01-4400	770.93	5,198.48
85592561	12/08/2017	KELLI RICHARDSON	01-5800		10,000.00
85592562	12/08/2017	LOZANO SMITH LLP	01-5200		170.00
85592563	12/08/2017	NORA DAVIS	01-5800		545.70
85592564	12/08/2017	PEARSON ASSESSMENTS ORDERING DEPARTMENT	01-4300		788.79
85592565	12/08/2017	PRO-ED	01-4300	791.44	
			Unpaid Tax	48.94-	742.50
85592566	12/08/2017	PSYCHOLOGICAL ASSESS RESOURCES	01-4300		150.00
85592567	12/08/2017	REALLY GOOD STUFF	01-4300	557.93	
			Unpaid Tax	34.80-	523.13
85592568	12/08/2017	SCHOOL NURSE SUPPLY INC.	01-4300		319.82
85592569	12/08/2017	SIG SCHOOLS INSURANCE GROUP	01-3402		895.72
85592570	12/08/2017	THOMAS L WILLIAMS - DBA I - LEAD, INSTITUTE FOR	01-5800		20,250.00
		Total Number of Checks	**95**		**324,453.93**

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	87	298,325.92
13	Cafeteria Fund	6	13,437.21
21	Building Fund #1	2	14,601.00
25	Capital Facilities Fund	2	3,435.23

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Checks Dated 12/08/2017

Check Number	Check Date	Pay to the Order of		FD-OBJT	Expensed Amount	Check Amount
		Total Number of Checks	95		329,799.36	
		Less Unpaid Tax Liability			5,345.43-	
		Net (Check Amount)			324,453.93	

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ESCAPE ONLINE

Checks Dated 12/01/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85591138	12/01/2017	CROWN DISTRIBUTING INC.	13-4380		868.51
85591139	12/01/2017	CULTURE SHOCK YOGURT	13-4710		706.20
85591140	12/01/2017	DANIELSEN COMPANY	13-4380	96.05	
			13-4710	3,010.73	3,106.78
85591141	12/01/2017	GOLD STAR FOODS, INC	13-4710		19,339.78
85591142	12/01/2017	MILLERS CITRUS GROVE	13-4710		825.00
85591143	12/01/2017	PRODUCERS DAIRY FOODS, INC.	13-4710		1,924.56
85591144	12/01/2017	PROPACIFIC FRESH	13-4380	132.06	
			13-4710	1,265.45	1,397.51
85591145	12/01/2017	UNIFIRST CORPORATION	13-5800		392.94
85591146	12/01/2017	Evelyn E. Finn	01-5800		39.90
85591147	12/01/2017	Amanda Y. Gee	01-5200		278.20
85591148	12/01/2017	ARC DOCUMENT SOLUTIONS	25-5800		75.18
85591149	12/01/2017	BEYNON SPORTS SURFACES, INC.	21-6170		58,524.00
85591150	12/01/2017	BLACKBURN CONSULTING	25-6280		511.00
85591151	12/01/2017	C & S TELECOMMUNICATIONS INC	01-5600		115.00
85591152	12/01/2017	CDE - CALIF DEPT OF EDUCATION	21-5800		5,075.00
85591153	12/01/2017	CHRISTOPHER FREEMAN - DBA POWER PROTECTION PLUS	01-5600		240.00
85591154	12/01/2017	CITY OF LINCOLN / PG&E REIMB	01-5510		2,501.32
85591155	12/01/2017	CLEVERBRIDGE, INC.	01-5800		299.00
85591156	12/01/2017	DEPARTMENT OF GENERAL SERVICES	25-6290		6,340.50
85591157	12/01/2017	DISCOVERY OFFICE SYS/US BANK EQUIPMENT FINANCE	01-5600		263.81
85591158	12/01/2017	DISCOVERY OFFICE SYSTEMS	01-5600		99.57
85591159	12/01/2017	E-CONOLIGHT LLC	01-4300		164.09
85591160	12/01/2017	ECORP CONSULTING INC	21-6140		12,542.75
85591161	12/01/2017	GROUND CONTROL SYSTEMS	21-4300	96.35	
			21-5800	21.62	117.97
85591162	12/01/2017	HD SUPPLY FACILITIES MAINTENENCE, LTD.	01-4300		25.72
85591163	12/01/2017	HMC GROUP	21-6210		50,871.19
85591164	12/01/2017	KINGSLEY BOGARD THOMPSON LLP	01-5810		5,497.88
85591165	12/01/2017	LOOMIS UNION SCHOOL DISTRICT	01-4300		6.00
85591166	12/01/2017	LOZANO SMITH LLP	01-5810		263.60
85591167	12/01/2017	LPA INC.	01-6210	1,987.50	
			21-6210	233.90	2,221.40
85591168	12/01/2017	NOR-CAL ROOFING INC	01-5600		644.00
85591169	12/01/2017	OUTDOOR CREATIONS, INC.	21-4400		29,201.39
85591170	12/01/2017	PACIFIC GAS & ELECTRIC CO	01-5510		105,671.33
85591171	12/01/2017	PADRE ASSOCIATES, INC.	21-6140		5,365.00
85591172	12/01/2017	RAINFORTH GRAU ARCHITECTS	21-6210	19,467.20	
			35-5600	22,925.00	42,392.20
85591173	12/01/2017	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		909.91

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Checks Dated 12/01/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85591174	12/01/2017	ROBERT SMITH / BIDWELL H2O DBA - BIDWELL WATER	01-4300		90.00
85591175	12/01/2017	SCHOOL FACILITY CONSULTANTS	25-5800		2,838.35
85591176	12/01/2017	VALLEY ROCK LANDSCAPE MTRL INC	01-4300		86.35
85591177	12/01/2017	VERIZON WIRELESS	01-5560	1,479.29	
			21-5560	53.59	1,532.88
85591178	12/01/2017	WALLACE-KUHL & ASSOCIATES	21-5800		240.00
85591179	12/01/2017	Reynaldo A. Cubias	01-4300		24.79
85591180	12/01/2017	Carol G. Cummings	01-5200		92.44
85591181	12/01/2017	Gina C. Escobar	01-4300		46.93
85591182	12/01/2017	Barbara J. Green	01-5200		11.77
85591183	12/01/2017	Jennifer L. Horton	01-5200		173.78
85591184	12/01/2017	Karina A. Kappmeyer-Sofia	01-4300		66.27
85591185	12/01/2017	Jason R. Noonan	01-4300		89.07
85591186	12/01/2017	Karen A. Roberts	01-4300		32.93
85591187	12/01/2017	Cecilia M. Sanchez	01-4300		64.00
85591188	12/01/2017	Jada L. Saul	01-4300		68.08
85591189	12/01/2017	Scott L. Seacrist	01-4300		513.04
85591190	12/01/2017	CDW GOVERNMENT INC	01-4300		10,091.50
85591191	12/01/2017	DISCOVERY OFFICE SYSTEMS	01-4300	407.05	
			01-5600	696.85	1,103.90
85591192	12/01/2017	Field Supply LLC - DBA ROCK PROS	01-4300		2,037.75
85591193	12/01/2017	FLINN SCIENTIFIC INC	01-4300		102.47
85591194	12/01/2017	FOLLETT LIBRARY RESOURCES	01-4300		18.39
85591195	12/01/2017	FOLLETT SCHOOL SOLUTIONS, INC.	01-4300		288.69
85591196	12/01/2017	GBC TECHNICAL SERVICE & ACCO BRANDS USA LLC	01-5600		233.53
85591197	12/01/2017	LAKESHORE LEARNING MATERIALS	01-4300		48.88
85591198	12/01/2017	MJB WELDING SUPPLY, INC.	01-4300		397.57
85591199	12/01/2017	OFFICE DEPOT	01-4300		24.12
85591200	12/01/2017	RENAISSANCE LEARNING INC.	01-5800		2,285.00
85591201	12/01/2017	SIERRA OFFICE SUPPLIES &	01-4300		44.94
85591202	12/01/2017	STAPLES BUSINESS ADVANTAGE	01-4300	5,196.60	
			13-4300	342.18	5,538.78
85591203	12/01/2017	SUPER DUPER SCHOOL COMPANY	01-4300	54.63	
			Unpaid Tax	3.19-	51.44
85591204	12/01/2017	Bhawnpreet Kaur	01-5200		110.21
85591205	12/01/2017	CDW GOVERNMENT INC	01-4300		199.46
85591206	12/01/2017	DISCOVERY OFFICE SYSTEMS	01-4300		63.76
85591207	12/01/2017	FUN AND FUNCTION	01-4300		173.96
85591208	12/01/2017	JABBERGYM INC.	01-5800		6,460.00
85591209	12/01/2017	JOCELYN MITCHELMORE	01-5800		10,000.00
85591210	12/01/2017	KRISTINE N CORN DBA SIERRA PEDIATRIC THERAPY CLINIC	01-5800		546.25

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Checks Dated 12/01/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85591211	12/01/2017	LD PRODUCTS	01-4300		127.79
85591212	12/01/2017	LEARNING SOLUTIONS INC	01-5800		4,489.92
85591213	12/01/2017	Loomis Union School Dist	01-4300		192.00
85591214	12/01/2017	LOZANO SMITH LLP	01-5810		4,006.00
85591215	12/01/2017	MEDICAB OF SACRAMENTO/SIERRA	01-5800		5,102.00
85591216	12/01/2017	MEDICAL BILLING TECHNOLOGIES	01-5800		642.15
85591217	12/01/2017	ODYSSEY LEARNING CENTER, INC.	01-5800		7,643.60
85591218	12/01/2017	PCOE - PLACER CO OFFICE OF ED	01-5200		500.00
85591219	12/01/2017	PLACER LEARNING CENTER	01-5800		40,102.95
85591220	12/01/2017	SCHOOL STEPS, INC.	01-5800		18,462.50
85591221	12/01/2017	SIERRA FOOTHILLS ACADEMY	01-5800		44,722.15
85591222	12/01/2017	SIERRA OFFICE SUPPLIES &	01-4300		174.29
85591223	12/01/2017	SIG EMPLOYEE BENEFITS TRUST	76-9558		719,070.75
85591224	12/01/2017	SPECIALIZED EDUC OF CA, INC. DBA SIERRA SCHOOLS	01-5800		11,039.00
85591225	12/01/2017	VALERIE A THOLL	01-4300		101.03
85591226	12/01/2017	WIESER EDUCATIONAL MISSION PUBLICATIONS	01-4100		5,897.83
85591227	12/01/2017	YOUTH DEVELOPMENT NETWORK	01-5800		15,000.00
		Total Number of Checks	**90**		**1,281,883.43**

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	68	319,530.39
13	Cafeteria Fund	9	28,903.46
21	Building Fund #1	11	181,691.99
25	Capital Facilities Fund	4	9,765.03
35	Schools Facilities (Prop 1A)	1	22,925.00
76	Payroll Fund	1	719,070.75
	Total Number of Checks	**90**	1,281,886.62
	Less Unpaid Tax Liability		3.19-
	Net (Check Amount)		**1,281,883.43**

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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 Contract with
SWIS Suite and Western Placer Unified
School District-Lincoln Crossing Elementary School

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent of
Business and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Site Discretionary

MEETING DATE:

January 16, 2018

ROLL CALL REQUIRED:

No

BACKGROUND:

The attached contract is for services with SWIS Suite and Lincoln Crossing Elementary School for the 2017-18 school year. The SWIS Suite is a reliable, confidential, web-based information system to collect, summarize, and use student behavior data for decision making. SWIS provides school personnel with the information they need to be successful decision makers. The three SWIS applications, SWIS, CICO-SWIS, and I-SWIS, align with a PBIS framework and provide the needed data for both universal screening as well as progress monitoring. The services will be paid with Site Discretionary Funds.

RECOMMENDATION:

Administration recommends that the Board ratify the contract agreement between SWIS Suite and Lincoln Crossing Elementary School.

SWISSuite

License Agreement & School Information Form

For Internal Use Only
EDOrgID _____

NCES School ID

School Profile

Country: US | State/Province: California | District: Western Placer Unified

School Name: Lincoln Crossing Elementary School

Address: 635 Groveland Lane

City: Lincoln | State/Province: CA | Zip/Postal Code: 95648

Mailing Address: Same as above

City: | State/Province: | Zip/Postal Code:

Phone: 916-434-5292 | Fax: 916-434-5261 | Website: http://lces.wpusd.k12.ca.us/

Grade Levels From: K To: 5 | Additional School Information, if applicable:

Administrator Name: Jennifer Hladun | Email*: jhladun@wpusd.k12.ca.us | Password**: pbis123

*Your PBISApps login will be your email address **This is a temporary password. An individual password will be created the first time you login.

Billing Profile

Payer Business Name: WPUSD | Contact Person: Tammy Sommer

Mailing Address: 600 6th Street, Suite 400 | City, State, Zip: Lincoln, CA 95648

Email address for invoices: accountspayable@wpusd.k12.ca.us

By authorized signature below, Licensee accepts and agrees to be bound by the terms and conditions of the preceding Agreement:

Signature: Carrie Carlson | Printed Name: Jennifer Hladun / Carrie Carlson | Date: 12/11/17

Email Address: jhladun@wpusd.k12.ca.us | Licensee desires access to: CICO-SWIS

Optional Data Sharing Agreement

In addition to receiving access to the Licensed Software, the Licensee, by signature below, agrees to share data in an anonymous format with the Technical Assistance Center for Positive Behavioral Interventions and Supports (PBISTA Center) projects at Oregon including State and District Evaluators for evaluation research and summary. It is understood that the projects are in compliance with the Family Educational Rights and Privacy Act, (34 CFR 99.31(6)) and human subjects regulations (Protection of Human Subjects 45 CFR 46). It is further understood that this consent may be withdrawn at any time for any reason by Licensee. Except as prohibited by law, this Optional Data Sharing Agreement shall be subject, as applicable, to the same terms as the License Agreement.

Licensee Signature: Carrie Carlson | Name & Title: Jennifer Hladun, Principal / Carrie Carlson | Date: 12/11/17

This bottom portion to be filled out by certified SWIS/CICO-SWIS/ISIS-SWIS facilitator.

Facilitator Name: Alicia Rozum | Email: arozum@placercoe.k12.ca.us

I affirm, in my judgement the school above meets readiness requirements for adopting SWIS, CICO-SWIS, and/or ISIS-SWIS.

Facilitator Signature _____ Date

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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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 Contract with Propel Fundraising and Western Placer Unified School District – Glen Edwards Middle School Band

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent of Business and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Band Co-Curricular

MEETING DATE:

January 16, 2018

ROLL CALL REQUIRED:

No

BACKGROUND:

The attached contract is for services with Propel Fundraising and Glen Edwards Middle School. The services include providing Glen Edwards Middle School Band with 400 gourmet pretzels to be sold as a fundraiser. The fundraiser will benefit the Glen Edwards Middle School Band. Glen Edwards will be financially responsible for total production and costs of the units ordered.

RECOMMENDATION:

Administration recommends that the Board ratify the contract agreement between Propel Fundraising and Western Placer Unified School District.

propel FUNDRAISING

FUNDRAISER AGREEMENT

Propel Fundraising ("Provider") and Organization ("Organization") identified below enter into the following Fundraiser Agreement ("Agreement") for the purpose of providing a Fundraising Program ("Program") designed to facilitate Organization's fundraising efforts:

FUNDRAISING PERIOD			
START DATE	MONTH: Jan	DAY: 30	YEAR: 2018
END DATE	MONTH: Feb	DAY: TBD	YEAR: 2018

PRODUCT	QTY	1 YR PROFIT	___ YR PROFIT
Gourmet Pretzels	1-399	$5.40	N/A
	400+	$7.20	N/A

RETAIL PRICE(S)	$18.00

1. **Program Terms.** Provider and Organization agree to the indicated Fundraising Period, Product, Retail Price and Organization Profit.
2. **Provider Obligations.**
   - Provider agrees, at its discretion, to provide training and incentives, at a mutually agreed upon cost split, along with Program materials appropriate to facilitate Organization's fundraising efforts.
   - Provider agrees to obtain merchants and pay for printing and production costs associated with the sale of discount and non-discount products.
3. **Organization Obligations.**
   - Organization agrees to sell fundraising products at the specified Retail Price.
   - **Organization confirms that it is not under a contractual obligation to participate in a competing non-Provider fundraising program during the specified Fundraising Period of this Agreement.**
   - If Organization's participant(s) does/do not return or pay for Discount Products by the agreed time of completion, Organization agrees to commit its best effort to collect outstanding orders, money and products in a timely manner. Organization agrees that Provider has the right to charge for materials or products that are not returned or paid for by Organization's participant.
   - Organization acknowledges that Provider may engage in fundraising activities with other organizations at the same time and with the same discount card merchants, products and programs and that such activity does not constitute a breach of Provider's obligations under this Agreement.
   - Organization agrees to pay Provider all amounts collected from the sale of Product supplied by Provider minus the Organization's Profit at the conclusion of the Program. Organization shall be solely responsible to collect and remit to the appropriate taxing authorities any sales taxes, if required by state law. Organization retains any sales tax amounts collected from the sale of the Product. Organization agrees to return to Provider all unused Product at conclusion of Program.
   - Organization acknowledges that Provider devotes significant time, effort and expense in forming and maintaining relationships with merchants used on its Discount Product, and may continue those relationships with other Organizations Fundraising Programs after termination of this Agreement. Accordingly, Organization agrees to protect Provider's merchant relationship for a period of **TWELVE MONTHS** following termination of this Agreement. Organization shall not produce or participate with any Discount Product using any of the merchants from Provider's Discount Product prepared for or sold by Organization. Organization agrees to pay Provider **$1,500** as compensation should it choose to use any of the same merchants utilized in the most recent Provider Discount Product on a non-Provider Discount Product during the **TWELVE MONTHS** following Agreement termination.
4. **Duration, Term and Termination.**
   - **Duration.** Provider and Organization agree that Provider shall be the exclusive provider for this fundraiser for Organization for the following **Term:**

# of Fundraisers/Years	1	Option	N/A

   - **Termination.** In the event that Organization does not participate in the Discount Card Program agreed to herein, **Organization agrees to pay Provider for all costs including, but not limited to, design, printing, $650 for the signing of merchants, and $75 per hour for time spent by Provider while serving Organization after the signing of this Agreement.** In the event that Organization does not fulfill the agreed upon duration of years of a multi-year agreement, **Organizers agrees to receive profit or reimburse Provider the equivalent of the 1 year profit structure.**
5. **Intellectual Property Ownership and Product Distribution.** Provider retains all intellectual property rights associated with the products but agrees to license these rights for the limited purpose of product distribution pursuant to the Program. Organization agrees not to use or disclose any product, forms, materials, technical information or methods employed by Provider or intellectual property rights owned by Provider for any purpose except in association with the Program absent Provider's express written consent. Provider retains the right to distribute fundraising products as it sees fit following the conclusion of the Program or in the event that the Program is not run.
6. **Additional Terms**: Provider pays $0.30 per unit sold toward approved prizes

7. **Authorization and Implementation.** Organization hereby asserts that the representative signing below understands the terms and conditions of the Agreement, agrees to be bound by them and has the authority to bind Organization. Organization holds Provider harmless of any liability regarding the actions and/or injuries to Program participants.

X	Asst Supt of Business Svs and Operations	1/5/18
AUTHORIZED ORGANIZATION REPRESENTATIVE (SIGNATURE)	PRINT NAME & TITLE	DATE
Darrin Guttman	Darrin Guttman, Fundraising Coach	November 14, 2017
AUTHORIZED PROVIDER REPRESENTATIVE (SIGNATURE)	PRINT NAME & TITLE	DATE

ORGANIZATION INFORMATION			
ORGANIZATION: Glen Edwards Middle School	GROUP: Music	# OF PARTICIPANTS: 150	ORGANIZATION PHONE NUMBER: 916-645-6370
ADDRESS: 204 L Street	CITY: Lincoln	STATE: CA	ZIP: 95648
CONTACT NAME: Albert Medina	CONTACT CELL:	CONTACT EMAIL: amedina@wpusd.k12.ca.us	

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
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:

Ratification of Contract with Best Western Plus Irvine Spectrum Hotel and Lincoln High School

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick
Asst Superintendent - Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

LHS - Student Body Donations

MEETING DATE:

January 16, 2018

ROLL CALL REQUIRED:

No

BACKGROUND:

The attached contact with Best Western Plus Irvine Spectrum Hotel is for lodging for students and employees in Lake Forest, California for one night from January 19-20, 2018. Eighteen rooms will be booked for students and teachers of the Lincoln High School National Honor Society. The trip will be paid using student body donations.

RECOMMENDATION:

Staff recommends the Board ratify the contact with Best Western Plus Irvine Spectrum Hotel and Lincoln High School for lodging needs of employees and students.

Best Western PLUS

Irvine Spectrum Hotel

Description of Group

The following represents an agreement between the Best Western Plus Irvine Spectrum, Lake Forest California and **Lincoln High School** and outline specific conditions to be provided.

Contact: Name: Marilou Edwards
Address: 790 J. Street
Address:
City, State: Lincoln, CA
Postal Code:95648
Email: medwards@wpusd.k12.ca.us
Phone Number: 530-651-4717

Name of Group: **Lincoln High School National Honor Society**

Date of Group: **January 19, 2018 – January 20, 2018**

Guest Room Block

The Hotel agrees that it will provide, and **Lincoln High School** agrees that it will be responsible for utilizing 18 rooms for 1 night(s):

Room Type	Date	Number of Rooms	Rate	
Double Queens	Jan. 19 – Jan. 20, 2018	18	$104.95	
			10% Occupancy Tax	
			$.20 CA Tour Tax	
Total		18	$115.65	$2081.70

Hotel & Suite Rates are subject to applicable local lodging taxes and fees in effect at the time of check in or cancelation.

Method of Reservations-Reservations will be made by **Rooming List.**

Guarantee Policy-All reservations must be accompanied by a credit card guarantee by **12/29/2017**.

Cut-Off Date-Reservations by attendees must be received on or before **12/29/2017**. At the cut-off date, Hotel will review the reservation pick-up for the Group, release the unreserved rooms for general sale.

Check In & Check Out Procedure-Rooms are available for check in after 3:00pm and check out time is 12:00pm. If for any reason, rooms are not available when the team arrives, we will be delighted to store luggage for them.

Billing Arrangements

All Room and Tax will be billed to: **Group** or **Individual** (please circle one)

Name: - Marilou Edwards or Representative Audrey Kilpatrick

Title: - Asst Supt of Business Svs and Operations

Signature: _____

Date: 1/2/18

Approved and authorized by BEST WESTERN PLUS IRVINE SPECTRUM

Signature: Rosie Mohr

Name: Rosie Mohr

Title: General Manager

Date: 12/6/2018

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:

Ratification of Contract with Holiday Inn Express & Suites and Lincoln High School

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick
Asst Superintendent - Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

LHS - Student Body Donations

MEETING DATE:

January 16, 2018

ROLL CALL REQUIRED:

No

BACKGROUND:

The attached contact with Holiday Inn Express & Suites is for lodging for students and employees in San Diego, California for one night from January 20-21, 2018. Eighteen rooms will be booked for students and teachers of the Lincoln High School National Honor Society. The trip will be paid using student body donations.

RECOMMENDATION:

Staff recommends the Board ratify the contact with Holiday Inn Express & Suites and Lincoln High School for lodging needs of employees and students.

Holiday Inn Express Hotel & Suites
635 Hotel Circle South, San Diego, CA 92108
Elizabeth Ming
Director of Sales
Phone: (619) 795-7705 Ext 705
emaher@hotelinvestmentgroup.com

Lincoln High School- National Honor Society

Marylou Edwards
Tel: 530 651 4717
medwards@wpusd.k12.ca.us

Greetings from the Holiday Inn Express and Suites San Diego Hotel Circle! It is my pleasure to introduce you our 3 Star property, and to explore the Possibility of welcoming your group to our hotel.

We are located in the heart of America's Finest City! Your group will enjoy the elegance of our guestrooms and suites and will provide the feeling of an "Urban Cool" design hotel with the industry's most modern amenities.

Room Type	Rates	Saturday 1/20/2018	Sunday 1/21/2018
Two Queens Standard	$129.00	18	C/O

Rates are based on single to quad on the two queens beds standard room. Rate are net non- commissionable.

Rates will include:

- Complimentary Hot Breakfast Buffet
- Complimentary Wireless Access Internet
- Complimentary Business Center Access
- Outdoor Pool
- Fitness Room
- Free Parking - Regular fee- $18.00- Bus Parking Regular $50.00
- 24-Hour Sundry Shop
- Refrigerator and microwave **in every room**

ADDITIONAL INFORMATION

No rooms have been set aside. Block will not be confirmed until contract is signed by both parties. Advance deposit for one night is required with a signed contract. All rates are subject to taxes, currently at 12.75% this amount is subject to change without notice. Cancellation and cutoff date is 60 days prior to the arrival of the group.

Should there be any questions that I can answer for you- or if I can be of further assistance in any way, please call me directly at 619 795-7705 ext. 705, or via e-mail at emaher@hotelinvestmentgroup.com

Our dedicated staff has a reputation for upholding your standards high. After all, it is what we do best; we measure our success by the smile on your face and your continued business.

Sincerely,
Elizabeth Ming

Holiday Inn Express & Suites Hotel Circle

635 Hotel Circle S. San Diego CA 92108

T: 619.795.7705 F: 619.255.3124

CREDIT CARD CHARGE AUTHORIZATION

Thank you for your interest in the Holiday Inn Express & Suites. In order to charge or verify your credit card, please return this authorization form. NOTE that this authorization is not valid unless it is accompanied by a U.S. government issued photo identification or passport. Our credit card company will not let us process any authorizations without the required back-up.

Name as it appears on the Credit Card_____

Type of Credit Card: AX VS MC JCB DISCOVER DC/CB

Credit Card Number_____

Expires_____

Billing Address of Card Holder | Company Name

Address_____

City _____ **State** _____ **Zip** _____

Phone # _____

Email _____

Card Holders Signature_____ **Date** _____

The above credit card is to be used by the following reservations, or for a group deposit purpose:

Guest Name |	**Group Name**	**Reservation Dates**

Room Type Needed_____

Please check appropriate items authorized to this credit card:

- ☐ Room & Tax Only
- ☐ All Charges
- ☐ Parking
- ☐ Guest to provide credit card for incidentals
- ☐ Incidental Charges

Group Deposit/Billing:

Deposit is based on the agreed amount on the contract. Please note that hotel will charge the deposit to your credit card once signed contract is received. Dates are non- transferable. All Request or changes must be made directly with the sales department. Changes made other than sales will not be accepted.

Group Cancellation Policy:

Group reservations have a 90 days cancellation policy, or any date agreed on the contract. Cancelled reservations will forfeit the three nights' deposit to the hotel. Upon receipt of written notification of cancellation, a cancellation fee will apply, or the percentage agreed on the contract will be charged based on total revenue window. Reservations are non-refundable, dates are non-transferable, and non-cancellable.

****

***PLEASE SEND A CLEAR COPY OF THE CREDIT CARD AND CARDHOLDER'S IDENTIFICATION**

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
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Student Discipline
Re-Entry of Student # 16-17-P

AGENDA ITEM AREA:
Consent Session

REQUESTED BY:
Chuck Whitecotton
District Hearing Officer

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 16, 2018

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will disclose any action taken during Consent Session in regards to the re-entry of Student # 16-17-P

RECOMMENDATION:

The Administration recommends the Board of Trustees disclose any action taken in regards to the above item.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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DISTRICT GLOBAL GOALS

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SUBJECT:
Comprehensive Safe School Plans

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Audrey Kilpatrick
Assistant Superintendent of
Business and Operations

ENCLOSURES:
Safe School Plans
(located on wpusd.k12.ca.us)

DEPARTMENT:
Business Services

FINANCIAL INPUT/SOURCE:
None

MEETING DATE:
January 16, 2018

ROLL CALL REQUIRED:
No

BACKGROUND:

School safety is paramount in Western Placer Unified School District. Each of our eleven school sites and the district office practice safety on a daily basis by implementing processes and procedures to safeguard our students and staff as well as scheduling regular safety drills to practice responses to potential fire, lock-down and/or shelter-in-place situations. The District communicates with local law enforcement to determine and communicate best safety practices at our sites.

California Education Code Sections 32280 – 32288 requires all schools to have a comprehensive Safe School Plan which is updated annually through the School Based Leadership Team (Site Council). The Comprehensive Safe School Plan consists of ten sections, including a section for "A safe and orderly environment conducive to learning" which is also known as the Safe School Plan. The Safe School Plan includes site goals for School Climate/People/Programs and for the Physical Environment/Place.

Each of the eleven schools in Western Placer Unified School District has written, reviewed, updated and approved their plans through their SBLT's. The Safe School Plans are presented to the Board of Trustees annually for approval.

All Comprehensive Safe School Plans are online and available for viewing at: http://www.wpusd.k12.ca.us/Departments/Business-Services/index.html and listed under *Comprehensive Safe School Plans 2017-18 - Board Approved January 16, 2018.*

ADMINISTRATION RECOMMENDATION:

Approval of Comprehensive Safe School Plans for each of the eleven schools in WPUSD.

Public Hearing

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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DISTRICT GLOBAL GOALS
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SUBJECT:

Public Hearing - Resolution #17/18.11 Determining Public Interest and Necessity Require Acquisition Of Real Property for Public Purpose and Authorizing Proceedings in Eminent Domain

AGENDA ITEM AREA:

Public Hearing

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent of Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 16, 2018

ROLL CALL REQUIRED:

No

BACKGROUND:

Resolution 17/18.11, with board approval, determines that it is necessary to acquire real property located at the southeast corner of Brentford Circle and Caledon Circle in Lincoln CA. This area has been designated as the location for the new elementary school in the Lincoln Crossing South area.

A notice of hearing for the proposed adoption of the Resolution was mailed to the owner of record of the property in accordance with the Eminent Domain Law (Code Civ. Pro. 1230.010 et seq.). The notice of hearing advised the owner of record of the right to be heard on the matters referred to therein on the date, time and place stated in the notice.

RECOMMENDATION:

Administration recommends the Board hold a public hearing regarding Resolution #17/18.11 determining that public interest and necessity require a new elementary school in the Lincoln Crossing South area; that the planned location of the school will be compatible with the greatest public good and the least private injury; that the acquisition of real property is necessary for the public purpose of building the new elementary school; and authorizing proceedings in eminent domain.

WESTERN PLACER
UNIFIED SCHOOL DISTRICT

NOTICE OF PUBLIC HEARING

Resolution 17/18.11- Resolution of Necessity

District Office, 3rd Floor Conference Room
600 Sixth Street, Lincoln CA
January 16, 2018
7:00 P.M.

Notice is hereby given that the Board of Trustees of the Western Placer Unified School District shall hold a Public Hearing at which the governing Board shall take testimony from the public, discuss and approve or disapprove the Resolution 17/18.11. Resolution 17/18.11, with board approval, determines that it is necessary to acquire real property located at the southeast corner of Brentford Circle and Caledon Circle in Lincoln CA. This area has been designated as the location for the new elementary school in the Lincoln Crossing South area.

RESOLUTION NO. 17/18.11

RESOLUTION DETERMINING THAT PUBLIC INTEREST AND NECESSITY REQUIRE ACQUISITION OF REAL PROPERTY FOR PUBLIC PURPOSE AND AUTHORIZING PROCEEDINGS IN EMINENT DOMAIN

RESOLVED, by the Board of Education of the Western Placer Unified School District.

WHEREAS, the Board of Education of the Western Placer Unified School District (the "District") determines that it is necessary to acquire certain real property located at the southeast corner of Brentford Circle and Caledon Circle, Lincoln, Placer County, CA, Assessor's Parcel Number 327-0010-014-000;

WHEREAS, this resolution of necessity (the "Resolution") is for the acquisition in fee title of the property bearing a legal description as set forth in Exhibit A and depicted in Exhibit B (the "Property") and the construction and operation thereon of a new elementary school and related facilities, including infrastructure, to which the Property is hereby dedicated, as a general statement of the public use (the "Project");

WHEREAS, the District has made a pre-condemnation offer to acquire the Property for the Project as provided by law;

WHEREAS, a notice of hearing for the proposed adoption of the Resolution was mailed to the owner of record of the Property in accordance with the Eminent Domain Law (Code Civ. Pro. 1230.010 et seq.). The notice of hearing advised the owner of record of the right to be heard on the matters referred to therein on the date, time and place stated in the notice; and

WHEREAS, the Board of Education has received the staff report and considered all relevant factors and information bearing on the findings herein.

NOW, THEREFORE, it is hereby DECLARED and ORDERED, by a vote of not less than 2/3rds of its members, as follows:

1. The foregoing recitals are true and correct and, by this reference, incorporated herein as if set forth in full. The staff report, all references and documents referred to therein, including any and all oral testimony and presentation in support of the Resolution (collectively, the "staff report") is also incorporated herein by reference.

2. The District is authorized to acquire the Property for the Project by eminent domain proceedings pursuant to section 35270.5 of the Education Code and Section 19 of Article 1 of the California Constitution.

3. Based upon the foregoing, the Board of Education specifically finds, determines and declares that:

A. The public interest and necessity require the proposed Project.

B. The proposed Project is planned or located in the manner that will be most compatible with the greatest public good and the least private injury.

C. The Property is necessary for the proposed Project.

D. The offer to acquire the Property, pursuant to section 7267.2 of the Government Code, was made to the owner of record as provided by law.

E. The District has complied with all conditions and statutory requirements necessary to exercise the power of eminent domain to acquire the Property.

4. The Property is completely within the territorial boundaries of the Western Placer Unified School District situated in Placer County, State of California.

5. For the purpose of this Resolution, the owner of record of the Property is LBL Suncal Lincoln Crossing LLC.

6. The Property shall be acquired in the name of the Western Placer Unified School District.

7. Counsel for the District, Lozano Smith, is authorized and directed to institute and conduct to conclusion, in the name of the District, proceedings in eminent domain in accordance with the provisions of the Constitution of the State of California and the Code of Civil Procedure and to acquire, in the name of the District pursuant to section 35270.5 of the Education Code, and section 19 of Article 1 of the California Constitution, a fee simple estate in and to the Property. In the event any of the Property is acquired through an escrow transfer of title, the acquisition is hereby declared to be in lieu of eminent domain proceedings and under threat of eminent domain.

8. The District's legal counsel, upon further advice and consent of the Western Placer Unified School District through its Superintendent or his authorized representative, is authorized to deposit the probable amount of compensation with the Clerk of the Court of the Placer County Superior Court or the Treasury of the State of California, to seek an order for a prejudgment possession consistent with the needs of the District and to perform all other acts as necessary to acquire the Property.

ADOPTED, SIGNED AND APPROVED this 16th day of January, 2018.

BOARD OF EDUCATION OF THE
WESTERN PLACER UNIFIED SCHOOL
DISTRICT

By: _____
Paul Carras, President

ATTEST:

By: _____
Brian Haley, Clerk

STATE OF CALIFORNIA)
)
COUNTY OF PLACER)

I, Brian Haley, do hereby certify that the foregoing Resolution No. 17/18.11, was duly adopted by the Board of Education of the Western Placer Unified School District at a meeting thereof held on 16th day of January, 2018, and that it was so adopted by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

By:_____
Brian Haley, Clerk of the Board of
Education of the Western Placer Unified
School District

EXHIBIT A

LEGAL DESCRIPTION

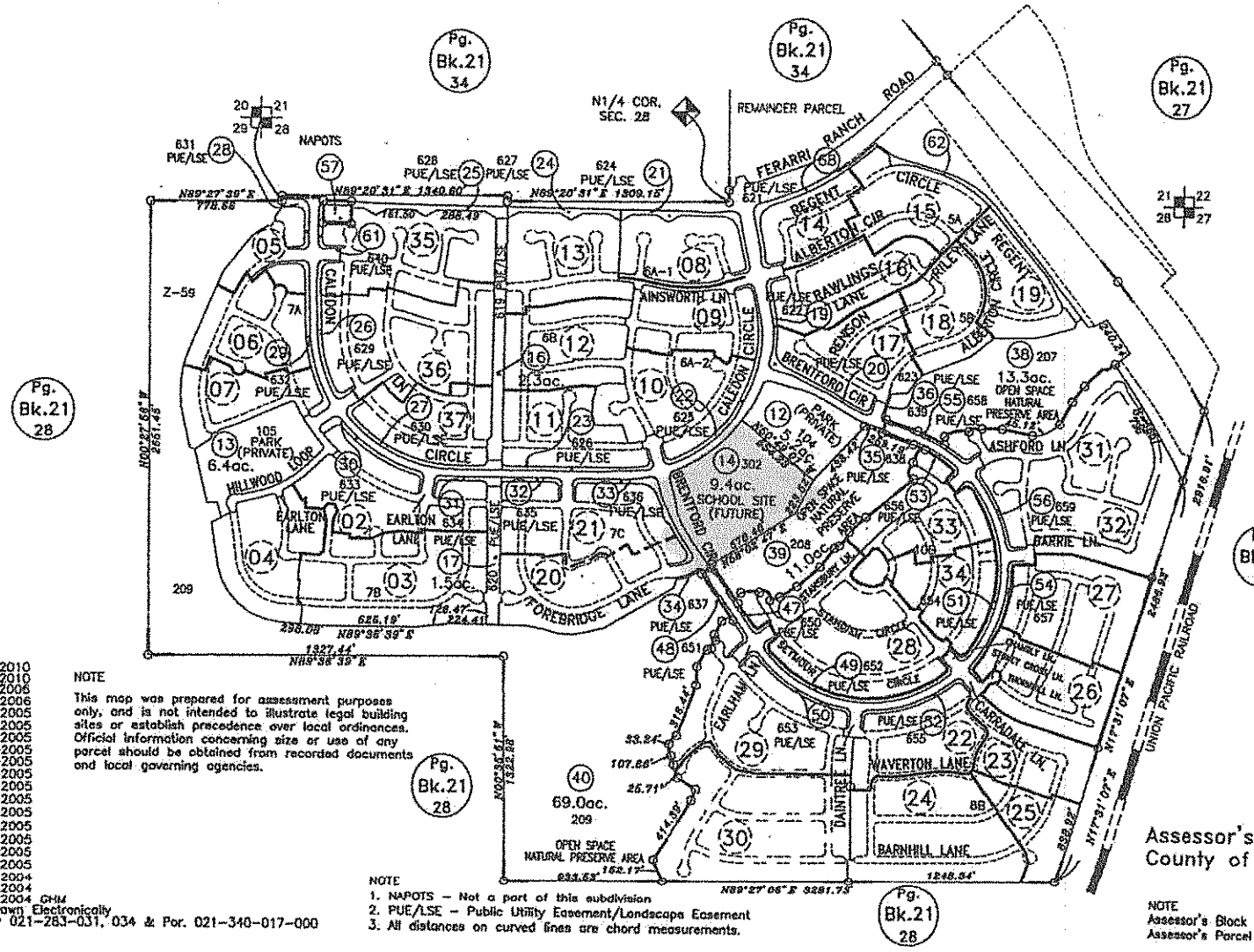
APN/Parcel ID: 327-0010-014-000

DRAFT

POR. SECS. 21, 27, 28 & 29, T.12N., R.6E., M.D.B.&M.
Lincoln Crossing, Phase 3A, Large Lot Subd., M.O.R. Bk. Z, Pg. 59
Lincoln Crossing, Phase 3B, Large Lot Subd., M.O.R. Bk. Z, Pg. 85

327-01

1"= 600'



08-05-2010
07-13-2010
12-28-2006
01-26-2006
12-21-2005
12-06-2005
11-17-2005
10-31-2005
08-01-2005
06-23-2005
06-21-2005
06-15-2005
06-07-2005
05-30-2005
05-27-2005
05-23-2005
01-28-2005
12-29-2004
10-01-2004
03-26-2004 CHM
Page Drawn Electronically
Formerly 021-283-031, 034 & Por. 021-340-017-000

NOTE
This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

NOTE
1. NAPOTS - Not a part of this subdivision
2. PUE/LSE - Public Utility Easement/Landscape Easement
3. All distances on curved lines are chord measurements.

Assessor's Map Bk.327Pg.01
County of Placer, Calif.

MAY 07 2012

NOTE
Assessor's Block Numbers Shown in Ellipses.
Assessor's Parcel Numbers Shown in Circles.

EXHIBIT B

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
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:
Approve Resolution #17/18.11 – Determining That Public Interest and Necessity Require Acquisition Of Real Property for Public Purpose and Authorizing Proceedings in Eminent Domain

AGENDA ITEM AREA:
Action

REQUESTED BY:
Audrey Kilpatrick
Assistant Superintendent - Business & Operations

ENCLOSURES:
Yes

DEPARTMENT:
Business Services

FINANCIAL INPUT/SOURCE:
Measure N Bond Funds

MEETING DATE:
January 16, 2018

ROLL CALL REQUIRED:
Yes

BACKGROUND:

The Resolution 17/18.11, with board approval, determines that it is necessary to acquire real property located at the southeast corner of Brentford Circle and Caledon Circle in Lincoln CA. This area has been designated as the location for the new elementary school in the Lincoln Crossing South area.

This resolution of necessity is for the acquisition of the property bearing a legal description as set forth in Exhibit A and depicted in Exhibit B and the construction and operation thereon of a new elementary school and related facilities, including infrastructure. The district has made a pre-condemnation offer to acquire the property for the project as provided by law. A notice of hearing for the proposed adoption of the Resolution was mailed to the owner of record of the property in accordance with the Eminent Domain Law (Code Civ. Pro. 1230.010 et seq.). The notice of hearing advised the owner of record of the right to be heard on the matters referred to therein on the date, time and place stated in the notice. The Board has received the staff report and considered all relevant factors and information bearing on the findings herein.

RECOMMENDATION:

Staff recommends the Board of Trustees adopted Resolution #17/18.11 determing that public interest and necessity require a new elementary school in the Lincoln Crossing South area; that the project is planned or located in the manner that is the most compatible with the greatest public good and the least private injury; that the acquisition of real property is necessary for the public purpose of building the new elementary school; and authorizing proceedings in eminent domain.

RESOLUTION NO. 17/18.11

RESOLUTION DETERMINING THAT PUBLIC INTEREST AND NECESSITY REQUIRE ACQUISITION OF REAL PROPERTY FOR PUBLIC PURPOSE AND AUTHORIZING PROCEEDINGS IN EMINENT DOMAIN

RESOLVED, by the Board of Education of the Western Placer Unified School District.

WHEREAS, the Board of Education of the Western Placer Unified School District (the "District") determines that it is necessary to acquire certain real property located at the southeast corner of Brentford Circle and Caledon Circle, Lincoln, Placer County, CA, Assessor's Parcel Number 327-0010-014-000;

WHEREAS, this resolution of necessity (the "Resolution") is for the acquisition in fee title of the property bearing a legal description as set forth in Exhibit A and depicted in Exhibit B (the "Property") and the construction and operation thereon of a new elementary school and related facilities, including infrastructure, to which the Property is hereby dedicated, as a general statement of the public use (the "Project");

WHEREAS, the District has made a pre-condemnation offer to acquire the Property for the Project as provided by law;

WHEREAS, a notice of hearing for the proposed adoption of the Resolution was mailed to the owner of record of the Property in accordance with the Eminent Domain Law (Code Civ. Pro. 1230.010 et seq.). The notice of hearing advised the owner of record of the right to be heard on the matters referred to therein on the date, time and place stated in the notice; and

WHEREAS, the Board of Education has received the staff report and considered all relevant factors and information bearing on the findings herein.

NOW, THEREFORE, it is hereby DECLARED and ORDERED, by a vote of not less than 2/3rds of its members, as follows:

1. The foregoing recitals are true and correct and, by this reference, incorporated herein as if set forth in full. The staff report, all references and documents referred to therein, including any and all oral testimony and presentation in support of the Resolution (collectively, the "staff report") is also incorporated herein by reference.

2. The District is authorized to acquire the Property for the Project by eminent domain proceedings pursuant to section 35270.5 of the Education Code and Section 19 of Article 1 of the California Constitution.

3. Based upon the foregoing, the Board of Education specifically finds, determines and declares that:

A. The public interest and necessity require the proposed Project.

B. The proposed Project is planned or located in the manner that will be most compatible with the greatest public good and the least private injury.

C. The Property is necessary for the proposed Project.

D. The offer to acquire the Property, pursuant to section 7267.2 of the Government Code, was made to the owner of record as provided by law.

E. The District has complied with all conditions and statutory requirements necessary to exercise the power of eminent domain to acquire the Property.

4. The Property is completely within the territorial boundaries of the Western Placer Unified School District situated in Placer County, State of California.

5. For the purpose of this Resolution, the owner of record of the Property is LBL Suncal Lincoln Crossing LLC.

6. The Property shall be acquired in the name of the Western Placer Unified School District.

7. Counsel for the District, Lozano Smith, is authorized and directed to institute and conduct to conclusion, in the name of the District, proceedings in eminent domain in accordance with the provisions of the Constitution of the State of California and the Code of Civil Procedure and to acquire, in the name of the District pursuant to section 35270.5 of the Education Code, and section 19 of Article 1 of the California Constitution, a fee simple estate in and to the Property. In the event any of the Property is acquired through an escrow transfer of title, the acquisition is hereby declared to be in lieu of eminent domain proceedings and under threat of eminent domain.

8. The District's legal counsel, upon further advice and consent of the Western Placer Unified School District through its Superintendent or his authorized representative, is authorized to deposit the probable amount of compensation with the Clerk of the Court of the Placer County Superior Court or the Treasury of the State of California, to seek an order for a prejudgment possession consistent with the needs of the District and to perform all other acts as necessary to acquire the Property.

