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	2015-16 CALPADS	11/7/2016	12/1/2016
Sheridan Elementary (K-5)	66	70	68
First Street Elementary (K-5)	465	430	431
Carlin C. Coppin Elementary (K-5)	394	436	439
Creekside Oaks Elementary (K-5)	607	624	629
Twelve Bridges Elementary (K-5)	632	623	624
Foskett Ranch Elementary (K-5)	471	450	453
Lincoln Crossing Elementary (K-5)	645	658	654
Glen Edwards Middle School (6-8)	866	893	897
Twelve Bridges Middle School (6-8)	773	766	769
Lincoln High School (9-12)	1,735	1,824	1,821
Phoenix High School (10-12)	77	75	75
TOTAL	**6731**	**6,849**	**6,860**

SDC Pre-School
Foskett Ranch 17
First Street/LIP 62
Carlin C. Coppin 0

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 17, 2016, 7:00 P.M.
Glen Edwards Middle School – Multipurpose Room
204 L Street, Lincoln, CA 95648

AGENDA

2016-2017 Goals & Objectives (G & O) for the Management Team: Component I: Quality Student Performance; **Component II:** Curriculum Themes; **Component III:** Special Student Services; **Component IV:** Staff & Community Relations; **Component V:** Facilities/Administration/Budget.

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

6:15 P.M. START

1. **CALL TO ORDER** – Glen Edwards Middle School – Multipurpose Room

2. **COMMUNICATION FROM THE PUBLIC**

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

6:20 P.M.

3. **CLOSED SESSION** – Glen Edwards Middle School – Staff Room

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

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

3.3 PERSONNEL
Public Employee Employment/Discipline/Dismissal/Release

3.4 STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918
Student Discipline Violation of Stipulated Expulsion #15-16-1

7:00 P.M.

4. **ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE** – Glen Edwards Middle School – Multipurpose Room
The Board of Trustees will disclose any action taken in Closed Session regarding the following items:

4.1 *Page 10* - **CONFERENCE WITH LABOR NEGOTIATOR**
Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators:
~Scott Leaman, Superintendent
~Gabe Simon, Assistant Superintendent of Personnel Services
~Audrey Kilpatrick, Assistant Superintendent of Business and Operations
~Kerry Callahan, Assistant Superintendent of Educational Services

4.2 *Page 11* - **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**
CAL200 et al. v. Apple Valley et al., S.F. County Superior Court Case No. CPF-15-514477

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

4.4 *Page 13* - **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
Student Discipline Violation of Stipulated Expulsion #15-16-I

5. **SPECIAL ORDER OF BUSINESS**

5.1 *Page 15* - **Glen Edwards Middle School will be featured**

5.2 *Page 17* - **Receipt of the 2015-16 Audited Financial Statements**
The 2015 -16 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.

6. *Page 122 - 169* - **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 6th & 20th, 2016
6.4 Approval of Warrants
6.5 Williams Uniform Quarterly Complaint Report
6.6 Approve Agreement for Cleaning Cost Analysis Program between Hillyard, Inc., and WPUSD.
6.7 Student Discipline, Re-Entry of Student #14-15-F, #15-16-E & #15-16-G
6.8 Approve of Change Order #1 for the Lincoln High School Addition and Modernization Project.
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 Multipurpose 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 – Janna McCoy
- Western Placer Teacher's Association – Tara McCroskey
- Western Placer Classified Employee Association – Mike Kimbrough
- Superintendent - Scott Leaman

9. ♦ACTION ♦DISCUSSION ♦INFORMATION

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

9.1 Information *Page 171* – **GOVERNOR'S STATE BUDGET PROPOSALS 2017-18 – Kilpatrick** *(16-17 G & O Component I, II, III, IV, V)*

- The Governor's January Budget was released on January 10, 2017. Staff attended the School Services of California Governor's Budget Workshop on January 17, 2017. A detailed update will be provided to the Board at the meeting.

9.2 Action *Page 172* – **APPROVE RESOLUTION NO. 16/17.15 CANVASSING THE RESULTS OF A GENERAL ELECTION OBLIGATION BOND HELD IN NOVEMBER 8, 2016 AND CERTIFICATION OF ELECTION RESULTS AND ENTRY UPON MINUTES OF FAVORABLE VOTE – Kilpatrick** *(16-17 G & O Component I, II, III, IV, V)*

- Western Placer Unified School District, through the Governing Board, submitted to the electors of the District, its general obligation bond proposal in the amount of Sixty Million Dollars ($60,000,000) for the election that was held on November 8, 2016.

Roll call vote:

9.3 Action *Page 178* – **APPROVE RESOLUTION NO. 16/17.16 EXPRESSING OFFICIAL INTENT REGARDING CERTAIN CAPITAL EXPENDITURES TO BE REIMBURSED FROM PROCEEDS OF A TAX-EXEMPT OBLIGATION – Kilpatrick** *(16-17 G & O Component I, II, III, IV, V)*

- Resolution 16/17.16 declares the District's intent to reimburse all or a portion of the expenditures for Measure "N" capital project paid within sixty days prior to the passage of this Resolution or will be paid on or after the passage of this Resolution pursuant to Treasury Regulation Section 1.150-2.

Roll call vote:

9.4 Action *Page 182* – **APPROVE RESOLUTION NO. 16/17.17 ESTABLISHING AND APPOINTING MEASURE "N" CITIZENS' BOND OVERSIGHT COMMITTEE AND ADOPTING**

OVERSIGHT COMMITTEE BYLAWS AND OPERATIONAL GUIDELINES – Kilpatrick *(16-17 G & O Component I, II, III, IV, V)*

- Based on Canvass and Statement of Results for Placer County, more than fifty-five percent of the votes cast on Measure "N" were in favor of issuing the aforementioned Bonds. As stated in Resolution 15/16.26, the Board must establish and appoint members to an independent Citizens' Bond Oversight Committee as an additional accountability measure for the voters and taxpayers of the District.

Roll call vote:

9.5 Information/ Discussion *Page 192* – **SELECTION OF HMC ARCHITECTS FOR ARCHITECTURAL PRE-DESIGN, DESIGN, AND CONSTRUCTION ADMINISTRATION SERVICES FOR DISTRICT HIGH SCHOOL #2 – Adell** *(16-17 G & O Component I, II, III, IV, V)*

- On November 30, 2016, District staff and selection panel members, including Board members, Sierra College representative, City of Lincoln Library representative, and City of Lincoln representative, were presented with proposals, including a conceptual site plan, from the six (6) architectural firms within the District's architect pool for pre-design, design and construction administration services for the District High School #2.

9.6 Action *Page 195* – **RESOLUTION NO. 16/17.18 – STATE ALLOCATION BOARD AND SCHOOL FACILITY PROGRAM BEYOND BOND AUTHORITY ACKNOWLEDGEMENT BY WPUSD BOARD OF TRUSTEES – Adell** *(16-17 G & O Component I, II, III, IV, V)*

- The District intends to file eligibility and funding applications under the State School Facility Program to be funded by the recent passage of Proposition 51.

Roll call vote:

9.7 Discussion/ Action *Page 198* – **SUNSHINE FOR NEGOTIATIONS REGARDING THE COLLECTIVE BARGAINING AGREEMENT BETWEEN WESTERN PLACER UNIFIED SCHOOL DISTRICT AND THE CALIFORNIA SCHOOL EMPLOYEE ASSOCIATION – CHAPTER #741 – Simon** *(16-17 G & O Component I, II, III, IV, V)*

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

9.8 Action *Page 200* - **ADOPTION OF REVISED/NEW POLICIES/EXHIBITS/ REGULATIONS – Leaman** *(16-17 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 0520.2 Title I Program Improvement Schools
  - BP/AR 0520.3 Title I Program Improvement Districts
  - E 5145.6 Parental Notifications

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.

- High School in the Twelve Bridges Area
- Lincoln Crossing Elementary South/Facilities Update

10.2 BOARD MEMBER REPORTS/COMMENTS

11. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

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

➢ **February 21, 2017** 7:00 P.M., Regular Meeting of the Board of Trustees - District Office/City Hall Bldg., 3rd Floor Conference Room

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: 011317

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DISCLOSURE

OF ACTION

TAKEN IN

CLOSED SESSION,

IF ANY

Western Placer Unified School District
CLOSED SESSION AGENDA

Place: **Glen Edwards Middle School – Staff Room**
Date: **Tuesday, January 17, 2017**
Time: **6:20 P.M.**

1. LICENSE/PERMIT DETERMINATION

2. SECURITY MATTERS

3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR

4. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION

5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

6. LIABILITY CLAIMS

7. THREAT TO PUBLIC SERVICES OR FACILITIES

8. PERSONNEL

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

9. CONFERENCE WITH LABOR NEGOTIATOR

10. STUDENTS

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

1. **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 nutritiou 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 17, 2017

ROLL CALL REQUIRED:
No

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

ADMINISTRATION RECOMMENDATION:
Administration recommends the board of trustees be updated on negotiations.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
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 17, 2017

ROLL CALL REQUIRED:
No

BACKGROUND:

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

RECOMMENDATION:

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

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
PUBLIC EMPLOYEE EMPLOYMENT/DISCIPLINE/ DISMISSAL/RELEASE

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Gabe Simon
Assistant Superintendent of Personnel Services

ENCLOSURES:
No

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 9, 2017

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

SUBJECT:
Student Discipline Violation
of Stipulated Expulsion
Student #15-16-I

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Chuck Whitecotton
District Hearing Officer

ENCLOSURES:
N/A

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 17, 2017

ROLL CALL REQUIRED:
N/A

BACKGROUND:

The Board of Trustees will disclose any action taken during closed session in regards to the stipulated expulsion of Student #15-16-I.

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
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Featured School:
Glen Edwards Middle School

AGENDA ITEM AREA:
Special Order of Business

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 17, 2017

ROLL CALL VOTE:
No

BACKGROUND:

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

RECOMMENDATION:

Administration recommends the Board of Trustees enjoy the presentation.

wp/rk/PPPfactform

Glen Edwards Middle School

Principal: Stacey Brown
Assistant Principal: Josh O'Geen

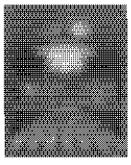
204 L Street
Lincoln CA 95648
Phone 916-645-6370
Fax 916-645-6379

Glen Edwards Middle School

Board Presentation

Tuesday, January 17th

- Welcome: Stacey Brown
- Staff Presentation: Josh O'Geen- Youth Development Institute at GEMS.
- Staff and Student Presentation: Jason Noonan- Pathways at GEMS.
- Staff and Student Presentation: Video Production related to Measure N.



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:

Receipt of the 2015-16 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 17, 2017

ROLL CALL REQUIRED:

No

BACKGROUND:

The 2015-16 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 2015-16 Audited Financial Statements.

Board of Trustees
Western Placer Unified School District
Lincoln, California

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

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

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

AUDITOR'S RESPONSIBILITY UNDER GOVERNMENT AUDITING STANDARDS

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts or disclosures. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

PLANNED SCOPE AND TIMING OF THE AUDIT

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

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

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

SIGNIFICANT ACCOUNTING POLICIES AND MANAGEMENT JUDGMENTS AND ACCOUNTING ESTIMATES

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

Accounting Standard	Impact of Adoption
Significant Unusual Transactions.	No such matters noted.
Significant Accounting Policies in Controversial or Emerging Areas.	No such matters noted.

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

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

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

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

AUDITOR'S JUDGMENTS ABOUT QUALITATIVE ASPECTS OF SIGNIFICANT ACCOUNTING PRACTICES

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

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

CORRECTED AND UNCORRECTED MISSTATEMENTS

Corrected Misstatements: We are to inform you of material corrected misstatements that were brought to the attention of management as a result of our audit procedures.

There was one such misstatement relating to an overstatement of transfer of expenditures from the Building Fund to the Capital Facilities Fund in the amount of $491,722.

Uncorrected Misstatements: We are to inform you of uncorrected misstatements that were aggregated by us during the current engagement and pertaining to the latest and prior period(s) presented that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. For your consideration, we have distinguished misstatements between known misstatements and likely misstatements.

There were no such misstatements.

OTHER COMMUNICATIONS

Communication Item	Results
Other Information In Documents Containing Audited Financial Statements Information may be prepared by management that accompanies the financial statements. To assist your consideration of this information, you should know that we are required by audit standards to read such information and consider whether such information, or the manner of its presentation, is materially inconsistent with information in the financial statements. If we consider the information materially inconsistent based on this reading, we are to seek a resolution of the matter.	We read the following items and noted no material inconsistencies or misstatement of facts in such information based on our reading thereof. • Management's Discussion and Analysis.
Significant Difficulties Encountered During the Audit We are to inform you of any significant difficulties encountered in dealing with management related to the performance of the audit.	There were no significant difficulties encountered in dealing with management related to the performance of the audit.
Disagreements With Management We are to discuss with you any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the District's financial statements or the auditor's report.	During our audit, there were no such disagreements with management.
Consultations With Other Accountants If management consulted with other accountants about auditing and accounting matters, we are to inform you of such consultation, if we are aware of it, and provide our views on the significant matters that were the subject of such consultation.	We are not aware of any instances where management consulted with other accountants about auditing or accounting matters since no other accountants contacted us, which they are required to do by Statement on Auditing Standards No. 50, before they provide written or oral advice.
Representations The Auditor Is Requesting From Management We are to provide you with a copy of management's requested written representations to us.	We direct your attention to a copy of the letter of management's representation to us provided separately.

Communication Item	Results
Significant Issues Discussed, or Subject to Correspondence, With Management We are to communicate to you any significant issues that were discussed or were the subject of correspondence with management.	There were no such significant issues discussed, or subject to correspondence, with management.
Significant Related Party Findings and Issues We are to communicate to you significant findings and issues arising during the audit in connection with the District's related parties.	There were no such findings or issues that are, in our judgment, significant and relevant to you regarding your oversight of the financial reporting process.
Other Findings or Issues We Find Relevant or Significant We are to communicate to you other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to you regarding your oversight of the financial reporting process.	There were no such other findings or issues that are, in our judgment, significant and relevant to you regarding your oversight of the financial reporting process.

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

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 9, 2016

WESTERN PLACER
UNIFIED SCHOOL DISTRICT
600 Sixth Street, Suite 400, Lincoln CA 95648
Ph: 916-645-6350

Board of Trustees:
Paul Long
Brian Haley
Paul Carras
Kris Wyatt
Damian Armitage

Superintendent: Scott Leaman

December 9, 2016

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

Ladies and Gentlemen:

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

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

Except where otherwise stated below, immaterial matters less than $618,000 for the government activities, $170,000 for the General Fund, $42,000 for the Building Fund, $37,000 for the Mello-Roos Fund, and $24,000 for the aggregate remaining fund information collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

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

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated January 13, 2016 for the preparation and fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States, and we believe the financial statements are fairly presented and include all properly classified funds and other financial information of the primary government required by accounting principles generally accepted in the United States to be included in the financial reporting entity.

Lincoln
2006

2. We are responsible for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to error or fraud. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

3. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts. and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

4. We have made provided you --

   a. Access to all financial records, documentation and other information that is relevant to the preparation and fair presentation of the financial statements.

   b. Additional information that you have requested from us for the purpose of the audit.

   c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

   d. All minutes of Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.

   e. Audit or relevant monitoring reports, if any, received from funding sources.

   f. Results of the assessment of risk that the financial statements may be materially misstated as a result of fraud.

5. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

6. There are no transactions that have not been properly recorded in the accounting records underlying the financial statements or the schedule of expenditures of federal awards.

7. We have no plans or intentions that might materially affect the carrying value or classification of assets, deferred outflows, liabilities, and deferred inflows.

8. We have identified all accounting estimates that materially affect recorded amounts and disclosures in the financial statements, and the key factors and significant assumptions underlying those estimates. We believe the estimates are reasonable in the circumstances.

These estimates include:

   a. Useful life of capital assets

   b. Pension and Postretirement Obligations

   c. Local Control Funding Formula

9. Adequate consideration and provision has been made, when necessary, for any material losses likely to be sustained from:

   a. Sales commitments.

   b. Sale of inventory, including excess or obsolete inventories on hand.

   c. Purchase commitments for inventory quantities in excess of normal requirements or at a price in excess of market.

   d. Impairment of long-lived assets when the carrying amount may not be recoverable.

   e. Collection of receivables.

   f. Environmental remediation liabilities.

10. Except as disclosed in the financial statements, or directly to you, there are or have been no material:

   a. Arrangements, either written or oral, with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.

   b. Oral or written guarantees under which the entity is contingently liable.

   c. Other financial instruments with significant "off-balance-sheet" risk of accounting loss to which the entity is a party.

   d. Concentrations that make the entity vulnerable to the risk of a severe impact within one year from the balance sheet date (including, for example, individual or group concentrations of customers, suppliers, lenders, products, services, sources of labor or materials, licenses or other rights, operating areas or markets).

   e. Significant accounting estimates that are susceptible to changing materially as a result of an event or change in conditions that is reasonably possible of occurrence within one year from the balance sheet date.

   f. Liens, encumbrances or other title impairments, such as pledges as collateral, on entity assets at the balance sheet date.

   g. Restrictions under borrowing agreements.

   h. Unrecorded transactions.

   i. Significant events that have occurred subsequent to the balance sheet date through the date of this letter that would require adjustment to, or disclosure in, the financial statements.

11. We have disclosed to you all known actual or possible litigation, claims and assessments whose effects should be considered by management when preparing the financial statements. These matters have been accounted for and disclosed in conformity with accounting principles generally accepted in the United States and GASB 62.

12. Related parties and all related party relationships and transactions, and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees, have been disclosed to you, and have been appropriately accounted for and disclosed in the financial statements in accordance with the requirements of accounting principles generally accepted in the United States.

13. Except as disclosed to you, we have no knowledge of any fraud or suspected fraud affecting the entity involving:

    a. Management, whether material or not.

    b. Employees who have significant roles in internal control, whether material or not.

    c. Others when the fraud could have a material effect on the financial statements.

14. Except as disclosed to you, we have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators, or others.

15. Except as disclosed to you, there have been no:

    a. Instances of non-compliance or suspected non-compliance with budget ordinances, laws or regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered when preparing the financial statements.

    b. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.

    c. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements.

    d. Reservations or designations of fund equity that were not properly authorized and approved.

16. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

17. We are responsible for the presentation of the supplementary information in accordance with the applicable criteria and believe the supplementary information, including its form and content, is fairly presented in accordance with these criteria. The methods of measurement and presentation have not changed from those used in the prior period. All significant assumptions or interpretations underlying the measurement and presentation of the supplementary information have been identified and disclosed to you. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

18. We are responsible for the required supplementary information, including that such information is measured and presented in accordance with prescribed guidelines. The methods of measurement or presentation have not changed from those used in the prior period. All significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information have been disclosed to you.

19. We understand that during the course of your audit, you have relied on work performed by the following specialists. We confirm that we have no relationships with those specialists that may bear on their objectivity, such as the ability through employment, ownership, contractual right, family relationship or otherwise to directly or indirectly control or significantly influence the specialist.

    - Total Compensation Systems, Inc.

20. We agree with the findings of specialists in evaluating the pension and other postemployment benefit obligations and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of matters that have had an effect on the independence or objectivity of the specialists.

21. During the course of your audit, we have provided to you physical or electronic copies of various original documents. We understand that you are relying on such copies as audit evidence in your audit and represent that copies provide are an accurate and completed representation of the original documentation and that the copies have not been modified from their original version.

22. The financial statements include all component units that meet the criteria of financial accountability or which are otherwise considered misleading to exclude, the classification of these component units as discretely presented or blended is appropriate, and the relationships and criteria for inclusion are properly disclosed.

23. The financial statements include all joint ventures with an equity interests and properly disclose these joint ventures and other related organizations.

24. The financial statements properly classify all funds and activities.

25. With respect to the requirements of the Office of Management and Budget Uniform Guidance related to federal awards:

    a. We are responsible for complying, and have complied, with the requirements of the Uniform Guidance.

    b. We are responsible for the presentation of the Schedule of Expenditures of Federal Awards (SEFA) in accordance with the Uniform Guidance and believe the SEFA, including its form and content, is fairly presented in accordance with these criteria. The methods of measurement and presentation have not changed from those used in the prior period. All

significant assumptions or interpretations underlying the measurement and presentation of the SEFA have been identified and disclosed to you. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

c. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of its federal programs.

d. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the we are managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs.

e. We have identified and disclosed all government programs and related activities subject to the Uniform Guidance compliance audit.

f. We have identified and disclosed the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

g. We have made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.

h. We have identified and disclosed all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or have indicated there was no such noncompliance.

i. We believe that we have complied with the direct and material compliance requirements (except for noncompliance which has otherwise been disclosed).

j. We have made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

k. If applicable, we have provided to our interpretations of any compliance requirements that are subject to varying interpretations.

l. If applicable, we have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

m. If applicable, we have disclosed findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

n. If applicable, we have disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

o. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or have indicated there were no such known instances.

p. We have disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.

q. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.

r. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.

26. With respect to the audit in accordance with *Government Auditing Standards*:

a. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the Entity.
b. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of laws and regulations that have a material effect on the determination of financial statement amounts, and that warrant the attention of those charged with governance.
c. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts.
d. We have identified and disclosed to you all instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements.
e. If applicable, we have identified for you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

27. All funds that meet the quantitative criteria in GASB Statements Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to the financial statement users.

28. Net position components (invested in capital assets, restricted, and unrestricted) are properly classified and fund balance types (including minimum fund balance policies and/or stabilization agreements, if applicable) are properly presented and disclosed pursuant to GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions.*

29. Expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

30. Revenues are properly classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

31. Interfund, internal, and intra-entity activity and balances have been properly classified and reported.

32. Special and extraordinary items are properly classified and reported.

33. Deposits and investment securities are properly classified in category of custodial credit risk.

34. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.