ADOPTED, SIGNED AND APPROVED this 16th day of January, 2018.

BOARD OF EDUCATION OF THE
WESTERN PLACER UNIFIED SCHOOL
DISTRICT

By: _____
Paul Carras, President

ATTEST:

By: _____
Brian Haley, Clerk

STATE OF CALIFORNIA)
)
COUNTY OF PLACER)

I, Brian Haley, do hereby certify that the foregoing Resolution No. 17/18.11, was duly adopted by the Board of Education of the Western Placer Unified School District at a meeting thereof held on 16th day of January, 2018, and that it was so adopted by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

By: _____
Brian Haley, Clerk of the Board of
Education of the Western Placer Unified
School District

EXHIBIT A

LEGAL DESCRIPTION

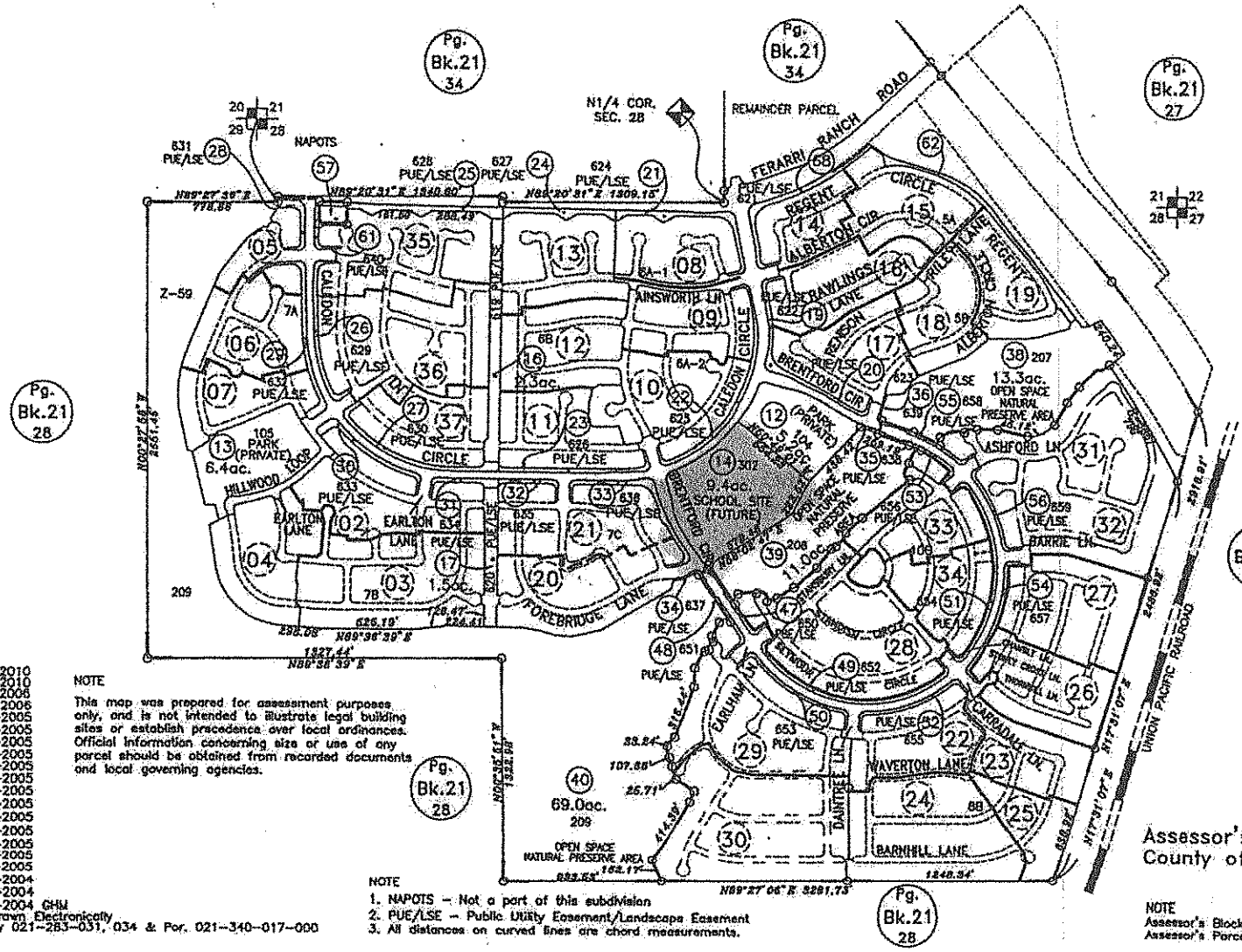
APN/Parcel ID: 327-0010-014-000

DRAFT

POR. SECS. 21, 27, 28 & 29, T.12N., R.6E., M.D.B.&M.
Lincoln Crossing, Phase 3A, Large Lot Subd., M.O.R. Bk. Z, Pg. 59
Lincoln Crossing, Phase 3B, Large Lot Subd., M.O.R. Bk. Z, Pg. 85

327-01

1"= 600'



NOTE
This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

NOTE
1. NAPOTS - Not a part of this subdivision
2. PUE/LSE - Public Utility Easement/Landscape Easement
3. All distances on curved lines are chord measurements.

Assessor's Map Bk.327Pg.01
County of Placer, Calif.

MAY 07 2012

NOTE
Assessor's Block Numbers Shown in Ellipses.
Assessor's Parcel Numbers Shown in Circles.

08-05-2010
07-13-2010
12-28-2006
01-26-2006
12-21-2005
12-06-2005
11-17-2005
10-31-2005
08-01-2005
06-23-2005
06-21-2005
06-15-2005
06-07-2005
05-30-2005
05-27-2005
05-23-2005
01-28-2005
12-29-2004
10-01-2004
03-26-2004 GHM
Page Drawn Electronically
Formerly 021-283-031, 034 & Por. 021-340-017-000

EXHIBIT B

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:

Receipt of the 2016-17 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 16, 2018

ROLL CALL REQUIRED:

No

BACKGROUND:

The 2016-17 Unaudited Actuals were presented to the Board of Trustees in September. The firm of Crowe Horwath, LLP, 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 2016-17 Audited Financial Statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2017

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2017
(Continued)

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WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2017

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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, 2017, 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, 2017, 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)

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 Other Postemployment Benefits (OPEB) Funding Progress, Schedule of the District's Proportionate Share of the Net Pension Liability, and Schedule of the District's Contributions on pages 53 to 58 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 Awards* 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 11, 2017 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 Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 11, 2017

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, 2017. 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 52 , and the District's financial statements, which begin on page 15.

FINANCIAL HIGHLIGHTS

- California K-12 education finance is in the fourth 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 2016-17 the District's Total Assets increased by $48,926,609 which represents a 21% increase from the 2015-16 fiscal year. The increase was primarily due to increases in cash and investments from bond issuances and capital assets, specifically Work in Progress (WIP) at Lincoln High School of a net $9.6 million.

- The District's Net Position decreased by $6,611,571 from June 30. Total revenues were $84,479,289, compared to $91,090,860 in expenditures.

- The fund balance of the General Fund decreased overall by $1,222,633 from the prior year. The fund balance in the unassigned fund balance category decreased by $1,196,726, having begun the year with a balance of $11,928,849. This reserve also includes the 3% Reserve for Economic Uncertainty of $2,158,381. 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 2016-17 was 6,878 at Second Period reporting, an increase of 133 students, or 2.0%, with a corresponding increase of 92 Average Daily Attendance (ADA) to 2015-16 ADA of 6,489. For 2017-18 enrollment is projected to increase by 80 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 2016-17?"

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 and the Mello-Roos 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 increased by $48,926,609 to $279,519,061 during the 2016-17 fiscal year. Cash and cash equivalent accounts increased $42,253,917 from FY 2015-16. Deferred outflows of resources for pensions increased by $7,542,686 due to the continued implementation of GASB 68.

Total liabilities increased $69,032,115 primarily due to General Obligation Bond issuances and an increase in the GASB 68 net pension liability. Accounts payable decreased $304,835 and deferred revenues decreased by $2,156,233 due to grant funds earned and spent in 2016-17. Deferred inflows of resources for pensions decreased by $3,075,000 due to the continued implementation of GASB 68.

The District's net position for FY 2016-17 was (4,377,753), a decrease of $6,611,571 from FY 2015-16. Of this balance, $16,614,997 was restricted while ($47,747,061) was unrestricted. Net investment in capital assets accounted for $26,754,311 of the total net position.

This is the third year of implementation of a change in accounting principles for the implementation of Government Accounting Standards Board Statement No. 68 (GASB 68), *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and GASB Statement No. 71 (GASB 71), *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68* (collectively, the Statements). The primary objective of the Statements is to improve accounting and financial reporting by state and local governments for pensions by establishing standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It requires employers to report a net pension liability for the difference between the present value of projected pension benefits for past service and restricted resources held in trust for the payment of benefits. The Statements identify the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

The Statement of Net Position is included in the table below and provides the detail information for 2015-16 and 2016-17 along with the variances between the years.

Table 1
Net Position
June 30, 2016 and 2017
Governmental Activities

	2015-16	2016-17	$ Difference	% Difference
Assets:				
Cash and investments	$ 51,690,753	$93,944,670	$ 42,253,917	81.74%
Receivables	2,445,774	2,889,047	443,273	18.12%
Prepaid expenses	293,704	327,222	33,518	11.41%
Other current assets	4,948	-	(4,948)	0.00%
Stores inventory	20,786	16,385	(4,401)	-21.17%
Capital assets (net of accumulated depreciation)	176,136,487	182,341,737	6,205,250	3.52%
Total assets	**230,592,452**	**279,519,061**	**48,926,609**	**21.22%**
Deferred Outflows of Resources:				
Deferred outflows of resources-pensions	5,304,982	12,847,668	7,542,686	142.18%
Deferred outflow from advance refunding of debt	241,791	3,118,040	2,876,249	100.00%
Total deferred outflows of resources - pensions	**5,546,773**	**15,965,708**	**10,418,935**	**100.00%**
Liabilities:				
Accounts payable	9,735,616	9,430,781	(304,835)	-3.13%
Unearned revenue	2,975,264	819,031	(2,156,233)	-72.47%
Long-term liabilities				
Due within one year	4,418,213	5,777,372	1,359,159	30.76%
Due after one year	212,182,314	282,316,338	70,134,024	33.05%
Total liabilities	**229,311,407**	**298,343,522**	**69,032,115**	**30.10%**
Deferred Inflows of Resources:				
Deferred inflows of resources-pensions	**4,594,000**	**1,519,000**	**(3,075,000)**	**-66.94%**
Net Position				
Invested in capital assets, net of related debt	16,585,983	26,754,311	10,168,328	61.31%
Restricted	31,078,866	16,614,997	(14,463,869)	-46.54%
Unrestricted	(45,431,031)	(47,747,061)	(2,316,030)	5.10%
Net Investment in Capital Assets	**$ 2,233,818**	**$ (4,377,753)**	**$ (6,611,571)**	**-100.00%**

Statement of Activities

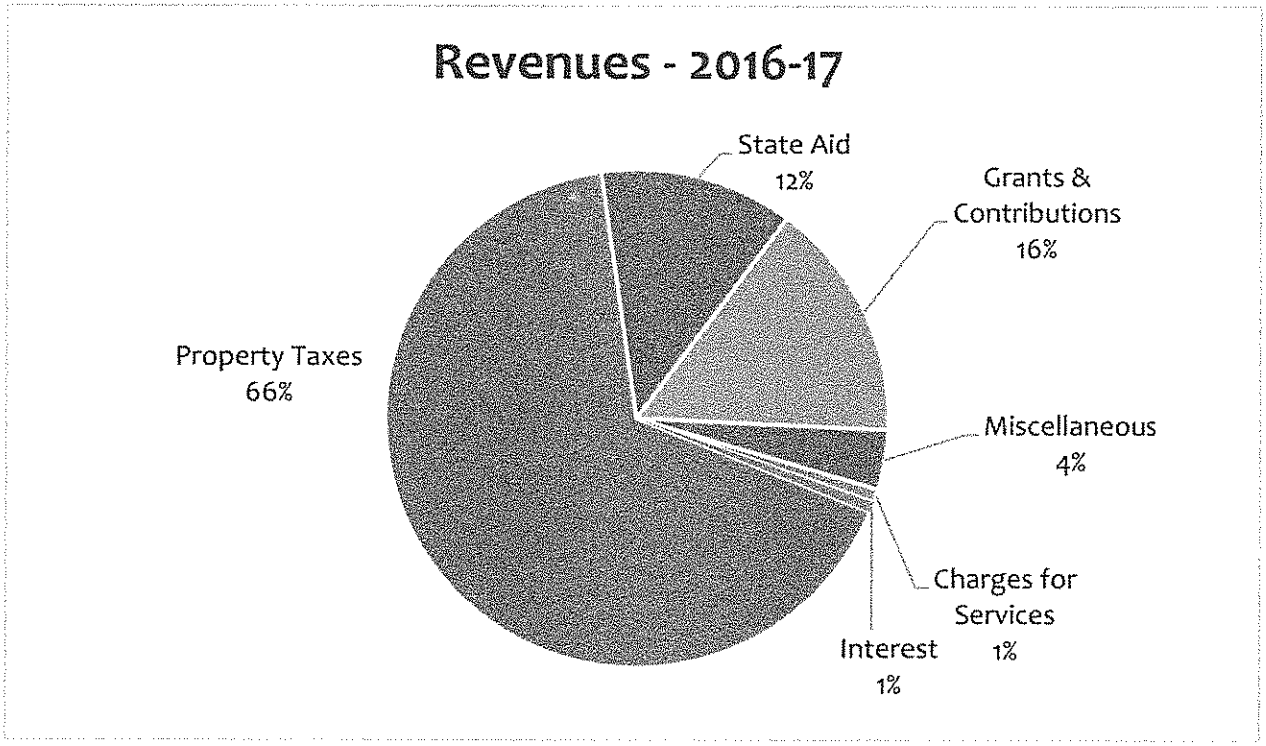
The District's total expenses were $91,090,860; $13,327,464 higher in 2016-17 than 2015-16. Program revenues were $13,904,173; $2,686,491 greater in 2016-17 than 2015-16. General revenues were $70,575,116; $1,522,659 higher than 2015-16.

Table 2
Statement of Activites
June 30, 2016 and 2017

	Governmental Activities			
	2015-16	2016-17	$ Difference	% Difference
General Revenues				
Taxes Levied for General Purposes	$ 43,702,107	$ 46,793,579	$ 3,091,472	7.07%
Taxes Levied for Debt Service	2,896,015	3,743,932	847,917	29.28%
Taxes Levied for Specific Purposes	5,691,398	5,706,716	15,318	0.27%
Unrestricted Federal and State Aid	13,030,557	10,516,594	(2,513,963)	-19.29%
Interest and Investment Earnings	520,131	561,574	41,443	7.97%
Interagency Revenues	304,642	298,819	(5,823)	-1.91%
Miscellaneous	2,907,607	2,953,902	46,295	1.59%
Total General Revenues	**69,052,457**	**70,575,116**	**1,522,659**	**2.21%**
Program Revenues				
Charges for Services	725,789	727,666	1,877	0.26%
Operating Grants & Contributions	10,479,219	13,164,368	2,685,149	25.62%
Capital Grants & Contributions	12,674	12,139	(535)	-4.22%
Total Program Revenues	**11,217,682**	**13,904,173**	**2,686,491**	**23.95%**
Total Revenues	**80,270,139**	**84,479,289**	**4,209,150**	**5.24%**
Expenses				
Instruction	43,871,378	47,969,494	4,098,116	9.34%
Supervision of Instruction	2,126,600	2,704,297	577,697	27.17%
Instructional Library, Media & Technology	588,520	717,434	128,914	21.90%
School Administration	4,290,580	4,788,657	498,077	11.61%
Pupil Support Services	2,471,561	3,068,713	597,152	24.16%
Home-to-School Transportation	1,365,089	1,761,544	396,455	29.04%
Food Service	1,749,503	2,275,278	525,775	30.05%
General Administration	4,029,868	5,695,703	1,665,835	41.34%
Plant Services	5,294,961	6,640,186	1,345,225	25.41%
Ancillary Services	1,079,088	1,292,292	213,204	19.76%
Community Services	49,708	51,095	1,387	2.79%
Enterprise activities			-	0.00%
Transfer Between Agencies	2,550,855	3,460,311	909,456	35.65%
Interest on Debt and Fiscal Charges	8,295,685	10,665,856	2,370,171	28.57%
Total Expenses	**77,763,396**	**91,090,860**	**13,327,464**	**17.14%**
Change in Net Position	**2,506,743**	**(6,611,571)**	**(9,118,314)**	**-100.00%**
Net Position - Beginning	**(272,925)**	**2,233,818**	**2,506,743**	**-100.00%**
Net Position - Ending	$ 2,233,818	$ (4,377,753)	$ (6,611,571)	-100.00%

The users of the District's programs paid $727,666 of the cost. This revenue was generated through cafeteria sales of $683,171 and other miscellaneous revenue of $44,495. The federal and state governments subsidized certain programs with grants and contributions of $13,164,368. Most of the governmental activities were paid with $56,244,227 in property taxes, $10,516,594 of unrestricted state aid based on the statewide Local Control Funding Formula, and $561,574 of investment earnings. The Miscellaneous Revenues of $3,264,860 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 2016-17 Fiscal Year
Figure 1

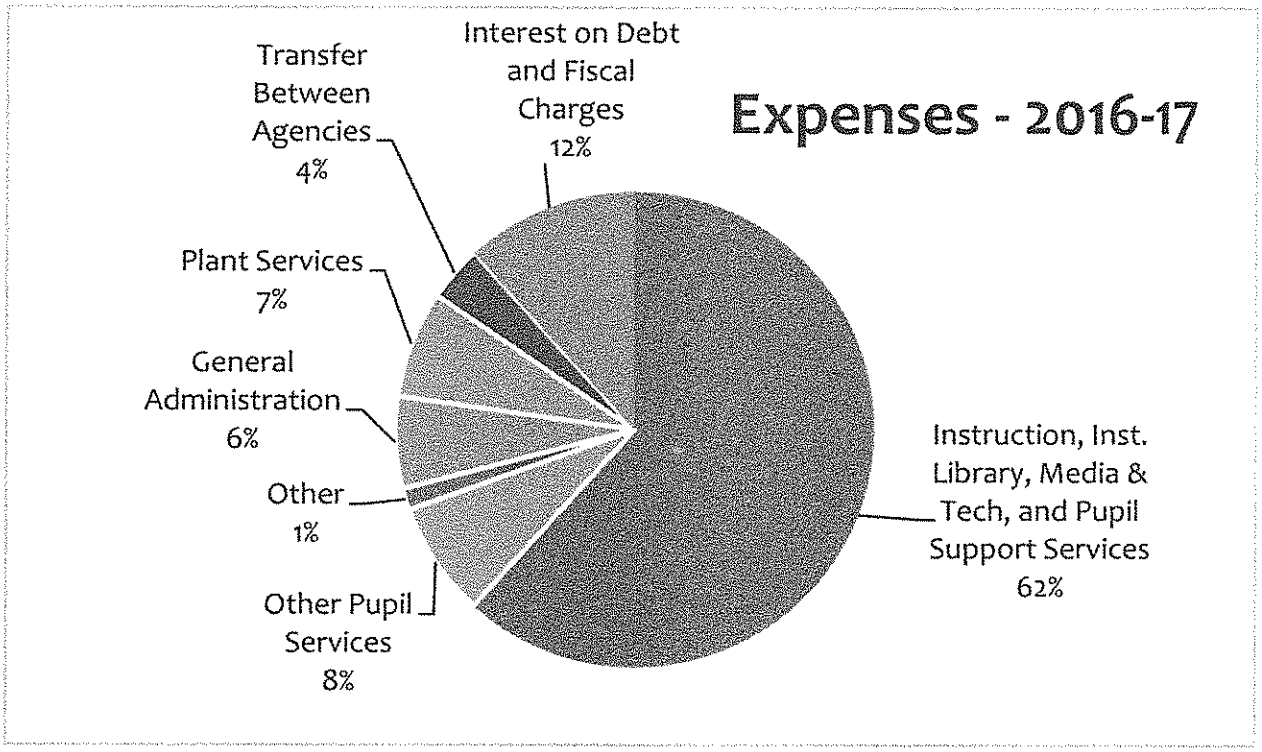


As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was $91,090,860

Instruction, instructional library, media & technology, and pupil services expenses made up approximately 62% of total 2016-17 expenditures. This is a 3% decrease from the 65% expended in FY 2015-16. General administration accounted for approximately 6% of the expenditure budget, a 1% increase from the prior year. Interest on debt, fiscal charges and transfers between agencies represented 16% of all outgo, and pupil services accounted for 8% of expenditures. Plant maintenance and operations accounted for 7% of the expenditure budget, no change from 2015-16.

Figure 2 charts the Districts expenditures for the 2016-17 school year.

Western Placer USD's Expenses for the Fiscal Year 2016-17
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 $90.4 million, an increase of $45.6 million from the previous fiscal year's combined ending balance of $44.8 million. The funds with greatest change were the Building Fund increasing by $47.4 million due to general obligation bond issuance for Measure A and Measure N bonds, the Mello-Roos Fund decreasing by $3.5 million due to refunding of certain certificates of participation, the Bond Interest Redemption Fund increasing by $3.7 million for bond refunding premium deposits and the General Fund decreasing $1.2 million for prior year grant funds expenditure.

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 $6.2 million. Actual audited activity reflected a net decrease to the ending balance of $1.2 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 2016-17 fiscal year, the District had invested $182.3 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 $6.2 million from the previous fiscal year, which consists of construction work in progress, building construction, parcel land purchase and equipment additions totaling $11.2 million, net of deletions and depreciation expense in the current fiscal year of $5.0 million.

Table 3
Capital Assets
(net of depreciation)

	2015-16	2016-17	$ Difference	% Difference
Land	$ 42,858,731	$ 43,082,246	$ 223,515	0.52%
Site Improvement	1,037,125	940,357	(96,768)	-9.33%
Buildings	118,838,892	115,158,739	(3,680,153)	-3.10%
Equipment & Vehicles	959,481	1,056,395	96,914	10.10%
Work in Progress (WIP)	12,442,258	22,104,000	9,661,742	77.65%
Total	**$ 176,136,487**	**$ 182,341,737**	**$ 6,205,250**	**3.52%**

During 2016-17 the District substantially completed the addition of a new building wing with five classrooms and a lab at Lincoln High School. The district also continued 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. Those expenditures at the existing high school and the new Agriculture CTE Pathways Building at the District Farm make up the majority of the June 30, 2017 WIP balance.

Long-Term Debt
At June 30, 2017, the District had $288,093,710 in long-term debt outstanding.

Table 4
Outstanding Liabilities

	2015-16	2016-17
General Obligation Bonds	$ 22,389,254	$ 76,087,138
Accreted Interest on G.O. Bonds	4,076,524	2,920,927
Special Tax Bond	11,909,462	11,408,840
Unamortized Premiums	704,105	7,314,063
Other Post Employment Benefits	1,463,754	1,997,733
PARS	1,025,897	820,718
Compensated Absences	179,531	188,291
Cerfiticates of Participation	127,825,000	128,145,000
Net Pension Liability	47,027,000	59,211,000
TOTAL	**$ 216,600,527**	**$ 288,093,710**

The General Obligation Bonds are financed by the local taxpayers and represent 26.4% of the District's long-term debt. With the issuance of a portion of the Measure A and Measure N bonds in 2016-17, General Obligation Bonds have increased by $53.7 million. Certificates of Participation (COPs) are defeased through Mello-Roos special taxes and developer fees. COPs represent an additional 44.48% of the District long-term debt. The District's Net Pension Liability, represents 20.55% of the District's long-term liability. PARS represents the five-year payment of an early retirement incentive the District offered in 2016-16. Nineteen employees took the opportunity to retire early under this plan. PARS debt represents .3% of the District's long-term liabilities at June 30, 2017. Other post-employment benefits are approximately .7% 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 three years since 2013-14, the district has increased enrollment by 166 students (or 2.5%). 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 2017-18 State Budget was approved on June 30, 2017. 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 increase Local Control Funding Formula (LCFF) gap funding for the 2017-18 and 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 2017-18, the District adopted a General Fund budget with COLA for revenue of 1.56% (Approved State Budget). Due to the low COLA, lower LCFF Gap Funding, increased STRS and PERS costs and on-going support expenditures, the District adopted its General Fund budget with a structural deficit of $1.5 million. Although the district projects this deficit, it still maintains the 3% reserve for Economic Uncertainty and an additional 2% and 0.5% over the next two subsequent years.

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, 2017

	Governmental Activities
ASSETS	
Cash and investments (Note 2)	$ 93,944,670
Receivables	2,889,047
Prepaid expenses	327,222
Stores inventory	16,385
Non-depreciable capital assets (Note 4)	65,186,246
Depreciable capital assets, net of accumulated depreciation (Note 4)	117,155,491
Total assets	279,519,061
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions (Notes 7 and 8)	12,847,668
Deferred outflow from advance refunding of debt	3,118,040
Total deferred outflows of resources	15,965,708
LIABILITIES	
Accounts payable	9,430,781
Unearned revenue	819,031
Long-term liabilities (Note 5):	
Due within one year	5,777,372
Due after one year	282,316,338
Total liabilities	298,343,522
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions (Notes 7 and 8)	1,519,000
NET POSITION	
Net investment in capital assets	26,754,311
Restricted:	
Legally restricted programs	1,214,793
Capital projects	8,996,118
Debt service	6,404,086
Unrestricted	(47,747,061)
Total net position	$ (4,377,753)

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2017

	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	$ 47,969,494	$ 1,095	$ 6,008,029	$ 12,139	$ (41,948,231)
Instruction-related services:					
Supervision of instruction	2,704,297	-	845,141	-	(1,859,156)
Instructional library, media and technology	717,434	-	1,753	-	(715,681)
School site administration	4,788,657	-	131,526	-	(4,657,131)
Pupil services:					
Home-to-school transportation	1,761,544	-	5,000	-	(1,756,544)
Food services	2,275,278	683,171	1,185,184	-	(406,923)
All other pupil services	3,068,713	326	688,816	-	(2,379,571)
General administration:					
Data processing	1,354,669	21	203	-	(1,354,445)
All other general administration	4,341,034	1,221	260,617	-	(4,079,196)
Plant services	6,640,186	201	2,038	-	(6,637,947)
Ancillary services	1,292,292	5	361,851	-	(930,436)
Community services	51,095	-	7,725	-	(43,370)
Other outgo	3,460,311	41,626	3,666,485	-	247,800
Interest on long-term liabilities	10,665,856	-	-	-	(10,665,856)
Total governmental activities	$ 91,090,860	$ 727,666	$ 13,164,368	$ 12,139	(77,186,687)
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					46,793,579
Taxes levied for debt service					3,743,932
Taxes levied for other specific purposes					5,706,716
Federal and state aid not restricted to specific purposes					10,516,594
Interest and investment earnings					561,574
Interagency revenues					298,819
Miscellaneous					2,953,902
Total general revenues					70,575,116
Change in net position					(6,611,571)
Net position, July 1, 2016					2,233,818
Net position, June 30, 2017					$ (4,377,753)

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2017

	General Fund	Building Fund	Mello-Roos Fund	All Non-Major Funds	Total Govern-mental Funds
ASSETS					
Cash and investments:					
Cash in County Treasury	$ 13,030,764	$ 65,443,683	$ 7,060,284	$ 8,396,836	$ 93,931,567
Cash in revolving fund	5,000	-	-	-	5,000
Cash with Fiscal Agent	-	-	8,103	-	8,103
Receivables	2,632,834	53,482	7,296	195,435	2,889,047
Prepaid expenditures	327,222	-	-	-	327,222
Stores inventory	-	-	-	16,385	16,385
Due from other funds	331,762	-	-	25,270	357,032
Total assets	$ 16,327,582	$ 65,497,165	$ 7,075,683	$ 8,633,926	$ 97,534,356
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 4,628,555	$ 1,246,100	$ 4,450	$ 73,730	$ 5,952,835
Unearned revenue	819,031	-	-	-	819,031
Due to other funds	173,780	1,490	-	181,762	357,032
Total liabilities	5,621,366	1,247,590	4,450	255,492	7,128,898
Fund balances:					
Nonspendable	332,222	-	-	16,385	348,607
Restricted	1,165,330	64,249,575	7,071,233	8,362,049	80,848,187
Unassigned	9,208,664	-	-	-	9,208,664
Total fund balances	10,706,216	64,249,575	7,071,233	8,378,434	90,405,458
Total liabilities and fund balances	$ 16,327,582	$ 65,497,165	$ 7,075,683	$ 8,633,926	$ 97,534,356

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, 2017

Total fund balances - Governmental Funds		$ 90,405,458
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 $230,902,656 and the accumulated depreciation is $48,560,919 (Note 4).		182,341,737
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.		(3,477,946)
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, 2017 consisted of (Note 5):		
Special Tax Bonds	$ (11,408,840)	
General Obligation Bonds	(76,087,138)	
Accreted interest	(2,920,927)	
Unamortized premiums	(7,314,063)	
Certificates of Participation	(128,145,000)	
Public Agency Retirement System (PARS)	(820,718)	
Other postemployment benefits (Note 9)	(1,997,733)	
Net pension liability (Notes 7 and 8)	(59,211,000)	
Compensated absences	(188,291)	
		(288,093,710)
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:		3,118,040
In government funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported (Notes 7 and 8).		
Deferred outflows of resources relating to pensions	$ 12,847,668	
Deferred inflows of resources relating to pensions	(1,519,000)	
		11,328,668
Total net position - governmental activities		$ (4,377,753)

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, 2017

	General Fund	Building Fund	Mello-Roos Fund	All Non-Major Funds	Total Govern-mental Funds
Revenues:					
Local Control Funding Formula (LCFF):					
State apportionment	$ 18,868,934	$ -	$ -	$ -	$ 18,868,934
Local sources	35,796,681	-	-	-	35,796,681
Total LCFF	54,665,615	-	-	-	54,665,615
Federal sources	2,481,315	-	-	1,109,460	3,590,775
Other state sources	9,258,297	-	-	75,561	9,333,858
Other local sources	4,168,222	248,727	6,069,375	5,897,966	16,384,290
Total revenues	70,573,449	248,727	6,069,375	7,082,987	83,974,538
Expenditures:					
Current:					
Certificated salaries	31,310,980	-	-	-	31,310,980
Classified salaries	9,028,971	6,917	-	1,113,807	10,149,695
Employee benefits	15,697,844	3,017	-	483,852	16,184,713
Books and supplies	2,918,681	38,521	-	997,988	3,955,190
Contract services and operating expenditures	7,301,029	557,426	1,456,940	250,152	9,565,547
Other outgo	1,858,909	-	-	-	1,858,909
Capital outlay	3,358,485	7,113,950	-	744,805	11,217,240
Debt service:					
Principal retirement	205,179	-	1,215,622	1,302,116	2,722,917
Interest	-	-	6,024,397	2,299,940	8,324,337
Total expenditures	71,680,078	7,719,831	8,696,959	7,192,660	95,289,528
Excess (deficiency) of revenues over (under) expenditures	(1,106,629)	(7,471,104)	(2,627,584)	(109,673)	(11,314,990)
Other financing sources (uses):					
Transfers in	2,869	-	800,000	172,582	975,451
Transfers out	(118,873)	(53,709)	-	(802,869)	(975,451)
Premium on the issuance of long-term liabilities	-	-	3,108,366	3,524,473	6,632,839
Proceeds from the issuance of debt	-	55,000,000	69,520,000	-	124,520,000
Deposit to refunding escrow	-	-	(74,245,781)	-	(74,245,781)
Total other financing sources (uses)	(116,004)	54,946,291	(817,415)	2,894,186	56,907,058
Change in fund balances	(1,222,633)	47,475,187	(3,444,999)	2,784,513	45,592,068
Fund balances, July 1, 2016	11,928,849	16,774,388	10,516,232	5,593,921	44,813,390
Fund balances, June 30, 2017	$ 10,706,216	$ 64,249,575	$ 7,071,233	$ 8,378,434	$ 90,405,458

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, 2017

Net change in fund balances - Total Governmental Funds		$ 45,592,068
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).	$ 9,956,242	
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(3,744,740)	
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).	(6,252)	
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).	(124,520,000)	
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).	2,517,738	
Payments made to the refunding escrow is an other financing use in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 5).	68,485,000	
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).	1,155,597	
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.	(409,641)	

(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, 2017

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).	(6,609,958)	
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:	2,876,249	
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:	(1,566,314)	
In the statement of activities, expenses related to other postemployment benefits 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).	(542,739)	(52,203,639)
Change in net position of governmental activities		$ (6,611,571)

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
TRUST AND AGENCY FUNDS
June 30, 2017

	Trust Funds		Agency Funds
	Scholarship	Retiree Benefits	
ASSETS			
Cash and investments (Note 2):			
Cash in County Treasury	$ 161,583	$ 6,887	$ 22,256
Cash on hand and in banks	-	-	358,484
Receivables	190	8	-
Total assets	161,773	6,895	$ 380,740
LIABILITIES			
Accounts payable	-	-	$ 22,256
Due to student groups	-	-	358,484
Total liabilities	-	-	$ 380,740
NET POSITION			
Restricted for scholarships and retiree benefits	$ 161,773	$ 6,895	

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, 2017

	Trust Funds	
	Scholarship	Retiree Benefits
Additions:		
Other local sources	$ 2,165	$ 92
Deductions:		
Contract services and operating expenditures	1,600	-
Change in net position	565	92
Net position, July 1, 2016	161,208	6,803
Net position, June 30, 2017	$ 161,773	$ 6,895

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.

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.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Mello-Roos Fund:

The Mello-Roos Fund is a capital projects fund used to account for resources used for the acquisition or construction 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 and Special Reserve 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, 2017.

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 pension 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 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	$ 8,486,851	$ 4,360,817	$ 12,847,668
Deferred inflows of resources	$ 1,118,000	$ 401,000	$ 1,519,000
Net pension liability	$ 45,850,000	$ 13,361,000	$ 59,211,000
Pension expense	$ 6,852,628	$ 1,983,530	$ 8,836,158

Compensated Absences: Compensated absences totaling $188,291 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, 2017, 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, 2017, 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, 2017, the District has established a minimum General Fund fund balance policy of 5% of General Fund total outgo. As of June 30, 2017, the District has an unassigned balance of $9,208,664 or 12.8%.

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 2 - CASH AND INVESTMENTS

Cash and investments at June 30, 2017 are reported at fair value and consisted of the following:

	Governmental Activities	Fiduciary Activities
Pooled Fund:		
Cash in County Treasury	$ 93,931,567	$ 190,726
Deposits:		
Cash on hand and in banks	-	358,484
Cash in revolving fund	5,000	-
Cash awaiting deposit	-	-
Investments:		
Cash with Fiscal Agent	8,103	-
Total cash and investments	$ 93,944,670	$ 549,210

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, 2017, the carrying amount of the District's accounts was $363,484 and the bank balance was $367,132, of which $21,159 was uninsured by the FDIC .

Investments: The Cash with Fiscal Agent of $8,103 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.

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, 2017, 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, 2017, the District had no concentration of credit risk.

(Continued)

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, 2017 were as follows:

Fund	Interfund Receivables	Interfund Payables
Major Fund:		
General	$ 331,762	$ 173,780
Non-Major Fund:		
Adult Education	23,693	29,205
Cafeteria	87	152,557
Building Fund	-	1,490
Capital Facilities	1,490	-
Totals	$ 357,032	$ 357,032

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

Transfers for the 2016-2017 fiscal year were as follows:

Transfer from the General Fund to the Adult Education Fund for General Fund Contribution to the Transition Partnership Program.	$ 23,693
Transfer from the General Fund to the Cafeteria Fund for operations.	95,180
Transfer from the Adult Education Fund to the General Fund for indirect costs.	2,869
Transfer from the Building Fund to the Capital Facilities Fund to correct prior year payment.	53,709
Transfer from the Capital Facilities Fund to the Mello-Roos for the transfer of administrative costs and to fund capital projects.	800,000
	$ 975,451

(Continued)

NOTE 4 - CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2017 is shown below:

Governmental Activities	Balance July 1, 2016	Transfers and Additions	Transfers and Deductions	Balance June 30, 2017
Non-depreciable:				
Land	$ 42,858,731	$ 223,515	$ -	$ 43,082,246
Work-in-process	13,710,591	9,683,004	1,289,595	22,104,000
Depreciable:				
Buildings	156,717,211	933,294	-	157,650,505
Equipment	4,899,737	399,524	211,854	5,087,407
Site improvements	2,971,998	6,500	-	2,978,498
Totals, at cost	221,158,268	11,245,837	1,501,449	230,902,656
Less accumulated depreciation:				
Buildings	(39,146,652)	(3,345,114)	-	(42,491,766)
Equipment	(3,940,256)	(296,358)	(205,602)	(4,031,012)
Site improvements	(1,934,873)	(103,268)	-	(2,038,141)
Total accumulated depreciation	(45,021,781)	(3,744,740)	(205,602)	(48,560,919)
Capital assets, net	$ 176,136,487	$ 7,501,097	$ 1,295,847	$ 182,341,737

Depreciation expense was charged to governmental activities as follows:

Instruction	$ 3,311,846
Instructional supervision and administration	5,000
Instructional library, media and technology	16,965
School site administration	60,000
Home-to-School transportation	220,000
Food services	13,600
General administrative	11,411
Centralized data processing	35,000
Plant services	70,918
Total depreciation expense	$ 3,744,740

(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
2018	$ 510,437	$ 373,076	$ 883,513
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
2023-2027	3,141,439	1,257,792	4,399,231
2028-2032	3,728,527	657,944	4,386,471
2033-2035	1,844,133	80,362	1,924,495
	$ 11,408,840	$ 3,724,903	$ 15,133,743

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
2018	$ 845,720	$ 1,664,280	$ 2,510,000
2019	711,418	1,533,582	2,245,000
	$ 1,557,138	$ 3,197,862	$ 4,755,000

(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
2018	$ 485,000	$ 792,731	$ 1,277,731
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
2023-2027	3,315,000	3,070,906	6,385,906
2028-2032	3,960,000	2,426,248	6,386,248
2033-2037	4,910,000	1,470,575	6,380,575
2038-2041	4,720,000	387,000	5,107,000
	$ 19,530,000	$ 11,112,034	$ 30,642,034

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
2018	$ -	$ 692,828	$ 692,828
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
2023-2027	3,345,000	5,514,913	8,859,913
2028-2032	4,120,000	4,724,613	8,844,613
2033-2037	4,960,000	3,869,806	8,829,806
2038-2042	6,065,000	2,714,550	8,779,550
2043-2047	7,620,000	1,167,675	8,787,675
2048	1,715,000	34,297	1,749,297
	$ 30,000,000	$ 23,569,918	$ 53,569,918

(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
2018	$ -	$ 555,255	$ 555,255
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
2023-2027	2,825,000	4,274,688	7,099,688
2028-2032	3,520,000	3,578,813	7,098,813
2033-2037	4,240,000	2,844,131	7,084,131
2038-2042	5,135,000	1,938,063	7,073,063
2048-2050	6,145,000	906,250	7,051,250
2048	1,380,000	27,597	1,407,597
	$ 25,000,000	$ 18,006,948	$ 43,006,948

Certificates of Participation (COP): In December 2009, the District issued $53,035,000 Refinancing Project COP, with interest rates ranging from 3.0% to 5.75%, maturing in 2050. The 2009 refinancing COPs was used to pay the 2006 Series B 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 2009, Refinancing Project COP is scheduled to mature as follows:

Year Ended June 30,	Principal	Interest	Total
2018	$ 340,000	$ 2,773,079	$ 3,113,079
2019	410,000	2,758,419	3,168,419
2020	360,000	2,742,794	3,102,794
2021	455,000	2,725,416	3,180,416
2022	350,000	2,707,588	3,057,588
2023-2027	4,710,000	13,114,106	17,824,106
2028-2032	7,525,000	11,376,694	18,901,694
2033-2037	8,385,000	9,070,630	17,455,630
2038-2042	550,000	8,080,475	8,630,475
2043-2047	8,700,000	7,262,250	15,962,250
2048-2050	19,040,000	1,867,888	20,907,888
	$ 50,825,000	$ 64,479,339	$ 115,304,339

(Continued)

NOTE 5 - LONG-TERM LIABILITIES (Continued)

The 2011, Refinancing Project COP matured as follows:

Year Ended June 30,	Principal	Interest	Total
2018	$ 175,000	$ 382,548	$ 557,548
2019	180,000	376,776	556,776
2020	-	373,737	373,737
2021	-	373,737	373,737
2022	-	373,737	373,737
2023-2027	490,000	1,846,860	2,336,860
2028-2032	2,680,000	1,381,759	4,061,759
2033-2037	1,860,000	875,693	2,735,693
2038-2042	2,415,000	327,211	2,742,211
	$ 7,800,000	$ 6,312,058	$ 14,112,058

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
2018	$ 1,340,000	$ 2,389,619	$ 3,729,619
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
2023-2027	5,600,000	10,733,294	16,333,294
2028-2032	3,840,000	9,940,194	13,780,194
2033-2037	7,680,000	8,876,669	16,556,669
2038-2042	22,900,000	5,982,744	28,882,744
2043-2047	21,405,000	1,899,609	23,304,609
2048	2,450,000	38,281	2,488,281
	$ 69,520,000	$ 49,180,986	$ 118,700,986

Although the advance refundings resulted in the recognition of an accounting loss of $2,889,318 for the year ended June 30, 2017, the District in effect decreased its aggregate debt service payments by $23,946,389 over the next 30 years and obtained an economic gain of $12,341,088.

Calculation of Difference in Cash Flow Requirements and Economic Gain

Old debt service cash flows	$ 143,415,005
New debt service cash flows	119,468,616
Total cash flow difference	$ 23,946,389

(Continued)

NOTE 5 - LONG-TERM LIABILITIES (Continued)

Present value of old debt service cash flows	$ 88,997,484
Present value of new debt service cash flows	76,656,396
Economic gain	$ 12,341,088

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
2018	$ 205,179
2019	205,179
2020	205,180
2021	205,180
	$ 820,718

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the year ended June 30, 2017 is shown below:

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017	Amounts Due Within One Year
Governmental activities:					
Special Tax Bonds	$ 11,909,462	$ -	$ 500,622	$ 11,408,840	$ 510,437
General Obligation Bonds	22,389,254	55,000,000	1,302,116	76,087,138	1,330,720
Accreted interest	4,076,524	337,287	1,492,884	2,920,927	1,664,280
Unamortized Premiums	704,105	6,632,839	22,881	7,314,063	23,465
Certificates of Participation	127,825,000	69,520,000	69,200,000	128,145,000	1,855,000
PARS	1,025,897	-	205,179	820,718	205,179
Other postemployment benefits (Note 9)	1,463,754	667,662	133,683	1,997,733	-
Net pension liability (Notes 7 and 8)	47,027,000	12,184,000	-	59,211,000	-
Compensated absences	179,531	8,760	-	188,291	188,291
Total	$ 216,600,527	$ 144,350,548	$ 72,857,365	$ 288,093,710	$ 5,777,372

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 other postemployment benefits, 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, 2017 consisted of the following:

	General Fund	Building Fund	Mello-Roos Fund	All Non-Major Funds	Total
Nonspendable:					
Revolving cash fund	$ 5,000	$ -	$ -	$ -	$ 5,000
Prepaid expenditures	327,222	-	-	-	327,222
Stores inventory	-	-	-	16,385	16,385
Subtotal non-spendable	332,222	-	-	16,385	348,607
Restricted:					
Legally restricted programs	1,165,330	-	-	33,078	1,198,408
Capital projects	-	64,249,575	7,071,233	1,924,885	73,245,693
Debt service	-	-	-	6,404,086	6,404,086
Subtotal restricted	1,165,330	64,249,575	7,071,233	8,362,049	80,848,187
Unassigned:					
Reserve for economic uncertainty	2,158,381	-	-	-	2,158,381
Undesignated	7,050,283	-	-	-	7,050,283
Subtotal unassigned	9,208,664	-	-	-	9,208,664
Total fund balances	$ 10,706,216	$ 64,249,575	$ 7,071,233	$ 8,378,434	$ 90,405,458

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 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 2016-17. 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 2016-17.

(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.

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

Employers – 12.58 percent of applicable member earnings.

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

The CalSTRS employer contribution rate increases effective for fiscal year 2016-17 through fiscal year 2045-46 are summarized in the table below:

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

The District contributed $3,812,851 to the plan for the fiscal year ended June 30, 2017.

State - 8.828 percent of the members' creditable earnings from the fiscal year ending in the prior calendar year.

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 2046-2047. The CalSTRS state contribution rates effective for fiscal year 2016-17 and beyond are summarized in the table below.

(Continued)

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

As shown in the subsequent table, the state rate will increase to 4.811 percent on July 1, 2017, 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, 2016	2.017%	4.311%	2.50%	8.828%
July 01, 2017	2.017%	4.811%(2)	2.50%	9.328%
July 01, 2018 to June 30, 2046	2.017%	(3)	2.50%	(3)
July 01, 2046 and thereafter	2.017%	(3)	2.50%	4.571%(3)

(1)This rate does not include the $72 million reduction in accordance with Education Code Section 22954.
(2)During its April 2017 meeting, the board of CalSTRS exercised its limited authority to increase the state contribution rate by 0.5 percent of the payroll effective July 1, 2017.
(3)The CalSTRS board has limited authority to adjust state contribution rates from July 1, 2017, 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.

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

At June 30, 2017, 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	$ 45,850,000
State's proportionate share of the net pension liability associated with the District	26,104,000
Total	$ 71,954,000

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015. 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, 2016, the District's proportion was 0.057 percent, which was an increase of 0.001 percent from its proportion measured as of June 30, 2015.

(Continued)

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

For the year ended June 30, 2017, the District recognized pension expense of $6,852,628 and revenue of $2,227,174 for support provided by the State. At June 30, 2017, 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	$ -	$ 1,118,000
Changes of assumptions	-	-
Net differences between projected and actual earnings on investments	3,645,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,029,000	-
Contributions made subsequent to measurement date	3,812,851	-
Total	$ 8,486,851	$ 1,118,000

$3,812,851 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, 2018. 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,	
2018	$ 67,659
2019	$ 67,659
2020	$ 2,083,434
2021	$ 1,347,584
2022	$ (19,666)
2023	$ 9,330

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, 2016 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, 2015, and rolling forward the total pension liability to June 30, 2016. The financial reporting actuarial valuation as of June 30, 2015, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2015
Experience Study	July 1, 2006, through June 30, 2010
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.60%
Consumer Price Inflation	3.00%
Wage Growth	3.75%
Post-retirement Benefit Increases	2.00% simple for DB Not applicable for DBS/CBB

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience. RP2000 series tables are an industry standard set of mortality rates published by the Society of Actuaries. See CalSTRS July 1, 2006 – June 30, 2010 experience analysis and June 30, 2015 Actuarial Program Valuations for more information.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the process. The actuarial investment rate of return assumption was adopted by the board in 2012 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%
Private Equity	13	9.30
Real Estate	13	5.20
Inflation Sensitive	4	3.80
Fixed Income	12	0.30
Absolute Return / Risk Mitigating Strategies	9	2.90
Cash / Liquidity	2	(1.00)

* 20-year geometric average

(Continued)

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

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

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.60 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.60 percent) or 1-percentage-point higher (8.60 percent) than the current rate:

	1% Decrease (6.60%)	Current Discount Rate (7.60%)	1% Increase (8.60%)
District's proportionate share of the net pension liability	$ 65,989,000	$ 45,850,000	$ 29,124,000

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-2016.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 agencies first join the PERF, are credited with a market value adjustment in determining contribution rates.

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

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2017 were as follows:

Members - The member contribution rate was 6.0 or 7.0 percent of applicable member earnings for fiscal year 2016-17.

Employers - The employer contribution rate was 13.888 percent of applicable member earnings.

The District contributed $1,229,817 to the plan for the fiscal year ended June 30, 2017.

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

At June 30, 2017, the District reported a liability of $13,361,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school Districts. At June 30, 2016, the District's proportion was 0.068 percent, which was an increase of 0.003 percent from its proportion measured as of June 30, 2015. For the year ended June 30, 2017, the District recognized pension expense of $1,983,530.

At June 30, 2017, 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	$ 575,000	$ -
Changes of assumptions	-	401,000
Net differences between projected and actual earnings on investments	2,073,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	483,000	-
Contributions made subsequent to measurement date	1,229,817	-
Total	$ 4,360,817	$ 401,000

(Continued)

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

$1,229,817 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, 2018. 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,	
2018	$ 611,459
2019	$ 460,459
2020	$ 1,117,082
2021	$ 541,000

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, 2016 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, 2015, and rolling forward the total pension liability to June 30, 2016, and assumptions, applied to all prior periods included in the measurement.

Valuation Date	June 30, 2015
Experience Study	June 30, 1997 through June 30, 2011
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.65%
Consumer Price Inflation	2.75%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.75% thereafter

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

All other actuarial assumptions used in the June 30, 2015 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.

(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
Global Equity	51%	5.25%
Global Debt Securities	20	0.99
Inflation Assets	6	0.45
Private Equity	10	6.83
Real Estate	10	4.50
Infrastructure & Forestland	2	4.50
Liquidity	1	(0.55)

* 10-year geometric average

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

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

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

(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 7.65 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.65 percent) or 1-percentage-point higher (8.65 percent) than the current rate:

	1% Decrease (6.65%)	Current Discount Rate (7.65%)	1% Increase (8.65%)
District's proportionate share of the net pension liability	$ 19,935,000	$ 13,361,000	$ 7,887,000

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

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 District provides postretirement health care benefits to certificated employees (under three distinct agreements between the District and the Western Placer Teachers Association) and classified employees (under an agreement between the District and the Western Placer Classified Employees Association) as follows:

A. 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, 2017, there were 4 retirees receiving benefits under this agreement.

B. 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, 2017, there were 6 retired employees receiving benefits under this agreement.

C. 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, 2017, there were 5 retired employees receiving benefits under this agreement.

(Continued)

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

The District provides these benefits on a pay-as-you-go basis. The CERBT agent plan consists of an aggregation of single employer plans under the terms of which separate accounts will be maintained for each employer. So the District's assets will provide benefits only under the District's plan. Separate financial statements are not prepared for the District's Single Employer Plan.

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

Annual required contribution	$ 671,880
Interest on net OPEB obligation	92,217
Adjustment to annual required contribution	(96,435)
Annual OPEB cost (expense)	667,662
Contributions made	133,683
Change in net OPEB obligation	533,979
Net OPEB obligation - beginning of year	1,463,754
Net OPEB obligation - end of year	$ 1,997,733

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended June 30, 2017 and preceding three years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2015	$ 207,588	87%	$ 925,716
June 30, 2016	$ 669,213	20%	$ 1,463,754
June 30, 2017	$ 667,662	20%	$ 1,997,733

As of July 1, 2015, the most recent actuarial valuation date, the plan was partially funded. The actuarial accrued liability for benefits was $5.6 million and the actuarial value of plan assets was $3.5 million, resulting in an unfunded liability of $2.3 million. The covered payroll (annual payroll of active employees covered by the Plan) was $33.5 million, and the ratio of the UAAL to the covered payroll was 7 percent.

(Continued)

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, shown as required supplementary information, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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

In the July 1, 2015 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 6.3 percent investment rate (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan on the valuation date, and an annual healthcare cost trend rate of 4.0 percent. The actuarial value of assets was determined using a 5 year smoothing formula with a 20% corridor around market value, based on the market value of the assets as of June 30, 2016.

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:

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.

(Continued)

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.

NOTE 12 - SUBSEQUENT EVENTS

Tax and Revenue Anticipation Notes: On July 6, 2017, the District issued Tax and Revenue Anticipation Notes (TRANs) totaling $11,800,000, with an interest rate of 3.0%. The 2017 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 2017-2018 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 2017-2018, 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, 2018.

Certificates of Participation: In September 2017, the District issued $51,795,000 Refinancing Project COP, with interest rates between 2.0% and 5.0% and maturing in August 2049, for the advance refunding of the District's 2009 refinancing COPS.

REQUIRED SUPPLEMENTARY INFORMATION

WESTERN PLACER UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2017

	Budget			Variance Favorable (Unfavorable)
	Original	Final	Actual	
Revenues:				
Local Control Funding Formula:				
State apportionment	$ 21,056,702	$ 19,389,987	$ 18,868,934	$ (521,053)
Local sources	33,011,151	35,196,233	35,796,681	600,448
Total LCFF	54,067,853	54,586,220	54,665,615	79,395
Federal sources	2,281,509	2,497,770	2,481,315	(16,455)
Other state sources	6,945,830	9,891,708	9,258,297	(633,411)
Other local sources	3,428,490	4,002,602	4,168,222	165,620
Total revenues	66,723,682	70,978,300	70,573,449	(404,851)
Expenditures:				
Current:				
Certificated salaries	30,623,668	31,001,751	31,310,980	(309,229)
Classified salaries	8,759,404	8,965,405	9,028,971	(63,566)
Employee benefits	15,804,605	16,049,832	15,697,844	351,988
Books and supplies	4,477,141	7,131,927	2,918,681	4,213,246
Contract services and operating expenditures	5,304,932	8,231,205	7,301,029	930,176
Other outgo	1,637,862	1,888,454	1,858,909	29,545
Capital outlay	990,325	3,745,090	3,358,485	386,605
Debt service:				
Principal retirement	205,180	205,074	205,179	(105)
Total expenditures	67,803,117	77,218,738	71,680,078	5,538,660
(Deficiency) excess of revenues (under) over expenditures	(1,079,435)	(6,240,438)	(1,106,629)	5,133,809
Other financing sources (uses):				
Transfers in	-	-	2,869	2,869
Transfers out	(23,360)	(23,360)	(118,873)	(95,513)
Total other financing sources (uses)	(23,360)	(23,360)	(116,004)	(92,644)
Change in fund balance	(1,102,795)	(6,263,798)	(1,222,633)	5,041,165
Fund balance, July 1, 2016	11,928,849	11,928,849	11,928,849	-
Fund balance, June 30, 2017	$ 10,826,054	$ 5,665,051	$ 10,706,216	$ 5,041,165

See accompanying notes to required supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB)
FUNDING PROGRESS
For the Year Ended June 30, 2017

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
March 1, 2010	$ 2,400,000	$ 3,000,000	$ 600,000	80%	$ 29,100,000	2%
June 30, 2011	$ 2,561,858	$ 3,064,036	$ 502,178	84%	$ 30,316,435	2%
July 1, 2013	$ 3,120,874	$ 3,665,931	$ 688,760	85%	$ 33,384,182	2%
July 1, 2015	$ 3,476,496	$ 5,625,828	$ 2,333,126	62%	$ 33,503,257	7%

See accompanying notes 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, 2017

State Teachers' Retirement Plan
Last 10 Fiscal Years

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

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, 2017

Public Employer's Retirement Fund B
Last 10 Fiscal Years

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

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, 2017

State Teachers' Retirement Plan
Last 10 Fiscal Years

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

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, 2017

Public Employer's Retirement Fund B
Last 10 Fiscal Years

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

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.

Excess of expenditures over appropriations in individual funds for the year ended June 30, 2017 were as follows:

Certificated salaries	$	309,229
Classified salaries	$	63,566

B - Schedule of Other Postemployment Benefits Funding Progress

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

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

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

D – Schedule of the District's Contributions

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

E – Changes of Benefit Terms

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

F - Changes of Assumptions

The discount rate for Public Employer's Retirement Fund B was 7.50, 7.65, and 7.65 percent in the June 30, 2013, 2014, and 2015 actuarial reports, respectively. There are no changes in assumptions reported for the State Teachers' Retirement Plan.

SUPPLEMENTARY INFORMATION

WESTERN PLACER UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NON-MAJOR FUNDS
June 30, 2017

	Adult Education Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund	Bond Interest Redemption Fund	Total
ASSETS								
Cash in County Treasury	$ -	$ 18,960	$ -	$ 943,996	$ 826,282	$ 203,512	$ 6,404,086	$ 8,396,836
Receivables	28,502	22	156,178	9,508	986	239	-	195,435
Stores inventory	-	-	16,385	-	-	-	-	16,385
Due from other funds	23,693	-	87	1,490	-	-	-	25,270
Total assets	$ 52,195	$ 18,982	$ 172,650	$ 954,994	$ 827,268	$ 203,751	$ 6,404,086	$ 8,633,926
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	$ 82	$ 8,812	$ 3,708	$ 60,571	$ 339	$ 218	$ -	$ 73,730
Due to other funds	29,205	-	152,557	-	-	-	-	181,762
Total liabilities	29,287	8,812	156,265	60,571	339	218	-	255,492
Fund balances:								
Nonspendable	-	-	16,385	-	-	-	-	16,385
Restricted	22,908	10,170	-	894,423	826,929	203,533	6,404,086	8,362,049
Total fund balances	22,908	10,170	16,385	894,423	826,929	203,533	6,404,086	8,378,434
Total liabilities and fund balances	$ 52,195	$ 18,982	$ 172,650	$ 954,994	$ 827,268	$ 203,751	$ 6,404,086	$ 8,633,926

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, 2017

	Adult Education Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund	Bond Interest Redemption Fund	Total
Revenues:								
Federal sources	$ 46,095	$ -	$ 1,063,365	$ -	$ -	$ -	$ -	$ 1,109,460
Other state sources	-	-	75,561	-	-	-	-	75,561
Other local sources	(333)	253	719,985	1,398,404	12,139	2,868	3,764,650	5,897,966
Total revenues	45,762	253	1,858,911	1,398,404	12,139	2,868	3,764,650	7,082,987
Expenditures:								
Current:								
Classified salaries	41,839	-	850,109	221,859	-	-	-	1,113,807
Employee benefits	22,248	-	379,375	82,229	-	-	-	483,852
Books and supplies	15	-	882,245	109,466	104	6,158	-	997,988
Contract services and operating expenditures	2,484	-	53,958	74,964	109,721	9,025	-	250,152
Capital outlay	-	-	-	727,723	17,082	-	-	744,805
Debt service:								
Principal retirement	-	-	-	-	-	-	1,302,116	1,302,116
Interest	-	-	-	-	-	-	2,299,940	2,299,940
Total expenditures	66,586	-	2,165,687	1,216,241	126,907	15,183	3,602,056	7,192,660
(Deficiency) excess of revenues (under) over expenditures	(20,824)	253	(306,776)	182,163	(114,768)	(12,315)	162,594	(109,673)
Other financing sources (uses):								
Transfers in	23,693	-	95,180	53,709	-	-	-	172,582
Transfers out	(2,869)	-	-	(800,000)	-	-	-	(802,869)
Premium on the issuance of long-term liabilities	-	-	-	-	-	-	3,524,473	3,524,473
Total other financing sources (uses)	20,824	-	95,180	(746,291)	-	-	3,524,473	2,894,186
Net change in fund balances	-	253	(211,596)	(564,128)	(114,768)	(12,315)	3,687,067	2,784,513
Fund balances, July 1, 2016	22,908	9,917	227,981	1,458,551	941,697	215,848	2,717,019	5,593,921
Fund balances, June 30, 2017	$ 22,908	$ 10,170	$ 16,385	$ 894,423	$ 826,929	$ 203,533	$ 6,404,086	$ 8,378,434

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, 2017

	Second Period Report	Annual Report
Certificate #	**F8D3ED7C**	**18C54A9E**
Elementary:		
Transitional Kindergarten through Third	2,100	2,099
Fourth through Sixth	1,575	1,568
Seventh and Eighth	1,074	1,070
Special Education	19	19
Total Elementary	4,768	4,756
Secondary:		
Ninth through Twelfth	1,742	1,734
Continuation Education	65	62
Special Education	6	6
Total Secondary	1,813	1,802
ADA Totals	6,581	6,558

See accompanying notes to supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2017

Grade Level	Statutory Minutes Requirement	2016-2017 Actual Minutes	Number of Days Traditional Calendar	Status
Kindergarten	36,000	36,000	180	In Compliance
Grade 1	50,400	53,880	180	In Compliance
Grade 2	50,400	53,880	180	In Compliance
Grade 3	50,400	53,880	180	In Compliance
Grade 4	54,000	54,780	180	In Compliance
Grade 5	54,000	54,780	180	In Compliance
Grade 6	54,000	61,315	180	In Compliance
Grade 7	54,000	61,315	180	In Compliance
Grade 8	54,000	61,315	180	In Compliance
Grade 9	64,800	65,399	180	In Compliance
Grade 10	64,800	65,399	180	In Compliance
Grade 11	64,800	65,399	180	In Compliance
Grade 12	64,800	65,399	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, 2017

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	$ 1,024,332
84.027A	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611 (Age 3-5)	13682	188,256
84.173	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	15197	71,910
84.173	Special Ed: IDEA Preschool Grants, Part B, Sec 619	13430	39,092
	Subtotal Special Education Cluster		1,323,590
84.010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected	14329	774,491
84.365	ESEA: Title III, Limited English Proficiency Student Program	14346	107,608
84.365	ESEA: Title III: Immigrant Education Program	14346	13,098
	Subtotal ESEA Title III		120,706
84.367	ESEA: Title II, Part A, Improving Teacher Quality Local Grants	14341	95,491
84.048	Carl D. Perkins Career and Technical Education: Secondary, Section 131	14894	39,207
84.158	Department of Rehabilitation: Workability II, Transitions Partnership	10006	42,560
	Total U.S. Department of Education		2,396,045
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	888,464
	Total Child Nutrition Cluster and U.S. Department of Agriculture		1,063,365

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2017

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	$ 125,437
	Total Federal Awards		$ 3,584,847

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, 2017

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

See accompanying notes to supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Year Ended June 30, 2017
(UNAUDITED)

	(Budget) 2018	2017	2016	2015
General Fund				
Revenues and other financing sources	$ 67,536,612	$ 70,576,318	$ 67,511,172	$ 56,494,786
Expenditures	68,891,669	71,680,078	63,604,137	55,738,184
Other uses and transfers out	173,360	118,873	36,711	40,410
Total outgo	69,065,029	71,798,951	63,640,848	55,778,594
Change in fund balance	$ (1,528,417)	$ (1,222,633)	$ 3,870,324	$ 716,192
Ending fund balance	$ 9,177,799	$ 10,706,216	$ 11,928,849	$ 8,058,525
Available reserves	$ 7,637,739	$ 9,208,664	$ 10,405,390	$ 6,530,354
Designated for economic uncertainties	$ 2,071,951	$ 2,158,381	$ 1,913,279	$ 1,669,813
Undesignated fund balance	$ 5,565,788	$ 7,050,283	$ 8,492,111	$ 4,860,541
Available reserves as percentages of total outgo	11%	12.80%	16.4%	11.71%
All Funds				
Total long-term liabilities	$ 282,316,338	$ 288,093,710	$ 216,600,527	$ 210,492,588
Average daily attendance at P-2,	6,661	6,581	6,489	6,444

The General Fund fund balance has increased by $3,363,883 over the past three years. The fiscal year 2017-2018 budget projects an decrease of $1,528,417. 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, 2017, the District met this requirement.

The District has incurred an operating surplus in two of the past three years, and anticipates an operating deficit in fiscal year 2018.

Total long-term liabilities have increased by $77,601,122 over the past two years.

Average daily attendance has increased by 137 over the past two years. An increase of 80 ADA is projected for the 2017-2018 fiscal year.

See accompanying notes to supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
For the Year Ended June 30, 2017

Charter Schools Chartered by District	Included in District Financial Statements, or Separate Report
0015 - Horizon Charter School	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 the District and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for Educational Institutions or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10-percent de 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, 2017.

Description	CFDA Number	Amount
Total Federal revenues, Statement of Revenues, Expenditures and Change in Fund Balances		$ 3,590,775
Less: Medi-Cal Billing Funds unspent	93.778	(5,928)
Total Schedule of Expenditure of Federal Awards		$ 3,584,847

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 2017-2018 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, 2017, 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 *2016-17 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, 2017.

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
Mental Health	Yes
Educator Effectiveness	Yes
California Clean Energy Jobs Act	No, see below
After School Education and Safety Program:	
General requirements	Yes
After school	Yes
Before school	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Common Core Implementation Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	No, see below
Immunizations	No, see below
Attendance, for charter schools	No, see below
Mode of Instruction, for charter schools	No, see below
Nonclassroom-Based Instruction/Independent Study, for charter schools	No, see below
Determination of Funding for Nonclassroom-Based Instruction, for charter schools	No, see below
Annual Instructional Minutes - Classroom-Based, for charter schools	No, see below
Charter School Facility Grant Program	No, see below

(Continued)

We did not perform testing 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.

We did not perform procedures related to California Clean Energy Jobs Act because the District did not expend funds related to the California Clean Energy Jobs Act.

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.

The District submitted all required immunization assessment reports to the California Department of Public Health; therefore, we did not perform any procedures related to this requirement.

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 *2016-17 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, 2017.

(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 *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.* Accordingly, this report is not suitable for any other purpose.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 11, 2017

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, 2017, 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 11, 2017.

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. We identified a deficiency in internal control that was communicated to management as identified in the accompanying Schedule of Audit Findings and Questioned Costs as Finding 2017-001.

(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.*

Western Placer Unified School District Response to Findings

Western Placer Unified School District's response to the finding identified in our audit is described in the accompanying schedule of Audit Findings and Questioned Costs. Western Placer Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 11, 2017

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 each of Western Placer Unified School District's major federal programs for the year ended June 30, 2017. 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 each of its major federal programs for the year ended June 30, 2017.

(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 Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 11, 2017

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__ None reported
Noncompliance material to financial statements noted?	____ Yes	__X__ No

FEDERAL AWARDS

Internal control over major programs:		
Material weakness(es) identified?	____ Yes	__X__ No
Significant deficiency(ies) identified not considered to be material weakness(es)?	____ Yes	__X__ None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____ Yes	__X__ No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.027, 84.027A, 84.173	Special Education Cluster
84.010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected

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

2017-001 DEFICIENCY - INTERNAL CONTROL - ASSOCIATED STUDENT BODY (30000)

Criteria

Education Code Section 48930 (and California Department of Education's "Accounting Procedures for Student Organizations Handbook") requires student body organizations to follow the regulations set by the Governing Board of the school district.

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.

Effect

ASB funds could potentially be misappropriated.

Cause

Adequate internal control procedures have not been implemented and enforced.

Fiscal Impact

Not determinable.

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.

Views of Responsible Officials and Planned Corrective Actions

The District agrees with the auditor's recommendations and notes they have brought in an experienced ASB advisor to ensure proper controls are in place over ASB.

(Continued)

SECTION III- FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTSG

No matters were reported.

STATUS OF PRIOR YEAR

FINDINGS AND RECOMMENDATIONS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2017

Finding/Recommendation	Current Status	District Explanation If Not Implemented
No matters were reported.		

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:
WPUSD's 2016-2017 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 16, 2018

ROLL CALL REQUIRED:
No

BACKGROUND:
California recently released 2016-2017 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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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:

Receipt of the 2016-17 Measure A and Measure N General Obligation Bonds Audited Financial Statements And Performance Audits

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 16, 2018

ROLL CALL REQUIRED:

No

BACKGROUND:

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

California law requires districts that have passed a general obligation bond under Proposition 39 to complete, on an annual basis, an independent financial audit and a performance audit. Beginning January 1, 2011, Senate Bill 1473 amended the Education Code by adding Section 15286 which requires that the financial and performance audits of the Proposition 39 bond funds are conducted in accordance with the Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States for financial and performance audits.

GAGAS defines performance audits as "objective analysis for management and those charged with governance and oversight to use to improve program performance and operations, reduce costs, facilitate decision making by parities with responsibility to oversee or initiate corrective action, and contribute to public accountability". Further performance audits, unlike financial audits, assess the effectiveness, economy and efficiency of the bond program.

Additionally, as required by Proposition 39, both the financial and performance audits for the 2016-17 fiscal year be submitted to the Bond Oversight Committee by March 31, 2018.

The firm of Crowe Horwath, LLP will be present at the Board meeting to present highlights of the Measure A and Measure N General Obligation Bonds Audited Financial Statements and Performance Audits.

RECOMMENDATION:

Administration recommends the Board of Trustees receive the 2016-17 Measure A and Measure N General Obligation Bonds Audited Financial Statements and Performance Audits.

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WESTERN PLACER UNIFIED SCHOOL DISTRICT

MEASURE A GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2017

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

MEASURE A GENERAL OBLIGATION BONDS
June 30, 2017

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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 Western Placer Unified School District (the "District") Measure A General Obligation Bonds (the "Bonds") activity included in the Building Fund of the District, as of and for the year ended June 30, 2017, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Western Placer Unified School District (the "District") Measure A General Obligation Bonds activity as of June 30, 2017, and the changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present the financial activity and balances of the Measure A General Obligation Bonds activity only, and do not purport to, and do not, present fairly the financial position of Western Placer Unified School District, as of June 30, 2017 or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2018 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for Measure A General Obligation Bonds activity. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance for Measure A General Obligation Bonds activity. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance for the Measure A General Obligation Bonds activity.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
January 9, 2018

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
BALANCE SHEET
June 30, 2017

ASSETS	
Cash in County Treasury (Note 2)	$ 34,458,903
LIABILITIES AND FUND BALANCE	
Accounts payable	$ 1,191,244
Due to other funds	1,489
Total liabilities	1,192,733
Fund balance -- restricted (Note 3)	33,266,170
Total liabilities and fund balance:	$ 34,458,903

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
For the Year Ended June 30, 2017

Expenditures:	
Current:	
Classified salaries	$ 6,918
Employee benefits	3,017
Books and supplies	37,771
Contract services and operating expenditures	70,086
Capital outlay	6,622,112
Total expenditures	6,739,904
Other financing sources and uses:	
Proceeds from the issuance of bonds	25,000,000
Transfers out	(53,709)
Total other financing sources and uses	24,946,291
Change in fund balance	18,206,387
Fund balance, July 1, 2016	15,059,783
Fund balance, June 30, 2017	$ 33,266,170

See accompanying notes to financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Western Placer Unified School District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual*. The activities of the Measure A Bonds are recorded along with other activities in the District's Building Fund. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant accounting policies:

Financial Reporting Entity: The financial statements include the activity and balances of the Measure A General Obligation Bonds activity, only. The activities of the Measure A General Obligation Bonds are recorded along with other activities in the District's Building Fund. These financial statements are not intended to present the financial position and results of operations of Western Placer Unified School District as a whole.

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

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

Budgets and Budgetary Accounting: Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By State law, the District's Board of Trustees must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Board of Trustees satisfied these requirements.

The District's Board of Trustees and Superintendent revise the budgets during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

Cash and Cash Equivalents: For the purpose of the financial statements, cash equivalents are defined as financial instruments with an original maturity of three months or less. Funds invested in the Placer County Treasury are considered cash equivalents.

Accounting Estimates: The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

NOTE 2 – CASH AND INVESTMENTS

Cash at June 30, 2017 consisted of the following:

Cash in County Treasury	$ 34,458,903

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.

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, 2017, the District had no significant interest rate risk related to cash.

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, 2017, the District had no concentration of credit risk.

NOTE 3 – FUND BALANCE CLASSIFICATION

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

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. Fund balance is restricted for capital projects of the Building Fund in accordance with the Bond Project List for Measure A General Obligation Bonds.

(Continued)

NOTE 4 – PURPOSE OF BOND ISSUANCE

Bond Authorization: By approval of the proposition for Measure A by at least 55% of the registered voters voting on the proposition at an election held on November 4, 2014, Western Placer Unified School District was authorized to issue and sell bonds of up to $60,000,000 in aggregate principal amount.

Purpose of Bonds: The proceeds of the Bonds may be used:

"The Project List includes the construction of a new high school and the modernization, upgrade and construction projects at Lincoln High School, including:

- *Provide modern technology and computers to support 21st-century education*
- *Provide classrooms and instructional facilities that prepare students for college and careers*
- *Modernize, renovate or replace aging classrooms and other school facilities*
- *Replace aging portables with new classrooms*
- *Modernize classrooms and educational facilities to meet current safety codes*
- *Provide modern fire-detection, alarms, and emergency communications systems and other upgrades to ensure safety*
- *Provide seismic upgrades to classrooms and school facilities*
- *Provide additional classrooms to accommodate growth in student enrollment*
- *Upgrade, renovate, repair and construct, as needed, facilities supporting student services, including food services, administration and counseling buildings, and other school facilities*
- *Improve energy and operational efficiency to reduce maintenance and operating costs*
- *Improve parking lots, including the addition of covered parking*
- *Repair or replace outdated heating, lighting, electrical or sewer systems"*

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

NOTE 5 – GENERAL OBLIGATION BOND ISSUANCES

The bonds are general obligations of the District, and Placer County is obligated to levy ad valorem taxes for the payment of and interest on, the principal of the bonds. The Bond Interest and Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the payment of interest and redemption of principal of the bonds issued by the District.

In June 2015, the District issued General Obligation Bonds, Series 2007, totaling $20,000,000. The bonds bear interest at rates ranging from 3.00% to 5.00% and are scheduled to mature through June 2041.

In May 2017, the District issued General Obligation Bonds, Series 2017B, totaling $25,000,000. The bonds bear interest at rates ranging from 3.00% to 5.00% and are scheduled to mature through August 2047.

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 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 Western Placer Unified School District (the "District") Measure A General Obligation Bonds (the "Bonds") activity included in the Building Fund of the District, as of and for the year ended June 30, 2017, and related notes to the financial statements and have issued our report thereon dated January 9, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Western Placer Unified School District internal control over Measure A General Obligation Bond activity financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Western Placer Unified School District's internal control. Accordingly, we do not express an opinion of 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

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

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
January 9, 2018

No matters were reported.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended June 30, 2017

No matters were reported.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

MEASURE A GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT

June 30, 2017

WESTERN PLACER UNIFIED SCHOOL DISTRICT

MEASURE A GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2017

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Western Placer Unified School District
Lincoln, California

We have conducted a performance audit of the Western Placer Unified School District (the "District") Measure A General Obligation Bond funds for the year ended June 30, 2017.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 4 of this report which includes determining the compliance with the performance requirements for the Proposition 39 Measure A General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIIIA of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for Western Placer Unified School District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of Western Placer Unified School District to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal control.

The results of our procedures indicated that, in all significant respects, Western Placer Unified School District expended Measure A General Obligation Bond funds for the year ended June 30, 2017 only for the specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
January 9, 2018

LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

WESTERN PLACER UNIFIED SCHOOL DISTRICT MEASURE A GENERAL OBLIGATION BONDS

On November 4, 2014, the electorate of Western Placer Unified School District approved the $60,000,000 million Measure A General Obligation Bonds, with greater than 55% of the votes in favor. The text of the ballot language was as follows:

"For the purpose of updating/replacing aging classrooms and support facilities, and instructional technology needed for improved teaching, replacing portable classrooms, repairing/replacing roofs, worn-out floors, electrical systems, seismic upgrades and improving energy efficiency to save money and support instruction within the District"

The District's Board of Trustees developed the following Bond Project List for Measure A:

As discussed above, the Project List includes the construction of a new high school and the modernization, upgrade and construction projects at Lincoln High School, including:

- Provide modern technology and computers to support 21st-century education
- Provide classrooms and instructional facilities that prepare students for college and careers
- Modernize, renovate or replace aging classrooms and other school facilities
- Replace aging portables with new classrooms
- Modernize classrooms and educational facilities to meet current safety codes
- Provide modem fire-detection, alarms, and emergency communications systems and other upgrades ensure safety
- Provide seismic upgrades to classrooms and school facilities
- Provide additional classrooms to accommodate growth in student enrollment
- Upgrade, renovate, repair and construct, as needed, facilities supporting student services, including food services, administration and counseling buildings, and other school facilities
- Improve energy and operational efficiency to reduce maintenance and operating costs
- Improve parking lots, including the addition of covered parking
- Repair or replace outdated heating, lighting, electrical or sewer systems

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT MEASURE A GENERAL OBLIGATION BONDS
(Continued)

In June 2015, the District issued General Obligation Bonds, Series 2007, totaling $20,000,000. The bonds bear interest at rates ranging from 3.00% to 5.00% and are scheduled to mature through June 2041.

In May 2017, the District issued General Obligation Bonds, Series 2017B, totaling $25,000,000. The bonds bear interest at rates ranging from 3.00% to 5.00% and are scheduled to mature through August 2047.

The financial activity related to the Measure A General Obligation Bonds is recorded within the District's Financial Activity Report for Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2017.

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure A General Obligation Bond funds for the year ended June 30, 2017 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure A project expenditures (the "List") for the period from July 1, 2016 through and including June 30, 2017. A total of 210 expenditures representing $6,739,904 from July 1, 2016 to June 30, 2017, were identified.

METHODOLOGY

We performed the following procedures to the List of Measure A General Obligation Bond project expenditures for the year ended June 30, 2017:

- Verified the mathematical accuracy of the expenditures List.
- Reconciled the List to total bond expenditures as reported by the District in the District's audited Measure A General Obligation Bonds financial statements for the year ended June 30, 2017.
- Selected a sample of expenditures totaling $6,077,551. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented 90% of the total expenditure value. Verified that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects. Verified that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

CONCLUSIONS

The results of our tests indicated that, in all significant respects, Western Placer Unified School District expended Measure A General Obligation Bond funds for the year ended June 30, 2017 only for the specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

MEASURE N GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2017

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

MEASURE N GENERAL OBLIGATION BONDS
June 30, 2017

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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 Western Placer Unified School District (the "District") Measure N General Obligation Bonds (the "Bonds") activity included in the Building Fund of the District, as of and for the year ended June 30, 2017, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Western Placer Unified School District (the "District") Measure N General Obligation Bonds activity as of June 30, 2017, and the changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present the financial activity and balances of the Measure N General Obligation Bonds activity only, and do not purport to, and do not, present fairly the financial position of Western Placer Unified School District, as of June 30, 2017 or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2018 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for Measure N General Obligation Bonds activity. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance for Measure N General Obligation Bonds activity. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance for the Measure N General Obligation Bonds activity.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
January 9, 2018

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
BALANCE SHEET
June 30, 2017

ASSETS	
Cash in County Treasury (Note 2)	$ 29,689,749
LIABILITIES AND FUND BALANCE	
Accounts payable	$ 53,341
Fund balance – restricted (Note 3)	29,636,408
Total liabilities and fund balance:	$ 29,689,749

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
For the Year Ended June 30, 2017

Expenditures:	
Current:	
Books and supplies	$ 749
Contract services and operating expenditures	254,757
Capital outlay	108,086
Total expenditures	363,592
Other financing sources:	
Proceeds from the issuance of bonds	30,000,000
Change in fund balance	29,636,408
Fund balance, July 1, 2016	-
Fund balance, June 30, 2017	$ 29,636,408

See accompanying notes to financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Western Placer Unified School District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual.* The activities of the Measure N Bonds are recorded along with other activities in the District's Building Fund. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant accounting policies:

Financial Reporting Entity: The financial statements include the activity and balances of the Measure N General Obligation Bonds activity, only. The activities of the Measure N General Obligation Bonds are recorded along with other activities in the District's Building Fund. These financial statements are not intended to present the financial position and results of operations of Western Placer Unified School District as a whole.

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

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

Budgets and Budgetary Accounting: Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By State law, the District's Board of Trustees must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Board of Trustees satisfied these requirements.

The District's Board of Trustees and Superintendent revise the budgets during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

Cash and Cash Equivalents: For the purpose of the financial statements, cash equivalents are defined as financial instruments with an original maturity of three months or less. Funds invested in the Placer County Treasury are considered cash equivalents.

Accounting Estimates: The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

NOTE 2 – CASH AND INVESTMENTS

Cash at June 30, 2017 consisted of the following:

Cash in County Treasury	$ 29,689,749

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.

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, 2017, the District had no significant interest rate risk related to cash.

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, 2017, the District had no concentration of credit risk.

NOTE 3 – FUND BALANCE CLASSIFICATION

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

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. Fund balance is restricted for capital projects of the Building Fund in accordance with the Bond Project List for Measure N General Obligation Bonds.

(Continued)

NOTE 4 – PURPOSE OF BOND ISSUANCE

Bond Authorization: By approval of the proposition for Measure N by at least 55% of the registered voters voting on the proposition at an election held on November 8, 2016, Western Placer Unified School District was authorized to issue and sell bonds of up to $60,000,000 in aggregate principal amount.

Purpose of Bonds: The proceeds of the Bonds may be used:

"Will be able to improve school safety, including fire and seismic safety; emergency and security systems; will also:

- *Upgrade science labs and technology for improved 21st Century learning at Glen Edwards Middle School*
- *Modernize classrooms/ facilities to support instruction in core subjects like math, science, reading and writing at Glen Edwards Middle School*
- *Repair/ replace leaky roofs, floors, plumbing, lighting, electrical, HVAC and water systems at Glen Edwards Middle School*
- *Renovate Glen Edwards Middle School and replace aging portables with new classrooms at Glen Edwards Middle School*
- *Improve energy efficiency and reinvest the savings into instructions*
- *Relieve overcrowding by constructing a new elementary school"*

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

NOTE 5 – GENERAL OBLIGATION BOND ISSUANCES

The bonds are general obligations of the District, and Placer County is obligated to levy ad valorem taxes for the payment of and interest on, the principal of the bonds. The Bond Interest and Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the payment of interest and redemption of principal of the bonds issued by the District.

On May 2017, the District issued 2016 General Obligation Bonds, Series 2017A, totaling $30,000,000. The bonds bear interest at rates ranging from 3.00% to 5.00% and are scheduled to mature through August 2047.

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 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 Western Placer Unified School District (the "District") Measure N General Obligation Bonds (the "Bonds") activity included in the Building Fund of the District, as of and for the year ended June 30, 2017, and related notes to the financial statements and have issued our report thereon dated January 9, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Western Placer Unified School District internal control over Measure N General Obligation Bond activity financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Western Placer Unified School District's internal control. Accordingly, we do not express an opinion of 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

(Continued)

Compliance and Other Matters

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

Purpose of this Report

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

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
January 9, 2018

No matters were reported.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended June 30, 2017

No matters were reported.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

MEASURE N GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2017

MEASURE N GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2017

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Crowe Horwath.

Crowe Horwath LLP
Independent Member Crowe Horwath International

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Western Placer Unified School District
Lincoln, California

We have conducted a performance audit of the Western Placer Unified School District (the "District") Measure N General Obligation Bond funds for the year ended June 30, 2017.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 4 of this report which includes determining the compliance with the performance requirements for the Proposition 39 Measure N General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIIIA of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for Western Placer Unified School District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of Western Placer Unified School District to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal control.

The results of our procedures indicated that, in all significant respects, Western Placer Unified School District expended Measure N General Obligation Bond funds for the year ended June 30, 2017 only for the specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
January 9, 2018

LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

WESTERN PLACER UNIFIED SCHOOL DISTRICT MEASURE N GENERAL OBLIGATION BONDS

On November 8, 2016, the electorate of Western Placer Unified School District approved the $60,000,000 million Measure N General Obligation Bonds, with greater than 55% of the votes in favor. The text of the ballot language was as follows:

"Local Middle School Upgrade/ New Elementary School Construction Measure. To construct a new elementary school to prevent overcrowding and to upgrade/enhance/expand Glen Edwards Middle School by repairing classrooms, leaky roofs, ensuring safe drinking water, improving student safety, and updating and constructing science, math, computer labs, and a new gymnasium, shall Western Placer Unified School District issue $60,000,000 in bonds, at legal rates, require independent audits, citizens' oversight, no money for administrators' salaries, with all funds used locally?"

The District's Board of Trustees developed the following Bond Project List for Measure N:

As discussed above, the Project List includes the construction of a new elementary school and the modernization, upgrade and construction projects at Glen Edwards Middle School, including:

- Provide modern technology and computers to support 21st-century education
- Upgrade science labs and technology for improved 21st Century learning at Glen Edwards Middle School
- Modernize classrooms/ facilities to support instruction in core subjects like math, science, reading and writing at Glen Edwards Middle School
- Repair/ replace leaky roofs, floors, plumbing, lighting, electrical, HVAC and water systems at Glen Edwards Middle School
- Renovate Glen Edwards Middle School and replace aging portables with new classrooms at Glen Edwards Middle School
- Improve energy efficiency and reinvest the savings into instructions

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT MEASURE N GENERAL OBLIGATION BONDS (Continued)

On May 2017, the District issued 2016 General Obligation Bonds, Series 2017A, totaling $30,000,000. The bonds bear interest at rates ranging from 3.00% to 5.00% and are scheduled to mature through August 2047.

The financial activity related to the Measure N General Obligation Bonds is recorded within the District's Financial Activity Report for Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2017.

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure N General Obligation Bond funds for the year ended June 30, 2017 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure N project expenditures (the "List") for the period from July 1, 2016 through and including June 30, 2017. A total of 10 expenditures representing $363,592 from July 1, 2016 to June 30, 2017, were identified.

METHODOLOGY

We performed the following procedures to the List of Measure N General Obligation Bond project expenditures for the year ended June 30, 2017:

- Verified the mathematical accuracy of the expenditures List.
- Reconciled the List to total bond expenditures as reported by the District in the District's audited Measure N General Obligation Bonds financial statements for the year ended June 30, 2017.
- Selected a sample of expenditures totaling $97,336. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented 27% of the total expenditure value. Verified that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects.

CONCLUSIONS

The results of our tests indicated that, in all significant respects, Western Placer Unified School District expended Measure N General Obligation Bond funds for the year ended June 30, 2017 only for the specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

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:
Approve the Selection of Flint Builders, Inc. for Lease-Leaseback Services and Award of Lease-Leaseback Agreement for the New High School Project

AGENDA ITEM AREA:
Action

REQUESTED BY:
Michael Adell
Director of Facilities

ENCLOSURES:
Yes

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
Fund 21 (Measure A)

MEETING DATE:
January 16, 2018

ROLL CALL REQUIRED:
Yes

BACKGROUND:

On August 15, 2017, the Board approved Resolution 17/18.2, adopting procedures and guidelines for selection of the lease-leaseback contractor for projects including the prequalification of contractors. On August 24, 2017, the District received prequalification packets from general contractors and mechanical, electrical, and plumbing subcontractors as required and established a prequalified list of contractors to bid or propose on selected qualified projects. On December 22, 2017, the District issued a Request for Proposal (RFP) to the prequalified contractors to submit a "percentage fee proposal" to provide pre-construction and construction lease-leaseback services for the New High School project to be awarded to the responsive contractor with the highest best value score based on qualifications and price proposal.

Based on the prequalification submittals, qualification statements, and price proposal responses to the RFP, the District has reviewed, scored, and ranked the proposing contractors for best value to the District and has selected Flint Builders, Inc., as the lease-leaseback entity to execute the Lease-Leaseback Agreement.

RECOMMENDATION:

Staff recommends the Board of Trustees approve the Selection of Flint Builders, Inc. for Lease-Leaseback Services and Award of Lease-Leaseback Agreement for New High School Project.

EXHIBIT A

Ranking of Best Value Scores

SECTION I – CONTRACTOR QUALIFICATIONS

In the follow table, enter all proposing Contractors and the total points received from the qualifications evaluation (Maximum points available per Contractor is 100).

CONTRACTOR	POINTS AWARDED
Flint Builders, Inc.	76
Landmark Construction, Inc.	79

SECTION II – PRICE PROPOSALS

In the following table, enter all proposing Contractors based on their price proposals in order from lowest to highest. In the event two Contractors submit price proposals with the same overall price, both Contractors shall be awarded the same amount of points. (For example, if two Contractors submit a price proposal of exactly $1 million, which would qualify them both as the second lowest proposal, each Contractor shall receive 90 points.)

CONTRACTOR	PRICE PROPOSAL	POINTS AWARDED
Flint Builders, Inc.	8.96 %	100
Landmark Construction, Inc.	10.38 %	90
		80
		70
		60
		50
		40
		30
		20
		10

SECTION III – BEST VALUE SCORE

In the following table, enter all proposing Contractors, their scores from the qualifications and price proposal evaluations, and their total combined score. The total combined score is the Contractor's "best value score."

CONTRACTOR	SECTION I POINT TOTAL	SECTION II POINT TOTAL	SECTION I & SECTION II COMBINED TOTAL
Flint Builders Inc.	76	100	176
Landmark Construction, Inc.	79	90	169

SECTION IV – BEST VALUE RANK

In the following table, enter all proposing Contractors and best value score in order from the highest best value score to the lowest best value score. The Contractor with the highest best value score shall be ranked No. 1 overall.

CONTRACTOR	BEST VALUE SCORE (highest to lowest)	RANK
Flint Builders, Inc.	176	1
Landmark Construction, Inc.	169	2
		3
		4
		5
		6
		7
		8
		9
		10

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LEASE-LEASEBACK AGREEMENT

NEW HIGH SCHOOL PROJECT

THIS LEASE-LEASEBACK AGREEMENT (this "Agreement") is entered into as of _____, 2018 between the Western Placer Unified School District, a California public school district (the "Owner"), and **Flint Builders, Inc.**, a California Corporation and licensed general contractor (the "Contractor"). Owner and Contractor are each a "Party" and together are the "Parties" to this Agreement.

The Owner intends to make certain tenant improvements (the "Project") to its New High School Site Related to the Construction of a New Comprehensive High School, located at Twelve Bridges Drive and Fieldstone Drive, Lincoln, CA 95648 the scope of which is generally described in Section 1, below.

This Agreement is entered into by the Parties pursuant to California Education Code section 17406, which permits the governing board of school district, without advertising for bids, to lease to any person, firm, or corporation any real property owned by the school district if the instrument by which such property is leased requires the lessee to construct on the leased premises, or provides for the construction thereon, of a building for the use of the school district during the term of the lease, and provides that title to that building shall vest in the school district at the expiration of the lease.

In connection with the approval of this Agreement, the Owner will enter into a site lease with Contractor (the "Site Lease"), under which it will lease the Project site described and depicted in Exhibit A of the Site Lease (the "Site") to Contractor in order for Contractor to finance and construct the Project as described in the Scope of Work set forth in Section 1, below (the "Scope of Work").

Contractor will lease the Site and the Project back to the Owner pursuant to a Sublease Agreement (the "Sublease"), under which the Owner will be required to make sublease payments to Contractor for the use and occupancy of the Site, including the Project.

Contractor is experienced in the construction of the type of project and type of work desired by the Owner and is willing to perform said construction work for the Owner, all as more fully set forth in this Agreement.