35. All suggested adjusting journal entries, as discussed and approved, will be recorded in the accounting records.

36. We understand that you have assisted us with the preparation of our financial statements and footnotes and we have reviewed and approved the financial statements and footnotes and take full responsibility for them.

Carrie Carlson

Director of Business Services

Audrey Kilpatrick

Assistant Superintendent, Business and Operations

WESTERN PLACER UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2016

WESTERN PLACER UNIFIED SCHOOL DISTRICT

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

CONTENTS

INDEPENDENT AUDITOR'S REPORT 1

MANAGEMENT'S DISCUSSION AND ANALYSIS 4

BASIC FINANCIAL STATEMENTS:

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

STATEMENT OF NET POSITION 14

STATEMENT OF ACTIVITIES 15

FUND FINANCIAL STATEMENTS:

BALANCE SHEET - GOVERNMENTAL FUNDS 16

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET - TO THE STATEMENT OF NET POSITION 17

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS 18

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS - TO THE STATEMENT OF ACTIVITIES 19

STATEMENT OF FIDUCIARY NET POSITION - TRUST AND AGENCY FUNDS 21

STATEMENT OF CHANGE IN FIDUCIARY NET POSITION - TRUST FUNDS 22

NOTES TO FINANCIAL STATEMENTS 23

REQUIRED SUPPLEMENTARY INFORMATION:

GENERAL FUND BUDGETARY COMPARISON SCHEDULE 52

SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB) FUNDING PROGRESS 53

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY 54

SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS 56

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION 58

WESTERN PLACER UNIFIED SCHOOL DISTRICT

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

CONTENTS

SUPPLEMENTARY INFORMATION:
COMBINING BALANCE SHEET - ALL NON-MAJOR FUNDS 59

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - ALL NON-MAJOR FUNDS 60

ORGANIZATION 61

SCHEDULE OF AVERAGE DAILY ATTENDANCE 62

SCHEDULE OF INSTRUCTIONAL TIME 63

SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS 64

RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS 66

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS - UNAUDITED 67

SCHEDULE OF CHARTER SCHOOLS 68

NOTES TO SUPPLEMENTARY INFORMATION 69

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS 70

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* 73

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE 75

FINDINGS AND RECOMMENDATIONS:

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS 78

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS 82

INDEPENDENT AUDITOR'S REPORT

Board of Education
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, 2016, 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, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

(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 13 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 52 to 57 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*, Chief Financial Officer's Report and the other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditure of Federal Awards and 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 9, 2016 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 9, 2016

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, 2016. 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 ___ and ___, notes to the financial statements on pages___, and the District's financial statements, which begin on page__.

FINANCIAL HIGHLIGHTS

- California K-12 education finance is in the third year of an estimated (by the California Department of Finance) eight year implementation period of the new funding model "Local Control Funding Formula" (LCFF). The State adopted the 2015-16 budget on time, which included $6 billion in new Proposition 98 funding.

- In 2015-16 the District's Total Assets increased by $4,148,431 which represents a 2% increase from the 2014-15 fiscal year. The increase was primarily due to increases in capital assets, specifically site land purchase in the Twelve Bridges area of a net $3.2 million.

- The District's Net Position increased by $2,506,743 from June 30. Total revenues were $80,270,139, compared to $77,763,396 in expenditures.

- The fund balance of the General Fund increased overall by $3,870,324 from the prior year. The fund balance in the unassigned fund balance category increased by $3,875,036, having begun the year with a balance of $6,530,354. This reserve also includes the 3% Reserve for Economic Uncertainty of $1,913,279. The increase in fund balance from the prior year was projected in both the original and revised budgets adopted by the Board.

- District enrollment in 2015-16 was 6,745 at Second Period reporting, an increase of 87 students, or 1.3%, with a corresponding increase of 45 Average Daily Attendance (ADA) to 2014-15 ADA of 6,489. For 2016-17 enrollment is projected to increase by 67 students. The District attendance rate is projected to remain stable at 95.8% in the next two years.

- Over the past number of years the housing crisis has had a significant impact on District demographics and enrollment growth, and 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 couple of years, and new homes have begun to appear within District boundaries. Administration is optimistic that this new housing will begin an 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 2015-16?"

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, 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 $4,148,431 to $230,592,452 during the 2015-16 fiscal year. Cash and investments accounts increased $1,125,652 from FY 2014-15. Deferred outflows of resources for pensions increased by $2,057,548 due to the continued implementation of GASB 68.

Total liabilities increased $9,713,236 primarily due to an increase in the GASB 68 net pension liability. Accounts payable increased $2,469,590 for increased facilities projects at year end and unearned revenues increased by $1,135,707 due to unspent grant funds received in 2015-16. Deferred inflows of resources for pensions decreased by $5,754,000 due to the continued implementation of GASB 68.

The District's net position for FY 2015-16 was $2,233,818, an increase of $2,506,743 from FY 2014-15. Of this balance, $31,078,866 was restricted while ($45,431,031) was unrestricted. Net investment in capital assets accounted for $16,585,983 of the total net position.

This is the second 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 2014-15 and 2015-16 along with the variances between the years.

Table 1
Net Position
June 30, 2015 and 2016
Governmental Activities

	2014-15	2015-16	$ Difference	% Difference
Assets:				
Cash and investments	$ 50,565,101	$ 51,690,753	$ 1,125,652	2.23%
Receivables	2,417,260	2,445,774	28,514	1.18%
Prepaid expenses	563,471	293,704	(269,767)	-47.88%
Other current assets	4,948	4,948	-	0.00%
Stores inventory	8,714	20,786	12,072	138.54%
Capital assets (net of accumulated depreciation)	172,884,527	176,136,487	3,251,960	1.88%
Total assets	226,444,021	230,592,452	4,148,431	1.83%
Deferred Outflows of Resources:				
Deferred outflows of resources-pensions	3,227,839	5,304,982	2,077,143	64.35%
Deferred outflow from advance refunding of debt	261,386	241,791	(19,595)	-7.50%
Total deferred outflows of resources - pensions	3,489,225	5,546,773	2,057,548	58.97%
Liabilities:				
Accounts payable	7,266,026	9,735,616	2,469,590	33.99%
Unearned revenue	1,839,557	2,975,264	1,135,707	61.74%
Long-term liabilities				
Due within one year	3,900,258	4,418,213	517,955	13.28%
Due after one year	206,592,330	212,182,314	5,589,984	2.71%
Total liabilities	219,598,171	229,311,407	9,713,236	4.42%
Deferred Inflows of Resources:				
Deferred inflows of resources-pensions	10,348,000	4,594,000	(5,754,000)	-55.60%
Net Position				
Invested in capital assets, net of related debt	11,315,723	16,585,983	5,270,260	46.57%
Restricted	36,813,472	31,078,866	(5,734,606)	-15.58%
Unrestricted	(48,402,120)	(45,431,031)	2,971,089	-6.14%
Net Investment in Capital Assets	$ (272,925)	$ 2,233,818	$ 2,506,743	-918.47%

Statement of Activities

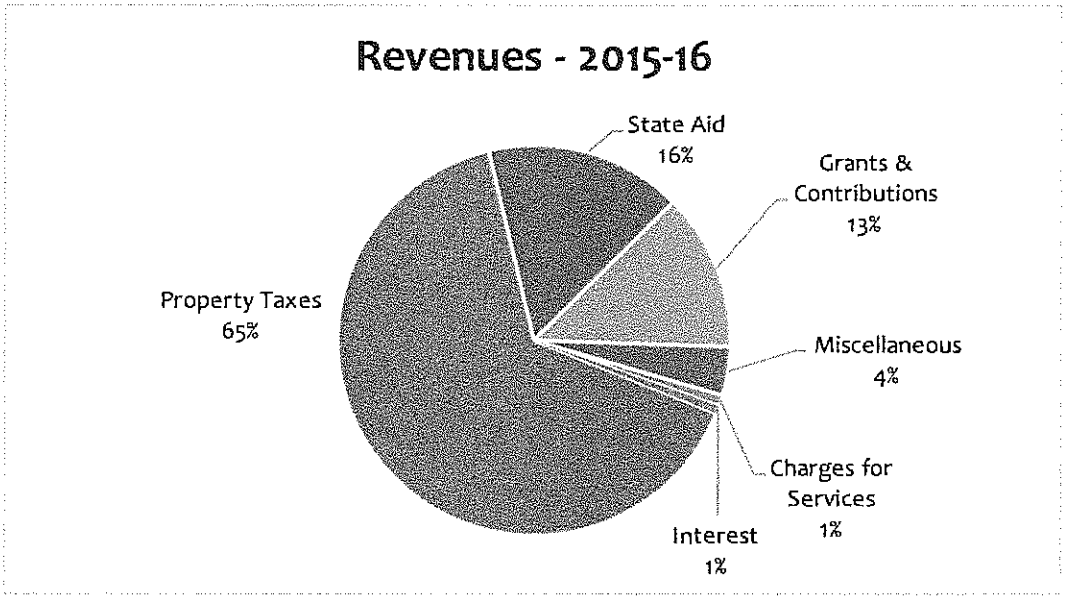
The District's total expenses were $77,763,396 $12,125,010 higher in 2015-16 than 2014-15. Program revenues were $11,217,682; $138,070 greater in 2015-16 than 2014-15. General revenues were $69,052,457; $11,260,880 higher than 2014-15.

Table 2
Statement of Activites
June 30, 2015 and 2016

	Governmental Activities			
	2014-15	2015-16	$ Difference	% Difference
General Revenues				
Taxes Levied for General Purposes	$ 39,757,844	$ 43,702,107	$ 3,944,263	9.92%
Taxes Levied for Debt Service	2,151,687	2,896,015	744,328	34.59%
Taxes Levied for Specific Purposes	5,570,491	5,691,398	120,907	2.17%
Unrestricted Federal and State Aid	6,610,987	13,030,557	6,419,570	97.10%
Interest and Investment Earnings	279,948	520,131	240,183	85.80%
Interagency Revenues	318,342	304,642	(13,700)	-4.30%
Miscellaneous	3,102,278	2,907,607	(194,671)	-6.28%
Total General Revenues	**57,791,577**	**69,052,457**	**11,260,880**	**19.49%**
Program Revenues				
Charges for Services	720,307	725,789	5,482	0.76%
Operating Grants & Contributions	10,345,813	10,479,219	133,406	1.29%
Capital Grants & Contributions	13,492	12,674	(818)	-6.06%
Total Program Revenues	**11,079,612**	**11,217,682**	**138,070**	**1.25%**
Total Revenues	**68,871,189**	**80,270,139**	**11,398,950**	**16.55%**
Expenses				
Instruction	40,344,163	43,871,378	3,527,215	8.74%
Supervision of Instruction	1,703,814	2,126,600	422,786	24.81%
Instructional Library, Media & Technology	477,245	588,520	111,275	23.32%
School Administration	3,712,124	4,290,580	578,456	15.58%
Pupil Support Services	1,828,306	2,471,561	643,255	35.18%
Home-to-School Transportation	1,360,922	1,365,089	4,167	0.31%
Food Service	1,699,713	1,749,503	49,790	2.93%
General Administration	4,016,074	4,029,868	13,794	0.34%
Plant Services	4,688,219	5,294,961	606,742	12.94%
Ancillary Services	1,076,541	1,079,088	2,547	0.24%
Community Services	53,935	49,708	(4,227)	-7.84%
Enterprise activities			-	0.00%
Transfer Between Agencies	1,477,408	2,550,855	1,073,447	72.66%
Interest on Debt and Fiscal Charges	3,199,922	8,295,685	5,095,763	159.25%
Total Expenses	**65,638,386**	**77,763,396**	**12,125,010**	**18.47%**
Change in Net Position	**3,232,803**	**2,506,743**	**(726,060)**	**-22.46%**
Net Position - Beginning	**(3,505,728)**	**(272,925)**	**3,232,803**	**-92.21%**
Net Position - Ending	**$ (272,925)**	**$ 2,233,818**	**$ 2,506,743**	**-918.47%**