The Owner and Contractor therefore agree as follows:

1. Scope of Work. The Contractor agrees to finance construction of the Project and to furnish all labor, equipment and materials, including tools, implements, and appliances required, and to perform all of the Work, as that term is defined in Article 1.1.3 of the General Conditions, in a good and workmanlike manner, free from any and all liens and claims from mechanics, material suppliers, subcontractors, artisans, machinists, teamsters, freight carriers, and laborers required for:

NEW HIGH SCHOOL PROJECT
AT TWELVE BRIDGES DRIVE AND FIELDSTONE DRIVE
LINCOLN, PLACER COUNTY, CALIFORNIA,

all in strict compliance with the plans, drawings and specifications ("Plans and Specifications") for the Project submitted to the Division of State Architect ("DSA") for approval and prepared by:

HMC Architects
2495 Natomas Park Drive, Studio 100
Sacramento, CA 95833

and other contract documents relating to the Project.

The Scope of Work shall include any revisions to the Plans and Specifications that are made as a result of DSA review or at the direction of DSA.

The Scope of Work does not include Contractor's performance of the pre-construction services as set forth in Section 2, below.

Until DSA approval of the plans, drawings and specifications for the Project has been received by Owner, Contractor may not commence any work on the Project for which a contractor's license is required and DSA approval is required.

In accordance with California Public Contract Code section 3300, Contractor has a Class "B" license that Contractor shall maintain in good standing for the duration of Contractor's work on the Project.

2. Pre-Construction Services. Contractor shall perform the following pre-construction services to be completed by November, 2018:

a. *Site Evaluation.* Contractor shall perform an evaluation of the Site for the Project and make recommendations relating to scope, constructability, and schedule of the Project. Contractor shall also review the scope of necessary demolition work, if any, to develop a hazardous materials removal plan. The purpose of this evaluation is to improve the Project's design and minimize unforeseen conditions. At Owner's request, Contractor shall provide the results of its evaluation in written form to the Owner.

b. *Constructability Review.* Contractor shall provide at least 2 constructability reviews of the Plans and Specifications before or at each of the following intervals of preconstruction: (i) one upon the completion of design development; and (ii) one immediately prior to the submittal of the Plans and Specifications to DSA.

Contractor shall review the Plans and Specifications and related construction documents for errors and omissions, clarity, consistency, and coordination. Contractor's review shall emphasize ensuring that the Project can be completed within the Owner's available budget to the level of quality and educational goals desired, and can be completed within the established schedule. Contractor shall specifically provide recommendations on construction feasibility, energy conservation, availability of materials and labor, time requirements for installation and construction, and factors related to cost, including costs of alternative designs of materials, preliminary budgets, and possible economies of scale. Contractor shall provide written reports, identifying by page and detail the issues to be discussed and resolved. As part of the

constructability review, Contractor shall identify areas where value engineering principles could be applied (including potential cost savings and the schedule impact of such savings), and identify items requiring a long lead time before construction. Contractor shall assist the District in considering operating or maintenance costs with respect to selecting systems and products for the Project.

c. *Design/Coordination Meetings.* Contractor shall be responsible for facilitating all design/coordination meetings as needed. Such meetings shall include participation of design professionals and specialty subcontractors.

d. *Schedule.* Contractor shall develop a master critical path method ("CPM") project schedule for the Project that shall include all milestone dates for the Project, including submittal of Contractor's GMP proposal for each Project phase, completion of design development, submittal of all estimates contemplated by the Contract, re-submission of the Plans and Specifications to DSA (if necessary), anticipated re-approval by DSA (if any), finalization of Contract Documents, construction sequencing and durations, preparation and processing of shop drawings and samples, delivery of materials or equipment requiring long-lead time procurements, phasing, and Owner move-in. Contractor's schedule shall be submitted to the Owner for approval within 30 days' of execution of this Agreement; the Owner shall have the right to request reasonable changes and updates in the schedule. Contractor shall provide schedule updates with each estimate, or more often if reasonably requested by the Owner or if required in Contractor's judgment to communicate changes in market conditions.

e. *Estimates.* Contractor shall provide an estimate of total Project cost, as well as necessary updates to that estimate. Contractor's initial estimate shall be due to the District within two weeks of completion of its first constructability review. Updated cost estimates shall be given in accordance with the approved CPM project schedule for the Project. Contractor shall also provide an updated estimate upon the submission of the Plans and Specifications to DSA (and at any other time required or reasonably necessary pursuant to this Agreement). Contractor's cost estimate shall identify all trades and unit costs and shall also identify all allowable general condition costs and fees. If any cost estimate submitted to the Owner exceeds a previously approved estimate, the Contractor shall make appropriate recommendations to the Owner for reducing the estimated cost of the Project. All estimates shall assume that construction of the Project is subject to the payment of prevailing wages under the California Labor Code and applicable regulations, and that the Project will be subject to compliance monitoring and enforcement by the California Department of Industrial Relations.

f. *Construction Planning.* Contractor shall provide assistance to Owner in construction planning, including phasing, staging, site logistics, sequencing, fencing, office locations and means and methods of construction. The Contractor shall (1) provide a preliminary evaluation of the Owner's schedule, cost and design requirements for the Project; (2) develop an anticipated construction schedule pursuant to Subsection d. above; (3) develop a preliminary cost estimate for each type of work contemplated by the Project pursuant to Subsection e. above; (4) clarify and delineate the Architect's, the Contractor's, and the Owner's respective duties and responsibilities; and (5) set forth a plan for the administration and coordination of all Work on the Project, including pre-construction meetings. The Architect and Owner shall review the above for acceptance. Contractor will also ensure that all Work complies with the guidelines

established by the State of California Office of Public School Construction and any other Federal or State agencies having jurisdiction over the Project. The objective of this step will be to develop an overall program strategy as relates to timing, budgets, construction materials, means and methods and the program interface during construction.

3. Contract Documents. The Contractor and the Owner agree that this Agreement, and all of the documents listed in Article 1.1.1 of the General Conditions, together form the "Contract Documents," which form the "Contract."

4. Time to Complete and Liquidated Damages. Time is of the essence in this Contract. The time for completion of the Project shall be Eight Hundred Fifty Two (852) calendar days from the date of Owner's approval of the Total Sublease Amount (as set forth in Section 5 of this Agreement), pursuant to California Education Code section 17406(a)(3). Date for Completion (as that term is defined in Article 8.1.1. of the General Conditions) of the Project shall be on or before June 30, 2021.

Failure to complete the Project within the date(s) and in the manner provided for by the Contract Documents, shall subject the Contractor to liquidated damages for each calendar day by which such completion is delayed beyond the Date for Completion. For purposes of liquidated damages, the concept of substantial completion shall not constitute completion and is not part of the Contract Documents. The actual occurrence of damages and the actual amount of the damages which the Owner would suffer if the Project were not completed by the Date for Completion are dependent upon many circumstances and conditions which could prevail in various combinations and, from the nature of the case, it is impracticable and extremely difficult to fix the actual damages. Damages that the Owner would suffer if completion is delayed include, but are not limited to, loss of the use of the Project, disruption of activities, costs of administration, supervision and the incalculable inconvenience and loss suffered by the public.

Accordingly, the Parties agree that the following dollar figure shall be the amount of damages which the Owner shall directly incur upon failure of the Contractor to complete the Project within the time specified: $5,000.00, for each calendar day by which completion of the Project is delayed beyond the Date for Completion, which may be adjusted in accordance with the Contract Documents.

If the Contractor becomes liable under this Section, the Owner, in addition to all other remedies provided by law, shall have the right to withhold sublease payments, and to collect the interest thereon, which would otherwise be or become due the Contractor until the liability of the Contractor under this Section has been finally determined. If the withheld sublease payments are not sufficient to discharge all liabilities of the Contractor incurred under this Section, then the Contractor and its sureties shall continue to remain liable to the Owner for such liabilities until all such liabilities are satisfied in full.

If the Owner accepts any work or makes any payment under this Agreement after a default by reason of delays, the payment or payments shall in no respect constitute a waiver or modification of any Agreement provisions regarding time of completion and liquidated damages.

5. Total Sublease Amount. Owner shall pay Contractor a total amount for the Scope of Work ("Total Sublease Amount") which will be calculated following: (i) Contractor's completion of the preconstruction services set forth in Section 2; (2) the selection of all subcontractors in accordance

with Education Code section 17406(a)(4) and the Request for Sealed Proposals; and (iii) any required DSA approval of the Plans and Specifications for the Work.

Following the occurrence of all of the events set forth in the paragraph above, Contractor shall provide Owner with objectively verifiable information of its costs to perform the Work and a written rationale for the proposed Total Sublease Amount, including documentation sufficient to support the calculation. Contractor's written rationale shall detail the "base construction cost" for the Project, consisting of (a) all subcontracts to be awarded by Contractor for the Project, plus (b) any separately awarded contracts for materials and supplies for the Project. The product of the base construction cost, multiplied by the Percentage offered by the Contractor in its response to the Request for Sealed Proposals, shall be the "Contractor Fee", which shall also be set forth in Contractor's written rationale. The Total Sublease Amount shall be the sum total of the base construction cost and the Contractor Fee.

The proposed Total Sublease Amount shall be approved or rejected by the Owner at a public meeting before Contractor may proceed with any further Work under the Contract Documents. Once approved, the Parties shall execute ***Exhibit A*** of the Sublease, setting forth the Total Sublease Amount and Sublease Payments, whereupon ***Exhibit A*** shall be incorporated into, and become part of the Contract Documents. Contractor shall immediately commence the Work after approval of the Total Sublease Amounts by the Owner, and the time for completion of the Work shall commence to run upon such approval by the Owner. If the Owner rejects the Total Sublease Amount and requests another calculation from Contractor, then Contractor shall submit another calculation complying with this Section's procedures. If the Owner rejects the Total Sublease Amount and does not request another calculation from Contractor, then such rejection will act as a Termination for Convenience pursuant to Article 14.3.2 of the General Conditions and the Owner may award a lease-leaseback contract for the Project to the next highest best value contractor from the selection process used for the Project.

Except as otherwise provided in the General Conditions, the Contractor shall assume the risk of all costs in excess of the Total Sublease Amount in the performance of such work and shall not be entitled to additional payments because of such excess costs. Should the Contractor believe that it is entitled to an increase in the Total Sublease Amount or a time extension for completion, it must request it pursuant to the procedures in the General Conditions for change orders and claims. Contractor shall finance the cost of construction of the Work. Contractor shall pay all subcontractors and suppliers as they perform Work or furnish supplies. The Owner shall pay Contractor sublease payments pursuant to the terms and conditions of Section 6 of the Sublease (the "Sublease Payments"). The sum of the Sublease Payments shall not exceed the Total Sublease Amount established under this Section 5.

6. Changes. Should the Contractor believe that it is entitled to an increase in the Total Sublease Amount or a time extension for completion, it must request such change pursuant to the procedures in the General Conditions for change orders and claims.

7. Term and Termination. The term of the Contract (the "Lease Term") automatically ends on June 30, 2022 ("Termination Date"). The Owner or Contractor may terminate the Contract prior to the Termination Date, but only as provided in the General Conditions. All of the covenants, representations and warranties set forth in the Contract, including indemnification obligations, that

are intended to bind the Parties after the completion of the Project or termination of the Contract will survive such completion or termination for the periods provided for in the Contract or otherwise allowed by law. The Site Lease and the Sublease each shall automatically end at the same time as the Contract, with the Parties' respective leasehold interests thereunder automatically ended and released, and title to the Site and Project automatically and fully vested in the Owner.

8. Prequalification of Contractor and Certain Contractors.
Owner has determined that the Project is subject to prequalification pursuant to Education Code section 17406 subsection (a)(2)(C) and Public Contract Code section 20111.6 subsections (b) through (m). Accordingly, the Owner's Request for Proposals for the Project required that all entities proposing for this Contract, including Contractor, must be prequalified as well as all electrical, mechanical, and plumbing subcontractors to be utilized on the Project.

Any subcontractors that Contractor may select after award pursuant to Section 9, below, must be prequalified by Owner pursuant to Education Code section 17406 subsection (a)(2)(C) and Public Contract Code section 20111.6 subsections (b) through (m) if bidding or proposing for work requiring C-4, C-7, C-10, C-16, C-20, C-34, C-36, C-38, C-42, C-43, or C-46 licenses or other 'C' licenses specified by Owner in the Request for Proposals. Contractor may not accept a bid or proposal and may not award a subcontract to a bidding or proposing subcontractor that has not met the requirements of this Section. When soliciting bids or proposals from subcontractors, the Contractor shall provide notice to all subcontractors of which subcontractors must be prequalified to submit bids or proposals, and Contractor shall state where the prequalification applications may be obtained and where and when they must be submitted. The prequalification questionnaires and financial statements are not public records and are not open to public inspection.

9. Selection of Subcontractors; DVBE Goals. For any subcontractors not listed in Contractor's proposal who will perform more than 0.5% of the Work, Contractor shall provide public notice of availability of work to be subcontracted in accordance with the publication date applicable to the District's competitive bidding process (including but not limited to Public Contract Code section 20112), including a fixed date and time on which qualifications statements, bids, or proposals will be due. Contractor shall establish reasonable qualification criteria and standards and shall award each subcontract either on best value basis as described in Education Code section 17406(a)(4) or to the lowest responsible bidder. All subcontractors shall be afforded the protections of the Subletting and Subcontracting Fair Practices Act (commencing with Public Contract Code section 4100). Contractor's subcontractor selection process shall be subject to review by, and approval of Owner.

Compliance with Disabled Veteran Business Enterprise ("DVBE") contracting goals is required for this Project. In accordance with Education Code section 17076.11 the Owner has a DVBE participation goal of 3% per year of the overall dollar amount of state funds allocated to the Owner pursuant to the Leroy F. Greene School Facilities Act of 1998, and expended each year by the Owner for this Project. The Owner is seeking DVBE participation under this Agreement.

The Contractor must make a good faith effort to contact and utilize DVBE subcontractors and suppliers in securing bids, in the manner set forth in this Section for performance of the Project. Information regarding certified DVBE firms can be obtained from the State's Office of Small Business and DVBE Services (OSDS) at (916) 375-4940 as well as the OSDS website at www.bidsync.com/DPXBisCASB. Verification of DVBE status must be obtained from the OSDS by

receiving an approved certification letter and reference number from that office. Contractor is required, as a material condition of this Agreement, to retain documentation of its good faith efforts in utilizing DVBEs for this Project, for submission to the Owner or to the applicable state agency in the event such documentation is requested.

Good faith efforts are demonstrated by evidence of the following: (a) contact was made with the Owner regarding the identification of DVBEs; (b) contact was made with other state agencies and with local DVBE organizations to identify DVBEs; (c) advertising was published in trade papers and other papers focusing on DVBEs; (d) invitations to bid or proposal solicitations were submitted to potential DVBE contractors; and (e) available DVBEs were considered. Contractor shall certify, under penalty of perjury, that a good faith effort was made to include DVBE subcontractors and suppliers in the Project.

Prior to, and as a condition precedent for the final Sublease payment made to Contractor by the Owner pursuant to Section 6 of the Sublease, the Contractor shall provide the Owner with written documentation identifying the amount paid to certified DVBE subcontractors and suppliers in performance of the Project. The Contractor shall also provide the Owner with a copy of the DVBE Certification Letter issued by OSDS for each DVBE that has participated in the Project. This documentation will be used by the Owner to evaluate its success in meeting its DVBE participation goal.

10. Prevailing Wages. The Project is a public work, the Work shall be performed as a public work, and under California Labor Code section 1770 *et seq.*, the Director of the California Department of Industrial Relations ("DIR") has determined the general prevailing rate of per diem wages and the general prevailing rate for holiday and overtime work in the locality in which the Work is to be performed, for each craft, classification or type of worker needed to execute this Contract. Per diem wages shall be deemed to include employer payments for health and welfare, pension, vacation, apprenticeship or other training programs, and similar purposes. Copies of the rates are on file at the Owner's principal office. The rate of prevailing wage for any craft, classification or type of workmanship to be employed on this Project is the rate established by the applicable collective bargaining agreement which rate so provided is hereby adopted by reference and shall be effective for the life of this Agreement or until the Director of the DIR determines that another rate be adopted. It shall be mandatory upon the Contractor and on any subcontractor to pay not less than the said specified rates to all workers employed in the execution of this Agreement.

The Contractor and any subcontractor under the Contractor as a penalty to the Owner shall forfeit not more than Two Hundred Dollars ($200.00) for each calendar day or portion thereof for each worker paid less than the stipulated prevailing rates for such work or craft in which such worker is employed. The difference between such stipulated prevailing wage rates and the amount paid to each worker for each calendar day or portion thereof for which each worker was paid less than the stipulated prevailing wage rate shall be paid to each worker by the Contractor.

The Contractor and each Subcontractor shall keep or cause to be kept an accurate record for work on this Project showing the names, addresses, social security numbers, work classification, straight time and overtime hours worked and occupations of all laborers, workers and mechanics employed by them in connection with the performance of this Contract or any subcontract thereunder, and showing also the actual per diem wage paid to each of such workers, which records shall be open at all

reasonable hours to inspection by the Owner, its officers and agents and to the representatives of the Division of Labor Standards Enforcement of the DIR. Contractor and all subcontractors shall comply with Labor Code section 1776. In accordance with Labor Code section 1771.4(a)(1), the Project is subject to compliance monitoring and enforcement by the DIR. The Contractor and each subcontractor shall furnish a certified copy of all payroll records directly to the Labor Commissioner on a monthly basis, unless directed by the Owner to furnish such records more often, and in the format prescribed by the Labor Commissioner.

As a public work, the Project is subject to compliance monitoring and enforcement by the Department of Industrial Relations. For all projects over Twenty-five Thousand Dollars ($25,000): in order to be qualified to submit a bid or to be listed in a bid proposal subject to the requirements of Public Contract Code section 4104, or enter into, or engage in the performance of any contract of public work (as defined by Division 2, Part 7, Chapter 1 (§§ 1720 *et seq.*) of the Labor Code), a contractor or subcontractor must be currently registered and qualified under Labor Code section 1725.5 to perform public work as defined by Division 2, Part 7, Chapter 1 (§§ 1720 *et seq.*) of the Labor Code.

11. Working Hours. Under California Labor Code sections 1810 to 1815, the time of service of any worker employed by the Contractor or a Subcontractor doing or contracting to do any part of the Work contemplated by this Agreement is limited and restricted to 8 hours during any one calendar day and 40 hours during any one calendar week, provided, that work may be performed by such employee in excess of said 8 hours per day or 40 hours per week provided that compensation for all hours worked in excess of 8 hours per day, and 40 hours per week, is paid at a rate not less than 1½ times the basic rate of pay. The Contractor and every Subcontractor shall keep an accurate record showing the name of and the actual hours worked each calendar day and each calendar week by each worker employed by them in connection with the Work. The Contractor and every Subcontractor shall keep the records open at all reasonable hours to inspection by representatives of the Owner and the Division of Labor Standards Enforcement. The Contractor shall as a penalty to the Owner forfeit $25.00 for each worker employed in the execution of this Agreement by the Contractor or by any subcontractor for each calendar day during which such worker is required or permitted to work more than 8 hours in any one calendar day, and 40 hours in any one calendar week, except as herein provided.

12. Apprentices. The Contractor shall comply with California Labor Code sections 1777.5 and 1777.6. These sections require that contractors and subcontractors employ apprentices in apprenticeable occupations in a ratio of not less than 1 hour of apprentice's work for each 5 hours of work performed by a journeyman (unless an exemption is granted in accordance with Labor Code section 1777.5) and that contractors and subcontractors shall not discriminate among otherwise qualified employees as indentured apprentices on any public works solely on the ground of sex, race, religious creed, national origin, ancestry or color. Only apprentices as defined in Labor Code section 3077, who are in training under apprenticeship standards and who have signed written apprentice agreements, will be employed on public works in apprenticeable occupations. The responsibility for compliance with these provisions is fixed with the Contractor for all apprenticeable occupations.

13. Skilled and Trained Workforce. The Contractor and its subcontractors at every tier shall comply with Education Code section 17407.5 and Public Contract Code sections 2600-2602, which require the Contractor and its subcontractors at every tier to employ a skilled and trained workforce,

as defined herein, to perform all work on the Project that falls within an apprenticeable occupation in the building and construction trades.

For the purpose of this Section 13, the following definitions apply:

A. "Apprenticeable occupation" means an occupation for which the Division of Apprenticeship Standards of the DIR had approved an apprenticeship program before January 1, 2014.

B. "Graduate of an apprenticeship program" means either (a) an individual that has been issued a certificate of completion under the authority of the California Apprenticeship Council for completing an apprenticeship program approved by the DIR pursuant to Section 3075 of the Labor Code, or (b) an individual that has completed an apprenticeship program located outside California and approved for federal purposes pursuant to apprenticeship regulations adopted by the federal Secretary of Labor.

C. "Skilled and trained workforce" means that all of the workers are either apprentices registered in an apprenticeship program approved by the DIR, or skilled journeypersons, with, for work performed on or after January 1, 2018 and before January 1, 2109, at least 40 percent of the skilled journeypersons employed on the Project in an apprenticeable occupation by Contractor or any of its subcontractors at every tier being graduates of an apprenticeship program for the applicable occupation. Pursuant to Sections 2600-2602 of the Public Contract Code, the percentage requirement may be partially met in some apprenticeable occupations by skilled journeypersons who commenced working before an apprenticeship program existed, may be met by the hours performed by the skilled journeypersons, need not be met if less than ten (10) hours of work were performed, and need not be met by some subcontractors.

D. "Skilled journeyperson" means any of the following: (i) a person who has graduated from an apprenticeship program for the applicable occupation that was approved by the DIR, (ii) a person who has graduated from an apprenticeship program for the applicable occupation that was located outside of California and approved for federal purposes in accordance with regulations adopted by the federal Secretary of Labor, or (iii) a person who has at least as many hours of on-the-job experience in the applicable occupation as would be required to graduate from an apprenticeship program approved by the DIR.

For each calendar month during the Work, Contractor shall provide a compliance report to the Owner for each contractor or subcontractor before the fifth day of each month, using the format attached hereto as ***Exhibit A***, or in a substantially similar format, demonstrating compliance with this Section 13. Such monthly compliance reports shall be subject to the California Public Records Act (commencing with Government Code section 6250), and shall be open to public inspection.

If Contractor fails to comply with this Section 13 then Owner, at its sole discretion, may terminate the Agreement pursuant to Article 14 of the General Conditions, in addition to any other rights or remedies provided to Owner in the Contract Documents. Notwithstanding any other provision of the Agreement or the General Conditions: (a) if Contractor fails to provide any required monthly compliance report pursuant to this Section 13 on or before the fifth day of the following month, or

provides an incomplete report, Owner shall withhold further payments to Contractor that would otherwise be due and payable under the terms of this Agreement, until Contractor provides a complete report; and (b) if a monthly report does not demonstrate compliance with these skilled and trained workforce requirements, Owner shall withhold further payments to Contractor that would otherwise be due and payable under the terms of this Agreement, until Contractor provides a plan to achieve substantial compliance with these requirements for the relevant apprenticeable occupation prior to completion of the Contract.

14. DSA Oversight Process. The Contractor must comply with the applicable requirements of the Division of State Architect ("DSA") Construction Oversight Process ("DSA Oversight Process"), including but not limited to (a) notifying the Inspector of Record ("IOR") upon commencement and completion of each aspect of the work as required under DSA Form 156; (b) coordinating the Work with the IOR's inspection duties and requirements; (c) submitting verified reports under DSA Form 6-C; and (d) coordinating with the Owner, Owner's Architect, any Construction Manager, any laboratories, and the IOR to meet the DSA Oversight Process requirements without delay or added costs to the Project.

Contractor shall be responsible for any additional DSA fees related to review of proposed changes to the DSA-approved construction documents, to the extent the proposed changes were caused by Contractor's wrongful actions or omissions. If inspected Work is found to be in non-compliance with the DSA-approved construction documents or the DSA-approved testing and inspection program, then it must be removed and corrected. Any construction that covers unapproved or uninspected Work is subject to removal and correction, at Contractor's expense, in order to permit inspection and approval of the covered Work in accordance with the DSA Oversight Process.

15. Indemnification, Insurance, and Bonds. The Contractor will defend, indemnify and hold harmless the Owner, its governing board, officers, agents, trustees, employees and others as provided in the General Conditions.

By this statement the Contractor represents that it has secured the payment of Workers' Compensation in compliance with the provisions of the California Labor Code and during the performance of the work contemplated herein will continue so to comply with said provisions of said Code. The Contractor shall supply the Owner with certificates of insurance evidencing that Workers' Compensation Insurance is in effect and providing that the Owner will receive 30 days' notice of cancellation.

Contractor shall provide the insurance set forth in the General Conditions. The amount of general liability insurance shall be $1,000,000.00 per occurrence for bodily injury, personal injury, and property damage, and the amount of automobile liability insurance shall be $1,000,000.00 per accident for bodily injury and property damage combined single limit.

Contractor shall provide the bonds set forth in the General Conditions, including performance and payments bonds.

16. Entire Agreement. The Contract constitutes the entire agreement between the Parties, and supersedes any prior or contemporaneous agreement between the Parties, oral or written, unless such agreement is expressly incorporated herein. The Owner makes no representations or warranties,

express or implied, not specified in the Contract. The Contract is intended as the complete and exclusive statement of the Parties' agreement pursuant to California Code of Civil Procedure section 1856.

17. Execution of Other Documents. The Parties to this Agreement shall cooperate fully in the execution of any and all other documents and in the completion of any additional actions that may be necessary or appropriate to give full force and effect to the terms and intent of the Contract.

18. Execution in Counterparts. This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy, or an original, with all signatures appended together, shall be deemed a fully executed Agreement.

19. Binding Effect. Contractor, by execution of this Agreement, acknowledges that Contractor has read this Agreement and the other Contract Documents, understands them, and agrees to be bound by their terms and conditions. The Contract shall inure to the benefit of and shall be binding upon the Contractor and the Owner and their respective successors and assigns.

20. Severability; Governing Law; Venue. If a court of competent jurisdiction shall hold any provision of the Contract invalid or unenforceable, then such holding shall not invalidate or render unenforceable any other provision hereof. The laws of the State of California shall govern the Contract. Any action or proceeding seeking any relief under or with respect to this Agreement shall be brought solely in the Superior Court of the State of California for the County of Placer, subject to transfer of venue under applicable State law, provided that nothing in this Agreement shall constitute a waiver of immunity to suit by Owner.

21. Amendments. The terms of the Contract shall not be waived, altered, modified, supplemented, or amended in any manner whatsoever except by written agreement signed by the Parties and approved or ratified by the Owner's Governing Board.

22. Assignment of Contract. The Contractor shall not assign or transfer by operation of law or otherwise any of its rights, burdens, duties or obligations without the prior written consent of the surety on the payment bond, the surety on the performance bond, and the Owner.

23. Written Notice. Written notice shall be deemed to have been duly served if delivered in person to the individual or member of the firm or to an officer of the corporation for whom it was intended, or if delivered at or sent by registered or certified or overnight mail to the last business address known to the person who gives the notice.

24. Terms Not Defined. Capitalized terms used in this Agreement that are not otherwise defined have the same meaning as in the General Conditions or other Contract Documents.

25. Parties Bound by Agreement. Each person signing this Agreement below warrants and guarantees that he or she is legally authorized to execute this Agreement on behalf of the listed Party and that such execution binds that Party to the terms and conditions of this Agreement.

* * * * * * * * * * * * * * * * * * * *

CONTRACTOR:

_____,
a California _____

BY: _____

_____
TITLE: President

BY: _____
TITLE: Corporate Secretary

_____
CALIFORNIA CONTRACTOR'S
LICENSE NO.

_____
LICENSE EXPIRATION DATE

OWNER:

Western Placer Unified School District

BY: _____

_____
TITLE: Superintendent

NOTE: Contractor must give the full business address of the Contractor and sign with Contractor's usual signature. Partnerships must furnish the full name of all partners and the Agreement must be signed in the partnership name by a general partner with authority to bind the partnership in such matters, followed by the signature and designation of the person signing. The name of the person signing shall also be typed or printed below the signature. Corporations must sign with the legal name of the corporation, followed by the name of the state of incorporation and by the signature and designation of the chairman of the board, president or any vice president, and then followed by a second signature by the secretary, assistant secretary, the chief financial officer or assistant treasurer. All persons signing must be authorized to bind the corporation in the matter. The name of each person signing shall also be typed or printed below the signature. Satisfactory evidence of the authority of the officer signing on behalf of a corporation shall be furnished.

SKILLED AND TRAINED WORKFORCE COMPLIANCE REPORT
FOR WORK PERFORMED
ON OR AFTER JANUARY 1, 2018 AND BEFORE JANUARY 1, 2019
(Education Code § 17407.5 and Public Contract Code §§ 2600-2602)

Owner: Western Placer Unified School District

Contract: _____ Project
_____ School
Lincoln, Placer County, California

The undersigned declares:

I am the _____ of _____, the "Contractor" on the Project identified above. I hereby certify that during the month of _____, 20__, there were a total of _____ workers employed by _____ in the apprenticeable occupation of _____ and these workers performed a total of _____ hours of work within this apprenticeable occupation. I certify that all of these workers in this apprenticeable occupation are either skilled journeypersons or apprentices registered in an apprenticeship program approved by the Department of Industrial Relations (DIR), and that all of these hours performed in this apprenticeable occupation were performed by such skilled journeypersons and apprentices.

I also certify as to either Section A, B, or C for this apprenticeable occupation *[check applicable box]*:

☐ **A. Exemption from Percentage Compliance**

Of the above total number of hours of work performed by workers employed by _____ in this apprenticeable occupation this month, _____ (___) were performed by skilled journeypersons, which is less than the statutory threshold of ten (10) hours.

☐ **B. Percentage Compliance by Number of Workers**

1. Of the above total number of workers employed by _____ in this apprenticeable occupation this month, _____ (____) were apprentices registered in an apprenticeship program approved by the DIR.

2. Of the above total number of workers employed by _____ in this apprenticeable occupation in this month, _____ were skilled journeypersons. Included in these skilled journeypersons are the following:

   a. _____who are graduates of an apprenticeship program for the applicable occupation (as defined in Section 13 of the Agreement); and

   b. _____ who are not graduates of an approved apprenticeship program for this apprenticeable occupation, but (a) no apprenticeship program had been approved

by the DIR before January 1, 1995, for this apprenticeable occupation; and (b) these workers commenced working in this apprenticeable occupation before DIR approval of an apprenticeship program for that occupation in the county in which the Project is located.

The combined number of skilled journeypersons listed in Section B.1 and Section B.2 is 40% or more of the total number of skilled journeypersons identified above, with no more than half of this percentage requirement being satisfied by the number of skilled journeypersons listed in Section B.2.b.

☐ **C. Percentage Compliance by Number of Hours**

1. Of the above total number of hours of work performed by workers employed by _____ in this apprenticeable occupation this month, _____ hours were performed by apprentices registered in an apprenticeship program approved by the DIR.

2. Of the above total number of hours of work performed by workers employed by _____ in this apprenticeable occupation in this month, _____ hours were performed by skilled journeypersons. Included in these hours are the following:

   a. _____ hours performed by graduates of an apprenticeship program for the applicable occupation; and

   b. _____ hours performed by skilled journeypersons who are not graduates of an approved apprenticeship program for this apprenticeable occupation, but (a) no apprenticeship program had been approved by the DIR before January 1, 1995, for this apprenticeable occupation; (b) these workers commenced working in this apprenticeable occupation before DIR approval of an apprenticeship program for that occupation in the county in which the Project is located.

The combined hours of work performed by skilled journeypersons listed in Section C.1 and Section C.2 is 40% or more of the total number of hours of work performed by skilled journeypersons identified above, with no more than half of this percentage requirement being satisfied by the hours performed by skilled journeypersons listed in Section C.2.b.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on _____, 20__, at _____ *[city]*, California.

_____
[Name]

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on _____, 20__, at _____ *[city]*, California.

_____
[Name]

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:

John Adams Academies, Inc. – John Adams Academy - Lincoln Charter School 2016-17 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 16, 2018

ROLL CALL REQUIRED:

No

BACKGROUND:

Western Placer Unified School District, as the sponsoring authority for John Adams Academy – Lincoln Charter, is responsible for fiscal oversight. Accordingly, their annual financial statements and audit report are provided for your review. Gilbert Associates, Inc., prepared the annual audit report of John Adams Academies, Inc. that includes the John Adams Academy – Lincoln Charter for the fiscal year ended June 30, 2017.

RECOMMENDATION:

Administration recommends the Board of Trustees receive the audited financial statements.

JOHN ADAMS ACADEMIES, INC.

JOHN ADAMS ACADEMY - ROSEVILLE
CHARTER SCHOOL # 1169

INACTIVE SITE
JOHN ADAMS ACADEMY – LINCOLN
CHARTER SCHOOL # 1715

INACTIVE SITE
JOHN ADAMS ACADEMY – EL DORADO HILLS
CHARTER SCHOOL # 1880

FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT

YEARS ENDED
JUNE 30, 2017 AND 2016

Gilbert Associates, Inc.
CPAs and Advisors
Relax. We got this.™

JOHN ADAMS ACADEMIES, INC.

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Gilbert Associates, Inc.
CPAs and Advisors
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
John Adams Academies, Inc.
Roseville, California

Report on the Financial Statements

We have audited the accompanying financial statements of John Adams Academies, Inc. (the Organization), a California non-profit public benefit corporation, which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities and cash flows for the years 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 audits. We conducted our audits 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 opinion.

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PHONE:916.646.6464 • FAX:916.929.6836 • GilbertCPA.com

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Supplementary Information, as listed in the Table of Contents, as required by the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, is 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2017, on our consideration of the Organization'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 the Organization's internal control over financial reporting and compliance.

Gilbert Associates, Inc.

GILBERT ASSOCIATES, INC.
Sacramento, California

November 20, 2017

JOHN ADAMS ACADEMIES, INC.

STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2017 AND 2016

	2017	2016
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 1,908,409	$ 785,111
Accounts receivable	902,364	1,238,733
Pledges receivable	5,000	15,000
Cash with fiscal agent	557,906	908,168
Prepaid expenses	9,148	68,095
Total current assets	3,382,827	3,015,107
NON-CURRENT ASSETS:		
Deposit	55,000	-
Cash with fiscal agent	3,102,029	3,482,984
Property and equipment, net	16,896,620	16,738,866
TOTAL ASSETS	$ 23,436,476	$ 23,236,957
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	$ 132,441	$ 58,066
Accrued interest	249,284	251,179
Accrued expenses	77,529	307,609
Current portion of debt	360,000	157,781
Total current liabilities	819,254	774,635
LONG-TERM LIABILITIES:		
Debt, net	19,316,821	19,639,056
TOTAL LIABILITIES	20,136,075	20,413,691
NET ASSETS:		
Unrestricted	3,119,958	2,543,112
Temporarily restricted	180,443	280,154
Total net assets	3,300,401	2,823,266
TOTAL LIABILITIES AND NET ASSETS	$ 23,436,476	$ 23,236,957

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

JOHN ADAMS ACADEMIES, INC.

STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2017 AND 2016

	2017	2016
UNRESTRICTED NET ASSETS		
REVENUES:		
Federal revenue	$ 207,633	$ 122,353
State revenue:		
State aid portion of general purpose funding	4,189,894	3,699,593
Lottery revenue	235,088	141,351
All other state revenue	277,405	458,597
Local revenue:		
Cash in-lieu of property taxes	3,689,042	3,521,676
Contributions and other local revenue	335,818	278,395
Net assets released from restrictions	2,656,737	2,400,142
Total revenues	11,591,617	10,622,107
EXPENSES:		
Program expenses:		
Educational programs	9,735,672	9,183,722
Supporting services:		
Management and general	1,257,570	784,998
Fundraising	21,529	29,145
Total expenses	11,014,771	9,997,865
INCREASE IN UNRESTRICTED NET ASSETS	576,846	624,242
TEMPORARILY RESTRICTED NET ASSETS:		
Restricted state entitlements	2,499,126	2,433,428
Restricted contributions	57,900	57,086
Net assets released from restrictions	(2,656,737)	(2,400,142)
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS	(99,711)	90,372
INCREASE IN NET ASSETS	477,135	714,614
NET ASSETS, Beginning of year	2,823,266	2,108,652
NET ASSETS, End of year	$ 3,300,401	$ 2,823,266

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

JOHN ADAMS ACADEMIES, INC.

STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2017 AND 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	$ 477,135	$ 714,614
Reconciliation to net cash provided by operating activities:		
Depreciation	591,550	540,775
Amortization of debt issuance costs and bond premium/discount	37,765	37,933
Changes in:		
Accounts receivable	336,369	(703,014)
Pledge receivable	10,000	(5,794)
Prepaid expenses	3,947	(35,895)
Accounts payable	74,375	(56,868)
Accrued interest	(1,895)	143,181
Accrued expenses	(230,080)	199,059
Deferred revenue	-	(253,125)
Net cash provided by operating activities	1,299,166	580,866
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(749,304)	(8,886,627)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from debt borrowings	-	11,625,000
Bond issuance costs paid	-	(383,348)
Principal payments on debt	(157,781)	(154,590)
Net cash provided (used) by financing activities	(157,781)	11,087,062
NET INCREASE IN CASH AND CASH EQUIVALENTS	392,081	2,781,301
CASH AND CASH EQUIVALENTS, Beginning of year	5,176,263	2,394,962
CASH AND CASH EQUIVALENTS, End of year	$ 5,568,344	$ 5,176,263
CASH AND CASH EQUIVALENTS	$ 1,908,409	$ 785,111
CASH WITH FISCAL AGENT	3,659,935	4,391,152
TOTAL	$ 5,568,344	$ 5,176,263
CASH PAID FOR INTEREST	$ 998,195	$ 861,627

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

1. OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES

John Adams Academies, Inc. (the Organization), a California non-profit public benefit corporation, was incorporated on February 19, 2010 and is organized to manage, operate, guide, direct, and promote California public charter schools. The Organization is funded principally through State of California public education monies received through the California Department of Education (CDE). A Board of Directors, consisting of five board members, governs the Organization.

The Organization operated one charter school during the 2016/17 school year, John Adams Academy (charter number 1169), which serves grades K-12. Loomis Union Elementary School District (the Sponsoring District) approved the charter for John Adams Academy for a five-year term through June 30, 2020.

The Organization was granted a second charter, John Adams Academy – Lincoln (charter number 1715) by Western Placer Unified School District (the Sponsoring District), which will serve grades K-12. The Organization began serving students under this charter in the 2017/18 school year. The Sponsoring District approved the charter for John Adams Academy - Lincoln for a five-year term through June 30, 2019.

The Organization was granted a third charter, John Adams Academy – El Dorado Hills (charter number 1880) by El Dorado County Office of Education (the Authorizer). The Organization began serving students under this charter in the 2017/18 school year. The Authorizer approved the charter for John Adams Academy – El Dorado Hills for a three-year term through June 30, 2022.

The charters could be revoked by the Sponsoring Districts for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law. All sponsoring districts receive up to 1% of the annual charter revenue for supervisory oversight.

The Organization has established an internal operating division, the Non-Profit Services Division ("NSD"), to account for and administer the operation of the non-profit organization and the Organization's administration and funding of the operation of the Organization's various Academies ("Academies"). Neither NSD nor any Academy is a separate legal entity; each of them is an operating division of the Organization. NSD and the Academies operate under the direction and supervision of the Organization's Board of Directors (the "Board"). NSD is administered by an Executive Director who supervises an Academic Services Team and a Support Services Team. The Academic Services Team oversees and supports the academic operation of the Academies. The Support Services Team oversees the non-academic operation of the Academies. Each Academy campus has an on-site support services team which reports to the NSD Support Services Team and the Academy Headmaster. NSD administers the funds of each Academy to facilitate uniform compliance with financial accounting, audit and reporting requirements throughout the Organization.

Basis of accounting and financial statement presentation – The financial statements are prepared on the accrual basis of accounting and in conformity with professional standards applicable to not-for-profit entities. The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. The Organization had no permanently restricted net assets at June 30, 2017 and 2016.

Revenue recognition – Contributions and grants are recognized in full when received or unconditionally promised. All contributions are considered available for unrestricted use unless specifically restricted by donors for future periods or specific purposes. Donor-restricted and restricted state entitlement amounts are reported as increases in temporarily or permanently restricted net assets. Temporarily restricted net assets become unrestricted, and are reported in the statement of activities as net assets released from restrictions, when time restrictions expire or the amounts are used for the restricted purpose.

Government grants are recognized as revenue in accordance with the terms of the applicable grant agreement, which is generally upon the incurrence of expenditures related to the required services.

Cash and cash equivalents – The Organization considers investments with maturity at purchase of three months or less to be cash equivalents.

Accounts receivable balances at June 30, 2017 and 2016 were $902,364 and $1,238,733, respectively. The balances were due entirely from grantor government agencies. Management deems all receivables to be collectable as of June 30, 2017.

Property and equipment is stated at cost or, if donated, at the estimated fair market value at the date of donation. The Organization capitalizes all expenditures for property and equipment in excess of $5,000. Depreciation is computed using the straight-line method over estimated useful lives of individual assets ranging from 3 to 30 years.

Donated equipment, materials and services – In-kind contributions are recorded at their estimated fair values at the date of donation. Donated services are recorded when they create or enhance non-financial assets or require a specialized skill that the Organization would otherwise need to purchase. During the years ending June 30, 2017 and 2016, the Organization did not receive any contributions of equipment, materials, or services.

Income taxes – The Organization is publicly supported and has received tax-exempt status under Internal Revenue Code Section 501(c)(3) and Section 23701(d) of the California Revenue and Taxation Code. There is no unrelated taxable income and, accordingly, there is no provision for income taxes in these financial statements.

Functional allocation of expenses – The costs of providing the program and supporting services have been summarized on a functional basis in the statements of activities and in the schedule of functional expenses. Accordingly, certain costs have been allocated based on employees' time incurred and management's estimate of the usage of resources.

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 certain reported amounts and disclosures. Significant estimates included in these financial statements are management's estimate of the collectability of accounts receivable and pledges receivable, the useful lives of property and equipment, and the functional allocation of expenses. Accordingly, actual results could differ from those estimates.

Reclassification – Certain 2016 amounts have been reclassified to conform to the 2017 financial statement presentation.

Subsequent events have been reviewed through November 20, 2017, the date the financial statements were available to be issued. Refer to Note 10.

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30 consist of the following:

	2017	2016
Deposits with fiscal agent	$ 3,659,935	$ 4,391,152
Deposits with financial institutions	1,908,409	785,111
Total cash and cash equivalents	$ 5,568,344	$ 5,176,263

Cash with Fiscal Agent

Cash with fiscal agent consists of amounts that are required to be held for debt service reserves, project funds, and for principal and interest payments with respect to the bonds outstanding. The total cash with fiscal agent at June 30, 2017 and 2016 was $3,659,935 and $4,391,152, respectively, and is considered restricted cash. The current portion of $557,906 and $908,168 as of June 30, 2017 and 2016, respectively, consisted of maintenance funds for the building, and amounts for current debt service obligations. The noncurrent portion of $3,102,049 as of June 30, 2017 consisted of $1,397,867 for debt service reserves to be held until bond maturity and $1,704,182 in a project fund for investment in property and equipment. The noncurrent portion of $3,482,984 as of June 30, 2016 consisted of $1,376,630 for debt service reserves to be held until bond maturity and $2,106,354 in a project fund for investment in property and equipment.

Concentrations of Cash

As of June 30, 2017, the Organization maintains all of its cash in bank deposit accounts that at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and Management believes the Organization is not exposed to any significant credit risk related to cash.

3. PLEDGES RECEIVABLE

The Organization recognizes pledge receivables at their estimated fair value, on a nonrecurring basis, at the time the pledge is made. Fair value is determined by calculating the net present value of the estimated future cash flows. The pledges receivable balance of $5,000 and $15,000 at June 30, 2017 and 2016, respectively, are judged by management to be collectible. The balance due of $5,000 at June 30, 2017 is expected to be collected within one year.

4. PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	2017	2016
Land	$ 2,761,222	$ 2,761,222
Building	13,251,321	13,251,321
Building and land improvements	1,477,951	782,905
Construction in progress	373,104	342,261
Equipment	545,911	522,496
Software	5,100	5,100
Subtotal	18,414,609	17,660,205
Less accumulated depreciation	(1,517,989)	(926,439)
Property and equipment, net	$ 16,896,620	$ 16,738,866

5. DEBT

The Organization has the following debt obligations:

	2017	2016
Revenue Bond Series 2015 A & B for $11,655,000, issued on July 1, 2015; with 6 bonds and bearing interest rates ranging from 3.50% to 5.25%. Principal and interest payments ranging from $48,357 to $65,071 are due monthly. Final maturity is in 2045. Associated with this bond is an unamortized bond discount of $27,695 and $29,232 and unamortized debt issuance costs of $345,824 and $364,808 for the year ended June 30, 2017 and 2016, respectively.	$ 11,655,000	$ 11,655,000
Revenue Bond Series 2014 A & B for $8,980,000, issued on October 17, 2014; with 5 bonds and bearing interest rates ranging from 3.15% to 5.40%. Principal and interest payments ranging from $44,466 to $48,125 are due monthly. Final maturity is in 2044. Associated with this bond is an unamortized bond premium of $72,589 and $76,856, and unamortized debt issuance costs of $362,249 and $383,760 for the years ended June 30, 2017 and 2016, respectively.	8,685,000	8,840,000
Equipment loan with a bank for $46,223, effective August 1, 2013 that matured in August 2016. Interest accrued at a rate of 5.75%. Principal and interest payments of $1,401 were due monthly. The loan was paid in full as of June 30, 2017.	-	2,781
Subtotal	20,340,000	20,497,781
Less unamortized premium/discount and debt issuance costs	(663,179)	(700,944)
Less current portion of principal	(360,000)	(157,781)
Total long-term debt	$ 19,316,821	$ 19,639,056

Interest expense on all debt obligations for the years ended June 30, 2017 and 2016 was $1,036,795 and $1,028,201, respectively.

Future minimum payments relating to debt obligations as of June 30, 2017 were as follows:

Year Ending June 30,	
2018	$ 360,000
2019	375,000
2020	385,000
2021	400,000
2022	415,000
Thereafter	18,405,000
Total	$ 20,340,000

6. LEASE COMMITMENTS

Operating leases

The Organization leases equipment under various non-cancelable operating lease agreements. Rental expense under these operating leases for the years ended June 30, 2017 and 2016 was $17,497 and $21,576, respectively.

Future minimum payments relating to operating leases as of June 30, 2017 were as follows:

Year Ending June 30,	
2018	$ 252,312
2019	33,389
2020	2,460
2021	1,230
Total	$ 289,390

7. EMPLOYEE RETIREMENT PLAN

The Organization sponsors a 403(b) Plan covering all eligible employees of the Organization. The Organization contributes to the Plan 3% of each eligible participant's compensation and matches up to 3% of each employee's contribution. Contributions of $294,473 and $225,721 were made to the plan for the years ended June 30, 2017 and 2016, respectively.

8. RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes:

	2017	2016
Purpose restricted:		
College Readiness	$ 75,000	$ -
California Clean Energy Jobs Act Funds	32,229	57,088
Special education	30,668	110,458
Educator Effectiveness	25,571	62,513
Multi-purpose building	10,877	10,877
Art and Music	1,098	1,098
Library	-	21,000
Athletics	-	1,786
Classroom supplies – lottery funding	-	334
Time restricted:		
General operations	5,000	15,000
Total	$ 180,443	$ 280,154

9. CONTINGENCIES

The Organization has received state and federal funds for specific purposes that are 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 reimbursement, if required, would not be material.

The Organization has various outstanding claims and litigation. However, based on consultation with legal counsel, management believes that the ultimate resolution of the matter will not have a material adverse effect on the Organization's financial position or results of operations.

10. SUBSEQUENT EVENT

In July 2017, the Organization set up four Limited Liability Corporations (LLCs) to hold future real estate purchases and related debt. The Organization is the sole member of the LLCs.

SUPPLEMENTARY INFORMATION

JOHN ADAMS ACADEMIES, INC.

COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2017

	John Adams Academy - Roseville	John Adams Academy - Lincoln (Inactive)	John Adams Academy - El Dorado Hills (Inactive)	NSD	Total
ASSETS					
CURRENT ASSETS:					
Cash and cash equivalents	$ 1,325,977	$ 36,297	$ 51,196	$ 494,939	$ 1,908,409
Accounts receivable	875,539	-	26,825	-	902,364
Pledges receivable	5,000	-	-	-	5,000
Cash with fiscal agent	557,906	-	-	-	557,906
Prepaid expenses	5,155	-	-	3,993	9,148
Total current assets	2,769,577	36,297	78,021	498,932	3,382,827
NON-CURRENT ASSETS:					
Deposit	-	-	50,000	5,000	55,000
Cash with fiscal agent	3,102,029	-	-	-	3,102,029
Property and equipment, net	16,675,627	67,938	53,498	99,557	16,896,620
TOTAL ASSETS	$ 22,547,233	$ 104,235	$ 181,519	$ 603,489	$ 23,436,476
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES:					
Accounts payable	$ 104,599	$ 6,576	$ 8,181	$ 13,085	$ 132,441
Due to (from) other sites	(452,853)	182,365	205,959	64,529	-
Accrued interest	249,284	-	-	-	249,284
Accrued expenses	77,529	-	-	-	77,529
Current portion of debt	360,000	-	-	-	360,000
Total current liabilities	338,559	188,941	214,140	77,614	819,254
LONG-TERM LIABILITIES:					
Debt, net	19,316,821	-	-	-	19,316,821
TOTAL LIABILITIES	19,655,380	188,941	214,140	77,614	20,136,075
NET ASSETS:					
Unrestricted	2,726,410	(84,706)	(32,621)	510,875	3,119,958
Temporarily restricted	165,443	-	-	15,000	180,443
Total net assets	2,891,853	(84,706)	(32,621)	525,875	3,300,401
TOTAL LIABILITIES AND NET ASSETS	$ 22,547,233	$ 104,235	$ 181,519	$ 603,489	$ 23,436,476

JOHN ADAMS ACADEMIES, INC.

COMBINING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2017

UNRESTRICTED NET ASSETS	John Adams Academy - Roseville	John Adams Academy - Lincoln (Inactive)	John Adams Academy - El Dorado Hills (Inactive)	NSD	Total
REVENUES:					
Federal revenue	$ 180,808	$ -	$ 26,825	$ -	$ 207,633
State revenue:					
State aid portion of general purpose funding	4,189,894	-	-	-	4,189,894
Lottery revenue	235,088	-	-	-	235,088
All other state revenue	277,405	-	-	-	277,405
Local revenue:					
Cash in-lieu of property taxes	3,689,042	-	-	-	3,689,042
Contributions and other local revenue	334,518	-	-	1,300	335,818
Net assets released from restrictions	2,656,737	-	-	-	2,656,737
Total revenues	11,563,492	-	26,825	1,300	11,591,617
EXPENSES:					
Program expenses:					
Educational programs	9,626,586	49,640	59,446	-	9,735,672
Supporting services:					
Management and general	287,149	-	-	970,421	1,257,570
Fundraising	21,529	-	-	-	21,529
Total expenses	9,935,264	49,640	59,446	970,421	11,014,771
TRANSFERS TO (FROM)	1,307,155	-	-	(1,307,155)	-
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	321,073	(49,640)	(32,621)	338,034	576,846
TEMPORARILY RESTRICTED NET ASSETS:					
Restricted state entitlements	2,499,126	-	-	-	2,499,126
Restricted contributions	57,900	-	-	-	57,900
Net assets released from restrictions	(2,656,737)	-	-	-	(2,656,737)
DECREASE IN TEMPORARILY RESTRICTED NET ASSETS	(99,711)	-	-	-	(99,711)
INCREASE (DECREASE) IN NET ASSETS	221,362	(49,640)	(32,621)	338,034	477,135
NET ASSETS, Beginning of year	2,670,491	(35,066)	-	187,841	2,823,266
NET ASSETS, End of year	$ 2,891,853	$ (84,706)	$ (32,621)	$ 525,875	$ 3,300,401

(a) Beginning net assets for John Adams Academy - Roseville is restated (decreased) by $187,841 due to the separation of the Organization's administrative site (NSD).

JOHN ADAMS ACADEMIES, INC.

SCHEDULES OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2017

John Adams Academy - Roseville	Program expenses	Supporting Services: Management and general	Supporting Services: Fundraising	Total expenses
Certificated salaries	$ 3,521,895	$ -	$ -	$ 3,521,895
Classified salaries	1,475,646	203,475	-	1,679,121
Employee benefits	1,249,028	34,820	-	1,283,848
Books and supplies	460,577	1,715	$ 12,569	474,861
Services and other operating expenses	2,347,885	47,139	8,960	2,403,984
Depreciation	571,555	-	-	571,555
Total expenses	$ 9,626,586	$ 287,149	$ 21,529	$ 9,935,264

John Adams Academy - Lincoln Inactive Site	Program expenses	Supporting Services: Management and general	Supporting Services: Fundraising	Total expenses
Certificated salaries	$ 22,906	$ -	$ -	$ 22,906
Classified salaries	-	-	-	-
Employee benefits	3,083	-	-	3,083
Books and supplies	173	-	-	173
Services and other operating expenses	23,478	-	-	23,478
Depreciation	-	-	-	-
Total expenses	$ 49,640	$ -	$ -	$ 49,640

John Adams Academy - El Dorado Hills Inactive Site	Program expenses	Supporting Services: Management and general	Supporting Services: Fundraising	Total expenses
Certificated salaries	$ 22,906	$ -	$ -	$ 22,906
Classified salaries	-	-	-	-
Employee benefits	3,083	-	-	3,083
Books and supplies	232	-	-	232
Services and other operating expenses	33,225	-	-	33,225
Depreciation	-	-	-	-
Total expenses	$ 59,446	$ -	$ -	$ 59,446

JOHN ADAMS ACADEMIES, INC.

SCHEDULES OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2017

NSD	Program expenses	Supporting Services: Management and general	Supporting Services: Fundraising	Total expenses
Certificated salaries	$ -	$ 29,994	$ -	$ 29,994
Classified salaries	-	503,658	-	503,658
Employee benefits	-	125,471	-	125,471
Books and supplies	-	5,510	-	5,510
Services and other operating expenses	-	285,792	-	285,792
Depreciation	-	19,996	-	19,996
Total expenses	$ -	$ 970,421	$ -	$ 970,421

Total	Program expenses	Supporting Services: Management and general	Supporting Services: Fundraising	Total expenses
Certificated salaries	$ 3,567,707	$ 29,994	$ -	$ 3,597,701
Classified salaries	1,475,646	707,133	-	2,182,779
Employee benefits	1,255,194	160,291	-	1,415,485
Books and supplies	460,982	7,225	12,569	480,776
Services and other operating expenses	2,404,588	332,931	8,960	2,746,479
Depreciation	571,555	19,996	-	591,551
Total expenses	$ 9,735,672	$ 1,257,570	$ 21,529	$ 11,014,771

JOHN ADAMS ACADEMIES, INC.

ORGANIZATION, GOVERNING BOARD, AND ADMINISTRATION
JUNE 30, 2017

ORGANIZATION

John Adams Academies, Inc. (the Organization) was incorporated on February 19, 2010 and is organized to manage, operate, guide, direct, and promote charter schools, including John Adams Academy, John Adams Academy – Lincoln (inactive site), and John Adams Academy – El Dorado Hills (inactive site), California public charter schools (charter school number 1169, 1715, and 1880 respectively).

The Organization supervises the activities and financial affairs of the charter schools to ensure the requirements of the California Education Code are met.

GOVERNING BOARD

Name	Office	Term Expires
Dean Forman	Chairman	January 2019
Cindi Sherrod	Vice-Chair	November 2018
Tricia Nielson	Secretary	August 2018
Roy Braatz	CFO	October 2018
John Brennan	Board Member	October 2018

ADMINISTRATION

Joseph Benson, Executive Director

Heather Brown, Headmaster

Troy Henke, Dean of Secondary Education

Becky Yerocostas, Dean of Elementary Education

Angel Doughty, Assistant Dean of Secondary Education

Niki Swagerty, Assistant Dean of Elementary Education

Zeta Cammarota, Director of Curriculum

Norman Gonzales, Director of Outreach & Compliance Director

Aaron Adams, Director of Finance

Garbiel Hydrick, Director of Facilities

JOHN ADAMS ACADEMIES, INC.

SCHEDULE OF AVERAGE DAILY ATTENDANCE
JUNE 30, 2017

	Second Period Report	Annual Report
John Adams Academy		
Classroom-based ADA:		
Grades TK through 3	488.85	490.13
Grades 4 through 6	335.11	335.72
Grades 7 and 8	202.85	202.41
Grades 9 through 12	210.69	209.44
Total classroom-based ADA	1,237.50	1,237.70
Independent study ADA:		
Grades TK through 3	2.91	3.16
Grades 4 through 6	1.64	1.92
Grades 7 and 8	1.13	.95
Grades 9 and 12	1.36	1.44
Total independent study ADA	7.04	7.47

JOHN ADAMS ACADEMIES, INC.

SCHEDULE OF INSTRUCTIONAL TIME
JUNE 30, 2017

Effective January 1, 2000, California Education Code Section 47612.5 requires classroom-based charter schools to offer a minimum number of minutes of instruction. This schedule documents the compliance of John Adams Academy with these requirements.

		2016-17 Minutes		
	Instructional Days – Traditional Calendar	Requirement	Offered	Status
TK and Kindergarten	180	36,000	37,595	In Compliance
Grades 1 through 3	180	50,400	56,280	In Compliance
Grades 4 and 5	180	54,000	56,280	In Compliance
Grade 6	180	54,000	67,935	In Compliance
Grade 7 through 8	180	54,000	56,073	In Compliance
Grades 9 through 12	180	64,800	70,290	In Compliance

OTHER INDEPENDENT AUDITOR'S REPORTS

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*

Independent Auditor's Report

Board of Directors
John Adams Academies, Inc.
Roseville, 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 John Adams Academies, Inc. (the Organization), a California non-profit public benefit corporation, which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 20, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 exits that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and recommendations as items 2017-001 and 2017-002.

Organization's Response to Findings

The Organization's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Organization's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.

Gilbert Associates, Inc.

GILBERT ASSOCIATES, INC.
Sacramento, California

November 20, 2017

REPORT ON COMPLIANCE WITH APPLICABLE REQUIREMENTS IN ACCORDANCE WITH 2016-17 GUIDE FOR ANNUAL AUDITS OF K-12 LOCAL EDUCATION AGENCIES AND STATE COMPLIANCE REPORTING

Independent Auditor's Report

Board of Directors
John Adams Academies, Inc.
Roseville, California

Report on State Compliance

We have audited John Adams Academies, Inc. (the Organization) compliance with the types of compliance requirements described in the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the Organization's programs identified in the below schedule for the school year ended June 30, 2017.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the Organization's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the Organization's 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 *2016-17 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 *2016-17 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 types of compliance requirements referred to above that could have a material effect on the programs identified in the below schedule occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary under the circumstances.

We believe that our audit provides a reasonable basis for our opinion. However, our audit does not provide a legal determination on the Organization's compliance with those requirements.

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In connection with the requirements referred to above, we selected and tested transactions and records to determine the Organization's compliance with the applicable programs identified below:

Compliance Requirements	Procedures Performed
SCHOOL DISTRICTS, COUNTY OFFICE OF EDUCATION, AND CHARTER SCHOOLS	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program	Not Applicable
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	Not Applicable
Immunizations	Not Applicable
CHARTER SCHOOLS	
Attendance	Yes
Mode of Instruction	Yes
Non-classroom-Based Instruction/Independent Study for Charter Schools	Not Applicable
Determination of Funding for Non-classroom-Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable

Basis for Qualified Opinion on State Compliance

As described in the accompanying schedule of findings and recommendations as item 2017-001 and 2017-002, the Organization did not comply with the requirements of the Educator Effectiveness and Unduplicated Local Control Funding Formula Pupil Counts programs. Compliance with such requirements are necessary, in our opinion, for the Organization to comply with the state laws and regulations applicable to those programs.

Qualified Opinion on State Compliance

In our opinion, except for the noncompliance described in the "Basis for Qualified Opinion" paragraph, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the state programs for the year ended June 30, 2017.

Other Matter

The Organization's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Organization's responses were not subject to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

Gilbert Associates, Inc.

GILBERT ASSOCIATES, INC.
Sacramento, California

November 20, 2017

FINDINGS AND RECOMMENDATIONS

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?	____Yes	X None Reported
Noncompliance material to financial statements noted?	____Yes	X No

State Compliance:

Internal control over state programs:		
Material weakness(es) identified?	____Yes	X No
Significant deficiency(ies) identified?	X Yes	____None Reported
Any audit findings disclosed that are required to be reported in accordance with Audits of K-12 Local Education Agencies?	X Yes	____No
Type of auditor's report issued on compliance for state programs:	Modified	

FINANCIAL STATEMENT FINDING

There were no financial statement findings for the year ended June 30, 2017.

STATE COMPLIANCE FINDINGS

2017-001: State Compliance (Educator Effectiveness) – CDDC #40000

Criteria:

Assembly Bill 104, Section 58(b)(2)(A) – the Organization must develop and adopted a plan, in 2015-16 or 2016-17, delineating how the Educator Effectiveness funds will be spent and this plan needs to be explained in a public meeting of the governing body of the charter school, before its adoption in a subsequent public meeting.

Condition:

The Organization did not develop and adopted a plan, in 2015-16 or 2016-17, delineating how the Educator Effectiveness funds will be spent and therefore there was no plan to be explained in a public meeting of the governing body of the charter school, before its adoption in a subsequent public meeting.

Cause:

Oversight on the part of management.

Effect/Questioned Costs:

The Organization spent $36,942 of the available $62,513 of Educator Effectiveness funding in fiscal year 16/17 resulting in questioned costs of that amount.

Recommendation:

We recommend that the Organization return the funds for Educator Effectiveness or develop and adopt a plan, as required by Assembly Bill 104, Section 58(b)(2)(A). We also recommend the Organization adopt procedures to ensure they are in compliance with state requirements going forward.

Corrective Action Plan/Management's Response:

Management has developed a plan delineating how the Educator Effectiveness funds will be spent. This plan was explained in a public meeting on 10/26/2017 and was presented and adopted at the subsequent public meeting on 11/09/2017. Management has implemented a compliance calendaring system for scheduling deadlines for regular follow-up.

2017-002: State Compliance (Unduplicated Local Control Funding Pupil Counts) – CDDC #40000

Criteria:

Education Code Section 2574(b)(3)(A) – The Organization shall annually report the enrollment of unduplicated pupils, including pupils classified as English Learners, pupils eligible for free and reduced meals, and foster youth in schools operated by the Organization using CALPADS. All support for these designations must be kept on file.

Condition:

1 student designated as an English Learner and 7 students designated as Free and Reduced Price Meal in the CALPADS system did not have current documentation on file to support these designations. The extrapolated impact of the errors are estimated to be 5 students designated as English Learner and 30 students designated as Free and Reduced Price Meal without appropriate support.

Cause:

English Language Learner: The testing needed to support English Learners was administered but the reclassification of a student who received an overall CELDT score of early advanced was not conducted.

Free Reduce Price Meal Eligible: One student designated as Free and Reduced Price Meal was incorrectly included in the CALPADS system in place of another student as a result of a data entry error. Incorrect data was input into the CALPADS system for 6 students of the same family using incorrect data provided by the family on one of their students' enrollment forms.

Effect/Questioned Costs:

Errors noted in the finding resulted in the following estimated questioned costs based on two-year totals as calculated using the Organization's Unduplicated Pupil Percentage:

District	Enrollment	Unduplicated Pupil Count	Adjustment based on Eligibility of EL Students	Adjusted Unduplicated Pupil Count	Adjusted Unduplicated Pupil Count Percentage	Estimated Dollar Amount of Over-claimed Apportionment
John Adams Academy	3,401	519	(35)	484	14.23%	$11,076

Recommendation:

We recommend that the Organization implement procedures to accurately report and support unduplicated count designations. We also recommend that any applicable reports be revised or the Organization may be required to return funding.

Corrective Action Plan/Management's Response:

English Language Learner: John Adams Academies, Inc. is reviewing all English Learners to verify correct classification. A revision will be submitted to CALPADS to rectify any errantly received funds. A new English Language Coordinator has been hired. This coordinator is currently going through CELDT and ELPAC training. In the meantime, an independent contractor CELDT tester was hired to complete beginning of year initial assessments.

Free Reduced Price Meal Eligible: FRPM designations were reviewed for accuracy. Family salary data for all students of a single family is now reviewed for accuracy before entering family salary data into CALPADS. All parent surveys are screened by an employee for accuracy, entered into Aeries by a different employee, and then audited by a third employee prior to being provided to CALPADS. All FRPM designations for the 2016-17 fiscal year were corrected and updated on CALPADS for the 2016-17 fiscal year.

STATUS OF PRIOR YEAR FINDINGS

FINANCIAL STATEMENT FINDINGS

There were no state compliance findings for the year ended June 30, 2016.

STATE COMPLIANCE FINDINGS

There were no state compliance findings for the year ended June 30, 2016.

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:
Approve Resolution 17/18.12 Regarding Authorization to Teach Assigned Subjects California Education Code 44258.3

AGENDA ITEM AREA:
Discussion/Action

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

ENCLOSURES:
Yes
Resolution No. 17/18.12

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 16, 2018

ROLL CALL REQUIRED:
Yes

BACKGROUND:

Pursuant to Education Code 44258.3 and in order to ensure proper credentialing and teacher consistency for one of our assignments the District administration is making a recommendation that the Board approve Resolution No. 17/18.12 which will allow one certificated teacher to teach Technology Essentials in a high school departmentalized setting at grades 9-12 at Lincoln High School. The teacher has consented to this assignment.

RECOMMENDATION:

Administration recommends the Board of Trustees approve Resolution No. 17/18.12

WESTERN PLACER UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 17/18.12

AUTHORIZATION TO TEACH ASSIGNED SUBJECTS
FOR THE 2017-2018 SCHOOL YEAR

WHEREAS, the Western Placer Unified School District always seeks to hire fully credentialed teachers to teach all subjects. However, when credentialed teachers are not available, some teachers may be assigned to classes that are outside their credential authorizations but still in compliance with the law;

WHEREAS, Education Code section 44258.3 authorizes the teaching of departmentalized classes with a teacher's consent in grades, K-12, irrespective of the designations on the individual's teaching credential;

WHEREAS, the District finds that Robert Ash has satisfied the criteria stated in Education Code section 44258.3 in order to teach Technology Essentials; and

WHEREAS, Robert Ash has consented to teaching Technology Essentials at Lincoln High School.

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of the Western Placer Unified School District authorizes Robert Ash to teach Technology Essentials at Lincoln High School.

PASSED AND ADOPTED this 16th of January, 2018 by the Board of Trustees of the Western Placer Unified School District by the following vote:

AYES: NOES: ABSENT: ABSTAIN:

_____
President
Board of Trustees
Western Placer Unified School District

Attested:
I certify that the foregoing resolution was adopted by the Board of Trustees of the Western Placer Unified School District, County of Placer, on the date shown above.

_____
Clerk
Board of Trustees
Western Placer Unified School District

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:
Consider Approving Revised Classified Job Descriptions

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Gabe Simon, Ed.D. GS

ENCLOSURES:
Revised Classified Job Descriptions

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund

MEETING DATE:
January 16, 2018

ROLL CALL REQUIRED:
No

BACKGROUND:

As a part of the ongoing review of District needs and job descriptions by the District there exists a need to approve revised job descriptions for the following classified positions:

*Alternative Education Secretary
*Cafeteria Site Cashier
*Department Secretary (Maintenance)
*Food Service Assistant
*Grant Funded Transition Support Provider
*School Clerk III
*Special Education Secretary
*School Secretary II (High School)
*Assistant Principal Secretary
*Counselor Secretary
*District ELD and Intervention Program Secretary
*Food Service Lead
*School Clerk II
*School Secretary I
*Secretary/Supplemental Programs and Accountability
*School Secretary II (Middle School)

Recommended changes are noted on the proposed job descriptions. Changes include adding "Administrative Assistant" to Secretary job classifications and clarifying essential duties for each position. These job descriptions have been approved by the local and state CSEA chapters and by District administration.

RECOMMENDATION:

Approve the revised job descriptions for these classified positions.

MK 12/19/17
GS 12/19/17

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	ALTERNATIVE EDUCATION SECRETARY/ADMINISTRATIVE ASSISTANT
Department:	School Site
Reports to:	Continuation High School Principal

SUMMARY:

Performs a variety of complex and responsible clerical/secretarial/administrative assistant support activities by participating in the planning, organizing, and monitoring of the support activities related to the specific operations and programs of the school. This job class requires in-depth knowledge of school-site operations and administrative procedures as well as a high level of secretarial/administrative assistant and organizational skills, and functions in a highly visible and independent manner; performs related work as required.

Acts as registrar, and is the official keeper of the student records. Acts as assistant to homeless/ truancy liaison officer for the district.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

* Serves as secretary/administrative assistant to the Continuation High School principal performing a wide variety of complex and responsible clerical and secretarial/administrative assistant support assignments as well as relieving the school principal of routine administrative functions not requiring his/her immediate attention
* Assists the district homeless/truancy hearing officer by handling inquiries when possible from the public or district employees regarding homeless or truancy issues.
* ~~Check~~ Review homeless/foster data received from PCOE for accuracy on a monthly basis.
* Maintains student body and general fund financial records
* Processes documents such as purchase orders, bank deposits, appropriation and expenditure ~~transfers~~ and budget transfers
* Assists in school site budget development, ~~and~~ monitoring and reconciling
* Maintains and updates a variety of computerized data collection systems and other ~~records/ filing systems, including attendance, enrollment, health, student cumulative information, and registration data~~, student records/filing systems as well as confidential files
* Tests logins for new student e-mail and other web based accounts before student starts.
* Enters and maintains DocStar records for student transcripts.
* Responsible for data collection of SARC, Civil Rights Report and CBEDS for school.
* Assist with graduation ceremony planning
* Takes notes and/or transcribes dictation of letters, memoranda, and other documents
* Acts as a receptionist to screen visitors and phone calls for principal
* Maintains routine and confidential files and appointment schedule for principal, setting up and arranging meetings and conferences
* Acts as a resource person to teachers, students, parents, and the general public regarding general and specific information on the policies, procedures, and activities of assigned school site
* Process, reviews, and verifies various forms, reports, records, and other material for accuracy, completeness, and conformity with established standards
* Types a variety of materials from clear draft, hand-written copy, notes, and verbal direction including memos, correspondence, reports, purchase orders, forms, cards, and records
* Distributes materials and information to teachers, students, and other staff members and ensures timely responses

* Performs basic first aid in accordance with established district policies and guidelines
* Ensures supplies are ordered, stocked, and distributed to staff
* Performs basic first aid/CPR and assists with student health monitoring. (The District will not hold employee liable as referenced in Govt. Code 820.2 & 825)
* Performs other related duties as assigned.

QUALIFICATIONS:
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE:
High School graduate or general education degree (GED) and two years of responsible secretarial experience, preferably in a school environment.

OTHER SKILLS and ABILITIES:
Knowledge of public school clerical operations and functions. Knowledge of proper office methods and practices including filing systems, receptionist and telephone techniques, and letter and report writing. Knowledge of correct English usage, spelling, grammar, and punctuation. Knowledge of financial record keeping methods and practices. Ability to understand and apply successfully a variety of complex directions to specific situations. Ability to perform minor first aid in strict compliance with established district policy. Ability to proofread work accurately, ability to take notes, dictation, and transcribe them accurately. Ability to communicate effectively and tactfully in both oral and written formats. Ability to establish and maintain a variety of record keeping, reference, and data collection systems. Ability to analyze situations and take appropriate action in a variety of procedural matters without immediate supervision. Ability to prioritize and coordinate workflow and timelines for self and others. Ability to establish and maintain effective work relationships when contacted in the performance of required duties. Ability to operate a variety of office equipment. Ability to utilize word processing (preferably WordPerfect and/or Microsoft Word), database, and spreadsheet programs on the computer. Ability to type accurately at a minimum rate of 60 w.p.m.

LANGUAGE SKILLS:
Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Ability to speak effectively before parents, staff and students.

MATHEMATICAL SKILLS:
Ability to add, subtract, multiply and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

REASONING ABILITY:
Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

PHYSICAL DEMANDS:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is almost continuously required to sit, talk, or hear. The employee is occasionally required to walk and stand. The employee is occasionally

required to reach with hands and continuously will repeat the same hand, arm or finger motion many times, as in typing. The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision, depth perception, and the ability to adjust focus.

WORK ENVIRONMENT:

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is acceptable to this particular environment. However, the noise level can vary depending upon daily activity but will still remain within the acceptable noise level range. The employee continuously is interacting with the public, staff and students. The employee frequently will be required to meet multiple demands from several people.

MK 12/18/17
GS 12/18/17

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	ASSISTANT PRINCIPAL SECRETARY/ADMINISTRATIVE ASSISTANT
Department:	School Site
Reports to:	School Site Administration

SUMMARY:
Performs a variety of responsible secretarial/administrative assistant/clerical duties for the Assistant Principal(s) and other faculty staff members; to assist with the day-to-day operations of the Assistant Principal's Office; to compile, maintain, and update disciplinary action records and related reports; to contact students, parents, and teachers regarding disciplinary related matters; assists the site administrators by relieving them of routine administrative and clerical detail; ~~does related work as required.~~

ESSENTIAL DUTIES AND RESPONSIBILITIES:
* Routinely meets and interacts with the public, staff, and students in situations which require tact, discretion and courtesy
* Performs a wide a variety of clerical duties, including but not limited to typing and preparing letters, memoranda, reports, bulletins, handbooks, questionnaires, purchase orders, and other materials
* Receives and resolves concerns and complaints, using knowledge of school policies, procedures, rules, and requirements
* Establishes, maintains, and monitors confidential filing system in an accurate and efficient manner
* Open, sort, classify, and disburse incoming mail and other correspondence
* Assists with the orientation and training of other employees and volunteers
* Compiles data and information from various sources and inputs on various forms
* Maintains equipment inventory
* Assists with expulsion packets and SARB reports
* Provides phone communication in a confidential manner
* Acts as a liaison between the school and the community
* Operates office equipment, including but not limited to 10-key adding machines, duplicating equipment, typewriters, and personal computers
* Supervises students during in-office detentions and oversees students who have referrals and discipline problems
* Responsible for minor first aid duties in the absence of the school nurse
* Responsible for the daily tracking, arranging and rescheduling of detentions
* Orders and maintains office supplies and forms
* Maintain parking permits for students parking on campus
* Inputs travel study, teacher notification, monitors travel study packets
* Maintains probation records of students working with Student Resource Officer and Police Department
* Maintain ID cards for students
* Types work permits for students
* Performs basic first aid/CPR and assists with student health monitoring. (The District will not hold employee liable as referenced in Govt. Code 820.2 & 825)
* Performs other related duties as assigned

QUALIFICATIONS:
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE:
High school diploma or general education degree (GED); and two years of responsible secretarial experience, preferably in a school environment. 2

OTHER SKILLS and ABILITIES:
Knowledge of office procedures and practices, including filing systems, receptionist and telephone techniques, letter and report writing, and sound bookkeeping procedures; English usage, spelling, grammar and punctuation; ability to operate common office machines including data processing equipment such as computer terminals, printers and word processors. Ability to interpret and apply pertinent school district procedures, policies, laws, rules and regulations, and to apply them with good judgment in a variety of situations. Compose routine correspondence independently; perform responsible clerical work with accuracy and speed. Make arithmetical calculations quickly and accurately. Type at a speed of at least 40 words per minute from clear copy, transcribe from tape accurately, Process documents using word processing equipment and software. Meet the public tactfully and courteously and answer questions correctly; compile and maintain accurate records and files. Understand and carry out oral and written directions, establish and maintain cooperative relationships with those contacted in the course of work.

LANGUAGE SKILLS:
Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Ability to speak effectively before groups of people.

MATHEMATICAL SKILLS:
Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

REASONING ABILITY:
Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

PHYSICAL DEMANDS:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to stand, walk, and sit. The employee is occasionally required to stoop, kneel, crouch, or crawl. The employee will occasionally lift and/or push up to 50 lbs. Specific vision abilities required by this job include close vision, distance vision, and depth perception.

WORK ENVIRONMENT:
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate to loud.

Revised 1/16/18

MK 11/19/17
GS 12/19/17

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	CAFETERIA SITE CASHIER
Department:	School Site
Reports To:	Director, Food Services

SUMMARY:
Performs responsible clerical accounting functions at assigned school cafeterias, receiving cash/ checks, accounting for monies collected, making bank deposits, and to do related work as required. This job classification requires accuracy, attention to detail, as well as independent judgment and problem solving skills to be fully experienced in relation to assigned areas of responsibility.

ESSENTIAL DUTIES AND RESPONSIBILITIES: (The following information is descriptive and is restrictive as to duties required.)

* Maintains food service accounting records and transactions.
* Uses Accu-scan machine to read student food cards.
* Issues lunch cards for students.
* Collects, counts and records cash received for food services.
* Maintains food service accounts.
* Posts to accounts, balances such accounts.
* Checks and adjusts irregularities.
* Prepares reports related to food service operations and activities including cash receipts, meal production, food served, etc.
* Computes, verifies, balances and adjusts accounts, records data requiring independent judgment based on established procedures and policies. Sells meal tickets, making appropriate change and maintains accurate records. Receives free/reduced meal applications.
* Checks for completeness and accuracy of information.
* May assist with serving in collaboration with processing student lunch purchases
* Perform other related duties as assigned

QUALIFICATION REQUIREMENTS:
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE:
High school diploma or general education degree (GED). One-to-three year's general office work. Some previous experience performing cashiering work is highly desirable.

LANGUAGE SKILLS:
Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals Ability to write routine reports and correspondence. Ability to speak effectively before groups of customers or employees of organization.

MATHEMATICAL SKILLS:
Ability to add, subtract, multiply and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

REASONING ABILITY:
Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

CERTIFICATES, LICENSES, AND REGISTRATIONS:
Valid California Drivers License.

OTHER SKILLS and ABILITIES:
Ability to operate a personal computer and related software, Accu-scan machine, cash registers, 10-key adding machine, calculator, copier and other office machines. Ability to interact positively with school and community. Ability to communicate clearly and concisely, both orally and in writing. Ability to develop effective working relationships with students, staff and the school community. Ability to perform duties with awareness of all district requirements and Board of Trustee policies.

PHYSICAL DEMANDS:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee will frequently sit, stand, and walk for extended periods; reach with hands and arms; stoop to pick-up or move objects. The employee will repeat the same hand, arm or finger motion such as when typing. The employee is continuously required to interact with public and staff while meeting multiple demands from several people. The employee must occasionally lift and/or move up to 10 pounds such as supplies of copier paper. Specific vision abilities required by this job include close vision, such as to read written or typed material. Normal manual dexterity and eye-hand coordination; corrected hearing and vision to normal range.

WORK ENVIRONMENT:
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Work is performed in a lunchroom and kitchen environment; working in an environment with constant noise; daily contact with staff and the public.

3/K 12/19/17
GS 12/19/17

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	COUNSELOR SECRETARY/ADMINISTRATIVE ASSISTANT
Department:	School Site
Reports to:	Counselors & Site Principal

SUMMARY:
Performs secretarial/administrative assistant duties, including a wide variety of responsible clerical work: assists the counselors by relieving them of routine administrative and clerical detail; ~~does related work as required.~~

ESSENTIAL DUTIES AND RESPONSIBILITIES:
* Performs a wide variety of secretarial and clerical duties for the counseling office i.e., types letters, reports, bulletins, agendas, memoranda, and other documents
* Compose independently (or from oral instructions)
* Receives and routes mail
* Maintains files and records
* Compiles and prepares reports
* Greets and interviews visitors
* Directs visitors to appropriate person or location
* Takes and screens calls and schedules appointments for the counselors
* In the absence of the counselors, handles problem situations by selecting available alternatives
* Gives information and assistance to teachers regarding district policies, school procedures, supplies, forms, schedules, and events
* Operates office equipment, including adding machines, other duplicating equipment, as well as word processors/personal computers
* Inputs information to school computers
* Assists counselors with department budget control
* Orders and maintains counseling office supplies and forms
* Assists with state testing, ~~i.e., Sierra College Assessment Test, PSAT, ASVAB, High School Exit Exam~~ and other exams and assessments as directed
* ~~Issues work permits, monitors grades and attendance on a quarterly or trimester basis~~
* ~~Assists students with college and testing information~~
* Provides clerical support for the R.O.P. on-campus counselor
* ~~Responsible for minor first aid duties in the absence of the school nurse~~
* Oversees student office aides
* Maintains confidential student cum folders
* ~~Responds to parent requested bi-monthly student grade checks~~
* ~~Assists with after school tutoring program~~
* Oversees local scholarships
* Assists with Sober Grad Committee
* Performs basic first aid/CPR and assists with student health monitoring. (The District will not hold employee liable as referenced in Govt. Code 820.2 & 825)
* Performs other related duties as assigned

QUALIFICATIONS:
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE:
High school diploma or general education degree (GED); and two years of responsible secretarial experience, preferably in a school environment.

OTHER SKILLS and ABILITIES:
Knowledge of office procedures and practices, including filing systems, receptionist and telephone techniques, letter and report writing, and sound bookkeeping procedures. English usage, spelling, grammar and punctuation. Ability to operate common office machines including data processing equipment such as computer terminals, printers and word processors. Ability to interpret and apply pertinent school district procedures, policies, laws, rules and regulations, and to apply them with good judgment in a variety of situations. Compose routine correspondence independently; perform responsible clerical work with accuracy and speed. Make arithmetical calculations quickly and accurately. Type at a speed of at least 60 words per minute from clear copy, transcribe from tape accurately; process documents using word processing equipment and software. Meet the public tactfully and courteously and answer questions correctly; compile and maintain accurate records and files; understand and carry out oral and written directions; establish and maintain cooperative relationships with those contacted in the course of work.

LANGUAGE SKILLS:
Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Ability to speak effectively before groups of people.

MATHEMATICAL SKILLS:
Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

REASONING ABILITY:
Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

PHYSICAL DEMANDS:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to stand, walk, and sit. The employee is occasionally required to stoop, kneel, crouch, or crawl. The employee will occasionally lift and/or push up to 50 lbs. Specific vision abilities required by this job include close vision, distance vision, and depth perception.

WORK ENVIRONMENT:
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate to loud.

Revised 1/16/18

JK 12/19/17
GS 12/19/17

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	DEPARTMENT SECRETARY/ADMINISTRATIVE ASSISTANT
Department:	Maintenance Services
Reports to:	Director of Maintenance & Operations ~~Asst. Superintendent of facilities and Maintenance~~

SUMMARY:
Performs a variety of complex and responsible secretarial/administrative assistant support functions, including preparation and review of departmental financial transactions and records. Employees in this classification receive limited supervision within a broad framework of policies and procedures. Employees in this classification may direct and coordinate the work of others. This job class requires in-depth knowledge of secretarial/administrative assistant and organizational skills, and functions in a highly visible and independent manner.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

* Acts as secretary/administrative assistant to the site/departmental manager performing a wide variety of complex and responsible clerical and secretarial/administrative assistant support duties as well as relieving the departmental manager of routine administrative functions not requiring his/her immediate attention
* Converses with and furnishes information to outside agencies, principals and other staff throughout the district with the public in general
* Processes documents such as purchase orders, payables and budget transfers
* Assists in departmental budget development and monitoring
*
* Prepares and processes warrants for payment
* Audits, reconciles, tabulates and classifies invoices
* Responsible for department purchase order processing
* Maintains account code list for department
* Manages maintenance and operations vendors, gathering information and setting up accounts
* Manages the District's work order system for the Maintenance and Operations department
* Track absence forms for the department
* Co-ordinate surplus material/equipment/furnishings
* Research and order materials, supplies and equipment
* Retain records and facilitate replacement for all keys issued district wide, coordinating all lock and key repairs with the sites
* Takes notes and/or transcribes dictation of letters, memoranda and other documents
* Acts as a receptionist to greet and interview visitors
* Takes and screens phone calls for the department
* Coordinates meetings and appointments with vendors or staff as directed
* Acts as a resource person to teachers, students, parents and the general public regarding general and specific information on the policies, procedures and activities of assigned department
* Process, reviews and verifies various forms, reports, records and other material for accuracy, completeness and conformity with established standards
* Composes and types correspondence, memos and/or reports on own initiative, from marginal notes, or from oral or written directions
* Types a variety of materials from clear draft, hand written copy, notes and verbal direction including memos, correspondence, reports, purchase orders, forms, cards and records
* Receives, date stamps and routes mail; maintains files and records; compiles and prepares reports
* Ensures office supplies are ordered and stocked as necessary
* Performs other related duties as assigned
* ~~Other related departmental duties as assigned~~

QUALIFICATIONS:
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE:
High School graduate or general education degree (GED) and two years of responsible secretarial experience, preferably in a school district environment.

OTHER SKILLS and ABILITIES:
Knowledge of school district clerical operations and functions. Knowledge of proper office methods and practices including filing systems, receptionist and telephone techniques, and letter and report writing. Knowledge of correct English usage, spelling, grammar, and punctuation. Knowledge of financial record keeping methods and practices. Ability to understand and apply successfully a variety of complex directions to specific situations. Ability to proofread work accurately. Ability to take notes and dictation and transcribe them accurately. Ability to communicate effectively and tactfully in both oral and written formats. Ability to establish and maintain a variety of record keeping, reference, and data collection systems. Ability to analyze situations and take appropriate action in a variety of procedural matters without immediate supervision. Ability to prioritize and coordinate workflow and timelines. Ability to establish and maintain effective work relationships when contacted in the performance of required duties. Ability to operate a variety of office equipment. Ability to utilize word processing (preferably Microsoft Word), database, spreadsheet programs, and financial programs on the computer. Ability to type accurately at a minimum rate of 60 w.p.m.

LANGUAGE SKILLS:
Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Ability to speak effectively to staff and public. Ability to speak and/or write Spanish desirable.

MATHEMATICAL SKILLS:
Ability to add, subtract, multiply and divide in all units of measure, using whole numbers, common fractions, and decimals.

REASONING ABILITY:
Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to multi-task in a variety of situations while meeting time constraints and deadlines. Ability to effectively handle emergency situations.

PHYSICAL DEMANDS:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is almost continuously required to sit, talk, or hear. The employee is occasionally required to walk and stand. The employee is occasionally required to reach with hands and continuously will repeat the same hand, arm or finger motion many times, as in typing. The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision, depth perception, and the ability to adjust focus.

WORK ENVIRONMENT:
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is acceptable to this particular environment. However, the noise level can vary depending upon daily activity but will remain within the acceptable noise level range. The employee continuously is interacting with the public and staff. The employee frequently will be required to meet multiple demands from several people.

Revised 1/16/18

MK 12/19/17
GS 12/19/17

Western Placer Unified School District

POSITION DESCRIPTION

Position Title: DISTRICT ELD and INTERVENTION PROGRAM SECRETARY/ ADMINISTRATIVE ASSISTANT
Department: School Site/Administrative Office
Reports to: Intervention Program Specialist/Site Administrator

SUMMARY:
Under the direction of the Intervention Program Specialist and/or site administrator, works as a District secretary in support of English Language Development (ELD) and Intervention programs.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

* Directly responsible for preparing, processing and maintaining ELD and Intervention files for the district
* Performs both secretarial/administrative assistant and clerical duties
* Gives information and assistance to teachers regarding district ELD/Intervention policies, school procedures, supplies, forms, schedules and events
* Inputs information on student data management system regarding ELD students
* Distributes materials and information to teachers, students, and other staff members and ensures timely responses regarding ELD/Intervention students
* Performs a wide variety of tasks which involves the ELD/Intervention office
* Completes, processes, reviews and verifies various forms, reports, records and other material for accuracy and conformity with established CDE standards
* Types a variety of materials in Spanish and English, translating as necessary
* Contacts English and Spanish speaking parents
* Answers the telephone & takes messages as needed
* Sets up meetings and training for staff
* Works with staff to maintain progress records of students in the ELD/Intervention program
* Orders and inventories supplies and performs secretarial work as needed
* Orders and manages CELDT tests and data
* Performs other related duties as assigned.

QUALIFICATIONS:
Ability to follow directions accurately, word process, speaks, reads, and writes Spanish, knowledge of business English, vocabulary, punctuation and grammar, filing methods, office machines, ability to meet the public and maintain effective working relationship with adults. Proficient with data management or spreadsheet systems.

EDUCATION and/or EXPERIENCE:
High school diploma or general education degree (GED)

OTHER SKILLS AND ABILITIES:
Ability to follow oral and written directions and take initiative. Maintain effective working relationships with children, staff and the public. Letter and report writing, financial and general record keeping, business English and Spanish. Student cumulative folders. Knowledge of bilingual education, letter and report writing. Ability to operate common office machines.

LANGUAGE SKILLS:
Ability to write routine reports and correspondence. Ability to speak effectively to students, staff and parents in both English and Spanish.

MATHEMATICAL SKILLS:
Ability to add, subtract, multiply and divide in all units of measure, using whole numbers, common fractions and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

REASONING ABILITY:
Ability to apply common sense understanding to carry out instructions furnished in written , oral or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

PHYSICAL DEMANDS:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is occasionally required to walk and stand. The employee is occasionally required to reach with hands and continuously will repeat the same hand, arm or finger motion many times as in typing. Specific vision abilities required by this job include vision, and ability to adjust focus.

WORK ENVIRONMENT
The work environment characteristics described here are representative of those and employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is acceptable to this particular environment. However, the noise level can vary depending upon daily activity but will remain within the acceptable noise level range. The employee continuously is interacting with the public, staff and student. The employee frequently will be required to meet multiple demands from several people.

Revised 1/18/16

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	**FOOD SERVICE ASSISTANT**
Department:	Site Kitchen
Reports To:	Director, Food Services

SUMMARY:

Assists with the preparation of food items; performs the more routine food service operations; serves food in a school cafeteria, snack bar, or satellite food service unit; maintains food service equipment and facilities in a safe, clean, and sanitary condition; ~~and to do related work as required.~~

ESSENTIAL DUTIES AND RESPONSIBILITIES: (The following information is descriptive and is not restrictive as to duties required.)