The users of the District's programs paid $725,789 of the cost. This revenue was generated through cafeteria sales of $647,294 and other miscellaneous revenue of $78,495. The federal and state governments subsidized certain programs with grants and contributions of $10,479,219. Most of the governmental activities were paid with $52,289,520 in property taxes, $13,030,557 of unrestricted state aid based on the statewide Local Control Funding Formula, and $520,131 of investment earnings. The Miscellaneous Revenues of $3,224,923 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 2015-16 Fiscal Year
Figure 1

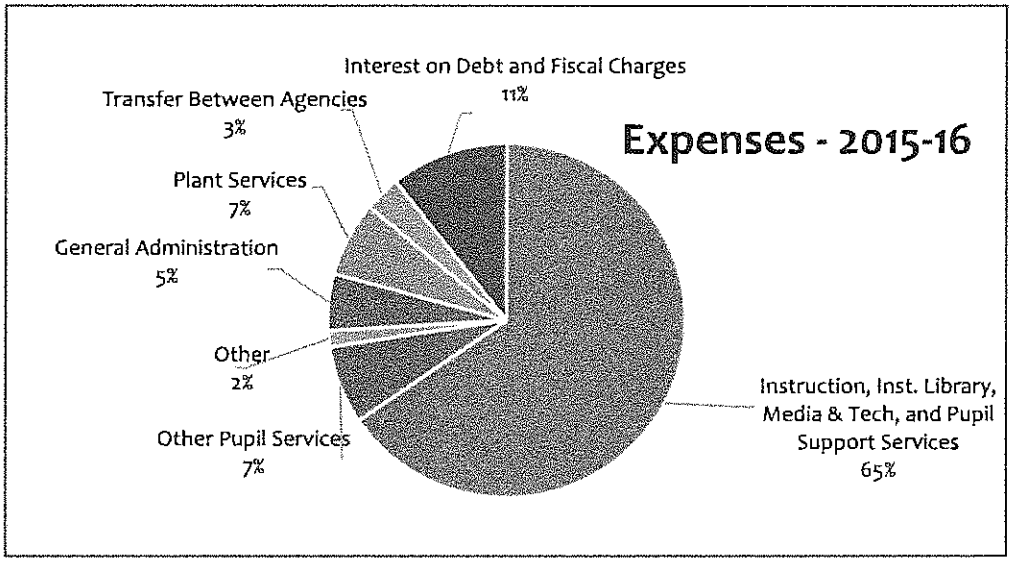


As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was $77,763,396.

Instruction, instructional library, media & technology, and pupil services expenses made up approximately 65% of total 2015-16 expenditures. This is a 4% decrease from the 70% expended in FY 2014-15. General administration accounted for approximately 5% of the expenditure budget, with 1% decrease from the prior year. Interest on debt, fiscal charges and transfers between agencies represented 14% of all outgo, and pupil services accounted for 7% of expenditures. Plant maintenance and operations accounted for 7% of the expenditure budget, no change from 2014-15.

Figure 2 charts the Districts expenditures for the 2015-16 school year.

Western Placer USD's Expenses for the Fiscal Year 2015-16
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 $44.8 million, a decrease of $2.1 million from the previous fiscal year's combined ending balance of $46.9 million. The fund with greatest change was the General Fund increasing by $3.9 million due to increase one-time state mandate funds and the Building Fund decreasing $4.0 million for facilities projects activity.

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 $1.08 million. Actual audited activity reflected a net increase to the ending balance of $3.87 million. The difference between the final budget and the actual ending balance is due primarily to District and school site federal and state categorical unspent program fund carryovers. 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 2015-16 fiscal year, the District had invested $176.1 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. This amount represents an increase of $3.3 million from the previous fiscal year, which consists of additional land acquisition, building construction, and equipment additions totaling $8.2 million, net of deletions and depreciation expense in the current fiscal year of $4.9 million.

Table 3
Capital Assets
(net of depreciation)

	2014-15	2015-16	$ Difference	% Difference
Land	$ 39,262,548	$ 42,858,731	$ 3,596,183	9.16%
Site Improvement	1,140,393	1,037,125	(103,268)	-9.06%
Buildings	118,194,986	118,838,892	643,906	0.54%
Equipment & Vehicles	1,137,398	959,481	(177,917)	-15.64%
Work in Progress (WIP)	13,149,202	12,442,258	(706,944)	-5.38%
Total	**$ 172,884,527**	**$ 176,136,487**	**$ 3,251,960**	**1.88%**

During 2015-16 the District completed the purchase of additional land at the new high school site in the Twelve Bridges area. The district also continued modernization construction projects at Lincoln High School. Expenditures for the new high school site in the Twelve Bridges area and the District Farm make up the majority of the June 30, 2016 WIP balance.

Long-Term Debt

At June 30, 2016, the District had $216,600,527 in long-term debt outstanding.

Table 4
Outstanding Liabilities
0

	2015	2016
General Obligation Bonds	$ 23,210,306	$ 22,389,254
Accreted Interest on G.O. Bonds	4,956,741	4,076,524
Special Tax Bond	12,376,387	11,909,462
Unamortized Premiums	726,416	704,105
Other Post Employment Benefits	925,716	1,463,754
PARS	383,807	1,025,897
Compensated Absences	157,215	179,531
Cerfiticates of Participation	128,545,000	127,825,000
Net Pension Liability	39,211,000	47,027,000
TOTAL	**$ 210,492,588**	**$ 216,600,527**

The General Obligation Bonds are financed by the local taxpayers and represent 10.3% of the District's long-term debt. Certificates of Participation (COPs) are defeased through Mello-Roos special taxes and developer fees. COPs represent an additional 59% of the District long-term debt. The District's Net Pension Liability, new for this year, represents 21.7% of the District's long-term liability. PARS represents the five-year payment of an early retirement incentive the District offered in 2015-16. Nineteen employees took the opportunity to retire early under this plan. PARS debt represents .5% of the District's long-term liabilities at June 30, 2016. 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, but 2014-15 experienced an enrollment decrease of 54 students district-wide, mainly in the K-5 grades. We believe that was a one year exception as the District enrollment increased 87 students (or 1.3%) from the prior year. 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 begin building houses in Lincoln again.

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 also to maintain a reserve of at the minimum least 3% for economic uncertainties and those reserves recommended by the Placer County Office of Education and other outside educational agencies.

The 2016-17 State Budget was approved before the deadline of June 30, 2016. The State Budget continues to be balanced. 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 2016-17, funding to support a one-time allocation of prior year State-mandate cost program reimbursements and a one-time allocation for College Readiness Program. On the expenditure side, the State continues to project increases in STRS and PERS employer contribution rates over the next several years.

In 2016-17, the District adopted a General Fund budget with an effective cost of living adjustment (COLA) for revenue of 0% (Approved State Budget). Due to the zero funded 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 $1.3 million. Although the district projects this deficit, it still maintains more than the 3% reserve for Economic Uncertainty at approximately 16% and between 13% and 14% 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, 2016

	Governmental Activities
ASSETS	
Cash and investments (Note 2)	$ 51,690,753
Receivables	2,445,774
Prepaid expenses	293,704
Other current assets	4,948
Stores inventory	20,786
Non-depreciable capital assets (Note 4)	55,300,989
Depreciable capital assets, net of accumulated depreciation (Note 4)	120,835,498
Total assets	230,592,452
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions (Notes 7 and 8)	5,304,982
Deferred outflow from advance refunding of debt	241,791
Total deferred outflows of resources	5,546,773
LIABILITIES	
Accounts payable	9,735,616
Unearned revenue	2,975,264
Long-term liabilities (Note 5):	
Due within one year	4,418,213
Due after one year	212,182,314
Total liabilities	229,311,407
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions (Notes 7 and 8)	4,594,000
NET POSITION	
Net investment in capital assets	16,585,983
Restricted:	
Legally restricted programs	1,490,657
Capital projects	26,871,190
Debt service	2,717,019
Unrestricted	(45,431,031)
Total net position	$ 2,233,818

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2016

	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	$ 43,871,378	$ 32,895	$ 7,040,637	$ 12,674	$ (36,785,172)
Instruction-related services:					
Supervision of instruction	2,126,600	2,297	855,028	-	(1,269,275)
Instructional library, media and technology	588,520	-	1,160	-	(587,360)
School site administration	4,290,580	6	128,963	-	(4,161,611)
Pupil services:					
Home-to-school transportation	1,365,089	2	5,321	-	(1,359,766)
Food services	1,749,503	647,294	1,085,207	-	(17,002)
All other pupil services	2,471,561	146	496,043	-	(1,975,372)
General administration:					
Data processing	1,373,616	112	420	-	(1,373,084)
All other general administration	2,656,252	29,815	340,707	-	(2,285,730)
Plant services	5,294,961	1,352	9,181	-	(5,284,428)
Ancillary services	1,079,088	-	355,221	-	(723,867)
Community services	49,708	-	23,673	-	(26,035)
Other outgo	2,550,855	11,870	137,658	-	(2,401,327)
Interest on long-term liabilities	8,295,685	-	-	-	(8,295,685)
Total governmental activities	$ 77,763,396	$ 725,789	$ 10,479,219	$ 12,674	(66,545,714)
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					43,702,107
Taxes levied for debt service					2,896,015
Taxes levied for other specific purposes					5,691,398
Federal and state aid not restricted to specific purposes					13,030,557
Interest and investment earnings					520,131
Interagency revenues					304,642
Miscellaneous					2,907,607
Total general revenues					69,052,457
Change in net position					2,506,743
Net position, July 1, 2015					(272,925)
Net position, June 30, 2016					$ 2,233,818