* Assists in the preparation of food items for on-site serving, snack bar, cooking, and/or transporting.
* Cuts, slices, grates, washes, mix, weighs, and/or measures a variety of ingredients used in food preparation activities.
* Takes temperature of food and serves food.
* Assists with the daily cleaning of all kitchen equipment to ensure cleanliness and sanitary conditions are met.
* Arranges and sets-up meal carts, snack bar, and/or serving areas with appropriate food items, beverages, and supplies.
* Apportions food into individual servings per established guidelines.
* Wraps, bags, and/or packages food items.
* Packages and stores leftovers.
* Cleans and may operate a variety of food service equipment and machines including warmers, stoves, ovens, slicers, steamers, mixers, french fryer, food carts, and cash register.
* Assists other food service employees and/or works with student helpers to ensure that food is prepared and served on time and in a safe and sanitary manner.
* Sets-up cash box for snack bar and serving areas, counts and receives money, makes change, and maintains accurate records of money collected.
* Maintains work areas and serving counters in a clean, neat, orderly, and sanitary condition, cleaning counter tops and sweeping and mopping floors, etc.
* Take and fill inventory lists and stock shelves.
* Performs other related duties as assigned

QUALIFICATION REQUIREMENTS:

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE:

High school diploma or general education degree (GED). Previous experience in food service or institutional food management with large-scale cooking and food preparation/serving is highly desirable.

LANGUAGE SKILLS:

Ability to read and comprehend simple instructions, short correspondence, and memos. Ability to write simple correspondence. Ability to effectively present information in one-on-one and small group settings to customers, clients, and other employees of the organization.

MATHEMATICAL SKILLS:
Ability to add and subtract two digit numbers and to multiply and divide with 10's and 100's. Ability to perform these operations using units of American money and weight measurement, volume and distance.

REASONING ABILITY:
Ability to apply common sense understanding to carry out detailed but basic written or oral instructions. Ability to deal with problems involving a few concrete variables in standardized situations.

CERTIFICATES, LICENSES, AND REGISTRATIONS:
Valid California Driver's License.

OTHER SKILLS and ABILITIES:
Knowledge of fundamentals of food preparation and serving techniques; basic sanitation procedures involving kitchens and serving areas. Ability to work in a friendly manner with co-workers and students. Ability to establish and maintain effective working relationships with students, staff and the community. Ability to perform duties with awareness of all district requirements and Board of Trustee policies

PHYSICAL DEMANDS:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to walk and continuously required to stand. The employee will frequently bend or twist at the neck and trunk while performing the duties of this job. The employee is occasionally required to reach with hands and arms and repeat the same hand/arm/finger motion many times as in operating a cash register.

The employee must occasionally lift and/or move up to 50 pounds such as milk crates, frozen foods, canned food etc. Specific vision abilities required by this job include close vision, and depth perception and peripheral vision and color vision.

WORK ENVIRONMENT:
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee occasionally works in temperatures above 100 and occasionally will walk on slippery surfaces. The employee must be able to meet deadlines with severe time constraints and interact with public and other workers. The noise level in the work environment is frequently loud to where you have to raise your voice to be heard. The employee has greater than average risk of getting a minor injury such as cut or burn while performing the duties of this job.

Revised 1/16/18

MK 12/19/17
GS 12/19/17.

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	**FOOD SERVICE LEAD**
Department:	Site Kitchen
Reports To:	Director, Food Services

SUMMARY:

Organizes, oversees, and coordinates the activities and operations of a satellite cafeteria facility and associated snack bars; participates in and oversees the preparation, heating, storing, selling and serving of school lunches and ala carte items; directs and monitors the work of other Food Service Assistant staff and Cafeteria Site Cashiers; and to do related work as required. Employees in this classification function with a reasonable degree of independence.

ESSENTIAL DUTIES AND RESPONSIBILITIES: **(The following information is descriptive and is not restrictive as to duties required.)**

* Organizes and coordinates the activities and operation of a satellite cafeteria and associated snack bar facilities.
* Maintains standards of work, sanitation, and safety.
* Directs, monitors, and assists with the preparation of lunches and breakfast in accordance with established recipes and governmental and nutritional guidelines.
* Estimates requirements and orders main entrees, bread, milk products, condiments, and miscellaneous kitchen supplies needed to prepare food items within established time constraints.
* Completes order sheets for items such as canned goods, supplies, and other resources needed for efficient food service operations.
* Trains and monitors the work of others and arranges for substitute staff as needed.
* Monitors satellite kitchen and ensures that food preparation and serving equipment are maintained and operated in a safe and sanitary manner.
* Operates and cleans a variety of food service equipment and machines including warmers, ovens, slicers, steamers, hot tables, and mixers.
* Serves prepared food in a lunch line.
* Maintains and prepares records and reports as required for breakfast and lunch programs.
* Prepares vegetables, fruits, and other foods from menu.
* Serves all foods in the manner prescribed.
* Loads and drives transport vehicles to satellite kitchens as required.
* Responsible for the opening and closing and the security of the satellite kitchen.
* Perform other related duties as assigned

QUALIFICATION REQUIREMENTS:

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE:

High school diploma or general education degree (GED) previous experience in food service or institutional food management involving the planning and preparation of food in large quantities. A Serve Safe Certificate is required and/or the ability to receive one.

LANGUAGE SKILLS:
Ability to read, analyze, and interpret technical procedures or governmental regulations. Ability to write routine reports and correspondence. Ability to effectively present information in a one-on-one and/or small group setting to customers, clients, and other employees of the organization.

MATHEMATICAL SKILLS:
Ability to add and subtract two digit numbers and to multiply and divide with 10's and 100's. Ability to perform these operations using units of American money and weight measurement, volume and distance.

REASONING ABILITY:
Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with day-to-day personnel and operational challenges.

CERTIFICATES, LICENSES, AND REGISTRATIONS:
Valid California Driver's License. Serve Safe Certificate.

OTHER SKILLS and ABILITIES:
Ability to direct the operation of all phases of satellite cafeteria functions including, use of foodstuffs, cleanliness, sequence of food preparation, and serving techniques. Ability to adjust menus, estimate food requirements, judge food quality, determines food values and makes nutritional substitutions within food groups. Ability to establish and maintain cooperative relationships with cafeteria staff, students, and school personnel. Knowledge of principles, procedures and equipment used in the storage, care preparation, cooking, baking and serving of food quantity. Knowledge of the preparation of foods that will be attractive to students. Knowledge of techniques for training and safe work practices. Ability to speak clearly and concisely both in oral and written communications. Ability to perform duties with awareness of all district requirements and Board of Trustee policies

PHYSICAL DEMANDS:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to walk and continuously required to stand. The employee will frequently bend or twist at the neck and trunk while performing the duties of this job. The employee is occasionally required to reach with hands and arms and repeat the same hand/arm/finger motion many times as in operating a cash register.

The employee must occasionally lift and/or move up to 50 pounds such as milk crates, frozen foods, canned food etc. Specific vision abilities required by this job include close vision, and depth perception and peripheral vision and color vision.

WORK ENVIRONMENT:

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee occasionally works in temperatures above 100 and occasionally will walk on slippery surfaces. The employee must be able to meet deadlines with severe time constraints and interact with public and other workers. The noise level in the work environment is frequently loud to where you have to raise your voice to be heard. The employee has greater than average risk of getting a minor injury such as cut or burns while performing the duties of this job.

Revised 1/16/18

MK 12/19/17
GS 12/19/17

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	**Grant Funded Transition Support Provider**
Department:	Special Education
Report To:	Director of Special Education

SUMMARY:
Supports implementation of transition programs in the district. Assists with effective transition programs including but not limited to Transitional Partnership Program (TPP) and Workability I (WAI). Conducts activities that directly support employment opportunities for students with disabilities.

* ESSENTIAL ~~DUTIES~~ Workability I Program Duties:
* Administers all aspects of Workability I Program, including budget preparation and completion of required grant proposals, reports, and documents.
* Initiates and maintains ongoing personnel contacts with a variety of business and industry representatives and job placement/training agencies to promote Workability I Programs for student placement
* Communicates with state and regional officials
* Supports the Workability I Program Coordinator ~~and/or the Transition Specialist~~ in required follow-up to prospective business and industry contacts.
* ~~Supports ongoing contacts with a variety of business and industry representatives to promote transition programs for student placement.~~
* Assists Workability I Program Coordinator in assessing student job skills and interest for positions.
* Monitors student effectiveness/success after students are placed in positions, both on and off the job site.
* Works with students to obtain necessary job skills and/or review other employment options.
* Assists in maintaining forms and reports related to placement activities.
* Assists students during Workability I Program Coordinator and~~/or the Transition Specialist~~ presentations/activities regarding information on seeking and maintaining jobs.
* Supports students in job seeking, interview preparation, job retention skills, and attitudes.
* Communicates regularly with Workability 1IProgram Coordinator ~~and/or Transition Specialist~~
* Generate introductory calls to potential employers to locate jobs for students
* Assists with Workability I Program grant reporting requirements, including meetings and trainings.
* Attends all required Workability I Program meetings and trainings.
* ~~Assists with grant reporting requirements, including meetings and trainings.~~
* Performs other related duties as assigned.

ESSENTIAL TPP PROGRAM DUTIES:

*Administers all aspects of TPP Program, including budget preparation and completion of required grant proposals, reports, and documents.
*Communicates with state and local officials.
*Supports the TPP Coordinator in required follow-up to prospective business and industry contacts.
* Assists students/clients in assessing student job skills and interest for positions.
*Assists students in cover letter, general application, and resume writing
* Assists students/clients during activities regarding information on seeking and maintaining jobs.
* Communicates regularly with TPP Coordinator.

*Provides the following required services to students/clients - PETS, Transition Services, and Vocational Services per TPP contract.
*Monitors progress of TPP student/clients on the job
*Assists TPP student/clients in selecting career goals with Transition Vocational Evaluation services
*Research local job specific vocational training sites as necessary for the completions of IPE goal, if applicable.
*Job Developing: In coordination with TPP Program Coordinators, develop work-based learning experiences for TPP students/clients related to their vocational IPE goal.
*Provides follow-up and follow- along services to facilitate TPP student/clients success in employment placement.
*Provides employer education and support, as needed
*Maintains records and files related to contract duties
*Per TPP contract attends TPP contractual meetings and regular meetings with DOR counselor
*Attend TPP trainings per contract
*Performs other related duties as assigned.

EMPLOYMENT STANDARDS:

Knowledge of:

* Various types of filing systems
* English grammar, punctuation, spelling, and computer literacy

Ability to:

* Maintain logs
* Operate a variety of office equipment including computers
* Provide support for job seeking skills, resume preparation, and interview skills
* Read, interpret and apply appropriate rules and procedures
* Understand and carry out directions in an independent manner
* Communicate effectively in both oral and written forms
* Establish and maintain effective work relationships with those contracted in performance of assigned duties

QUALIFICATIONS:

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

EDUCATION and/or EXPERIENCE:

High school diploma or general education degree (GED). Must have the ability to pass the Paraeducator/Instructional Aide exam or have completed two years of study at an institute of higher education or have an Associate of Arts (AA) degree or higher. Valid California drivers' license and evidence of insurance, access to an automobile, drug test, TB, and criminal justice fingerprint clearance.

LANGUAGE SKILLS:

Ability to read, write and comprehend simple instructions, short correspondence, and memos. Ability to effectively present information in one-on-one and small group situations to staff, parents, students, administrators and the public.

MATHEMATICAL SKILLS:

Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions and decimals. Ability to compute rate, ratio, and percent and to draw and interpret graphs.

REASONING ABILITY:
Ability to apply common sense understanding to carry out detail but uninvolved written and oral instructions. Ability to deal with problems involving several concrete variables in standardized situations.

OTHER SKILLS AND ABILITIES:
Ability to work with students with disabling conditions. Ability to maintain composure under stressful conditions. Ability to develop effective working relationships with students, staff, and the school community. Ability to communicate clearly and concisely, both orally and in writing. Ability to perform duties with awareness of all district requirements and Board of Education policies.

PHYSICAL DEMANDS:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

While performing the duties of this job, the employee is regularly required to stand, walk, sit, and talk or hear. The employee is frequently required to use hands and fingers to handle, or feel objects, tools, or controls and stoop, kneel, crouch or crawl. The employee is frequently required to bend at the trunk more than the average person. Occasionally the employee is required to lift or move up to 90 pounds such as to move students and equipment. Specific vision abilities required by this job include close vision and peripheral vision. The employee needs to be able to tell where a sound is coming from and hear in a noisy environment. The position is exposed to infection and injury at a greater risk than the average person.

WORK ENVIRONMENT:
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate to loud. The employee is exposed to infection at a greater risk than the average person. The employee is frequently required to interact with the public and staff and is directly responsible for the safety, well-being or work output of students.

MK 12/19/17
GS 12/19/17

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	**SCHOOL CLERK II**
Department:	School Site
Reports to:	Site Principal

SUMMARY:
To perform responsible school office support functions in the day-to-day operations of a school administration office; to perform typing, filing, receptionist, and record keeping assignmen records; to provide basic health assistance for students; and to do related work as required.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

* Perform typing, filing, receptionist, and record keeping assignments
* Responsible for the preparation, maintenance, and processing of school and student records
* Provide basic health assistance for students
* Performs a variety of office support functions for an assigned school and/or educational program.
* Types a variety of materials, such as interoffice communications, requisitions, forms, and letters from oral direction, handwritten copy, or clear draft
* Serves as receptionist, receiving visitors, and answering telephones
* Assists students with questions, concerns, and/or problems
* Monitors and assists students in office for illness or discipline
* Receives and responds to requests from District staff and the public, providing information and assistance regarding school policies and programs, office procedures and operations such as facility usage, student records, medical records, purchase orders, etc.
* Monitors visitors check-in/out
* ~~Do related work as required.~~

~~Processes and maintains assigned operational and school office records such as attendance, enrollment, health, lunch count, student cumulative information, and registration.~~

* ~~Process daily computerized accounting of attendance for each student, listing all cuts, tardiness and absences for the school year.~~
* Receives, records, and forwards student/classroom accounts, lab fees, and library fines
* Processes forms, application, documents, records, and other paperwork in support of school functions and programs
* May orient substitute teachers and classified staff to a school site
* Receives and screens ill or injured students ~~or staff,~~ determining the nature of illness and/or injuries and providing treatment or referring them to a nurse, doctor, parent, or others as required by established District policies and procedures
* Distributes medications as directed by the district nurse
* Records and updates pertinent health data at school sites, including but not limited to student medical cards, screening results and district nurse's notes on school health records.
* ~~Orders supplies, forms, and materials, maintaining an inventory and processing purchase requisitions as needed~~
* Sorts, opens, and distributes mail
* May assist with the maintenance of school budget and accounting records
* Maintains a variety of computerized data collection systems and other records/filing systems
* Maintains a calendar of events, dates, and schedules relating to the school activities
* Performs basic first aid/CPR and assists with student health monitoring. (The District will not hold employee liable as referenced in Govt. Code 820.2 & 825)
* Prepares daily attendance reports which should include, but not be limited to, daily tardiness and excessive absences
* Contacts parents daily regarding student absences
* Advises office of student attendance for truancy action and assists in preparation of truancy letters and truancy information for District
* Prints teacher class roll sheets and prepares other lists as required

* Reconciles and submits monthly attendance reports for Average Daily Attendance (ADA) funding to District Business Services office
* Maintains accurate accounts of all students to include special education students, independent study and home school
* Manages student emergency cards
* Issues lockers (If applicable)
* Verifies teacher/student overage forms
* Processes letters for NSF checks
* Performs other related duties as assigned.

QUALIFICATIONS:
Employees in this classification receive general supervision within an established framework of standard policies and procedures. Performance of these responsibilities requires accuracy, attention to details, discretion, good communication skills, and sound judgement.

EDUCATION and/or EXPERIENCE
High school diploma or general education degree (GED) and two years of responsible secretarial experience, preferably in a school environment.

OTHER SKILLS and ABILITIES:
Knowledge or word processing and computer procedures.

LANGUAGE SKILLS:
Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Ability to speak effectively before groups of people.

MATHEMATICAL SKILLS
Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

REASONING ABILITY:
Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

PHYSICAL DEMANDS:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential function.

While performing the duties of this job, the employee is regularly required to stand, walk, and sit. The employee is occasionally required to stoop, kneel, crouch, or crawl. The employee occasionally will lift and/or push up to 25 lbs. Specific vision abilities required by this job include close vision, distance vision, and depth perception.

WORK ENVIRONMENT:
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level is work environment is usually moderate to loud.

MJ/C 12/19/17
GS 12/19/17

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	SCHOOL CLERK III
Department:	School Site
Reports to:	Site Principal

SUMMARY:
Acts as assistant to School Secretary in any of the school offices.

ESSENTIAL DUTIES AND RESPONSIBILITIES:
* Must have the ability to assume the responsibility of duties performed by the School Secretary and Instructional Program Secretary in their absence from the office
* Must have knowledge of district policies and rules and regulations, and ability to carry these out without direct supervision
* ~~Knowledge and ability to perform duties of attendance accounting~~
* Does a wide variety of work which involves sharing responsibility for the total office operation as directed by the School Secretary and administrator
* May assist with the maintenance of school budget and accounting records
* Serves as receptionist, receiving visitors and answering telephones
* Perform general clerical work as needed including, but not limited to, the essential dues spelled out in the Clerk II job description.
* Processes and maintains assigned operation and school office records such as attendance, enrollment, health, lunch count, student cumulative information, and registration.
* Provide basic health assistance for students
* Receives and screens ill or injured students or staff, determining the nature of illness and/or injuries and providing treatment or referring them to a nurse, doctor, parent, or others as required by established District policies and procedures.
* Check in substitutes and print attendance sheets for substitutes; orient substitute employees to school site
* Maintain visitor and volunteer logs
* Issues and processes admit slips
* Performs basic first aid/CPR and assists with student health monitoring. (The District will not hold employee liable as referenced in Govt. Code 820.2 & 825)
* Performs other related duties as assigned.

QUALIFICATIONS:
Ability to follow directions accurately, typing, knowledge of business English, vocabulary, punctuation and grammar, filing methods, office machines, ability to meet the public and maintain effective working relationship with children and adults.

EDUCATION and/or EXPERIENCE
High school diploma or general education degree (GED) and two years of responsible secretarial experience, preferably in a school environment.

OTHER SKILLS and ABILITIES:
Knowledge or word processing and computer procedures.

LANGUAGE SKILLS:
Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Ability to speak effectively before groups of people.

MATHEMATICAL SKILLS
Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

REASONING ABILITY:
Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

PHYSICAL DEMANDS:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential function.

While performing the duties of this job, the employee is regularly required to stand, walk, and sit. The employee is occasionally required to stoop, kneel, crouch, or crawl. The employee occasionally will lift and/or push up to 50 lbs. Specific vision abilities required by this job include close vision, distance vision, and depth perception.

WORK ENVIRONMENT:
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level is work environment is usually moderate to loud.

Revised 1/16/18

JK 12/19/17
GS 12/19/17

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	SCHOOL SECRETARY I/ADMINISTRATIVE ASSISTANT
Department:	School Site
Reports to:	Site Principal

SUMMARY:

~~Performs secretarial duties, including a wide variety of responsible clerical work; assist the principal by relieving him/her of routine administrative and clerical detail; do related work as required.~~ Performs a variety of complex and responsible support functions. Employees in this classification receive limited supervision within a broad framework of policies and procedures. Employees in this classification may direct and coordinate the work of others. This job class requires in-depth knowledge of school site operations and administrative procedures as well as a high level of secretarial and organizational skills, and functions in a highly visible and independent manner.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

* At schools with less than 200 student enrollment, the secretary/administrative assistant will fulfill the attendance essential duties and responsibilities and up to 10% of duties can be out of job classification
* ~~Performs a wide variety of secretarial and clerical duties for the principal i.e., types letters, reports, bulletins, agendas, memoranda, and other documents~~ Acts as administrative assistant to the principal performing a wide variety of complex and responsible clerical and administrative assistant support duties as well as supporting the principal with routine administrative functions
* ~~Compose independently (or from oral instructions)~~ ~~Receives and routes mail~~;
* Maintains files and records
* ~~Compiles and prepares reports~~
* Greets and interviews visitors
* Directs visitors to appropriate person or location
* ~~Takes and screens calls and schedules appointments for the principal~~
* In the absence of the principal, handles problem situations by selecting available alternatives
* ~~Gives information and assistance to teachers regarding district policies, school procedures, supplies, forms, schedules, and events~~
* ~~Operates office equipment, including adding machines, and other duplicating equipment, as well as typewriters and word processors/personal computers~~
* ~~Inputs information to school computers~~
* ~~Assists principal with school budget control~~. Assists in school site budget development and monitoring. Processes documents such as purchase orders, bank deposits and expenditure transfers
* Arranges substitutes as needed
* ~~Contacts school personnel to serve as period substitutes~~
* ~~Prepares material and information for substitutes~~
* Updates school events calendar, facilities calendar and daily bulletins
* Assists teachers in completion of absence verifications, accident reports and other documents
* Prepares minutes of faculty and staff meetings
* Inputs bell schedules
* Orders and maintains office supplies, equipment and school or district forms
* Takes notes, composes written documents and reports ~~and/or of letters, memoranda, and other documents~~
* ~~Acts as a receptionist to screen visitors and phone calls for principal~~
* Maintains routine and confidential files and records, ~~appointment schedule for principal, setting up and arranging meetings and conferences~~
* Acts as a resource person to teachers, students, parents, and the general public ~~regarding general and specific information on the policies, procedures, and activities of~~

~~assigned school site~~

* Process, reviews, and verifies various ~~forms, reports, records, and other material~~ documents for accuracy, completeness, and conformity with established standards
* ~~Composes and types correspondence, memos, and/or reports on own initiative, from marginal notes, or from oral and written directions~~
* ~~Types a variety of materials from clear draft, hand-written copy, notes, and verbal direction including memos, correspondence, reports, purchase orders, forms, cards, and records~~
* Distributes materials and information to ~~teachers~~, staff, students, and ~~other staff members~~ and the public and ensures timely responses
* ~~Performs basic first aid in accordance with established district policies and guidelines~~
* Ensures supplies are ordered, stocked, and distributed to staff
* Assists in keeping office machines functioning and in good repair
* *Maintains and prepares field trip and bank deposits*
* *Orders textbooks and maintains records for the site*
* Performs basic first aid/CPR and assists with student health monitoring. (The District will not hold employee liable as referenced in Govt. Code 820.2 & 825)
* Performs other related duties as assigned.
*

QUALIFICATIONS:
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE:
High school diploma or general education degree (GED) and two years of responsible secretarial experience, preferably in a school environment.

OTHER SKILLS and ABILITIES:
Knowledge of office procedures and practices, including filing systems, receptionist and telephone techniques, letter and report writing, and sound bookkeeping procedures; English usage, spelling, grammar and punctuation; ability to operate common office machines including data processing equipment such as computer terminals, printers and word processors. Ability to interpret and apply pertinent school district procedures, policies, laws, rules and regulations, and to apply them with good judgment in a variety of situations; compose routine correspondence independently; perform responsible clerical work with accuracy and speed; make arithmetical calculations quickly and accurately; type at a speed of at least 60. Process documents using word processing equipment and software; meet the public tactfully and courteously and answer questions correctly; compile and maintain accurate records and files; understand and carry out oral and written directions; establish and maintain cooperative relationships with those contacted in the course of work.

LANGUAGE SKILLS:
Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Ability to speak effectively before groups of people.

MATHEMATICAL SKILLS:
Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

REASONING ABILITY:
Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to stand, walk, and sit. The employee is occasionally required to stoop, kneel, crouch, or crawl. The employee will occasionally lift and/or push up to 50 lbs. Specific vision abilities required by this job include close vision, distance vision, and depth perception.

WORK ENVIRONMENT:
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate to loud.

Revised 1/16/18

MK 14/19/17

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	SPECIAL EDUCATION SECRETARY/ADMINISTRATIVE ASSISTANT
Department:	Administrative Office
Reports to:	Director of Special Education

SUMMARY:

Under direction of the Director of Special Education, is responsible for confidential information and records. Serves as information liaison between supervisor, district staff, and the general public.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

* ~~Directly responsible for preparing, processing, and maintaining confidential psychological files~~
* ~~Performs a majority of clerical duties~~ (moved below)
* ~~Prepares written communication such as reports, bulletins, agendas, memoranda, Special Services staff meeting minutes, may compose independently (or from oral instructions)~~
* Composes and types correspondence, memos, and reports
* ~~Receives, date stamps, and routes mail; maintains files and records; compiles and prepares reports~~
* Greets and interviews visitors; takes and screens calls and schedules appointments for the Director of Special Education
* Operates office equipment, including adding machines, duplicating equipment as well as postage machine and ~~typewriters, and word processors~~/personal computers
* Maintains expenditure accounts for Special Education; ~~keeps inventory of supplies, properly and purchase order, coordinates orders~~
* Orders and distributes materials, supplies and equipment; prepares purchase orders and maintains records of purchase orders, invoices, expenses; and inventories
* Monitor current budgets and prepare budget transfers
* Attends and prepares minutes for Medi-Cal Collaborative meetings and processes Medi-Cal paperwork
* Maintains records for referrals, testing and Individual Education Program meetings as well as confidential files
* ~~Maintains appointment calendar for Special Education Department, especially those related to time lines regarding referral, testing and Individual Education Program meetings as well as confidential files~~
* Arranges group meetings, coordinate schedules with outside agencies and district personnel; assists with district Special Education arrangements
* Converses with and furnishes information to outside agencies, principals, and other personnel throughout the district at all levels and with the public in general
* Prepares Individual Service Agreements (ISAs) for non-public schools and non-public agencies
* Provides support for compliance reviews
* Prepares and submits monthly Medi-Cal reports as required
* ~~Performs a majority of clerical duties~~
* Performs other related duties as assigned.

QUALIFICATION REQUIREMENTS:
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

EDUCATION and/or EXPERIENCE:
High School diploma or general education degree (GED) and one to three years related experience and/or training.

OTHER SKILLS and ABILITIES:
Knowledge of office procedures and practices, including filing systems, receptionist and telephone techniques, letter and report writing, and sound bookkeeping procedures. English usage, spelling, grammar and punctuation. Ability to operate common office machines including data processing equipment such as computer terminals, printers and word processors. Ability to interpret and apply pertinent school district procedures, policies, laws, rules and regulations, and to apply them with good judgment in a variety of situations. Compose routine correspondence independently; perform responsible clerical work with accuracy and speed. Make arithmetical calculations quickly and accurately. Type at a speed of at least 60 words per minute from clear copy; transcribe from tape accurately; process documents using word processing equipment and software. Meet the public tactfully and courteously and answer questions correctly. Compile and maintain accurate records and files. Understand and carry out oral and written directions. Establish and maintain cooperative relationships with those contacted in the course of work.

LANGUAGE SKILLS:
Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Ability to speak effectively before parents, staff and students.

MATHEMATICAL SKILLS:
Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions and decimals. Ability to compute rate, ratio, and percent and to draw and interpret graphs.

REASONING ABILITY:
Ability to apply common sense understanding to carry out detailed written oral, and technical instructions. Ability to define problems, collect data, establish facts, and draw valid conclusions.

PHYSICAL DEMANDS:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

While performing the duties of this job, the employee is regularly required to sit, talk or hear. The employee is occasionally required to stand and walk. Occasionally the employee will input for long periods of time. Specific vision abilities required by this job include close vision, and the ability to adjust focus.

WORK ENVIRONMENT:
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually quiet. The employee continuously interacts with the public and other staff and occasionally meets multiple demands from several people.

Revised 1/16/18

MK 12/19/17
GS 12/19/17.

Western Placer Unified School District

POSITION DESCRIPTION

Position Title: SECRETARY/ADMINISTRATIVE ASSISTANT, SUPPLEMENTAL PROGRAMS & ACCOUNTABILITY
Department: District Office - Educational Services
Reports to: Director of Supplemental Programs & Accountability

SUMMARY:

Provides Student Information Systems support and guidance. Updates and maintains student records. Distributes information and provides assistance to personnel on behalf of Educational Services. Assists with all mandated student testing. Compiles data for local/state/federal reporting.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

* Provides first-level Student Information Systems support to district and school site staff in a professional manner
* Inputs district-level information into Student Information Systems and monitors schools' data to ensure all data is accurate and timely
* Provides technical support in the development and maintenance of master schedules, insures report card and transcript accuracy, and maintains course tables
* Maintains current and extensive knowledge of updates and changes to Student Information Systems and has the ability to provide users clear and concise information related to those changes
* Functions as a resource to district personnel on school site office procedures as related to Student Information Systems
* Designs and implements custom reports to address user requests and maximize systemsupport
* Assists in the preparation of state and federal mandated reports
* Assists in maintaining online and paper files to insure compliance with allfederal programs
* Maintains confidentiality of student information
* Assists with all mandated student testing, including ordering, organizing, and managing test materials (i.e. –SBAC, CST, CAA, CELDT/ELPAC)
* Assists with training personnel on Student Information Systems, in addition to developing processes and procedures related to using such systems
* Assists with set-up and clean-up for Educational Services professional developmentactivities
* Directly responsible for preparing, processing, and maintaining both paper and digital versions of district's English Learner files
* Gives information and assistance to other personnel regarding Educational Services policies, procedures, materials ordering, form completion and submission, schedules, andevents
* Distributes English Learner materials and information to staff, students, and parents in a timely manner
* Works with Parent/Community/School Liaisons and English Learner TOSAs to prepare a variety of parent materials in Spanish and English
* Works with Parent/Community/School Liaisons and English Learner TOSAs to provide necessary information to English Learner parents
* Completes, processes, reviews and verifies forms, reports, records and other material for accuracy and conformity
* Compiles statistical data, conducts routine financial transactions, and maintains fiscal accounts or records
* Converses with and furnishes information to outside agencies, principals, and other personnel throughout the district at all levels and with the public in general

* ~~Assists other personnel for the purpose of supporting them in the completion of their work activities~~
* Performs ~~special projects and~~ other related duties as assigned

QUALIFICATIONS:
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The information listed below is representative of the knowledge, skill and/or ability required and/or preferred. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE
Required: High school diploma or general education degree (GED). Minimum of 3 years school site or district clerical experience.

Desired: Prior experience with master scheduling. Prior experience with maintaining student records in Student Information Systems. Prior experience with student cumulative records, including maintenance of student transcripts.

OTHER SKILLS and ABILITIES:
Extensive knowledge of all aspects of district software and web-based programs, including Student Information Systems (i.e. - CALPADS, PowerSchool, AERIES, Illuminate, and Schoology). Ability to gather, collate, and/or classify data. Ability to read and decipher technical information. Ability to facilitate group discussions and/or trainings. Ability to communicate technical information effectively to non-technical audiences.

Ability to follow directions accurately, typing, knowledge of business English, vocabulary, punctuation and grammar, filing methods, office machines, ability to meet the public and maintain effective working relationships with children and adults. Knowledge of computer procedures and word processing.

LANGUAGE SKILLS:
Required: Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Ability to speak effectively before groups of people.
Desired: Bilingual in Spanish

MATHEMATICAL SKILLS
Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

REASONING ABILITY:
Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

PHYSICAL DEMANDS:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential function.

While performing the duties of this job, the employee is regularly required to stand, walk, and sit. The employee is occasionally required to stoop, kneel, crouch, or crawl. The employee occasionally

will lift and/or push up to 50 lbs. Specific vision abilities required by this job include close vision, distance vision, and depth perception.

WORK ENVIRONMENT:
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in work environment is usually moderate.

Revised 1/16/18

YK 12/19/17
GS 12/19/17

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	**SCHOOL SECRETARY II/ADMINISTRATIVE ASSISTANT**
Department:	High School
Reports to:	High School Principal

SUMMARY:

Performs a variety of complex and responsible secretarial/administrative assistant support functions. Employees in this classification receive limited supervision within a broad framework of policies and procedures. Employees in this classification may direct and coordinate the work of others. This job class requires in-depth knowledge of school site operations and administrative procedures as well as a high level of secretarial and organizational skills, and functions in a highly visible and independent manner.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

* Acts as secretary/administrative assistant to the High School principal performing a wide variety of complex and responsible clerical and secretarial support duties as well as relieving the school principal of routine administrative functions not requiring his/her immediate attention
* Performs as financial supervisor for student body funds
* Maintains student body and general fund financial records
* Processes documents such as purchase orders, bank deposits, appropriation and expenditure transfers
* Assists in school site budget development and monitoring
* Collects money for student body activities and general fund accounts
* Keep up to date with ASB accounting laws & guidelines
* Works closely with the Activities Director
* Collects Students ASB, Transportation, and sports Fees
* Maintains Webstore and balances it monthly
* Prepares and sends letters for NSF Checks
* Facilitates1099/IRS Reporting for ASB
* Helps with snack bar purchases and fundraisers as needed
* Code and turn in monthly time sheets
* Arrange substitutes as needed
* Inputs bell schedules and update marquee weekly.
* Ensures that workers Compensation and accident/incident forms are filled out when needed
* Attends monthly staff and leadership meetings
* Updates school calendar and daily bulletin
* Takes notes and/or transcribes dictation of letters, memoranda, and other documents
* Acts as a receptionist to screen visitors and phone calls for principal
* Maintains routine and confidential files and records appointment schedule for principal, setting up and arranging meetings and conferences
* Acts as a resource person to teachers, students, parents, and the general public regarding general and specific information on the policies, procedures, and activities of assigned school site
* Process, reviews, and verifies various forms, reports, records, and other material for accuracy, completeness, and conformity with established standards
* Composes and types correspondence, memos, and/or reports on own initiative, from

marginal notes, or from oral and written directions.
* Types a variety of materials from clear draft, hand-written copy, notes, and verbal direction including memos, correspondence, reports, purchase orders, forms, cards, and records
* Distributes materials and information to teachers, students, and other staff members and ensures timely responses
* ~~Performs basic first aid in accordance with established district policies and guidelines~~
* Ensures supplies are ordered, stocked, and distributed to staff
* Act as point of contact and responsible for keeping all office machines and copiers functioning and in good repair.
* Performs basic first aid/CPR and assists with student health monitoring. (The District will not hold employee liable as referenced in Govt. Code 820.2 & 825)
* *Maintain site building use and facilities calendar. Process and schedule and make arrangement for all site applications.*
* *Perform other related duties as assigned*

QUALIFICATIONS:
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE:
High School graduate or general education degree (GED) and two years of responsible secretarial experience, preferably in a school environment.

OTHER SKILLS and ABILITIES:
Knowledge of public school clerical operations and functions. Knowledge of proper office methods and practices including filing systems, receptionist and telephone techniques, and letter and report writing. Knowledge of correct English usage, spelling, grammar, and punctuation. Knowledge of financial record keeping methods and practices. Ability to understand and apply successfully a variety of complex directions to specific situations. Ability to perform minor first aid in strict compliance with established district policy. Ability to proofread work accurately. Ability to take notes and dictation and transcribe them accurately. Ability to communicate effectively and tactfully in both oral and written formats. Ability to establish and maintain a variety of record keeping, reference, and data collection systems. Ability to analyze situations and take appropriate action in a variety of procedural matters without immediate supervision. Ability to prioritize and coordinate workflow and timelines for self and others. Ability to establish and maintain effective work relationships when contacted in the performance of required duties. Ability to operate a variety of office equipment. Ability to utilize word processing (preferably WordPerfect and/or Microsoft Word), databases associated with programs the school uses, and spreadsheet programs on the computer. Ability to type accurately at a minimum rate of 60 w.p.m. Ability to accurately key 130-132 strokes per minute on an electronic calculator or pass BT020 10-Key Calculator.

LANGUAGE SKILLS:
Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Ability to speak effectively before parents, staff and students.

MATHEMATICAL SKILLS:
Ability to add, subtract, multiply and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

REASONING ABILITY:
Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

PHYSICAL DEMANDS:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is almost continuously required to sit, talk, or hear. The employee is occasionally required to walk and stand. The employee is occasionally required to reach with hands and continuously will repeat the same hand, arm or finger motion many times, as in typing. The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision, depth perception, and the ability to adjust focus.

WORK ENVIRONMENT:
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.
The noise level in the work environment is acceptable to this particular environment. However, the noise level can vary depending upon daily activity but will remain within the acceptable noise level range. The employee continuously is interacting with the public, staff and students. The employee will frequently be required to meet multiple demands from several people

Revised 1/16/18

ZJC 12/19/17
GS 12/19/17

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	SCHOOL SECRETARY II/ADMINISTRATIVE ASSISTANT
Department:	~~High School~~/Middle School
Reports to:	~~High School Principal~~/Middle School Principal

SUMMARY:
Performs a variety of complex and responsible secretarial support functions. Employees in this classification receive limited supervision within a broad framework of policies and procedures. Employees in this classification may direct and coordinate the work of others. This job class requires in-depth knowledge of school site operations and administrative procedures as well as a high level of secretarial and organizational skills, and functions in a highly visible and independent manner.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

* Acts as secretary/administrative assistant to the ~~High~~ Middle School principal performing a wide variety of complex and responsible clerical and secretarial support duties as well as relieving the school principal of routine administrative functions not requiring his/her immediate attention
* Performs as financial supervisor for student body funds
* Maintains student body and general fund financial records
* Processes documents such as purchase orders, bank deposits, appropriation and expenditure transfers
* Assists in school site budget development and monitoring
* Collects money for student body activities and general fund accounts
* Takes notes and/or transcribes dictation of letters, memoranda, and other documents
* Acts as a receptionist to screen visitors and phone calls for principal
* Maintains routine and confidential files and records appointment schedule for principal, setting up and arranging meetings and conferences
* Acts as a resource person to teachers, students, parents, and the general public regarding general and specific information on the policies, procedures, and activities of assigned school site
* Process, reviews, and verifies various forms, reports, records, and other material for accuracy, completeness, and conformity with established standards
* Composes and types correspondence, memos, and/or reports on own initiative, from marginal notes, or from oral and written directions.
* Types a variety of materials from clear draft, hand-written copy, notes, and verbal direction including memos, correspondence, reports, purchase orders, forms, cards, and records
* Distributes materials and information to teachers, students, and other staff members and ensures timely responses
* ~~Performs basic first aid in accordance with established district policies and guidelines~~
* Ensures supplies are ordered, stocked, and distributed to staff
* Performs basic first aid/CPR and assists with student health monitoring. (The District will not hold employee liable as referenced in Govt. Code 820.2 & 825)
* *Under direction of Site Principal assist in creaing and maintaining master schedule in school database before school starts and each trimester.*

. Performs other related duties as assigned

QUALIFICATIONS:
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE:
High School graduate or general education degree (GED) and two years of responsible secretarial experience, preferably in a school environment.

OTHER SKILLS and ABILITIES:
Knowledge of public school clerical operations and functions. Knowledge of proper office methods and practices including filing systems, receptionist and telephone techniques, and letter and report writing. Knowledge of correct English usage, spelling, grammar, and punctuation. Knowledge of financial record keeping methods and practices. Ability to understand and apply successfully a variety of complex directions to specific situations. Ability to perform minor first aid in strict compliance with established district policy. Ability to proofread work accurately. Ability to take notes and dictation and transcribe them accurately. Ability to communicate effectively and tactfully in both oral and written formats. Ability to establish and maintain a variety of record keeping, reference, and data collection systems. Ability to analyze situations and take appropriate action in a variety of procedural matters without immediate supervision. Ability to prioritize and coordinate workflow and timelines for self and others. Ability to establish and maintain effective work relationships when contacted in the performance of required duties. Ability to operate a variety of office equipment. Ability to utilize word processing (preferably WordPerfect and/or Microsoft Word), database, and spreadsheet programs on the computer. Ability to type accurately at a minimum rate of 60 w.p.m.

LANGUAGE SKILLS:
Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Ability to speak effectively before parents, staff and students.

MATHEMATICAL SKILLS:
Ability to add, subtract, multiply and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

REASONING ABILITY:
Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

PHYSICAL DEMANDS:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is almost continuously required to sit, talk, or hear. The employee is occasionally required to walk and stand. The employee is occasionally required to reach with hands and continuously will repeat the same hand, arm or finger motion many times, as in typing. The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision, depth perception, and the ability to adjust focus.

WORK ENVIRONMENT:

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is acceptable to this particular environment. However, the noise level can vary depending upon daily activity but will remain within the acceptable noise level range. The employee continuously is interacting with the public, staff and students. The employee frequently will be required to meet multiple demands from several people

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:
Adoption of Revised/New Policies/Regulations/Exhibits

AGENDA ITEM AREA:
Action

REQUESTED BY:
Scott Leaman
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 16, 2018

ROLL CALL REQUIRED:
No

BACKGROUND:
These new and/or revised policies/regulations/exhibits are now being presented for approval by the Board of Trustees.

- BP 6141.4 International Baccalaureate Program
- AR 6164.41 Children with Disabilities Enrolled by Their Parents in Private School
- BP 6179 Supplemental Instruction
- AR 5148 Child Care and Development
- AR 5148.3 Preschool/Early Childhood Education
- AR 6143 Courses of Study
- BP/AR 6185 Community Day School
- BP/AR 6142.2 World/Foreign Language Instruction
- BP/AR/E 6174 Education for English Learners
- BP 6176 Weekend/Saturday Classes

RECOMMENDATION:
Administration recommends the Board of Trustees approve the new and revised Policies, Regulations and Exhibits as submitted.

Note: Descriptions below identify major revisions made in CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts should review the sample materials and modify their own policies accordingly.

BP 6141.4 - International Baccalaureate Program
(BP added)

New policy addresses the philosophy and requirements of the International Baccalaureate (IB) program and is for use by districts that have received authorization from the International Baccalaureate Organization in Geneva, Switzerland to offer one or more IB programs at the elementary, middle, or high school level. Section on "IB Diploma Program or Career-related Program" reflects courses, examinations, and other requirements that high school students must complete to obtain the IB diploma and addresses the provision of fee assistance to low-income students taking IB examinations. Material on program evaluation includes optional indictors of program effectiveness and reflects **NEW LAW** (SB 416, 2015) which repeals requirements to submit certain reports to the California Department of Education.

AR 6164.41 - Children with Disabilities Enrolled by Their Parents in Private School
(AR revised)

Minor revision made in regulation to delete the statement that private school teachers providing services to students with disabilities do not need to meet the federal requirements for "highly qualified" teachers, as requirements for highly qualified teachers were repealed by the Every Student Succeeds Act (P.L. 114-95).

BP 6179 - Supplemental Instruction
(BP revised)

Policy updated to delete reference to the requirement to provide supplemental educational services to eligible students from low-income families in Title I schools identified for program improvement, as the requirement was repealed by the Every Student Succeeds Act (ESSA) (P.L. 114-95), and to add the requirement to provide alternative supports to eligible students in accordance with the CDE's ESSA transition plan.

AR 5148 - Child Care and Development
(AR revised)

Regulation updated to reflect **NEW LAW** (SB 792, 2015) which requires employees and volunteers at a child care center to be immunized against influenza, pertussis, and measles, with specified exemptions. Regulation revised to reflect **NEW LAW** (SB 277, 2015) which eliminates the personal beliefs exemption for immunization of enrolled children unless a letter or affidavit was submitted by January 1, 2016, in which case the exemption will only be effective until the child reaches the next grade span. Regulation also reflects **NEW LAW** (AB 982, 2015) which authorizes the district liaison for homeless students, a Head Start program, or a transitional shelter to identify a child in need of subsidized child care services.

AR 5148.3 - Preschool/Early Childhood Education
(AR revised)

Regulation updated to reflect **NEW LAW** (SB 792, 2015) which requires employees and volunteers at a preschool to be immunized against influenza, pertussis, and measles, with specified exemptions. Regulation also reflects **NEW LAW** (AB 982, 2015) which expands the list of entities that can identify a child in need of subsidized preschool to include the district liaison for homeless children and youth, a Head Start program, or a transitional shelter.

AR 6143 - Courses of Study
(AR revised)

Regulation updated to add comprehensive sexual health education as a required course of study for grades 7-12 and to add optional topics of instruction authorized by law, including instruction on violence awareness and prevention, the Bracero program, and genocide. Regulation also reflects **NEW LAW** (AB 2016, 2016) which encourages a course in ethnic studies based on a model curriculum to be adopted by the State Board of Education by March 31, 2020 and **NEW LAW** (AB 1719, 2016) which requires instruction in cardiopulmonary resuscitation beginning in 2018-19 school year for any district that has established health education as a high school graduation requirement.

BP/AR 6185 - Community Day School
(BP/AR revised)

Policy updated to expand material related to program goals, collaboration with county offices of education and other districts in the development of a plan related to services for expelled students, and program evaluation. Material on location of the community day school moved from AR to BP and clarified. Regulation updated to streamline the process for involuntarily transferring a student into a community day school and to delete unnecessary details regarding facilities which reflected requirements applicable to all school facilities.

BP/AR 6142.2 - World/Foreign Language Instruction
(BP/AR revised)

Policy and regulation updated to reflect **NEW LAW** (Proposition 58, 2016) which authorizes the establishment of dual-language immersion programs that provide integrated language learning and academic instruction for English learners and native speakers of English. Policy also reflects **NEW LAW** (AB 2290, 2016) which requires the SBE to consider revisions to the state content standards for world languages by March 31, 2019. Regulation reflects provisions of Proposition 58 which (1) delete the requirement that a parent/guardian request a waiver of structured English immersion instruction so that an English learner may participate in a dual-language immersion program, (2) require dual-language immersion programs in grades K-3 to meet class size requirements, and (3) require a parental notice with information on the district's dual-language and other language acquisition programs.

BP/AR/E 6174 - Education for English Learners
(BP/AR revised; E deleted)

Policy and regulation substantially revised to reflect **NEW LAW** (Proposition 58) which authorizes parents/guardians to select a language acquisition program that best suits their child and eliminates the requirement for parents/guardians to request a waiver from the district if they want to enroll their child in a program other than a structured English immersion program. Policy reflects provisions of Proposition 58 that require districts to (1) offer, at a minimum, a structured English immersion program; (2) seek parent/guardian and community input on language acquisition programs during development of the district's LCAP; and (3) to the extent possible, offer a language acquisition program requested by parents/guardians of 30 or more students at a school or 20 or more students in any grade level at the school. Policy and regulation also reflect revisions in Title III English learner programs, including renumbering of accountability requirements and changes in the required parental notification, pursuant to the Every Student Succeeds Act. Title of policy and regulation updated to reflect current terminology. Exhibit deleted as districts no longer need a sample form for the parental exception waiver.

BP 6176 - Weekend/Saturday Classes
(BP revised)

Policy updated to reflect **NEW LAW** (AB 2659, 2016) which authorizes makeup classes for any type of absence, including excused absences, to be offered during the weekend. Policy also adds material regarding the circumstances under which teachers cannot be assigned to work on a weekend.

Board Approved: January 16, 2018

INTERNATIONAL BACCALAUREATE PROGRAM

To encourage district students to challenge themselves academically, develop intercultural understanding and respect, and be more competitive when applying for admission to postsecondary institutions, the district shall offer opportunities for students to participate in the International Baccalaureate (IB) program. The Superintendent or designee shall provide a challenging, cross-disciplinary curriculum that provides the knowledge, concepts, skills, attitudes, and action that district students need to equip them for successful lives. The district's IB program shall provide structured, purposeful inquiry that engages students in their own learning.

(cf. 6142.2 - World/Foreign Language Instruction)
(cf. 6143 - Courses of Study)

The Superintendent or designee shall ensure that district students of all ability levels are offered the opportunity to participate in the program if it is available at their school.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

The Superintendent or designee shall ensure that teachers and administrators are engaged in the planning process for the IB program to construct a rigorous and challenging curriculum. He/she shall coordinate implementation of the IB program with any other advanced learning opportunities offered by the district.

(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6141.5 - Advanced Placement)
(cf. 6172 - Gifted and Talented Student Program)
(cf. 6172.1 - Concurrent Enrollment in College Classes)
(cf. 6181 - Alternative Schools/Programs of Choice)

The Superintendent or designee shall provide staff development and support to teachers of IB courses. Such professional development may include, but is not limited to, mentoring for prospective teachers of IB courses, opportunities for teachers to obtain information on the curriculum of specific courses through online workshops, webinars, blended learning and e-learning resources, and opportunities for district staff to share course syllabi and teaching practices.

(cf. 4111/4211/4311 - Recruitment and Selection)
(cf. 4113 - Assignment)
(cf. 4131 - Staff Development)

IB Diploma Program or IB Career-related Program

The district's IB Diploma Program shall offer a comprehensive, rigorous two-year program for students. To earn the IB diploma, students shall:

1. Complete a specific, intensive, balanced liberal arts course of study

INTERNATIONAL BACCALAUREATE PROGRAM (continued)

2. Pass examinations in six curricular areas, including language and literature, language acquisition, individuals and societies, sciences, mathematics, and the arts

3. Demonstrate an understanding of the theory of knowledge through an oral presentation and extended essay on an externally assessed, independent research project

4. Demonstrate creativity, action, and service through involvement in a minimum of 150 hours of artistic activities, physical activities, and community service

(cf. 6142.4 - Service Learning/Community Service Classes)
(cf. 6142.6 - Visual and Performing Arts Education)
(cf. 6142.91 - Reading/Language Arts Instruction)
(cf. 6142.92 - Mathematics Instruction)
(cf. 6142.93 - Science Instruction)

The district shall offer a two-year, rigorous IB Career-related Program to high school students pursuing vocational or career and technical education (CTE). Students participating in the IB Career-related Program shall take a minimum of two IB courses and meet other diploma-level requirements, including performing community service and completing a final project related to their vocational or CTE field.

(cf. 6178 - Career Technical Education)
(cf. 6178.1 - Work-Based Learning)

As necessary, the Superintendent or designee may adjust the number of courses taken and hours of community service performed by students depending on the IB program in which they are participating.

The Superintendent or designee shall develop support systems to encourage students to participate in IB courses and take IB course examinations. Support systems may include, but are not limited to, resource centers, programs to recognize student accomplishments, and parent involvement through an IB parent organization group. In addition, the Superintendent or designee may explore partnerships with colleges and universities to encourage students to pursue postsecondary education.

(cf. 5126 - Awards for Achievement)
(cf. 6164.2 - Guidance/Counseling Services)

To the extent feasible, the district shall reduce the cost of IB examination fees for eligible low-income students. The Superintendent or designee shall notify parents/guardians of the availability of funds for this purpose and shall provide information on how students may apply for funding.

INTERNATIONAL BACCALAUREATE PROGRAM (continued)

The Superintendent or designee shall annually apply to the California Department of Education for federal funds to support the reimbursement of fees for low-income students. In addition, the Superintendent or designee may recommend the use of district funds, when available and appropriate, to provide additional support for the fee assistance program.

(cf. 3100 - Budget)
(cf. 3260 - Fees and Charges)

The Superintendent or designee shall regularly report to the Board regarding the number of students participating in the IB program and, as applicable, the percentage of participating students who pass the IB examination in each curricular area. Such reports shall include the participation and outcomes of numerically significant student subgroups as defined in Education Code 52052.

(cf. 0460 - Local Control and Accountability Plan)
(cf. 0500 - Accountability)

Legal Reference:

EDUCATION CODE
52052 Numerically significant student subgroups
52060-52077 Local control and accountability plan
52920-52922 International Baccalaureate Diploma program
CODE OF REGULATIONS, TITLE 5
3840 Advanced Placement as program option for gifted and talented students
UNITED STATES CODE, TITLE 20
6534 Advanced Placement exam fee program

Management Resources:

WEB SITES
CSBA: http://www.csba.org
California Department of Education: http://www.cde.ca.gov
College Board: http://www.collegeboard.org/ap
Great Schools: www.greatschools.org
International Baccalaureate: http://www.ibo.org
U.S. Department of Education: http://www.ed.gov

CHILDREN WITH DISABILITIES ENROLLED BY THEIR PARENTS IN PRIVATE SCHOOL

Definitions

Parentally placed private school children with disabilities means children with disabilities who are voluntarily enrolled by their parents/guardians in a private school or facility within district boundaries, including children who are attending a private school or facility within district boundaries but who reside in another district or state. (34 CFR 300.130, 300.131)

Private school or facility means a private full-time day school, including a religious school, located within district boundaries, that has filed an affidavit with the California Department of Education pursuant to Education Code 33190 and is registered in the California Private School Directory.

Consultation with Private School Representatives

The Superintendent or designee shall consult with all private school representatives and representatives of parents/guardians of parentally placed private school children with disabilities during the design and development of equitable services for the children. In order to ensure a meaningful and timely consultation, the consultation shall include: (20 USC 1412(a)(3); 34 CFR 300.134; Education Code 56301)

1. The child find process and how parentally placed private school children suspected of having a disability can participate equitably

2. How parents/guardians, teachers, and private school officials will be informed of the child find process

3. The determination of the proportionate share of federal funds available to serve parentally placed private school children with disabilities and how this share is calculated

4. How the consultation process will operate throughout the school year to ensure that identified children can meaningfully participate in equitable services

5. How, where, and by whom equitable services will be provided including a discussion about the types of services, alternate service delivery mechanisms, how services will be apportioned if funds are insufficient to serve all of the identified children, and how and when those decisions will be made

6. In the event that the district and private school disagree on the provision of or the types of services, how the district will provide the private school officials with a written explanation of the reasons that the district chose to not provide the services

CHILDREN WITH DISABILITIES ENROLLED BY THEIR PARENTS IN PRIVATE SCHOOL (continued)

When meaningful and timely consultation has occurred, the district shall obtain a written affirmation signed by the representatives of participating private schools. If the private school representatives do not provide the affirmation within a reasonable period of time, the district shall forward documentation of the consultation process to the California Department of Education. (34 CFR 300.135; Education Code 56172)

After the consultation has occurred, the district shall ensure an annual count of the number of parentally placed children with disabilities attending private schools located within the district. This count shall be conducted between October 1 and December 1 each year and shall be used to determine the amount the district must spend on providing equitable services to the children in the subsequent fiscal year. (34 CFR 300.133)

Provision of Services

A child with a disability parentally placed in a private school has no individual right to receive some or all of the special education and related services that he/she would receive if enrolled in public school. Such a child may receive a different amount of services than students with disabilities in public schools. (34 CFR 300.137, 300.138)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

The district shall evaluate all identified parentally placed private school children with disabilities for purposes of considering them for equitable services. This evaluation shall be conducted in accordance with the timelines and procedures for evaluating public school students with disabilities pursuant to 34 CFR 300.300-300.311, including providing the parent/guardian with a copy of the procedural safeguards notice. (34 CFR 300.131, 300.504)

(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)

In order to ensure that each child entitled to special education and related services from the district receives an offer of a free appropriate public education (FAPE), the district where the child resides shall develop an individualized education program (IEP) for each identified child who attends a private school located in the district and who resides in the district.

However, the district shall not develop an IEP if the parent/guardian makes clear his/her intention to keep the child enrolled in private school. In such situations, the district shall obtain written certification confirming the parent/guardian's intention to keep his/her child enrolled in private school, including the fact that he/she is not interested in the development of an IEP or the district's offer of FAPE. If the parent/guardian does not provide confirmation in writing, the district shall obtain oral confirmation of the parent/guardian's intention and confirm the conversation in writing.

CHILDREN WITH DISABILITIES ENROLLED BY THEIR PARENTS IN PRIVATE SCHOOL (continued)

If the child resides in a different district, then this district and the district of residence shall work together to ensure that the parent/guardian receives an offer of FAPE in accordance with law.

The district shall develop and implement an individual services plan (ISP) for each identified private school child with a disability that describes the equitable services that the district will provide, as agreed to by the district and private school representatives during the consultation process. (34 CFR 300.138)

The ISP shall be developed, reviewed, and revised consistent with 34 CFR 300.121-300.324. A representative of the private school shall be invited to attend each ISP team meeting. If the representative cannot attend the meeting, the district shall use other methods to ensure the representative's participation, including individual or conference calls. (34 CFR 300.137, 300.138)

(cf. 6159 - Individualized Education Program)

The district may provide services on the private school premises, including a religious school, to the extent consistent with law. The services shall be provided by personnel meeting the same standards as personnel providing services in the public school. ~~except private school teachers providing the services do not need to meet the requirements of the No Child Left Behind Act for "highly qualified special education teacher" pursuant to 34 CFR 300.18.~~ The personnel shall either be district employees or contractors of the district. (34 CFR 300.138, 300.139)

~~*(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)*~~

The district shall offer transportation to the child if services are provided on a site other than the child's school and the ISP team determines that transportation is necessary for the child to benefit from or participate in the services provided in the ISP. Depending on the timing of the services, the district shall provide transportation from the child's school or home to the service site and from the service site to the child's school or home. (34 CFR 300.139)

The district may place equipment and supplies in a private school for the period of time necessary to provide the services pursuant to the ISP. All such equipment shall remain the property of the district and must be able to be removed without causing damage to the private school. The district shall remove the equipment when no longer required by the child, when the child no longer attends the private school, or when removal is necessary to prevent unauthorized use. (34 CFR 300.144)

SUPPLEMENTAL INSTRUCTION

The Board of Trustees recognizes that high-quality supplemental instructional ~~programs~~ can motivate and support students to attain grade-level academic standards, overcome academic deficiencies, and/or acquire critical skills. The district shall offer programs of direct, systematic, and intensive supplemental instruction to meet student needs. Supplemental instruction may be offered in accordance with law and may be used to assist the district in meeting its goals for student achievement.

(cf. 0460 – Local Control and Accountability Plan)
(cf. 5113.1 – Chronic Absence and Truancy)
(cf. 5147 - Dropout Prevention)
(cf. 6011 - Academic Standards)
(cf. 6146.1 - High School Graduation Requirements)
(cf. 6146.5 - Elementary/Middle School Graduation Requirements)
(cf. 6164.5 - Student Success Teams)

Supplemental instruction may be offered outside the regular school day, including during the summer, before school, after school, on Saturday, and/or during intersessions. When supplemental instruction is offered during the regular school day, shall not supplant the student's instruction in the core curriculum areas or physical education.

(cf. 5148.2 - Before/After School Programs)
(cf. 6111 - School Calendar)
(cf. 6112 - School Day)
(cf. 6142.7 – Physical Education and Activity)
(cf. 6176 - Weekend/Saturday Classes)
(cf. 6177 - Summer Learning Programs)

As appropriate, supplemental instruction may be provided through a classroom setting, individual or small group instruction, technology-based instruction, and/or an arrangement with a community or other external service provider.

(cf. 1020 - Youth Services)

When determined to be necessary by the principal or designee, a student may be required to participate in supplemental instruction outside the regular school day. In such cases, written parent/guardian consent shall be obtained for the student's participation.

Supplemental instruction shall be offered to **students in grade 2-9 who have been retained or recommended for retention at their current grade level. (Education Code 37252.2, 48070.5)**

(cf. 5123 – Promotion/Acceleration/Retention)

~~1. Students in grades 2-9 who have been recommended for retention at their current grade level (Education Code 37252.2, 48070.5)~~

SUPPLEMENTAL INSTRUCTION (continued)

~~2. Eligible students from low-income families whenever the district or a district school receiving federal Title I funds has been identified by the California Department of~~ Education for program improvement for two or more consecutive years (20 USC 6316)

The district shall offer alternative supports designed to increase the academic achievement of socioeconomically disadvantaged students attending schools identified by the California Department of Education for program improvement for two or more consecutive years.

(cf. 0520.2 - Title I Program Improvement Schools)
(cf. 0520.3 - Title I Program Improvement Districts)

In addition, supplemental instruction may be offered to:

1. Students who are identified as being at risk for retention based on state assessment results, grades, or other indicators

(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 6162.51 - State Academic Achievement Tests)

2. Students who demonstrate academic deficiencies that may jeopardize their attainment of academic standards

(cf. 6142.6 - Visual and Performing Arts Education)
(cf. 6142.7 - Physical Education and Activity)
(cf. 6142.91 - Reading/Language Arts Instruction)
(cf. 6142.92 - Mathematics Instruction)
(cf. 6142.93 - Science Instruction)
(cf. 6142.94 - History-Social Science Instruction)

3. High school students who need support to successfully complete courses required for graduation

Legal Reference: (see next page)

SUPPLEMENTAL INSTRUCTION (continued)

Legal Reference:

EDUCATION CODE
37200-37202 School calendar
37223 Weekend classes
37252-37254.1 Supplemental instruction, summer school
42238.01-42238.07 Local control funding formula
46100 Length of school day
48070-48070.5 Promotion and retention
48200 Compulsory education
48985 Translation of notices
51210-51212 Courses of study, elementary schools
51220-41228 Courses of study, secondary schools
52060-52077 Local control and accountability plan
60603 Definitions, core curriculum areas
60640-60649 California Assessment of Student Performance and Progress
60850-60859 High school exit examination, especially:
60851.5 Suspension of high school exit examination
CODE OF REGULATIONS, TITLE 5
11470-11472 Summer school
~~*UNITED STATES CODE, TITLE 20*~~
~~*6316 Program improvement schools and districts*~~

Management Resources:

~~*U.S. DEPARTMENT OF EDUCATION GUIDANCE*~~
~~*Supplemental Educational Services, January 14, 2009*~~
~~*Innovations in Education: Creating Strong Supplemental Educational Services Programs, May 2004*~~
CALIFORNIA DEPARTMENT OF EDUCATINO PUBLICATIONS
Every Student Succeeds Act 2016-17 School Year Transition Plan, April 2016
WEB SITES
CSBA: http://www.csba.org
California Department of Education: http://www.cde.ca.gov
U.S. Department of Education: http://www.ed.gov

Policy
adopted: October 21, 2008
revised: May 5, 2015
revised: June 30, 2016
revised: January 16, 2018

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

CHILD CARE AND DEVELOPMENT

Licensing

All district child care and development services shall be licensed by the California Department of Social Services, unless exempted pursuant to Health and Safety Code 1596.792 or 22 CCR 101158.

The license shall be posted in a prominent, publicly accessible location in the facility. (Health and Safety Code 1596.8555)

Licensed child care centers shall be subject to the requirements of Health and Safety Code 1596.70-1597.21 and 22 CCR 101151-101239.2. and, when applicable, 22 CCR 101451-101539.

Program Components

The district's child care and development program shall include the following components:

1. **The use of** ~~A~~**a** developmental profile ~~recording~~ **reflecting** each child's physical, cognitive, social, and emotional development ~~which shall be used~~ to plan and conduct ~~age and~~ developmentally **and age** appropriate activities (Education Code 8203.5; 5 CCR 18272)

   Program staff shall complete the "Desired Results Developmental Profile," available from the California Department of Education (CDE), for each child who is enrolled in the program for at least 10 hours per week and for any child with disabilities regardless of the number of hours enrolled. The profile shall be completed within 60 days of enrollment and at least once every six months thereafter for children of all ages. (Education Code 8203.5; 5 CCR 18270.5, 18272)

2. An educational program which complies with 5 CCR 18273, including the provision of services that are developmentally, linguistically, and culturally appropriate and inclusive of children with special needs

(cf. 5148.2 - Before/After School Programs)
(cf. 5148.3 - Preschool/Early Childhood Education)
(cf. 6159 - Individualized Education Program)
(cf. 6164.4 - Identification of Individuals for Special Education)
(cf. 6164.6 - Identification and Education Under Section 504)
(cf. 6174 - Education for English Language Learners)

3. A staff development program which complies with: (5 CCR 18274)

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

CHILD CARE AND DEVELOPMENT (continued)

4. Parent/guardian involvement and education, comply with 5 CCR 18275 and involve parents/guardians through an orientation, at least two individual conferences per year, meetings with program staff, an advisory committee, participation in daily activities, and information regarding their child's progress

(cf. 6020 – Parent Involvement)

5. A health and social services component which complies with: 5 CCR 18276 and includes referrals to appropriate community agencies as needed

(cf. 1020 - Youth Services)
(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)
(cf. 5141 - Health Care and Emergencies)
(cf. 5141.23 - Asthma Management)
(cf. 5141.6 - School Health Services)

6. A community involvement component which complies with 5 CCR 18277

7. A nutrition component which ensures that children in the program are provided nutritious meals, beverages, and snacks that meet state and federal standards and have access to drinking water throughout the day, including at meal times (Health and Safety Code 1596.808; 5 CCR 18278, 42 USC 1766;)

(cf. 3550 - Food Service/Child Nutrition Program)
(cf. 5030 - Student Wellness)
(cf. 5141.27 – Food Allergies/Special Dietary Needs)

8. An annual plan for program evaluation which conforms with the state's "Desired Results for Children and Families" system and includes, but is not limited to, a self-evaluation, parent survey, and environment rating scale using forms provided by the CDE (5 CCR 18270.5, 18279, 18280)

(cf. 0500 – Accountability)

9. Programs that promote age-appropriate structured and unstructured opportunities for physical activity and that limit the amount of time spent in sedentary activities to an appropriate level

Staffing

The district's child care and development program shall maintain at least the minimum adult-child and teacher-child ratios specified in 5 CCR 18290-18292 based on the ages of the children served.

Any person employed at a district child care center and any volunteer who provides care and supervision to children at such a center shall be immunized against influenza,

pertussis, and measles. If a person meets all other requirements for employment or volunteering, as applicable, but needs additional time to obtain and provide his/her immunization records, the person may be employed or volunteer conditionally for a maximum of 30 days upon signing and submitting a written statement attesting that he/she has been immunized as required. In addition, each employee and volunteer shall receive an influenza vaccination between August 1 and December 1 of each year. A person shall be exempt from these requirements only under any of the following circumstances: (Health and Safety Code 1596.7995)

1. **The person submits a written statement from a licensed physician declaring either that immunization is not safe because of the person's physical condition or medical circumstances or that the person has evidence of current immunity to influenza, pertussis, and measles.**

2. **In the case of the influenza vaccine, the person submits a written declaration that he/she has declined the vaccination.**

3. **In the case of the influenza vaccine required during the first year of employment or volunteering, the vaccine is not timely because the person was hired after December 1 of the previous year and before August 1 of the current year.**

(cf. 1240 - Volunteer Assistance)
(cf. 4112.4 - Health Examinations)

Documentation of the required immunizations or exemptions from immunization shall be maintained in the employee's personnel file. (Health and Safety Code 1596.7995)

(cf. 4112.6 - Personnel Files)

In addition to the above immunization requirements, teachers employed in a child care center shall present evidence of a current tuberculosis clearance and meet other requirements specified in Health and Safety Code 1597.055. (Health and Safety Code 1597.055)

Eligibility and Enrollment

The district's subsidized child care and development services may be available to infants and children through age 12 years and to individuals with disabilities through age 21 years in accordance with their individualized education program and Education Code 8208. (Education Code 8208, 8263.4: 5 CCR 18089, 18407, 18422)

Eligible families shall be those who document both an eligibility basis and a need for care, as follows: (Education Code 8263)

CHILD CARE AND DEVELOPMENT (continued)

1. The family is eligible for subsidized services on the basis of being a current aid recipient, income eligible, or homeless and/or the family's children are recipients of protective services or have been identified as being, or at risk of being, abused, neglected, or exploited.

2. The family has a need for child care based on the **following:** ~~unavailability of the parents/guardians to care for and supervise their children for some portion of the day because they are either working, seeking employment, participating in vocational education and training programs, seeking permanent housing for family stability, or temporarily or permanently incapacitated. Alternatively, a family satisfies the need requirement if the child is identified by a legal, medical, social services agency, or emergency shelter as a recipient of child protective services or as being, or at risk of being, neglected, abused, or exploited.~~

   a. **The unavailability of the parents/guardians to care for and supervise their children for some portion of the day because they are participating in vocational training leading directly to a recognized trade, paraprofession, or profession; are employed or seeking employment; are seeking permanent housing for family stability; or are incapacitated**

   b. **The child is identified by a legal, medical, or social services agency, the district liaison for homeless students, a Head Start program, or an emergency or transitional shelter as being a recipient of protective services, as being or at risk of being neglected, abused, or exploited, or as being homeless**

The Superintendent or designee shall consult the county's centralized eligibility list, when available, or shall maintain a district waiting list in accordance with admission priorities. As vacancies occur, applicants shall be contacted in order of their priority. (5 CCR 18106)

First priority for enrollment shall be given to neglected or abused children who are recipients of child protective services, or children who are at risk of being neglected or abused, upon written referral from a legal, medical, or social services agency. If unable to enroll a child in this category, the district shall refer the child's parent/guardian to local resource and referral services so that services for the child can be located. (Education Code 8263)

Second priority for enrollment shall be given to families who are income eligible, as defined in Education Code 8263.1. Families with the lowest gross monthly income in relation to family size shall be admitted first. If two or more families are in the same priority in relation to income, the family that has a child with disabilities shall be admitted first or, if there is no child with disabilities, the family that has been on the waiting list for the longest time shall be admitted first. (Education Code 8263, 8263.1)

CHILD CARE AND DEVELOPMENT (continued)

The district shall allow eligible children ages 11-12 years to combine enrollment in a before-school or after-school program with subsidized child care services during the time that the before-school or after-school program does not operate. Children ages 11-12 years, except for children with disabilities, shall be eligible for subsidized child care services only for the portion of care needed that is not available in a before-school or after-school program. (Education Code 8263.4)

After all children eligible for subsidized services have been enrolled, the district may enroll children in accordance with the priorities established by the Governing Board.

The district's decision to approve or deny services shall be communicated to the parent/guardian through a written Notice of Action mailed or delivered within 30 days from the date the application is signed by the parent/guardian. (5 CCR 18094, 18118)

(cf. 5145.6 - Parental Notifications)

Subsequently, the Superintendent or designee shall mail or deliver a Notice of Action to a parent/guardian at least 14 calendar days before any intended change in services, including, but not limited to, an increase or decrease in fees, an increase or decrease in the amount of services, or termination of services, due to any of the following circumstances: (5 CCR 18095, 18119)

1. A determination during recertification or update of the application that the need or eligibility requirements are no longer being met or the fee or amount of service needs to be modified

2. Failure of the parent/guardian to document the family's need or eligibility after the district requested such documentation in writing

3. An indication by the parent/guardian that he/she no longer wants the service

4. The death of a parent/guardian or child

5. The conclusion of a limited-term agreement, provided that the parent/guardian has been informed in writing of the date that the services would terminate

The Superintendent or designee shall establish and maintain a basic data file for each family receiving child care and development services containing the completed and signed application for services, documentation used to determine the child's eligibility and need, and copies of all Notices of Action. (5 CCR 18081, 18095)

Fees and Charges

Except when offering a program which is prohibited by law from charging any fees, the Superintendent or designee may charge fees for services according to the fee schedule

CHILD CARE AND DEVELOPMENT (continued)

established by the Superintendent of Public Instruction, the actual cost of services or the maximum daily/hourly rate specified in the contract, whichever is least. (Education Code 8250, 8263, 8273, 8273.1, 8273.2, 8447; 5 CCR 18078, 18108-18110)

However, no fee shall be charged to a family that is receiving CalWORKS cash aid, an income-eligible family whose child is enrolled in a part-day California State Preschool Program, or a family whose income level, in relation to family size, is less than the first entry in the fee schedule. (Education Code 8273.1; 5 CCR 18110)

In addition, any family receiving child care on the basis of having a child who is a recipient of child protective services, or having a certification by a county child welfare agency that child care services continue to be necessary, may be exempt from these fees for up to 12 months. Any family whose child is receiving child care on the basis of being at risk of abuse, neglect, or exploitation may be exempt from these fees for up to three months, unless the family becomes eligible based on receipt of child protective services or certification of need by a county child welfare agency. The cumulative period of exemption for these purposes shall not exceed 12 months. (Education Code 8273.1)

~~*(cf. 5148.1 - Child Care Services for Parenting Students)*~~

Fees shall be assessed at initial enrollment and reassessed when a family is recertified or experiences a change in status. Fees shall be considered delinquent after seven days from the date that fees are due. Parents/guardians shall be notified in the event that fees are delinquent. If a reasonable plan for payment of the delinquent fees has not been provided by the parents/guardians, services shall be terminated if all delinquent fees are not paid within two weeks of such notification. Parents/guardians shall receive a copy of the district's regulations regarding fee collection at the time of initial enrollment into the program. (Education Code 8273; 5 CCR 18082, 18114, 18115)

The Superintendent or designee shall establish a process which involves parents/guardians in determining whether to require parents/guardians to provide diapers. This process also shall be used to determine whether and how much to charge parents/guardians for field trip expenses within the limit specified in law. A child shall not be denied participation in a field trip due to the parent/guardian's inability or refusal to pay the fee, and no adverse action shall be taken against the parent/guardian for the inability or refusal. (Education Code 8273.3)

Disenrollment

When necessary due to a reduction in state reimbursements, families shall be disenrolled from subsidized child care and development services in the following order: (Education Code 8263.3)

1. Families with the highest income in relation to family size shall be disenrolled first.

CHILD CARE AND DEVELOPMENT (continued)

2. If two or more families have the same income ranking, children without disabilities who have been enrolled in child care services the longest shall be disenrolled first. After all children without disabilities have been disenrolled, children with disabilities shall be disenrolled, with those who have been enrolled in child care services the longest being disenrolled first.

3. Families whose children are receiving child protective services or are at risk of neglect, abuse, or exploitation, regardless of family income, shall be disenrolled last.

~~Whenever the district issues a notice to the families who will be disenrolled due to funding reduction, a parent/guardian may appeal the decision only on the grounds that the factors used to determine the family's disenrollment are incorrect. He/she shall submit the appeal within 14 calendar days of receipt of the notice, or within 19 calendar days if the notice was mailed.~~

~~The Superintendent or designee shall review the appeal and notify the parent/guardian, in writing, of the district's final decision within 10 calendar days of receiving the appeal request. Services shall continue to be provided pending the appeal decision.~~

Health Examination

A physical examination and evaluation, including age-appropriate immunization, shall be required prior to or within ~~six weeks~~ **30 days** of enrollment. ~~unless the parent/guardian submits a note from the doctor which states that the physical condition or medical circumstances of the child are such that the required immunization are not indicated.~~ (Education Code 8263)

The requirement for a physical examination and evaluation may be waived if a parent/guardian submits a letter stating that such examination is contrary to his/her religious beliefs. (Education Code 8263)

A child may be exempted from the immunization requirements only if: (Education Code 8263; Health and Safety Code 120335)

1. **A licensed physician indicates that immunization is not safe due to the physical condition or medical circumstances of the child.**

2. **The parent/guardian submitted a letter or affidavit prior to January 1, 2016 stating that such examination is contrary to his/her personal beliefs. An exemption from immunization granted for personal beliefs is effective only until the next grade span (i.e., birth through preschool, grades K-6, and grades 7-12).**

(cf. 5141.22 - Infectious Diseases)
(cf. 5141.3 - Health Examinations)
(cf. 5141.31 - Immunizations)

CHILD CARE AND DEVELOPMENT (continued)

Attendance

Sign-in and sign-out sheets shall be used daily for all children for attendance accounting purposes. Attendance records shall include verification of excused absences, including the child's name, date(s) of absence, specific reason for absence and signature of parent/guardian or district representative. (5 CCR 18065, 18066)

Absences shall be excused for the following reasons:

1. Illness or quarantine of the child or of the parent/guardian (Education Code 8208)

2. Family emergency (Education Code 8208)

   A family emergency shall be considered to exist when unforeseen circumstances cause the need for immediate action, such as may occur in the event of a natural disaster or when a member of the child's immediate family dies, has an accident or is required to appear in court.

3. Time spent with a parent/guardian or other relative as required by a court of law (Education Code 8208)

4. Time spent with a parent/guardian or other relative which is clearly in the best interest of the child (Education Code 8208)

   An absence shall be considered to be in the best interest of the child when the time is spent with the child's parent/guardian or other relative for reasons deemed justifiable by the program coordinator or site supervisor.

   Except for children who are recipients of protective services or at risk of abuse or neglect, excused absences in the best interest of the child shall be limited to 10 days during the contract period. (5 CCR 18066)

Any absence due to a reason other than the above, or without the required verification, shall be considered an unexcused absence. After three unexcused absences during the year, the program coordinator or site supervisor shall notify the parents/guardians. Children who continue to have excessive unexcused absences may be removed from the program at the discretion of the program coordinator in order to accommodate other families on the waiting list for admission.

~~Parents/guardians shall be notified of the policies and procedures related to excused and unexcused absences for child care and development services. (5 CCR 18066)~~

~~*(cf. 5145.6 - Parent Notifications)*~~

CHILD CARE AND DEVELOPMENT (continued)

Rights of Parents/Guardians

At the time a child is accepted into a licensed child care and development center, the child's parent/guardian or authorized representative shall be notified of his/her rights as specified in 22 CCR 101218.1, including but not limited to, the right to enter and inspect the child care facility and the right to be informed, upon request, of the name and type of association to the center of any adult who has been granted a criminal record exemption. (Health & Safety Code 1596.857; 22 CCR 101218.1)

The written notice of parent/guardian rights also shall be permanently posted within the facility in a location accessible to parents/guardians. Notwithstanding these rights, access to the facility may be denied to an adult whose behavior presents a risk to children present in the facility or to noncustodial parents/guardians when so requested by the responsible parent/guardian. (Health and Safety Code 1596.857)

In addition, if a parent/guardian disagrees with any district action to deny his/her child's eligibility for subsidized child care services, disenroll the child due to a funding shortage, increase or decrease fees, increase or decrease the amount of services, terminate services, or otherwise change the level of services, he/she may file a request for a hearing with the Superintendent or designee within 14 calendar days of the date the Notice of Action was received. Within 10 calendar days of receiving the request for a hearing, the Superintendent or designee shall notify the parent/guardian of the time and place of the hearing, which, to the extent possible, shall be convenient for the parent/guardian. (5 CCR 18120)

The hearing shall be conducted in accordance with the procedures specified in 5 CCR 18120 by a district administrator who is at a staff level higher in authority than the staff person who made the contested decision. Within 10 calendar days after the hearing, the district administrator shall mail or deliver a written decision to the parent/guardian. If the parent/guardian disagrees with the written decision, he/she may, within 14 calendar days, appeal the decision to the CDE. (5 CCR 18120-18122)

Records

The Superintendent or designee shall maintain records of enrollment, attendance, types of families served, income received from all families participating in the district's child care and development program, and any other records required by the CDE.

(cf. 3580 – District Records)
(cf. 5125 – Student Records)

Students

PRESCHOOL/EARLY CHILDHOOD EDUCATION

When approved by the California Department of Education (CDE) under the California State Preschool Program ~~(CSPP)~~, the district may operate one or more part-day preschool programs in accordance with law and the terms of **its contract with the CDE.** ~~the state contract~~.

(cf. 5148 - Child Care and Development)

The district's preschool program shall include all required program components, as described in 5 CCR 18272-18281 and AR 5148 - Child Care and Development, for the educational program, the creation of a developmental profile for each child, staff development, parent involvement and education, community involvement, health and social services, nutrition, and program evaluation. (5 CCR 18271-28281)

Minimum Hours/Days of Operation

The district's part-day preschool program shall operate a minimum of three hours per day, excluding time for home-to-school transportation, and for a minimum of 175 days per year unless otherwise specified in the program's contract. (Education Code 8235; 5 CCR 18136)

Staffing ~~Ratios~~

The preschool program shall maintain an adult-child ratio of at least one adult for every eight children and a teacher-child ratio of at least one teacher for every 24 children. If the district cannot recruit a sufficient number of parents/guardians or volunteers to meet the required adult-child ratio, teacher aides shall be hired as necessary. (5 CCR 18135, 18290)

(cf. 1240 - Volunteer Assistance)
(cf. 6020 - Parent Involvement)

Any person employed at a district preschool and any volunteer who provides care and supervision to children at a preschool shall, unless exempted by law, be immunized against influenza, pertussis, and measles in accordance with Health and Safety Code 1596.7995 and AR 5148 - Child Care and Development. Documentation of required immunizations, or applicable exemptions, shall be maintained in the employee's personnel file. (Health and Safety Code 1596.7995)

(cf. 4112.4 - Health Examinations)
(cf. 4112.6 - Personnel Files)

In addition, preschool teachers shall present evidence of a current tuberculosis clearance and meet other requirements as specified in Health and Safety Code 1597.055.

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

Wraparound Child Care Services

In accordance with its contract with the CDE, the district may offer full-day services to meet the needs of eligible families through a combination of part-day preschool and wraparound child care services that are offered for the remaining portion of the day or year following completion of the preschool services. Child care and development services offered through this program shall meet the requirements of general child care and development programs pursuant to Education Code 8240-8244. (Education Code 8239)

Wraparound services shall operate a minimum of 246 days per year unless otherwise specified in the contract. ~~For~~ **Within** this period of time, **the** part-day preschool programs shall operate 175-180 days. **After the completion of the preschool program, a part-time** ~~and~~ general child care and development programs may operate a full day for the remainder of the year. ~~after the completion of the preschool program.~~ (Education Code 8239)

Family Literacy Services

When any district preschool program receives funding for family literacy services pursuant to Education Code 8238.4, the Superintendent or designee shall coordinate the provision of: (Education Code 8238)

1. Opportunities for parents/guardians to work with their children on interactive literacy activities, including activities in which parents/guardians actively participate in facilitating their children's acquisition of prereading skills through guided activities such as shared reading, learning the alphabet, and basic vocabulary development

2. Parenting education for parents/guardians of participating children to support their child~~ren~~'s development of literacy skills, including, but not limited to, parent education in:

    a. Providing support for the educational growth and success of their children

    b. Improving parent-school communications and parental understanding of school structures and expectations

    c. Becoming active partners with teachers in the education of their children

    d. Improving parental knowledge of local resources for the identification of and services for developmental disabilities, including, but not limited to, contact information for the district special education referral

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

3. Referrals to providers of adult education and instruction in English as a second language as necessary to improve parents/guardians' academic skills

(cf. 6200 - Adult Education)

4. Staff development for teachers in participating classrooms that includes, but is not limited to:

   a. Development of a pedagogical knowledge, including, but not limited to, improved instructional strategies

   b. Knowledge and application of developmentally appropriate assessments of the prereading skills of children in participating classrooms

   c. Information on working with families, including the use of on-site coaching, for guided practice in interactive literacy activities

   d. Providing targeted interventions for all young children to improve kindergarten readiness upon program completion

(cf. 4131 - Staff Development)

Eligibility and Enrollment

Children eligible for the district's preschool program include those who will have their third or fourth birthday on or before ~~October 1 of the 2013-14 fiscal year or~~ September 1 of ~~each~~ **the** fiscal year ~~thereafter~~ **that they are being served**. (Education Code 8208, 8235, 8236)

When a child is eligible for both the preschool program and the district's transitional kindergarten program, the family may choose the most appropriate program for the child. In accordance with the enrollment priorities described below, the child may be enrolled in both programs provided that the child is not enrolled in both programs for the same time period on the same day.

(cf. 5111 - Admission)
(cf. 6170.1 - Transitional Kindergarten)

Eligibility for subsidized preschool shall be as follows:

1. Children shall be eligible for subsidized preschool services if their family is a current aid recipient, income eligible, or homeless and/or the family's children are recipients of protective services or have been identified as being, or at risk of being, abused, neglected, or exploited. (Education Code 8235, 8263, 8263.1; 5 CCR 18131, 18134)

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

2. Children shall be eligible for subsidized wraparound preschool and child care services if their family meets at least one of the criteria specified in item #1 above or needs child care services due to either of the following circumstances: (Education Code 8239, 8263)

   a. The child is identified by a legal, medical, or social services agency, **the district liaison for homeless students, a Head Start program,** or **an** emergency **or transitional** shelter as **being** a recipient of protective services, ~~or~~ as being, or at risk of being, neglected, abused, or exploited, **or as being homeless.**

   b. The parents/guardians are engaged in vocational training leading directly to a recognized trade, paraprofession, or profession; are employed or seeking employment; are seeking permanent housing for family stability; or are incapacitated.

The Superintendent or designee shall consult the county's centralized eligibility list, when available, or shall maintain a district waiting list in accordance with admission priorities. As vacancies occur, applicants shall be contacted in order of their priority. (5 CCR 18106)

First priority for enrollment in a preschool program shall given to neglected or abused children age 3 or 4 years who are recipients of child protective services or who, based are upon written referral from a legal, medical, or social service agency or at risk of being neglected, abused, or exploited. If unable to enroll a child in this category, the district shall refer the child's parent/guardian to local resource and referral services so that services for the child can be located. (Education Code 8236; 5 CCR 18131)

(cf. 1020 - Youth Services)
(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)
(cf. 1700 - Relations Between Private Industry and the Schools)

After all children with first priority are enrolled, the district shall give priority to eligible children age 4 years who are not enrolled in a transitional kindergarten program prior to enrolling eligible children age 3 years. (Education Code 8236)

After enrolling all eligible children who meet the criteria for subsidized services, up to 10 percent of the program's enrollment, calculated throughout the entire contract, may be filled with children whose exceed the age limitations and children whose family income is no more than 15 percent above the income eligibility threshold. (Education Code 8235; 5 CCR 18133)

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

The district may certify eligibility and enrollment up to 120 calendar days prior to the first day of the beginning of the preschool year. After establishing eligibility at the time of initial enrollment, a child shall remain eligible for the remainder of the program year. (Education Code 8237; 5 CCR 18082)

The district's decision to approve or deny a child's enrollment shall be communicated to the family through a written Notice of Action mailed or delivered within 30 days from the date the application is signed by the parent/guardian. (5 CCR 18094, 18095, 18118)

(cf. 5145.6 - Parental Notifications)

Subsequently, the Superintendent or designee shall mail or deliver a Notice of Action to a parent/guardian at least 14 calendar days before any intended change in services, including, but not limited to, an increase or decrease in fees, an increase or decrease in the amount of services, or termination of services, due to any of the following circumstances: (5 CCR 18095, 18119)

1. A determination during recertification or update of the application that the need or eligibility requirements are no longer being met or the fee or amount of service needs to be modified

2. Failure of the parent/guardian to document the family's need or eligibility after the district requested such documentation in writing

3. An indication by the parent/guardian that he/she no longer wants the service

4. The death of a parent/guardian or child

5. The conclusion of a limited-term agreement, provided that the parent/guardian has been informed in writing of the date that the services would terminate

For each child enrolled in the district's preschool program, the Superintendent or designee shall maintain a family data file containing a completed and signed application for services, documentation of income eligibility, and a copy of all Notices of Action. For each child not receiving subsidized services, the family data file shall also include records of the specific reason(s) for enrolling each child, the child's family income, and evidence that the district has made a diligent search for children eligible for subsidized services. (5 CCR 18130, 18133, 18081, 18084)

(cf. 1340 - Access to District Records)
(cf. 3580 - District Records)
(cf. 5125 - Student Records)

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

Fees and Charges

Fees for participation in the district's preschool program shall be assessed and collected in accordance with the fee schedule established by the Superintendent of Public Instruction. (Education Code 8273, 8273.2; CCR 18078)

(cf. 3260 - Fees and Charges)

However, no fee shall be charged to an income-eligible family whose child is enrolled in a part-day preschool program, a family that is receiving CalWORKs cash aid, or a family that is otherwise exempted pursuant to Education Code 8273.1. (Education Code 8273.1; 5 CCR 18110)

In addition, any family qualifying for subsidized preschool on the basis of having a child who is a recipient of child protective services, or having a certification by a county child welfare agency that services continue to be necessary, may be exempt from these fees for up to 12 months. Any family whose child is receiving subsidized preschool on the basis of being at risk of abuse, neglect, or exploitation may be exempt from these fees for up to three months, unless the family becomes eligible based on receipt of child protective services or certification of need by a county child welfare agency. The cumulative period of exemption for these purposes shall not exceed 12 months. (Education Code 8273.1)

The Superintendent or designee shall establish a process which involves parents/guardians in determining whether to require parents/guardians to provide diapers. This process shall also be used to determine whether and how much to charge parents/guardians for field trip expenses, within the limit specified in law. A child shall not be denied participation in a field trip due to the parent/guardian's inability or refusal to pay the fee, and no adverse action shall be taken against a parent/guardian for that inability or refusal. (Education Code 8273.3)

Disenrollment

When necessary due to a reduction in state reimbursements, families shall be disenrolled in the following order: (Education Code 8236, 8263.3)

1. Children age 3 years whose families have the highest income in relation to family size shall be disenrolled first, followed by children age 4 years whose families have the highest income in relation to family size.

   At each age level, if two or more families have the same income ranking, the child with disabilities shall be disenrolled last. If there are no families that have a child with disabilities, the child who has received services the longest shall be disenrolled first.

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

2. Families of children ~~age~~ 3 or 4 years **of age** who are receiving child protective services or who have been documented to be at risk of being neglected, abused, or exploited, regardless of income, shall be disenrolled last.