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2016

	General Fund	Building Fund	Mello-Roos Fund	All Non-Major Funds	Total Govern-mental Funds
ASSETS					
Cash and investments:					
Cash in County Treasury	$ 18,906,123	$ 16,775,433	$ 7,478,586	$ 5,489,595	$ 48,649,737
Cash in revolving fund	5,000	-	-	-	5,000
Cash with Fiscal Agent	-	-	3,035,526	-	3,035,526
Cash collections awaiting deposit	490	-	-	-	490
Receivables	2,227,009	17,158	6,851	194,756	2,445,774
Prepaid expenditures	288,608	-	5,096	-	293,704
Stores inventory	-	-	-	20,786	20,786
Due from other funds	13,875	-	-	351	14,226
Other current assets	3,523	-	-	1,425	4,948
Total assets	$ 21,444,628	$ 16,792,591	$ 10,526,059	$ 5,706,913	$ 54,470,191
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 6,545,390	$ 18,203	$ 9,827	$ 93,891	$ 6,667,311
Unearned revenue	2,970,038	-	-	5,226	2,975,264
Due to other funds	351	-	-	13,875	14,226
Total liabilities	9,515,779	18,203	9,827	112,992	9,656,801
Fund balances:					
Nonspendable	293,608	-	-	20,786	314,394
Restricted	1,229,851	16,774,388	10,516,232	5,573,135	34,093,606
Unassigned	10,405,390	-	-	-	10,405,390
Total fund balances	11,928,849	16,774,388	10,516,232	5,593,921	44,813,390
Total liabilities and fund balances	$ 21,444,628	$ 16,792,591	$ 10,526,059	$ 5,706,913	$ 54,470,191

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, 2016

Total fund balances - Governmental Funds		$ 44,813,390
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 $221,158,268 and the accumulated depreciation is $45,021,781 (Note 4).		176,136,487
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.		(3,068,305)
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, 2016 consisted of (Note 5):		
Special Tax Bonds	$ (11,909,462)	
General Obligation Bonds	(22,389,254)	
Accreted interest	(4,076,524)	
Unamortized premiums	(704,105)	
Certificates of Participation	(127,825,000)	
Public Agency Retirement System (PARS)	(1,025,897)	
Other postemployment benefits (Note 9)	(1,463,754)	
Net pension liability (Notes 7 and 8)	(47,027,000)	
Compensated absences	(179,531)	
		(216,600,527)
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:		241,791
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	$ 5,304,982	
Deferred inflows of resources relating to pensions	(4,594,000)	
		710,982
Total net position - governmental activities		$ 2,233,818

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, 2016

	General Fund	Building Fund	Mello-Roos Fund	All Non-Major Funds	Total Govern-mental Funds
Revenues:					
Local Control Funding Formula (LCFF):					
State apportionment	$ 19,456,703	$ -	$ -	$ -	$ 19,456,703
Local sources	32,619,120	-	-	-	32,619,120
Total LCFF	52,075,823	-	-	-	52,075,823
Federal sources	2,496,125	-	-	1,085,646	3,581,771
Other state sources	8,636,608	-	-	76,712	8,713,320
Other local sources	4,225,716	234,688	5,920,581	5,310,493	15,691,478
Total revenues	67,434,272	234,688	5,920,581	6,472,851	80,062,392
Expenditures:					
Current:					
Certificated salaries	28,989,876	-	-	-	28,989,876
Classified salaries	8,298,868	4,072	-	988,799	9,291,739
Employee benefits	14,254,896	1,764	-	417,847	14,674,507
Books and supplies	2,932,188	22,757	-	759,750	3,714,695
Contract services and operating expenditures	6,574,259	27,380	12,237	228,964	6,842,840
Other outgo	1,518,376	-	-	-	1,518,376
Capital outlay	651,867	4,171,754	-	1,085,163	5,908,784
Debt service:					
Principal retirement	383,807	-	1,186,925	821,052	2,391,784
Interest	-	-	6,978,716	1,877,901	8,856,617
Total expenditures	63,604,137	4,227,727	8,177,878	6,179,476	82,189,218
Excess (deficiency) of revenues over (under) expenditures	3,830,135	(3,993,039)	(2,257,297)	293,375	(2,126,826)
Other financing sources (uses):					
Transfers in	76,900	-	800,000	36,711	913,611
Transfers out	(36,711)	-	-	(876,900)	(913,611)
Total other financing sources (uses)	40,189	-	800,000	(840,189)	-
Change in fund balances	3,870,324	(3,993,039)	(1,457,297)	(546,814)	(2,126,826)
Fund balances, July 1, 2015	8,058,525	20,767,427	11,973,529	6,140,735	46,940,216
Fund balances, June 30, 2016	$ 11,928,849	$ 16,774,388	$ 10,516,232	$ 5,593,921	$ 44,813,390

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, 2016

Net change in fund balances - Total Governmental Funds		$ (2,126,826)
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).	$ 6,896,099	
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(3,629,183)	
The entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported (Note 4).	(14,956)	
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).	2,007,977	
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).	880,217	
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.	(322,000)	
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).	(642,090)	
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).	22,311	
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:.	(19,595)	

(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, 2016

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:	15,143	
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).	(560,354)	4,633,569
Change in net position of governmental activities		$ 2,506,743

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
TRUST AND AGENCY FUNDS
June 30, 2016

	Trust Funds		Agency Fund
	Scholarship	Retiree Benefits	Student Body
ASSETS			
Cash and investments (Note 2):			
Cash in County Treasury	$ 161,042	$ 6,796	$ -
Cash on hand and in banks	-	-	305,295
Receivables	166	7	-
Total assets	161,208	6,803	$ 305,295
LIABILITIES			
Due to student groups	-	-	$ 305,295
NET POSITION			
Restricted for scholarship and retiree benefits	$ 161,208	$ 6,803	

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, 2016

	Trust Funds	
	Scholarship	Retiree Benefits
Additions:		
Other local sources	$ 1,953	$ 82
Deductions:		
Contract services and operating expenditures	1,200	-
Change in net position	753	82
Net position, July 1, 2015	160,455	6,721
Net position, June 30, 2016	$ 161,208	$ 6,803

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 Education 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 Cooperation (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.

Western Placer Unified School District Financing Corporation: 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 Education.

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.

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 Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The Board of Education complied with these requirements.

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

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. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shortened life of the refunded or refunding debt. Amortization for the year ended June 30, 2016 totaled $19,595. Additionally, the District has recognized a deferred outflow of resources related to the recognition of the pension liability reported in the Statement of Net Position. Amortization for the year ended June 30, 2016 totaled $369,167.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources: 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. Amortization for the year ended June 30, 2016 totaled $1,616,000.

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

	STRP	PERF B	Total
Deferred outflows of resources	$ 3,494,452	$ 1,810,530	$ 5,304,982
Deferred inflows of resources	$ 3,681,000	$ 913,000	$ 4,594,000
Net pension liability	$ 37,482,000	$ 9,545,000	$ 47,027,000
Pension expense	$ 4,948,154	$ 989,137	$ 5,937,291

Compensated Absences: Compensated absences totaling $179,531 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 Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2016, the District had no committed fund balances.

D - Assigned Fund Balance:

The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances, however, as of June 30, 2016, 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 Education. At June 30, 2016, the District has established a minimum General Fund fund balance policy of 5% of General Fund total outgo. As of June 30, 2016, the District has an unassigned balance of $10,405,390 or 16.4%.

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

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

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

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

(Continued)

NOTE 2 - CASH AND INVESTMENTS

Cash and investments at June 30, 2016 are reported at fair value and consisted of the following:

	Governmental Activities	Fiduciary Activities
Pooled Fund:		
Cash in County Treasury	$ 48,649,737	$ 167,838
Deposits:		
Cash on hand and in banks	-	305,295
Cash in revolving fund	5,000	-
Cash awaiting deposit	490	-
Investments:		
Cash with Fiscal Agent	3,035,526	-
Total cash and investments	$ 51,690,753	$ 473,133

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, 2016, the carrying amount of the District's accounts was $310,785 and the bank balance was $544,043, all of which was insured.

Investments: The Cash with Fiscal Agent of $3,035,526 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, 2016, the District had no significant interest rate risk related to cash and investments held.

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

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

(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, 2016 were as follows:

Fund	Interfund Receivables	Interfund Payables
Major Fund:		
General	$ 13,875	$ 351
Non-Major Fund:		
Adult Education	351	13,875
Totals	$ 14,226	$ 14,226

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

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

Transfer from the General Fund to the Adult Education Fund for General Fund Contribution to the Transition Partnership Program.	$ 23,711
Transfer from the General Fund to the Child Development Fund for debt payment.	13,000
Transfer from the Adult Education Fund to the General Fund for indirect costs.	2,592
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	74,308
Transfer from the Capital Facilities Fund to the Capital Projects for Blended Component Units Fund for developer fee revenue.	800,000
	$ 913,611

(Continued)

NOTE 4 - CAPITAL ASSETS

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

Governmental Activities	Balance July 1, 2015	Transfers and Additions	Transfers and Deductions	Balance June 30, 2016
Non-depreciable:				
Land	$ 39,262,548	$ 3,596,183	$ -	$ 42,858,731
Work-in-process	13,149,202	561,385	1,268,329	12,442,258
Depreciable:				
Buildings	154,124,673	3,860,871	-	157,985,544
Equipment	4,813,715	145,989	59,967	4,899,737
Site improvements	2,971,998	-	-	2,971,998
Totals, at cost	214,322,136	8,164,428	1,328,296	221,158,268
Less accumulated depreciation:				
Buildings	(35,929,687)	(3,216,965)	-	(39,146,652)
Equipment	(3,676,317)	(308,950)	(45,011)	(3,940,256)
Site improvements	(1,831,605)	(103,268)	-	(1,934,873)
Total accumulated depreciation	(41,437,609)	(3,629,183)	(45,011)	(45,021,781)
Capital assets, net	$ 172,884,527	$ 4,535,245	$ 1,283,285	$ 176,136,487

Depreciation expense was charged to governmental activities as follows:

Instruction	$ 3,197,908
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	33,381
Plant services	70,918
Total depreciation expense	$ 3,629,183

(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 Bond are as follows:

Year Ended June 30,	Principal	Interest	Total
2017	$ 500,622	$ 385,410	$ 886,032
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
2022-2026	3,034,689	1,365,874	4,400,563
2027-2031	3,606,760	786,311	4,393,071
2032-2035	2,640,714	158,848	2,799,562
	$ 11,909,462	$ 4,110,313	$ 16,019,775

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
2017	$ 832,116	$ 1,492,884	$ 2,325,000
2018	845,720	1,664,280	2,510,000
2019	711,418	1,533,582	2,245,000
	$ 2,389,254	$ 4,690,746	$ 7,080,000

(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
2017	$ 470,000	$ 807,056	$ 1,277,056
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
2022-2026	3,175,000	3,212,106	6,387,106
2027-2031	3,825,000	2,563,278	6,388,278
2032-2036	4,695,000	1,685,275	6,380,275
2037-2041	5,785,000	597,100	6,382,100
	$ 20,000,000	$ 11,919,089	$ 31,919,089

Certificates of Participation (COP): In June 2008, the District issued $32,370,000 Refinancing Project COP, with interest rates ranging from 3.4% to 5.0%, maturing in 2048. The 2008 refinancing COP was used to pay the 2003 Series A COP and the 2003 Series B COP. In August 2008, the District issued $36,725,000 Refinancing Project COP, with interest rates ranging from 4.0% to 5.13%, maturing in 2048. The 2008B refinancing COP was used to pay the 2004 Series A 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 2008, Refinancing Project COP matured as follows:

Year Ended June 30,	Principal	Interest	Total
2017	$ 95,000	$ 1,564,613	$ 1,659,613
2018	345,000	1,556,740	1,901,740
2019	495,000	1,541,125	2,036,125
2020	695,000	1,517,820	2,212,820
2021	545,000	1,492,748	2,037,748
2022-2026	3,585,000	6,992,952	10,577,952
2027-2031	1,400,000	6,433,113	7,833,113
2032-2036	2,050,000	6,061,775	8,111,775
2037-2041	10,515,000	4,624,875	15,139,875
2042-2046	12,025,000	1,559,375	13,584,375
2047-2048	525,000	15,875	540,875
	$ 32,275,000	$ 33,361,011	$ 65,636,011

(Continued)

NOTE 5 - LONG-TERM LIABILITIES (Continued)

The 2008, Series B COP matured as follows:

Year Ended June 30,	Principal	Interest	Total
2017	$ 210,000	$ 1,827,444	$ 2,037,444
2018	215,000	1,816,819	2,031,819
2019	215,000	1,806,069	2,021,069
2020	215,000	1,796,393	2,011,393
2021	285,000	1,786,251	2,071,251
2022-2026	1,950,000	8,623,555	10,573,555
2027-2031	1,065,000	8,367,963	9,432,963
2032-2036	4,565,000	7,655,944	12,220,944
2037-2041	9,115,000	6,046,610	15,161,610
2042-2046	12,650,000	3,228,549	15,878,549
2047-2048	6,030,000	312,881	6,342,881
	$ 36,515,000	$ 43,268,478	$ 79,783,478

The 2009, Refinancing Project COP matured as follows:

Year Ended June 30,	Principal	Interest	Total
2017	$ 240,000	$ 2,784,039	$ 3,024,039
2018	340,000	2,773,079	3,113,079
2019	410,000	2,758,419	3,168,419
2020	360,000	2,742,793	3,102,793
2021	455,000	2,725,416	3,180,416
2022-2026	3,635,000	13,322,338	16,957,338
2027-2031	7,230,000	11,764,013	18,994,013
2032-2036	10,105,000	9,555,993	19,660,993
2037-2041	405,000	8,107,931	8,512,931
2042-2046	5,255,000	7,663,457	12,918,457
2047-2050	22,630,000	3,065,900	25,695,900
	$ 51,065,000	$ 67,263,378	$ 118,328,378

(Continued)

NOTE 5 - LONG-TERM LIABILITIES (Continued)

The 2011, Refinancing Project COP matured as follows:

Year Ended June 30,	Principal	Interest	Total
2017	$ 170,000	$ 387,832	$ 557,832
2018	175,000	382,548	557,548
2019	180,000	376,776	556,776
2020	-	373,737	373,737
2021	-	373,737	373,737
2022-2026	240,000	1,863,285	2,103,285
2027-2031	2,610,000	1,510,005	4,120,005
2032-2036	1,770,000	968,673	2,738,673
2037-2041	2,290,000	449,386	2,739,386
2042	535,000	13,911	548,911
	$ 7,970,000	$ 6,699,890	$ 14,669,890

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
2017	$ 205,179
2018	205,179
2019	205,179
2020	205,180
2021	205,180
	$ 1,025,897

(Continued)

NOTE 5 - LONG-TERM LIABILITIES (Continued)

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

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016	Amounts Due Within One Year
Governmental activities:					
Special Tax Bonds	$ 12,376,387	$ -	$ 466,925	$ 11,909,462	$ 500,622
General Obligation Bonds	23,210,306	-	821,052	22,389,254	1,302,116
Accreted interest	4,956,741	448,731	1,328,948	4,076,524	1,492,884
Unamortized Premiums	726,416	-	22,311	704,105	22,881
Certificates of Participation	128,545,000	-	720,000	127,825,000	715,000
PARS	383,807	1,025,897	383,807	1,025,897	205,179
Other postemployment benefits (Note 9)	925,716	669,213	131,175	1,463,754	-
Net pension liability (Notes 7 and 8)	39,211,000	7,816,000	-	47,027,000	-
Compensated absences	157,215	22,316	-	179,531	179,531
Total	$ 210,492,588	$ 9,982,157	$ 3,874,218	$ 216,600,527	$ 4,418,213

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, 2016 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	288,608	-	-	-	288,608
Stores inventory	-	-	-	20,786	20,786
Subtotal non-spendable	293,608	-	-	20,786	314,394
Restricted:					
Legally restricted programs	1,229,851	-	-	240,020	1,469,871
Capital projects	-	16,774,388	10,516,232	2,616,096	29,906,716
Debt service	-	-	-	2,717,019	2,717,019
Subtotal restricted	1,229,851	16,774,388	10,516,232	5,573,135	34,093,606
Unassigned:					
Reserve for economic uncertainty	1,913,279	-	-	-	1,913,279
Undesignated	8,492,111	-	-	-	8,492,111
Subtotal unassigned	10,405,390	-	-	-	10,405,390
Total fund balances	$ 11,928,849	$ 16,774,388	$ 10,516,232	$ 5,593,921	$ 44,813,390

(Continued)

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

General Information about the State Teachers' Retirement Plan

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

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

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

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

CalSTRS 2% at 60

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

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

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.

(Continued)

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

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

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

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

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

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

Employers – 10.73 percent of applicable member earnings.

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

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

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

The District contributed $3,031,542 to the plan for the fiscal year ended June 30, 2016.

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

(Continued)

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

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

In accordance with AB 1469, the portion of the state appropriation under Education Code Section 22955(b) that is in addition to the 2.017 percent has been replaced by section 22955.1(b) in order to fully fund the benefits in effect as of 1990 by 2046. The additional state contribution will increase from 1.437 percent in 2014-15 to 4.311 percent in 2015-16. The increased contributions end as of fiscal year 2046-2047.

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

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

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

(Continued)

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

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

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

District's proportionate share of the net pension liability	$ 37,482,000
State's proportionate share of the net pension liability associated with the District	19,824,000
Total	$ 57,306,000

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school Districts and the State. At June 30, 2015, the District's proportion was 0.056 percent, which was an increase of 0.001 percent from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the District recognized pension expense of $4,948,154 and revenue of $1,959,451 for support provided by the State. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ 626,000
Changes of assumptions	-	-
Net differences between projected and actual earnings on investments	-	3,055,000
Changes in proportion and differences between District contributions and proportionate share of contributions	463,000	-
Contributions made subsequent to measurement date	3,031,452	-
Total	$ 3,494,452	$ 3,681,000

(Continued)

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

$3,031,452 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, 2017. 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,	
2017	$ (1,292,233)
2018	$ (1,292,233)
2019	$ (1,292,233)
2020	$ 710,365
2021	$ (27,833)
2022	$ (23,833)

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

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

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

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

(Continued)

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

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

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

* 10-year geometric average

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	$ 56,596,000	$ 37,482,000	$ 21,598,000

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

(Continued)

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

General Information about the Public Employer's Retirement Fund B

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

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

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

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

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

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

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

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

The District contributed $961,530 to the plan for the fiscal year ended June 30, 2016.

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

At June 30, 2016, the District reported a liability of $9,545,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school Districts. At June 30, 2015, the District's proportion was 0.065 percent, which was a decrease of 0.002 percent from its proportion measured as of June 30, 2014.For the year ended June 30, 2016, the District recognized pension expense of $989,137.

(Continued)

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

At June 30, 2016, 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	$ 546,000	$ -
Changes of assumptions	-	586,000
Net differences between projected and actual earnings on investments	-	327,000
Changes in proportion and differences between District contributions and proportionate share of contributions	303,000	-
Contributions made subsequent to measurement date	961,530	-
Total	$ 1,810,530	$ 913,000

$961,530 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, 2017. 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,	
2017	$ 15,917
2018	$ 15,917
2019	$ (14,084)
2020	$ (81,750)

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

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

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

(Continued)

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

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

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

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 Fixed Income	19	0.99
Inflation Sensitive	6	0.45
Private Equity	10	6.83
Real Estate	10	4.50
Infrastructure & Forestland	2	4.50
Liquidity	2	(0.55)

* 10-year geometric average

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

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

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

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

(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	$ 15,536,000	$ 9,545,000	$ 4,564,000

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, 2016, 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, 2016, 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, 2016, 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	58,320
Adjustment to annual required contribution	(60,987)
Annual OPEB cost (expense)	669,213
Contributions made	131,175
Change in net OPEB obligation	538,038
Net OPEB obligation - beginning of year	925,716
Net OPEB obligation - end of year	$ 1,463,754

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

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2014	$ 259,473	78%	$ 899,549
June 30, 2015	$ 207,588	87%	$ 925,716
June 30, 2016	$ 669,213	20%	$ 1,463,754

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, 2016:

Total assets	$	92,558,255
Total liabilities	$	35,095,872
Total net position	$	57,512,301
Total revenues	$	86,858,318
Total expenses	$	84,855,225
Change in net position	$	2,003,093

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 October 11, 2016, the District issued Tax and Revenue Anticipation Notes (TRANs) totaling $8,300,000, with an interest rate of 2.0%. The 2016 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 2016-2017 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 2016-2017, 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, 2017.

Certificates of Participation: In September 2016, the District issued $69,520,000 Refinancing Project COP, with interest rates between 2.0% and 5.0% and maturing in August 2047, for the advance refunding of the District's 2008 Series A COP and 2008 Series B COP.

Measure N General Obligation Bonds: On June 30, 2016, the Western Placer Unified School District Board of Trustees voted unanimously to place a $60 million general obligation bond on the November 8, 2016 general election ballot. For homeowners in the Western Placer Unified School District this will equal $29.00 per $100,000.00 in assessed home value per year in costs. Measure N will begin the process of upgrading aging facilities at Glen Edwards Middle School and also construct an elementary school in Lincoln Crossing. Measure N was passed on November 8, 2016.