Parent Hearing

If a parent/guardian disagrees with any district action to deny his/her child's eligibility for subsidized preschool services, disenroll the child due to a funding shortage, increase or decrease fees, increase or decrease the amount of services, terminate services, or otherwise change the level of services, he/she may file a request for a hearing with the Superintendent or designee within 14 calendar days of the date the Notice of Action was received. Within 10 calendar days of receiving the request for a hearing, the Superintendent or designee shall notify the parent/guardian of the time and place of the hearing, which, to the extent possible, shall be convenient for the parent/guardian. (5 CCR 18120)

The hearing shall be conducted in accordance with the procedures specified in 5 CCR 18120 by a district administrator who is at a staff level higher in authority than the staff person who made the contested decision. Within 10 calendar days after the hearing, the district administrator shall mail or deliver a written decision to the parent/guardian. If the parent/guardian disagrees with the written decision, he/she may, within 14 calendar days, appeal the decision to the CDE. (5 CCR 18120-18122)

COURSES OF STUDY

Grades 1-5

Courses of study for grades 1-6 ~~through 5~~ shall include the following:

(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

1. English: knowledge and appreciation of language and literature, and the skills of speaking, reading, listening, spelling, handwriting, and composition (Education Code 51210)

(cf. 6142.91 - Reading/Language Arts Instruction)

2. Mathematics: concepts, operational skills and problem solving (Education Code 51210)

(cf. 6142.92 - Mathematics Instruction)

3. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, including instruction in: (Education Code 51210)

   a. The history, resources, development, and government of California and the United States

      Instruction shall include the early history of California and a study of the role and contributions of men and women, Native Americans, African-Americans, American Indians, Mexicans Americans, Asians Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities, and members of other ethnic and cultural groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society. (Education Code 51204.5, 60040)

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)
(cf. 6142.3 - Civic Education)
(cf. 6142.94 - History-Social Science Instruction)

   b. The development of the American economic system, including the role of the entrepreneur and labor

   c. The relations of persons to their human and natural environments

   d. Eastern and western cultures and civilizations

   e. Contemporary issues

   f. The wise use of natural resources

COURSES OF STUDY (continued)

(cf. 6142.5 - Environmental Education)

4. Science: biological and physical aspects, with emphasis on experimental inquiry and the place of humans in ecological systems (Education Code 51210)

(cf. 6142.93 - Science Instruction)

5. Visual and performing arts: instruction in dance, music, theatre, and visual arts aimed at developing aesthetic appreciation and creative expression (Education Code 51210)

(cf. 6142.6 - Visual and Performing Arts Education)

6. Health: principles and practices of individual, family, and community health including instruction at the appropriate grade levels and subject areas in: (Education Code 51202, 51210)

    a. Personal and public safety and accident prevention, including instruction in emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and cardiopulmonary resuscitation when appropriate equipment is available

(cf. 6142.8 - Comprehensive Health Education)

    b. Fire prevention

    c. The protection and conservation of resources, including the necessity for the protection of our environment

    d. Venereal disease

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

    e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body

(cf. 5131.6 - Alcohol and Other Drugs)

    f. Violence as a public health issue

7. Physical education, with emphasis on physical activities conducive to health and vigor of body and mind (Education Code 51210)

(cf. 6142.7 - Physical Education)

8. **Violence awareness and prevention**

COURSES OF STUDY (continued)

9. Career awareness exploration

(cf. 6178 - Career Technical Education)

Grades ~~6-12~~ 7-12

Courses of study for grades ~~6 through~~ 7-12 shall include the following:

(cf. 6146.1 - High School Graduation Requirements)
(cf. 6146.5 - Elementary/Middle School Graduation Requirements)
(cf. 6162.52 - High School Exit Examination)

1. English: knowledge and appreciation of literature, language and composition, and the skills of reading, listening, and speaking (Education Code 51220)

(cf. 6142.91 - Reading/Language Arts Instruction)

2. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology and sociology, with instruction in: (Education Code 51220)

   a. The history, resources, development, and government of California and the United States, including instruction in:

      (1) The early history of California and a study of the role and contributions of both men and women, Native Americans, African Americans, Mexican Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities, and members of other ethnic and cultural groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society (Education Code 51204.5)

      (2) World War II, **including** ~~and~~ the roll of Americans and Filipinos **Americans who served** in **the United State Army during** that **time** ~~war~~

      (3) The Vietnam War, including the "Secret War" in Laos and role of Southeast Asians in that war

      (4) The Bracero program, under which temporary contract laborers were imported pursuant to a 1942 agreement between the United States and Mexico

COURSES OF STUDY (continued)

b. The American legal system, the operation of the juvenile and adult criminal justice systems, and the rights and duties of citizens under the criminal and civil law and the state and federal constitutions

This course may include participation in a teen court or peer court program. (Education Code 51220.2)

(cf. 5138 - Conflict Resolution/Peer Mediation)

c. The development of the American economic system, including the role of the entrepreneur and labor

d. The relations of persons to their human and natural environments, including the wise use of natural resources (Education Code 51221)

(cf. 6142.5 - Environmental Education)

e. Eastern and western cultures and civilizations

f. Human rights issues, with particular attention to the study of the inhumanity of genocide, slavery **(which may include, but not limited to, the Armenian, Cambodian, Darfur, and Rwandan genocides)**, **slavery,** and the Holocaust

g. Contemporary issues

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)
(cf. 6142.3 - Civic Education)
(cf. 6142.94 - History-Social Science Instruction)

3. Foreign language(s): understanding, speaking, reading, and writing, beginning not later than grade 7 (Education Code 51220)

(cf. 6142.2 - World/Foreign Language Instruction

4. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind, as required by Education Code 51222 (Education Code 51220)

(cf. 6142.7 - Physical Education and Activity)

5. Science: physical and biological aspects; emphasis on basic concepts, theories, and processes of scientific investigation and on the place of humans in ecological systems; appropriate applications of the interrelation and interdependence of the sciences (Education Code 51220)

(cf. 6142.93 - Science Instruction)

COURSES OF STUDY (continued)

6. Mathematics: mathematical understandings, operational skills and problem-solving procedures; algebra (Education Code 51220, 51224.5)

(cf. 6142.92 - Mathematics Instruction)

7. Visual and performing arts: dance, music, theatre, and visual arts, with emphasis upon development of aesthetic appreciation and creative expression (Education Code 51220)

(cf. 6142.6 - Visual and Performing Arts Education)

8. Applied arts: consumer and homemaking education, industrial arts, general business education, or general agriculture (Education Code 51220)

9. Career technical/vocational-technical education: in the occupations and in the numbers appropriate to the personnel needs of the state and community served and relevant to the career desires and needs of students (Education Code 51220)

(cf. 6178 - Career Technical Education)

10. **Comprehensive sexual health and** HIV/~~AIDS~~ prevention (Education Code **51225.36,** 51934)

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

11. Personal and public safety, accident prevention and health, including instruction in: (Education Code 51202, 51203)

    a. Emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and cardiopulmonary resuscitation **(CPR)** when appropriate equipment is available

       Beginning in the 2018-19 school year, instruction shall be provided in compression-only CPR. Such instruction shall be based on national evidence-based guidelines and shall include hands-on practice in compression-only CPR. (Education Code 51225.6)

    b. Fire prevention

    c. The protection and conservation of resources, including the necessity for the protection of our environment

    d. Venereal disease

COURSES OF STUDY (continued)

e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body and upon prenatal development

(cf. 5131.6 - Alcohol and Other Drugs)
(cf. 6142.8 – Comprehensive Health Education)

f. Prenatal care

g. Violence as a public health issue

12. Violence awareness and prevention

13. Ethnic studies

In addition, the course of study for grade 7 and/or 8 may include parenting skills and education, **including, but not limited to, child growth and development, parental responsibilities, household budgeting, child abuse and neglect issues, personal hygiene, maintenance of healthy relationships, teen parenting issues, and self-esteem.** ~~that address at least all of the following:~~ (Education Code 51220.5)

~~1. Child growth and development~~

~~2. Parental responsibilities~~

~~3. Household budgeting~~

~~4. Child abuse and neglect issues~~

~~5. Personal hygiene~~

~~6. Maintenance of healthy relationships~~

~~7. Teen parenting issues~~

~~8. Self-esteem~~

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

High schools shall offer automobile driver education that includes instruction in: (Education Code 51220, 51220.1, 51220.4)

1. Vehicle Code provisions and other relevant state laws

2. Proper acceptance of personal responsibility in traffic

COURSES OF STUDY (continued)

3. Appreciation of the causes, seriousness and consequences of traffic accidents

4. Knowledge and attitudes necessary for the safe operation of motor vehicles

5. The safe operation of motorcycles

6. The dangers involved in consuming alcohol or drugs in connection with the operation of a motor vehicle

7. The rights and duties of a motorist pertaining to pedestrians and the rights and duties of pedestrians pertaining to traffic laws and traffic safety

Certification of College Preparatory Courses

The Superintendent or designee shall identify courses in history-social science, English, mathematics, laboratory science, languages other than English, visual and performing arts, career technical education, and college preparatory electives that may qualify for designation as "a-g" college preparatory courses. He/she shall submit course information to the University of California (UC) including, but not necessarily limited to, the course title, subject area, grade level(s), unit value, a brief course description, prerequisites and co-requisites, texts and supplemental instructional materials used in the course, whether the school is seeking designation of the course as an honors course, and whether the course is classified as a career technical education or regional occupational program course. He/she also shall electronically submit updates to UC whenever course content changes or a course will not be offered in a particular year.

Notification to Students in Grades 9-12

At the beginning of each school year, the Superintendent or designee shall provide written notice to parents/guardians of students in grades 9-12 that, to the extent possible, shall not exceed one page in length and that includes all of the following: (Education Code 51229)

1. A brief explanation of the course requirements for admission to UC and the California State University (CSU)

2. A list of the current UC and CSU web sites that help students and their families learn about college admission requirements and that list high school courses that have been certified by UC as satisfying the requirements for admission to UC and CSU

3. A brief description of what career technical education is, as defined by the California Department of Education (CDE)

4. The Internet address for the portion of the CDE web site where students can learn more about career technical education

COURSES OF STUDY (continued)

5. Information about how students may meet with school counselors to help them choose courses that will meet college admission requirements and/or enroll in career technical education courses

(cf. 5145.6 - Parental Notifications)
(cf. 6164.2 - Guidance/Counseling Services)

COMMUNITY DAY SCHOOL

Involuntary Transfer

The Superintendent or designee may assign a student to a district community day school if the student meets one or more of the following conditions: (Education Code 48662)

1. The student is expelled for any reason.

(cf. 5144.1 - Suspension and Expulsion/Due Process)

2. The student is probation-referred pursuant to Welfare and Institutions Code 300 or 602.

3. The student is referred by a school attendance review board (SARB) or other district-level referral process.

(cf. 5113.1 - Chronic Absence and Truancy)

The Superintendent or designee shall give first priority for assignment to a community day school to students expelled for mandatory expulsion offenses pursuant to Education Code 48915(d). Second priority shall be given to students expelled for other reasons, and third priority shall be given to students referred pursuant to item #2 or #3 above. These priorities are applicable unless there is an agreement that the County Superintendent of Schools will serve any of these students. (Education Code 48662)

When the student to be involuntarily transferred to a community day school is a student with disabilities, as defined under the federal Individuals with Disabilities Education Act or Section 504 of the federal Rehabilitation Act of 1973, assignment to a community day school shall be determined by the student's individualized education program (IEP) or 504 team, as applicable. (20 USC 1415; 34 CFR 104.35)

(cf. 5144.2 - Suspension and Expulsion (Students with Disabilities))
(cf. 6159 - Individualized Education Program)
(cf. 6164.6 - Identification and Education Under Section 504)

Students who have been involuntarily transferred to a community day school based on an expulsion order, probation referral, SARB referral, or other district-level referral process shall be notified in accordance with the applicable laws and/or district policy. Such process shall include timely written notification of the transfer to the student and his/her parent/guardian and an opportunity for the student and parent/guardian to meet with the Superintendent or designee to discuss the transfer.

Instruction

Academic programs offered in the community day school shall be comparable to those available to students of a similar age in the district. (Education Code 48663)

COMMUNITY DAY SCHOOL (continued)

The minimum school day for a district community day school shall be 360 minutes of classroom instruction provided by a certificated employee. Independent study shall not be used as a means of providing any part of this minimum day. (Education Code 48663)

(cf. 6112 - School Day)
(cf. 6158 - Independent Study)

NEW

WORLD/FOREIGN LANGUAGE INSTRUCTION

In order to prepare students for global citizenship and to broaden their intercultural understanding and career opportunities, the Governing Board shall provide students with opportunities to develop linguistic proficiency and cultural literacy in one or more world languages in addition to English.

The Superintendent or designee shall recommend world languages to be taught in the district's educational program based on student interest, community needs, and available resources. He/she shall also consider providing English learners the opportunity to study their heritage language, when such a course is available, in order to continue developing skills in that language. American Sign Language courses shall be open to all students regardless of hearing status.

(cf. 6174 - Education for English Learners)

The district shall offer a sequential curriculum aligned with the state content standards, state curriculum framework, and, as applicable, California university admission requirements for languages other than English.

(cf. 6011 - Academic Standards)
(cf. 6141 - Curriculum Development and Evaluation)

Instruction in world languages shall be offered to secondary school students beginning no later than grade 7 and shall be designed to develop students' skills in understanding, speaking, reading, and writing the language. (Education Code 51220)

(cf. 6143 - Courses of Study)

Students shall obtain credit toward high school graduation requirements for completion of a one-year course in a world language or American Sign Language during grades 9-12.

(cf. 5126 - Awards for Achievement)
(cf. 6146.1 - High School Graduation Requirements)
(cf. 6146.11 - Alternative Credits Toward Graduation)

The district may establish a dual-language immersion program that provides integrated language learning and academic instruction for native speakers of English and native speakers of another language, with the goals of high academic achievement, first and second language proficiency, and cross-cultural understanding. (Education Code 305-306)

The Board shall ensure that students have access to high-quality instructional materials in world languages. In accordance with Board policy, teachers shall be encouraged to identify and use supplemental resources, such as literature, technology, newspapers and other media, dictionaries, and volunteers from the community to enhance the world language instructional program.

WORLD/FOREIGN LANGUAGE INSTRUCTION (continued)

(cf. 1240 - Volunteer Assistance)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)
(cf. 6161.11 - Supplementary Instructional Materials)
(cf. 6163.1- Library Media Centers)

The Superintendent or designee shall provide professional development as necessary to ensure that teachers of world languages have the knowledge and skills they need to implement an effective instructional program that helps students attain academic standards.

(cf. 4131 - Staff Development)

The Superintendent or designee shall provide periodic reports to the Board regarding the effectiveness of the district's world language program which may include, but not be limited to, a description of the district's curriculum and the extent to which it is aligned with the state's content standards and curriculum framework, student achievement of district standards for world language instruction, and student participation rates in each language course. Program evaluation shall be used to identify needed improvements and may be considered in determining the world languages to be taught in the district.

(cf. 0500 - Accountability)
(cf. 6190 - Evaluation of the Instructional Program)

Legal Reference: (see next page)

WORLD/FOREIGN LANGUAGE INSTRUCTION (continued)

Legal Reference:

EDUCATION CODE
300-310 Education for English learners
42238.02 Local control funding formula; class size requirements
44253.1-44253.11 Qualifications of teachers of English learners
44256-44257 Credential requirements, including teachers of foreign language
48980 Parental notifications
51212 Legislative intent to encourage foreign language instruction in grades 1-6
51220 Courses of study, grades 7-12
51225.3 High school graduation requirements
51243-51245 Alternative credits toward graduation for foreign language instruction in private school
60119 Public hearings, instructional materials
60605.3 Content standards for world language instruction
60605.5 Revision of state standards for world language instruction
CODE OF REGULATIONS, TITLE 5
1632 Alternative credits toward graduation for foreign language instruction in private school

Management Resources:

CALIFORNIA SCHOOL BOARDS ASSOCIATION PUBLICATIONS
English Learners in Focus, Issue 2: The Promise of Two-Way Immersion Programs, Governance Brief, September 2014
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Two-Way Language Immersion Program FAQ
World Language Content Standards for California Public Schools, Kindergarten Through Grade Twelve, adopted January 7, 2009
Foreign Language Framework for California Public Schools, Kindergarten Through Grade Twelve, 2003
CENTER FOR APPLIED LINGUISTICS PUBLICATIONS
Guiding Principles for Dual Language Education, Second Edition, 2007
COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS
CL-622 Serving English Learners
UNIVERSITY OF CALIFORNIA PUBLICATIONS
A-G Guide
WEB SITES
CSBA: http://www.csba.org
American Council on the Teaching of Foreign Languages: http://www.actfl.org
California Association for Bilingual Education: http://www.gocabe.org
California Department of Education, Foreign Language: http://www.cde.ca.gov/ci/fl
California Foreign Language Project: http://www.stanford.edu/group/CFLP
California Language Teachers' Association: http://www.clta.net
Center for Applied Linguistics: http://www.cal.org
University of California, a-g Course Approval: http://www.ucop.edu/agguide

WORLD/FOREIGN LANGUAGE INSTRUCTION

Content of Instruction

The district's instructional program for world languages shall be designed to help students gain knowledge about new language systems and use that knowledge to communicate. Students shall receive instruction which is aligned with state academic standards appropriate to their age and stage of linguistic and cultural proficiency in the following categories:

1. Content: Students shall be presented with a wide variety of content that is age and stage appropriate and increases in complexity.

(cf. 6011 - Academic Standards)

2. Communication: Students shall be taught to effectively convey and receive messages by engaging in or interpreting written, spoken, and/or signed languages.

3. Cultures: Students shall receive instruction that allows them to make connections and comparisons between language and culture.

(cf. 6142.94 - History/Social Science Instruction)

4. Structures: The curriculum shall address components of grammar, syntax, and language patterns appropriate to the language being taught.

5. Settings: To help students comprehend meaning and use language that is culturally appropriate, students shall develop knowledge of the context or setting in which language is used, such as common daily settings, interpersonal settings, and informal and formal settings.

Dual-Language Immersion Programs

The district's dual-language immersion programs may be based on either or both of the following models:

1. A 50:50 model in which instruction is provided in the non-English target language for 50 percent of the time and in English for 50 percent of the time, throughout the duration of the program

2. A 90:10 model in which instruction is provided in the non-English target language for 90 percent of the time and in English for 10 percent of the time during the first year of the program, decreasing the percentage of time in the non-English language in each subsequent year until there is a 50:50 balance of languages

(cf. 6174 - Education for English Learners)

WORLD/FOREIGN LANGUAGE INSTRUCTION (continued)

Native English speakers shall generally be admitted into the program only during the first grade level at which the program is offered, and English learners during the first or second grade level at which the program is offered. Bilingual students may enter the program at any time. On a case-by-case basis, the Superintendent or designee may admit a student later in the program if he/she determines that the student is adequately prepared for and will benefit from the program.

In enrolling students for the program, the district shall strive to maintain a ratio of half native English speakers and half English learners, and such ratio shall not fall below one-third for either language group except under exceptional circumstances.

Any dual-language immersion program offered in grades K-3 shall comply with class size requirements specified in Education Code 42238.02. (Education Code 310)

(cf. 6151 - Class Size)

At the beginning of each school year or upon a student's enrollment, parents/guardians shall be provided information on the district's dual-language immersion program and other language acquisition programs available to students enrolled in the district, including, but not limited to, a description of each program. (Education Code 310)

(cf. 5145.6 - Parental Notifications)

Whenever one or more English learners are enrolled in a dual-language immersion classroom, the class shall be taught by a teacher who possesses the appropriate authorization issued by the Commission on Teacher Credentialing.

(cf. 4112.22 - Staff Teaching English Learners)

EDUCATION FOR ENGLISH LANGUAGE LEARNERS

The Board of Trustees intends to provide English learners with challenging curriculum and instruction that develop proficiency in English ~~as rapidly and effectively as possible~~ while facilitating student achievement in the district's regular course of study.

The district shall identify in its local control and accountability plan (LCAP) **goals and** specific actions and services to enhance student engagement, academic achievement, and other outcomes for English learners.

(cf. 0460 - Local Control and Accountability Plan)
(cf. 3100 - Budget)

The Superintendent or designee shall encourage parent/guardian and community involvement in the development and evaluation of programs for English learners.

(cf. 0420 - School Plans/Site Councils)
(cf. 1220 - Citizen Advisory Committees)
(cf. 6020 - Parent Involvement)

English learners shall be provided English language development instruction targeted to their English proficiency level and aligned with the state content standards and curriculum framework. The district's program shall be based on sound instructional theory, use standards-aligned instructional materials, and assist students in accessing the full educational program.

(cf. 6011 - Academic Standards)
(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)
(cf. 6161.11 - Supplementary Instructional Materials)
(cf. 6171 - Title I Programs)

The Superintendent or designee shall ensure that all staff employed to teach English learners possess the appropriate authorization from the Commission on Teacher Credentialing.

(cf. 4112.22 - Staff Teaching Students of Limited English Proficiency)

~~The Superintendent or designee shall provide to teachers, administrators, and other school staff research-based professional development that is designed to improve the instruction and assessment of English learners and enhance staff's ability to understand and use curricula, assessment, and instructional strategies for English learners. (20 USC 6825)~~

The district shall provide effective professional development to teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), administrators, and other school or community-based organization personnel to improve the instruction and assessment of English learners and enhance staff's ability to understand and use curricula, assessment, and instructional strategies for English learners. Such professional development shall be of

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

sufficient intensity and duration to produce a positive and lasting impact on teachers' performance in the classroom. (20 USC 6825)

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

~~The Superintendent or designee shall encourage parent/guardian and community involvement in the development, implementation, and evaluation of English language development programs. In addition,~~ tTo support students' English language development, the Superintendent or designee may provide an adult literacy training program that leads to English fluency for parents/guardians and community members.

~~*(cf. 0420 - School Plans/Site Councils)*~~
~~*(cf. 1220 - Citizen Advisory Committees)*~~
~~*(cf. 6020 - Parent Involvement)*~~

Identification and Assessment

The Superintendent or designee shall maintain procedures which provide for the accurate identification of English learners and an assessment of their proficiency and needs in the areas of listening, speaking, reading and writing English.

Once identified as an English learner, a student shall be annually assessed for language proficiency until he/she is reclassified based on criteria specified in the accompanying administrative regulation.

English learners' academic achievement in English language arts, mathematics, science, and any additional subject required by law shall be assessed using the California Assessment of Student Performance and Progress. As necessary, the test shall be administered with allowable testing variations in accordance with 5 CCR 853.5 and 853.7. English learners who are in their first 12 months of attending a school in the United States shall be exempted from taking the English language arts assessment to the extent allowed by federal law. (Education Code 60603, 60640; 5 CCR 853.5, 853.7)

(cf. 6152.51 - State Academic Achievement Tests)

~~**Placement of English Learners**~~

~~Students who are English language learners shall be educated through "structured English immersion" (also known as "sheltered English immersion") as defined in law and the accompanying administrative regulation, for a temporary transition period not normally intended to exceed one year. Nearly all of the classroom instruction in the district's structured English immersion program shall be in English, but with the curriculum and~~

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

~~presentation designed for students who are learning the language. (Education Code 305, 306)~~

~~"Nearly all," for the purpose of determining the amount of instruction to be conducted in English, means that all classroom instruction shall be conducted in English except for clarification, explanation and support as needed.~~

~~When an English language learner has acquired a reasonable level of English proficiency as measured by any of the state designated assessments approved by the California Department of Education, any district assessments, and/or other criteria adopted developed by the Board, he/she shall be transferred from a structured English immersion classroom to an English language mainstream classroom in which the instruction is overwhelmingly in English. (Education Code 305 306; 5 CCR 11301)~~

~~*(cf. 6162.5 - Student Assessment)*~~

~~An English learner has acquired a "reasonable level of English proficiency" when he/she has achieved the following:~~

~~A minimum score of "4" on the State's English Language Proficiency Assessment.~~

~~At any time during the school year, the parent/guardian of an English learner may have his/her child moved into an English language mainstream program. (5 CCR 11301)~~

~~**Parental Exception Waivers**~~

~~When allowed by law, the parent/guardian of an English learner may submit a request that his/her child be exempted from placement in a structured English immersion program and instead be placed in a class where he/she is taught English and other subjects through bilingual education techniques or other generally recognized educational methodologies permitted by law. (Education Code 310 311)~~

~~Each waiver request shall be considered on its individual merits with deference given to the parent/guardian's preference for student placement.~~

~~A waiver request shall be granted in accordance with law unless the principal and educational staff have determined that an alternative program would not be better suited to the student's overall educational development. (5 CCR 11309)~~

~~If the Superintendent or designee denies the waiver request, he/she shall provide a written justification to the parent/guardian describing the reasons for the denial. A parent/guardian may appeal the Superintendent's decision in writing to the Board. The Board may consider the matter at its next regular Board meeting. The Board may decide not to hear the appeal, in~~

EDUCATION FOR ENGLISH LEARNERS (continued)

~~which case the Superintendent's decision shall be final. If the Board hears the appeal, the Superintendent shall send the Board's decision to the parent/guardian within seven working days.~~

Language Acquisition Programs

In establishing the district's language acquisition programs, the Superintendent or designee shall consult with parents/guardians and the community during the LCAP development process. He/she shall also consult with administrators, teachers, and other personnel with appropriate authorizations and experience in establishing a language acquisition program. (Education Code 305)

Language acquisition programs **are educational programs that are designed to ensure English acquisition as rapidly and as effectively as possible and that provide instruction to students on the state-adopted academic content standards, including the English language development standards. The language acquisition programs provided to students shall be informed by research and shall lead to grade-level proficiency and academic achievement in both English and another language. (Education Code 306)**

The district shall offer English learners a structured English immersion program to ensure that English learners have access to the core academic content standards, including the English language development standards, and become proficient in English. In the structured English immersion program, nearly all of the classroom instruction shall be provided in English, but with the curriculum and presentation designed for students who are learning English. (Education Code 305-306)

For the purpose of determining the amount of instruction to be conducted in English in the structured English immersion program, "nearly all" means that all classroom instruction shall be conducted in English except for clarification, explanation, and support as needed.

In addition, language acquisition programs offered by the district may include, but are not limited to, the following: (Education Code 305-306)

1. **The district may offer a dual-language immersion program that provides integrated language learning and academic instruction for native speakers of English and native speakers of another language, with the goals of high academic achievement, first and second language proficiency, and cross-cultural understanding.**

(cf. 6142.2 - World/Foreign Language Instruction)

EDUCATION FOR ENGLISH LEARNERS (continued)

2. **The district may offer a transitional or developmental program for English learners that provides literacy and academic instruction in English and a student's native language and that enables an English learner to achieve English proficiency and academic mastery of subject matter content and higher order thinking skills, including critical thinking, in order to meet state academic content standards.**

Parents/guardians of English learners may choose a language acquisition program that best suits their child. To the extent possible, any language acquisition program requested by the parents/guardians of 30 or more students at the school or by the parents/guardians of 20 or more students at any grade level shall be offered by the school. (Education Code 310)

The district's language acquisition programs for grades K-3 shall comply with class size requirements specified in Education Code 42238.02. (Education Code 310)

(cf. 6151 - Class Size)

At the beginning of each school year or upon a student's enrollment, parents/guardians shall be provided information on the types of language acquisition programs available to students enrolled in the district, including, but not limited to, a description of each program. (Education Code 310)

(cf. 5145.6 - Parental Notifications)

When an English learner is determined pursuant to state and district reclassification criteria to have acquired a reasonable level of English proficiency pursuant to Education Code 313 and 52164.6, or upon request by the student's parent/guardian, the student shall be transferred from a language acquisition program into an English language mainstream classroom.

Program Evaluation

To evaluate the effectiveness of the district's educational program for English learners, the Superintendent or designee shall report to the Board, at least annually, regarding:

1. Progress of English learners towards proficiency in English

2. The number and percentage of English learners reclassified as fluent English proficient

3. The number and percentage of English learners who are or are at risk of being classified as long-term English learners in accordance with Education Code 313.1

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

4. The achievement of English learners on standards-based tests in core curricular areas

5. Progress toward any other goals for English learners identified in the district's LCAP

6. A comparison of current data with data from at least the previous year.

The Superintendent or designee also shall provide the Board with regular reports from any district or schoolwide English learner advisory committees.

Legal Reference: (see next page)

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

Legal Reference:

EDUCATION CODE
300-340 English language education for immigrant children
305-310 Language acquisition programs
313-313.5 Assessment of English proficiency
430-446 English Learner and Immigrant Pupil Federal Conformity Act
33050 State Board of Education waiver authority
42238.02-42238.03 Local control funding formula
44253.1-44253.11 Qualifications for teaching English learners
48980 Parental notifications
48985 Notices to parents in language other than English
52052 Numerically significant student subgroups
52060-52077 Local control and accountability plan
52130-52135 Impacted Languages Act of 1984
52130-52135 Impacted languages act of 1984
52160-52178 Bilingual Bicultural Act
56305 CDE manual on English learners with disabilities
60603 Definition, recently arrived English learner
~~*60200.7 Suspension of state instructional materials adoptions*~~
60605.87 Supplemental instructional materials, English language development
60640 California Assessment of Student Performance and Progress
60810-60812 Assessment of language development
62005.5 Continuation of advisory committee after program sunsets
CODE OF REGULATIONS, TITLE 5
853.5-853.7 Test administration; universal tools, designated supports, and accommodations
11300-11316 English Learner Education
11510-11517 California English Language Development Test
UNITED STATES CODE, TITLE 20
1412 Individuals with Disabilities Education Act; state eligibility
1701-1705 Equal Educational Opportunities Act
6311 Title I state plan
6312 ***Title I*** *local education agency plans*
6801-7014 ~~*6871*~~ *Title III, Language instruction for limited English proficient and immigrant students*
~~*7012 Parental notification*~~
7801 Definitions
CODE OF FEDERAL REGULATIONS, TITLE 34
100.3 Discrimination prohibited
200.16 Assessment of English learners
COURT DECISIONS
Valeria G. v. Wilson, 2002 U.S. 307 F.3d 1036
California Teachers Association v. State Board of Education et al., (9th Circuit, 2001) 271 F.3d 1141
McLaughlin v. State Board of Education, (1999) 75 Cal.App.4th 196
Teresa P. et al v. Berkeley Unified School District et al, (1989) 724 F.Supp. 698
ATTORNEY GENERAL OPINIONS
83 Ops.Cal.Atty.Gen. 40 (2000)

Management Resources: (see next page)

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

Management Resources:

CSBA PUBLICATIONS

English Learners in Focus, Issue 1: Updated Demographic and Achievement Profile of California's English Learners, Governance Brief. Rev. September 2016

English Learners in Focus, Issue 3: Ensuring High-Quality Staff for English Learners, Governance Brief, July 2016

English Learners in Focus, Issue 2: The Promise of Two-Way Immersion Programs, Governance Brief, September 2014

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Integrating the CA ELD Standards into K-12 Mathematics and Science Teaching and Learning, December 15

Academic Criterion for Reclassification, CDE Correspondence, August 11, 2014

~~*California English Language Development Test (CELDT): 2012-13 CEDLT Information Guide 2012*~~

English Language Arts/English Language Development Framework for California Public Schools; Transitional Kindergarten Through Grade Twelve, 2014

Common Core State Standards for Mathematics, rev. 2013

Next Generation Science Standards for California Public Schools, Kindergarten through Grade Twelve, 2013

English Language Development Standards for California Public Schools: Kindergarten Through Grade Twelve, 2012

Matrix of Test Variations, Accommodations, and Modifications for Administration of California Statewide Assessments

U.S. DEPARTMENT OF EDUCATION ***PUBLICATIONS*** ~~*NONREGULATORY GUIDANCE*~~

Accountability for English Learners Under the ESEA, Non-Regulatory Guidance, January 2017

English Learner Tool Kit for State and Local Educational Agencies (SEAs and LEAs), rev. November 2016

English Learners and Title III of the Elementary and Secondary Education Act (ESEA), as Amended by the Every Student Succeeds Act (ESSA), Non-Regulatory Guidance, September 23, 2016

Dear Colleague Letter: English Learner Students and Limited English Proficient Parents, January 7, 2015

Assessment and Accountability for Recently Arrived and Former Limited English Proficient (LEP) Student, May 2007

WEB SITES

CSBA: http://www.csba.org

California Association for Bilingual Education: http://www.gocabe.org

California Department of Education: http://www.cde.ca.gov/sp/el

National Clearinghouse for English Language Acquisition: http://ww.ncela.us

U.S. Department of Education: http://www.ed.gov

EDUCATION FOR ENGLISH LANGUAGE LEARNERS

Definitions

English learner, also known as a limited English proficient student, means a student who does not speak English or whose native language is not English and who is not currently able to perform ordinary classroom work in English. *(Education Code 306)*

Long-term English language classroom means a classroom in which the language of instruction used by the teaching personnel is overwhelmingly the English language, and in which such teaching personnel possess a good knowledge of the state's English language proficiency assessment. (Education Code 306)

English learner at risk of becoming a long-term English learner means an English learner who is enrolled in grades 5-11 in the United States for four years, scores at the intermediate level or below on the state's English language proficiency assessment and scores in the fourth year below grade level on an objective assessment of basic skills in English. (Education Code 313.1)

English language mainstream classroom means a classroom in which the students either are native English language speakers or already have acquired reasonable fluency in English. *(Education Code 306)*

Structured English immersion (also known as "sheltered English immersion") means an English language acquisition process in which nearly all classroom instruction is in English but with the curriculum and presentation designed for students who are learning the language. *(Education Code 306)*

Bilingual education/native language instruction means a language acquisition process for students in which much or all instruction, textbooks, and teaching materials are in the student's native language. *(Education Code 306)*

Identification and Assessment

Upon enrollment in the district, each student's primary language shall be determined through use of a home language survey. (Education Code 52164.1; 5 CCR 11307)

Any student who are identified as having a primary language other than English, as determined by the home language survey, and who has not yet previously been identified as an English learner by a California public school or for whom there is no record of results from an administration of an English Language Development test, shall be assessed for English proficiency using the state's designated English Language proficiency test. (Education Code 313, 52164.1; 5 CCR 11511)

Each year after a student is identified as an English learner and until he/she is redesignated as English proficient, the summative assessment shall be administered to the student during a

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

four-month period after January 1 as determined by the California Department of Education. (Education Code 313)

The state assessment shall be administered in accordance with test publisher instructions and 5 CCR 11511-11516.7. Variations and accommodations in test administration may be provided pursuant to 5 CCR 11516-11516.7. Any student with a disability shall be allowed to take the assessment with those accommodations for testing that the student has regularly used during instruction and classroom assessment as delineated in the student's individualized education program (IEP) or Section 504 plan that are appropriate and necessary to address the student's individual needs. If he/she is unable to participate in the assessment or a portion of the assessment with such accommodations, he/she shall be administered an alternate assessment for English language proficiency as set forth in his/her IEP. (5 CCR 11516-11516.7)

(cf. 6152.51 – State Academic Achievement Tests)
(cf. 6159 - Individualized Education Program)
(cf. 6164.6 - Identification and Education under Section 504)

Parental Notifications

The Superintendent or designee shall provide the following written notifications to parents/guardians of English learners:

1. Assessment Notification: The district shall notify parents/guardians of their child's results on the state's English language proficiency assessment within 30 calendar days following receipt of the results from the test contractor. (Education Code 52164.1; 5 CCR 11511.5)

(cf. 5145.6 - Parental Notifications)

2. Placement Notification: At the beginning of each school year, parents/guardians shall be informed of the placement of their child in a structured English immersion program and shall be notified of an opportunity to apply for a parental exception waiver. (Education Code 310; 5 CCR 11309)

3. Title III Notifications: Each parent/guardian of a student participating in, or identified for participation in, a language instruction program supported by federal Title III funds shall receive notification of the assessment of his/her child's English proficiency. Such notice shall be provided not later than 30 calendar days after the beginning of the school year or, if the student is identified for program participation during the school year, within two weeks of the student's placement in the program. The notice shall include all of the following: (Education Code 440; 20 USC 7012)

   a. The reason for the student's classification as English learner

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

b. The level of English proficiency, how the level was assessed, and the status of the student's academic achievement

c. A description of the program for English language development instruction, including a description of all of the following:

(1) The manner in which the program will meet the educational strengths and needs of the student

(2) The manner in which the program will help the student develop his/her English proficiency and meet age-appropriate academic standards

(3) The specific exit requirements for the program, the expected rate of transition from the program into classrooms not tailored for English learner students, and the expected rate of graduation from secondary school if applicable

(4) Where the student has been identified for special education, the manner in which the program meets the requirements of the student's IEP

d. Information regarding a parent/guardian's option to decline to allow the student to become enrolled in the program or to choose to allow the student to become enrolled in an alternative program

e. Information designed to assist a parent/guardian in selecting among available programs, if more than one program is offered

4. Annual Measurable Objectives Notification: If the district fails to make progress on the annual measurable achievement objectives for English learners established pursuant to 20 USC 6842, the Superintendent or designee shall, within 30 days after such failure occurs, send a notification regarding such failure to the parents/guardians of each student identified for participation in a language instruction educational program supported by Title III funds. (20 USC 7012)

Parental Exception Waivers

A parent/guardian may, be personally visiting the school, request that the district waive the requirements pertaining to the placement of his/her child in a structured English immersion program if one of the following circumstances exists: (Education Code 310-311)

1. The student already possesses sufficient English language skills, as measured by standardized tests of English vocabulary comprehension, reading and writing, in which the student scores at or above the state average for his/her grade level or at or above the fifth-grade average, whichever is lower.

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

2. The student is age 10 years or older, and it is the informed belief of the school principal and educational staff that an alternate course of study would be better suited to the student's rapid acquisition of basic English skills.

3. The student already has been placed, for a period of not less than 30 calendar days during that school year, in an English language classroom and it is subsequently the informed belief of the principal and educational staff that the student has special physical, emotional, psychological or educational needs and that an alternate course of educational study would be better suited to the student's overall educational development.

Upon request for a waiver, the Superintendent or designee shall provide to the parents/guardians with a full written description, and a spoken description upon request, of the intent and content of the structured English immersion program, any alternative courses of study and all educational opportunities offered by the district and available to the student, and the educational materials to be used in the different educational program choices. For a request for waiver pursuant to item #3 above, the Superintendent or designee shall notify the parent/guardian that the student must be placed for a period of not less than 30 calendar days in an English language classroom and that the waiver must be approved by the Superintendent pursuant to any guidelines established by the Board of Trustees. (Education Code 310, 311; 5 CCR 11309)

The principal and educational staff may recommend a waiver to a parent/guardian pursuant to item #2 or #3 above. Parents/guardians shall be informed in writing of any recommendation for an alternative program made by the principal and staff and shall be given notice of their right to refuse to accept the recommendation. The notice shall include a full description of the recommended alternative program and the educational materials to be used for the alternative program as well as a description of all other programs available to the student. If the parent/guardian elects to request the alternative program recommended by the principal and educational staff, the parent/guardian shall comply with district procedures and requirements otherwise applicable to a parental exception waiver, including Education Code 310. (Education Code 311; 5 CCR 11309)

When evaluating waiver requests pursuant to item #1 above and other waiver requests for those students for whom standardized assessment data are not available, other equivalent assessment measures may be used. These equivalent measures may include district standards and assessment and teacher evaluations of such students.

Parental exception waivers pursuant to item #2 above shall be granted if it is the informed belief of the principal and educational staff that an alternate course of educational study would be better suited to the student's rapid acquisition of basic English language skills. (Education Code 311)

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

Parental exception waivers pursuant to item #3 above shall be granted by the Superintendent if it is the informed belief of the principal and educational staff that, due to the student's special physical, emotional, psychological or educational needs, an alternate course of educational study would be better suited to the student's overall educational development. (Education Code 311)

All parental exception waivers shall be acted upon within 20 instructional days of submission to the principal. However, parental waiver requests pursuant to item #3 above shall not be acted upon during the 30-day placement in an English language classroom. Such waivers shall be acted upon no later than 10 calendar days after the expiration of that 30-day English language classroom placement or within 20 instructional days of submission of the waiver to the principal, whichever is later. (5 CCR 11309)

Any individual school in which 20 or more students of a given grade level receive a waiver shall offer an alternative class where the students are taught English and other subjects through bilingual education techniques or other generally recognized educational methodologies permitted by law. Otherwise, the students shall be allowed to transfer to a public school in which such a class is offered. (Education Code 310)

In cases where a parental exception waiver pursuant to item #2 or #3 above is denied, the parent/guardian shall be informed in writing of the reason(s) for the denial and advised that he/she may appeal the decision to the Board if the Board authorizes such an appeal, or to the court. (5 CCR 11309)

Waiver requests shall be renewed annually by the parent/guardian. (Education Code 310)

Reclassification/Redesignation

The district shall continue to provide additional and appropriate educational services to English learners for the purposes of overcoming language barriers until they: (5 CCR 11309)

1. Demonstrated English language proficiency comparable to that of the district's average native English language speakers

2. Recouped any academic deficits which may have been incurred in other areas of the core curriculum as a result of language barriers

English learners shall be redesignated as fluent English proficient when they are able to comprehend, speak, read and write English well enough to receive instruction in an English language mainstream classroom and make academic progress at a level substantially equivalent to that of students of the same age or grade whose primary language is English and who are in the regular course of study. (Education Code 52164.6)

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

The following measures shall be used to determine whether an English learner shall be reclassified as fluent English proficient: (Education Code 313; 5 CCR 11303)

1. Assessment of English language proficiency using an objective assessment instrument, including, but not limited to, the state's English language proficiency assessment

2. Participation of the student's classroom teacher and any other certificated staff with direct responsibility for teaching or placement decisions related to the student

3. Parent/guardian opinion and consultation

   The Superintendent or designee shall provide the parent/guardian with notice and a description of the reclassification process and of his/her opportunity to participate in the process and shall encourage his/her involvement in the process.

4. Student performance on an objective assessment of basic skills in English that shows whether the student is performing at or near grade level

The Superintendent or designee shall monitor students for at least four years following their reclassification to determine whether the student needs any additional academic support to ensure his/her language and academic success.

Advisory Committees

A parent/guardian advisory committee shall be established at the district level when there are more than 50 English learners in the district and at the school level when there are more than 20 English learners. Parents/guardians of English learners shall constitute committee membership in at least the same percentage as English learners represent of the total number of students in the school. *(Education Code 52176; 5 CCR 11308)*

The district's English language advisory committee shall advise the Board on at least the following tasks: (5 CCR 11308)

1. The timetable for and development of a district master plan of education programs and services for English learners, taking into consideration the school site plans for English learners.

2. The districtwide needs assessment on a school-by-school basis.

3. Establishment of a district program, goals and objectives for programs and services for English learners.

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

4. Development of a plan to ensure compliance with applicable teacher or aide requirements.

5. Administration of the annual language census.

6. Review of and comments on the written notification required to be sent to parents/guardians pursuant to 5 CCR 11303-11316.

7. Review of and comment on the written notification required to be sent to parents/guardians pursuant to 5 CCR 11300+11316

(cf. 0420 - School Plans/Site Councils)
(cf. 1220 - Citizen Advisory Committees)
(cf. 5020 - Parent Rights and Responsibilities)
(cf. 6020 - Parent Involvement)

In order to assist the advisory committee in carrying out its responsibilities, the Superintendent or designee shall ensure that committee members receive appropriate training and materials. This training shall be planned in full consultation with the members. (5 CCR 11308)

LCAP Advisory Committee

When there are at least 15 percent English learners in the district, with at least 50 students who are English learners, a district-level English learner parent advisory committee shall be established to review and comment on the district's local control and accountability plan (LCAP) in accordance with BP 0460 - Local Control and Accountability Plan. The committee shall be composed of a majority of parents/guardians of English learners. (Education Code 52063; 5 CCR 15495)

(cf. 0460 - Local Control and Accountability Plan)

The advisory committee established pursuant to 5 CCR 11308, as described in the section "Advisory Committee" above, could serve as the LCAP English learner advisory committee if its composition includes a majority of parents/guardians of English learners.

Regulation
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WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

WEEKEND/SATURDAY CLASSES

~~The Board of Trustees may provide classes on Saturday and/or Sunday in order to meet the academic needs of students.~~

The Board of Trustees desires to increase educational opportunities outside the regular school week in order to meet student needs and promote academic achievement. When staffing, facilities, and other resources are available, the Board may approve the provision of classes on Saturday and/or Sunday that support and are integrated with other learning opportunities.

(cf. 5148.2 - Before/After School Programs)
(cf. 6111 - School Calendar)

~~Any class offered on a Saturday or Sunday pursuant to Education Code 37223, except in regional occupational centers or programs (ROC/Ps), shall be one offered Monday through Friday during the regular school week. (Education Code 37223)~~

Weekend classes may include but are not limited to: ~~(Education Code 37223)~~

1. Continuation classes **(Education Code 37223)**

(cf. 6184 - Continuation Education)

2. Special day classes for mentally gifted minors **(Education Code 37223)**

(cf. 6172 - Gifted and Talented Student Program)

3. Makeup classes for unexcused absences occurring during the week **(Education Code 37223)**

(cf. 5113 - Absences and Excuses)
(cf. 5113.1 - Truancy)
(cf. 6154 - Homework/Makeup Work)

4. The programs of a regional occupational center or ~~regional occupational~~ program **(ROC/P) (Education Code 37223)**

5. Supplemental instruction for students who need additional assistance to meet academic standards or requirements

(cf. 5123 - Promotion/Acceleration/Retention)
(cf. 6146.1 - High School Graduation Requirements)
(cf. 6179 - Supplemental Instruction)

6. Enrichment classes in core academic subjects

(cf. 6142.91 - Reading/Language Arts Instruction)

WEEKEND/SATURDAY CLASSES (continued)

(cf. 6142.92 - Mathematics Instruction)

~~Saturday classes also may be used to provide supplemental instruction for students who are failing to meet academic requirements and/or students who desire enrichment in core academic subjects in accordance with law, Board policy and administrative regulation. (Education Code 37252, 37252.2, 37252.8, 37253, 41505-41506)~~

Except in ROC/Ps and as otherwise provided by law, any class offered on a Saturday or Sunday pursuant to Education Code 37223, shall be one offered during the regular Monday through Friday school week. (Education Code 37223)

Except in ROC/Ps, weekend attendance shall not result in crediting any student with more than five days of attendance per week. (Education Code 37223)

Attendance at weekend classes offered pursuant to Education Code 37223 shall be voluntary, except that truants, as defined in Education Code 48260, may be required to attend classes on one day of a weekend in order to make up lost instructional time. (Education Code 37223)

A student shall be excused from a weekend class if **the student's parent/guardian notifies the school in writing that** such attendance would be in conflict with his/her religious beliefs. Such students shall be given priority for enrollment in any other available supplemental instruction offered at a time other than during the weekend.

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)

A teacher shall not be assigned to work on a Saturday or Sunday if he/she objects in writing that the assignment would conflict with his/her religious beliefs or practices. In addition, a full-time teacher employed by the district prior to the implementation of weekend classes shall not be required, without his/her consent, to teach for more than 180 full days during a school year or for more than the number of full days that district schools were maintained during the year preceding implementation of weekend classes, whichever is greater. (Education Code 44824)

(cf. 4113 - Assignment)

Unless the requirement is waived by the California Department of Education, the district shall provide at least one nutritionally adequate meal during the weekend session in accordance with Education Code 49550.

(cf. 3550 - Food Service/Child Nutrition Program)
(cf. 3553 - Free and Reduced-Price Meals)
(cf. 5030 - Student Wellness)

Legal Reference: (see next page)

WEEKEND/SATURDAY CLASSES (continued)

Legal Reference:

EDUCATION CODE
37223 Weekend classes
~~37252-37253.5 Supplemental instruction~~
~~41505-41508 Pupil Retention Block Grant~~
41601 Reports of average daily attendance
~~42239 Summer school attendance computation~~
44824 Weekend classes, assignment of certificated employees
48070-48070.5 Promotion and retention, supplemental instruction
48205 Excused absence for personal reasons
48260 Truants, definition
49550 Meals for needy students
52060-52077 Local control and accountability plan

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Requesting a Summer School Meal Waiver and/or a Saturday School Meal Waiver, Nutrition Services Division Management Bulletin NSD-SNP-03-2013, February 2013
WEB SITES
California Department of Education: http://www.cde.ca.gov