(Continued)

REQUIRED SUPPLEMENTARY INFORMATION

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

	Budget			Variance Favorable (Unfavorable)
	Original	Final	Actual	
Revenues:				
Local Control Funding Formula:				
State apportionment	$ 21,383,976	$ 19,931,519	$ 19,456,703	$ (474,816)
Local sources	28,932,265	32,031,725	32,619,120	587,395
Total LCFF	50,316,241	51,963,244	52,075,823	112,579
Federal sources	2,405,323	2,529,411	2,496,125	(33,286)
Other state sources	7,363,109	11,579,419	8,636,608	(2,942,811)
Other local sources	3,528,387	4,087,328	4,225,716	138,388
Total revenues	63,613,060	70,159,402	67,434,272	(2,725,130)
Expenditures:				
Current:				
Certificated salaries	27,933,184	28,999,984	28,989,876	10,108
Classified salaries	8,008,240	8,305,868	8,298,868	7,000
Employee benefits	12,563,004	14,317,783	14,254,896	62,887
Books and supplies	6,077,000	6,444,923	2,932,188	3,512,735
Contract services and operating expenditures	4,771,866	7,868,297	6,574,259	1,294,038
Other outgo	1,434,773	1,630,386	1,518,376	112,010
Capital outlay	1,139,087	3,250,807	651,867	2,598,940
Debt service:				
Principal retirement	383,807	383,807	383,807	-
Total expenditures	62,310,961	71,201,855	63,604,137	7,597,718
(Excess (deficiency)) excess of revenues (over (under)) over expenditures	1,302,099	(1,042,453)	3,830,135	4,872,588
Other financing sources (uses):				
Interfund transfers in	250,000	212,000	76,900	(135,100)
Interfund transfers out	(286,360)	(248,360)	(36,711)	211,649
Total other financing sources (uses)	(36,360)	(36,360)	40,189	76,549
Change in fund balance	1,265,739	(1,078,813)	3,870,324	4,949,137
Fund balance, July 1, 2015	8,058,525	8,058,525	8,058,525	-
Fund balance, June 30, 2016	$ 9,324,264	$ 6,979,712	$ 11,928,849	$ 4,949,137

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, 2016

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, 2016

State Teachers' Retirement Plan
Last 10 Fiscal Years

	2015	2016
District's proportion of the net pension liability	0.055%	0.056%
District's proportionate share of the net pension liability	$ 32,101,000	$ 37,482,000
State's proportionate share of the net pension liability associated with the District	19,384,000	19,824,000
Total net pension liability	$ 51,485,000	$ 57,306,000
District's covered-employee payroll	$ 24,468,000	$ 25,841,000
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	131.20%	145.05%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%

The amounts presented for each fiscal year were determined as of the 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, 2016

Public Employer's Retirement Fund B
Last 10 Fiscal Years

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

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, 2016

State Teachers' Retirement Plan
Last 10 Fiscal Years

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

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, 2016

Public Employer's Retirement Fund B
Last 10 Fiscal Years

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

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

NOTE 1 - PURPOSE OF SCHEDULES

A - Budgetary Comparison Schedule

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

B - Schedule of 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 and 7.65 percent in the June 30, 2013 and June 30, 2014 actuarial reports, respectively. There are no changes in assumptions reported for the State Teachers' Retirement Plan.

SUPPLEMENTARY INFORMATION

WESTERN PLACER UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NON-MAJOR FUNDS
June 30, 2016

	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	$ -	$ 18,716	$ 62,218	$ 1,535,378	$ 940,639	$ 215,625	$ 2,717,019	$ 5,489,595
Receivables	37,158	13	153,719	2,585	1,058	223	-	194,756
Stores inventory	-	-	20,786	-	-	-	-	20,786
Due from other funds	351	-	-	-	-	-	-	351
Other current assets	-	-	1,425	-	-	-	-	1,425
Total assets	$ 37,509	$ 18,729	$ 238,148	$ 1,537,963	$ 941,697	$ 215,848	$ 2,717,019	$ 5,706,913
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	$ 726	$ 8,812	$ 4,941	$ 79,412	$ -	$ -	$ -	$ 93,891
Due to other funds	13,875	-	-	-	-	-	-	13,875
Unearned revenue	-	-	5,226	-	-	-	-	5,226
Total liabilities	14,601	8,812	10,167	79,412	-	-	-	112,992
Fund balances:								
Nonspendable	-	-	20,786	-	-	-	-	20,786
Restricted	22,908	9,917	207,195	1,458,551	941,697	215,848	2,717,019	5,573,135
Total fund balances	22,908	9,917	227,981	1,458,551	941,697	215,848	2,717,019	5,593,921
Total liabilities and fund balances	$ 37,509	$ 18,729	$ 238,148	$ 1,537,963	$ 941,697	$ 215,848	$ 2,717,019	$ 5,706,913

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, 2016

	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	$ 55,307	$ -	$ 1,030,339	$ -	$ -	$ -	$ -	$ 1,085,646
Other state sources	-	-	76,712	-	-	-	-	76,712
Other local sources	1,208	287	700,117	1,664,445	12,674	2,677	2,929,085	5,310,493
Total revenues	56,515	287	1,807,168	1,664,445	12,674	2,677	2,929,085	6,472,851
Expenditures:								
Current:								
Classified salaries	52,247	-	743,525	193,027	-	-	-	988,799
Employee benefits	21,466	-	328,722	67,659	-	-	-	417,847
Books and supplies	1,866	-	610,072	141,812	-	6,000	-	759,750
Contract services and operating expenditures	848	-	41,813	87,569	98,734	-	-	228,964
Capital outlay	-	-	-	1,076,025	9,138	-	-	1,085,163
Debt service:								
Principal retirement	-	-	-	-	-	-	821,052	821,052
Interest	-	13,000	-	-	-	-	1,864,901	1,877,901
Total expenditures	76,427	13,000	1,724,132	1,566,092	107,872	6,000	2,685,953	6,179,476
(Deficiency) excess of revenues (under) over expenditures	(19,912)	(12,713)	83,036	98,353	(95,198)	(3,323)	243,132	293,375
Other financing sources (uses):								
Transfers in	23,711	13,000	-	-	-	-	-	36,711
Transfers out	(2,592)	-	(74,308)	(800,000)	-	-	-	(876,900)
Total other financing sources (uses)	21,119	13,000	(74,308)	(800,000)	-	-	-	(840,189)
Net change in fund balances	1,207	287	8,728	(701,647)	(95,198)	(3,323)	243,132	(546,814)
Fund balances, July 1, 2015	21,701	9,630	219,253	2,160,198	1,036,895	219,171	2,473,887	6,140,735
Fund balances, June 30, 2016	$ 22,908	$ 9,917	$ 227,981	$ 1,458,551	$ 941,697	$ 215,848	$ 2,717,019	$ 5,593,921

WESTERN PLACER UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2016

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
Damian Armitage	President	November 2018
Kris Wyatt	Vice President	November 2018
Paul Long	Clerk	November 2016
Brian Haley	Member	November 2018
Paul Carras	Member	November 2016

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, 2016

	Second Period Report	Annual Report
Elementary:		
Transitional Kindergarten through Third	2,111	2,115
Fourth through Sixth	1,598	1,599
Seventh and Eighth	1,051	1,049
Special Education	19	19
Total Elementary	4,779	4,782
Secondary:		
Ninth through Twelfth	1,635	1,622
Continuation Education	71	71
Special Education	4	5
Total Secondary	1,710	1,698
ADA Totals	6,489	6,480

See accompanying notes to supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2016

Grade Level	Statutory Minutes Requirement	2015-16 Actual Minutes	Number of Days Traditional Calendar	Status
Kindergarten	36,000	36,000	180	In Compliance
Grade 1	50,400	53,295	180	In Compliance
Grade 2	50,400	53,295	180	In Compliance
Grade 3	50,400	53,295	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	61,375	180	In Compliance
Grade 7	54,000	61,375	180	In Compliance
Grade 8	54,000	61,375	180	In Compliance
Grade 9	64,800	65,581	180	In Compliance
Grade 10	64,800	65,581	180	In Compliance
Grade 11	64,800	65,581	180	In Compliance
Grade 12	64,800	65,581	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, 2016

Federal Catalog Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
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	$ 1,041,663
84.027A	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611 (Age 3-5)	13682	37,175
84.027A	Special Ed: IDEA Mental Health Services, Part B, Sec 611	14468	70,763
84.173	Special Ed: IDEA Preschool Grants, Part B, Sec 619	13430	119,696
	Subtotal Special Education Cluster		1,269,297
	Title I Programs:		
84.010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	14329	878,448
84.365	NCLB: Title III, Limited English Proficiency Student Program	14346	56,349
84.367	NCLB: Title II, Part A, Improving Teacher Quality Local Grants	14341	83,727
84.048	Carl D. Perkins Career and Technical Education: Secondary, Section 131	14894	42,153
84.158	Department of Rehabilitation: Workability II, Transitions Partnership	10006	78,667
	Total U.S. Department of Education		2,408,641
U.S. Department of Agriculture - Passed through California Department of Education			
	Child Nutrition Cluster:		
10.553	Especially Needy School Breakfast	13526	855,438
10.555	Child Nutrition: School Programs	13523	174,901
	Total Child Nutrition Cluster and U.S. Department of Agriculture		1,030,339

(Continued)

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

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	10013	$ 128,365
	Total Federal Awards		$ 3,567,345

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, 2016

	Building Fund
Unaudited Actual Financial Statements ending Fund Balance June 30, 2016	$ 17,266,110
Adjustment for understatement of capital outlay expenditures.	(491,722)
Audited Ending Fund Balance, June 30, 2016	$ 16,774,388

	Capital Facilities Fund
Unaudited Actual Financial Statements ending Fund Balance June 30, 2016	$ 966,829
Adjustment for overstatement of capital outlay expenditures.	491,722
Audited Ending Fund Balance, June 30, 2016	$ 1,458,551

There were no other audit adjustments proposed to any other 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, 2016
(UNAUDITED)

General Fund	(Budget) 2017	2016	2015	2014
Revenues and other financing sources	$ 66,798,321	$ 67,511,172	$ 56,494,786	$ 50,950,994
Expenditures	67,877,756	63,604,137	55,738,184	51,447,634
Other uses and transfers out	273,360	36,711	40,410	38,360
Total outgo	68,151,116	63,640,848	55,778,594	51,485,994
Change in fund balance	$ (1,352,795)	$ 3,870,324	$ 716,192	$ (535,000)
Ending fund balance	$ 10,576,054	$ 11,928,849	$ 8,058,525	$ 7,342,333
Available reserves	$ 9,125,083	$ 10,405,390	$ 6,530,354	$ 2,647,085
Designated for economic uncertainties	$ 2,042,294	$ 1,913,279	$ 1,669,813	$ 1,541,240
Undesignated fund balance	$ 7,082,789	$ 8,492,111	$ 4,860,541	$ 1,105,845
Available reserves as percentages of total outgo	13.4%	16.4%	11.71%	5.14%
All Funds				
Total long-term liabilities	$ 212,182,314	$ 216,600,527	$ 210,492,588	$ 157,582,001
Average daily attendance at P-2,	6,526	6,489	6,444	6,425

The General Fund fund balance has increased by $4,051,516 over the past three years. The fiscal year 2016-2017 budget projects an decrease of $1,352,795. 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, 2016, 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 2017.

Total long-term liabilities have increased by $59,018,526 over the past two years.

Average daily attendance has increased by 64 over the past two years. An increase of 37 ADA is projected for the 2016-2017 fiscal year.

See accompanying notes to supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
For the Year Ended June 30, 2016

Charter Schools Chartered by District	Included in District Financial Statements, or Separate Report
Horizon Charter School	Separate report
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-21, Cost Principles for Educational Institutions or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10-percent de 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, 2016.

Description	CFDA Number	Amount
Total Federal revenues, Statement of Revenues, Expenditures and Change in Fund Balances		$ 3,581,771
Less: Medi-Cal Billing Funds unspent	93.778	(14,426)
Total Schedule of Expenditure of Federal Awards		$ 3,567,345

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

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 2016-2017 fiscal year, as required by the State Controller's Office. The information in this schedule has been derived from audit information.

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, 2016, the District did not adopt this program.

INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Board of Education
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 *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2016.

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
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 *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on 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 for the year ended June 30, 2016. Further, based on our examination, for items not tested, nothing came to our attention to indicate that Western Placer Unified School District had not complied with the state laws and regulations.

(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 *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 9, 2016

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

Board of Education
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, 2016, 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 9, 2016.

Internal Control Over Financial Reporting

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

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

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

(Continued)

Compliance and Other Matters

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

Purpose of this Report

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

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 9, 2016

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Board of Education
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, 2016. 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, 2016.

(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 9, 2016

FINDINGS AND RECOMMENDATIONS

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	_____ Yes	__X__ No	
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	__X__ No	None reported
Noncompliance material to financial statements noted?	_____ Yes	__X__ No	

FEDERAL AWARDS

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

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.553, 10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000		
Auditee qualified as low-risk auditee?	__X__ Yes	_____ No	

STATE AWARDS

Type of auditor's report issued on compliance for state programs:	Unmodified		

(Continued)

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

(Continued)

SECTION III- FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

STATUS OF PRIOR YEAR

FINDINGS AND RECOMMENDATIONS

Finding/Recommendation	Current Status	District Explanation If Not Implemented
2015-001 At the following school site selected for testing we noted certain opportunities to enhance internal controls: Lincoln High School: • Sub-receipt books were not being used to issue receipts for teachers and the Student Body Representatives. Recommendation: Cash receipts should be provided and maintained when money is turned into the office.	Implemented.	

CONSENT

AGENDA

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Certificated Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Gabe Simon
Assistant Superintendent of Personnel Services

ENCLOSURES:
Yes

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
Categorical/General

MEETING DATE:
January 17, 2017

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 17, 2017

CERTIFICATED/MANAGEMENT

NEW HIRES:

1. Name: Cynthia Clark
   Position: Temporary Speech-Language Pathologist
   FTE: 1.0
   Effective Date: January 25, 2017
   Site: 3 Days/FSS & 2 Days/TBE

REQUEST FOR LEAVE OF ABSENCE

1. Name: Katelyn Myers
   Position: Speech-Language Pathologist
   Effective Date: March 13, 2017
   Site: FSS/CCC/TBE

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:
Gabriel Simon
Assistant Superintendent of Personnel Services

ENCLOSURES:
Yes

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund/Categorical

MEETING DATE:
January 17, 2017

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 17, 2017

CLASSIFIED/MANAGEMENT

NEW HIRES:

1. Name: Denise Clary
   Position: Campus/Cafeteria Supervisor
   Salary: CSEA, Range 13, Step A
   Hours: 2 Hours/5 Days a week
   Days: 10 Months/Year
   Effective: 1/3/17
   Site: Twelve Bridges Middle Replacement

2. Name: Natalie Pipia
   Position: Paraprofessional Aide
   Salary: CSEA, Range 17, Step A
   Hours: 6 Hours/5 Days a week
   Days: 10 Months/Year
   Effective: 1/3/17
   Site: Creekside Oaks Elementary

3. Name: Jennifer Rustad
   Position: Paraprofessional Aide
   Salary: CSEA, Range 17, Step A
   Hours: 5.66 Hours/5 Days a week
   Days: 10 Months/Year
   Effective: 1/3/17
   Site: Lincoln High School Replacement

ADDITIONAL POSITION:

1. Name: Julio Chavez
   Position: Campus/Monitor
   Hours: 2 Hours/5 Days a week
   Days: 10 Months/Year
   Effective: 1/3/17
   Site: Lincoln High School

TRANSFER/PROMOTION:

1. Name: Sarah Bartlett
   Position: Campus/Café Supervisor
   Hours: 2 Hours/5 Days a week
   Days: 10 Months/Year
   Effective: 1/3/17
   Site: Lincoln Crossing Elementary Replacement

2. Name: Maria Diaz
   Position: Campus/Café Supervisor
   Hours: 2 Hours/5 Days a week
   Days: 10 Months/Year
   Effective: 1/9/17
   Site: First Street School Replacement

3. Name: Casandra Kelly
   Position: Health Clerk
   Hours: 2 Hours/5 Days a week
   Days: 10 Months/Year
   Effective: 1/5/17
   Site: Twelve Bridges Middle Replacement

4. Name: Teddy Powell
   Position: Campus/Café Supervisor
   Hours: 1.84 Hours/5 Days a week
   Days: 10 Months/Year
   Effective: 1/3/17
   Site: Creekside Oaks Elementary Replacement

RESIGNATION:

1. Name: Sarah Bartlett
   Position: Campus/Café Supervisor
   Site: Lincoln Crossing Elementary
   Hours: 1.5 Hours/3 Days a week
   Effective: 1/2/17

2. Name: Cori Gray
   Position: Paraprofessional Aide
   Site: Carlin C. Coppin
   Hours: 6.16 Hours/5 Days a Week
   Effective: 1/3/17

3. Name: Dana Silvas
   Position: School Clerk III
   Site: Twelve Bridges Middle
   Hours: 8 Hours/5 Days a Week
   Effective: 1/25/17

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 6, 2016 Annual Organizational Board of Trustee Meeting
- December 20, 2016 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 17, 2017

ROLL CALL REQUIRED:
No

BACKGROUND:

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

- December 6, 2016 Annual Organizational Board of Trustee Meeting
- December 20, 2016 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 Board of Trustee Meeting
December 6, 2016, 7:00 P.M.
District Office/City Hall Building–3rd Floor Conference Room
600 Sixth Street, Lincoln, CA 95648

MINUTES

2016-2017 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.

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

Others Present:
Scott Leaman, Superintendent
Audrey Kilpatrick, Assistant Superintendent of Business Services
Kerry Callahan, Assistant Superintendent of Educational Services
Gabe Simon, Assistant Superintendent of Personnel Services
Kathleen Leehane, Director of Supplemental Programs & Accountability
Rosemary Knutson, Secretary to the Superintendent
Janna McCoy, LHS Student Advisory
Carol Percy, 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**
Twelve Bridges Area Property (APN(s): 008-043-006 & -007, 008-081-012, 329-020-041)

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 -
Public Employee #CE 16/17.5

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 was taken

4.2 ***Page 10*** **- CONFERENCE WITH REAL PROPERTY NEGOTIATOR**
Twelve Bridges Area Property (APN(s): 008-043-006 & -007, 008-081-012, 329-020-041)

No action was 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 was taken

4.4 ***Page 12*** **- PERSONNEL**
Public Employee Employment/Discipline/Dismissal/Release –
Public Employee #CE 16/17.5

Mr. Long reported the board took action in closed session to approve and ratified the agreement with employee #CE 16/17.5.

Prior to reorganization of the board, Mr. Leaman presented the oath of office to both Paul Carras and Paul Long.

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
Mr. Long nominated Mr. Carras for President

Mr. Leaman called for the vote, it was a unanimous vote *(**Ayes:** Armitage, Carras, Haley, Long, Wyatt **No:** None)* to approve Mr. Carras for Board President.

Vice President
Mr. Carras nominated Mr. Long for Vice President

Mr. Leaman called for the vote, it was a unanimous vote *(**Ayes:** Armitage, Carras, Haley, Long, Wyatt **No:** None)* to approve Mr. Long for Board Vice President.

Clerk
Mr. Armitage nominated Mr. Haley for Clerk

Mr. Leaman called for the vote, it was a unanimous vote *(**Ayes:** Armitage, Carras, Haley, Long, Wyatt **No:** None)* to approve Mr. Haley for Board Clerk.

The gavel was handed over to Mr. Carras to take over as President.

5.2 *Page 20* - Appoint a Secretary to the Board

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

Motion by Mr. Long, seconded by Mr. Armitage, and passed by a 5-0 *(**Ayes:** Armitage, Carras, Haley, Long, Wyatt **No:** None)* to approve Scott Leaman as Secretary of the Governing Board.

5.3 *Page 22* - 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. Haley, and passed by a 5-0 *(**Ayes:** Armitage, Carras, Haley, Long, Wyatt **No:** None)* vote to approve the list of authorization of signers.

5.4 *Page 23* - **Develop a Schedule of Regular Meetings for the 2017 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 *(Ayes: Armitage, Carras, Haley, Long, Wyatt No: None)* vote to approve the 2017 Board of Trustee meeting schedule.

5.5 *Page 25* - **Appoint Committee Assignments**

~The Board of Trustees will discuss committee assignments.

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

6. *Page 30-68* - **CONSENT AGENDA**

6.1 Certificated Personnel Report
6.2 Classified Personnel Report
6.3 Approval of Minutes for: November 1st & 15th, 2016
6.4 Approval of Warrants
6.5 Student Discipline Stipulated Expulsion Students #16/17-B, & #16/17-C
6.6 Ratification of Contract with All West Coachlines – Transportation Services to Santa Cruz & San Jose California for Lincoln High School
6.7 Ratification of Addendum between National University and the WPUSD

Motion by Mrs. Wyatt, seconded by Mr. Long, and passed by a 5-0 *(Ayes: Long, Haley, Wyatt, Armitage, Carras 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, Janna McCoy presented the following:

- LHS will be having their Annual Ugly Sweater Fun Run, for volleyball fundraiser
- LHS band is in Hawaii
- E-waste collection for lady Zebra Softball Team,
- Basketball season is starting
- Wrestling season is starting

➢Western Placer Teacher's Association, Tara McCroskey had no report
➢Western Placer Classified Employee Association, Mike Kimbrough was absent
➢Superintendent, Scott Leaman presented the following:

- Thanked Damian Armitage for serving as president for the past year.

- Friday we will get the final on the bond, looks positive, we need to certify by Friday and only need 55%
- Had an architect interview for next project on the high school, GEMS, LC South, and the Farm project. Goal is to access the money from Prop 51.
- Seeing changes on our website, updates are coming
- First Interim will be presented at the December 20th meeting.
- Applauded the association for working together on relationships, and support teachers and staff. It's nice to have that kind of relationship between associations.
- First week of Winter Break, the district Office hours will be 10:00 a.m. to 2:00 p.m., and the last week our office will be closed to the public, but staff will be working.

9. ♦ACTION ♦DISCUSSION ♦INFORMATION

9.1 Information *Page 70* – **CALIFORNIA'S NEW ACCOUNTABILITY SYSTEM - Leehane** *(16-17 G & O Component V, IV)*

♦California is rolling out a new accountability reporting system for districts and schools. The rollout is anticipated in late January with district performance only being reported. School-by-school performance is expected in late January 2018.

Kathleen Leehane presented as power point presentation on Local Control Funding Formula, she covered the following:

- State Priorities
- Role of the Evaluation Rubrics
- Overview of the Standard Setting
- Graduation Rate Indicator
- English Learner Indicator
- Local Performance Indicators
- Report Header

This was information only.

9.2 Action *Page 71* - **DISTRICT VOTING REPRESENTATIVE - Leaman** *(16-17 G & O Component V, IV)*

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

Mr. Leaman asked for a nomination for a voting representative. Mr. Long volunteered to be the voting representative.

9.3 Action *Page 73* - **ADOPTION OF REVISED/NEW POLICIES/EXHIBITS/ REGULATIONS – Leaman** *(16-17 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 0450 Comprehensive Safety Plan
- AR 3516.3 Earthquake Emergency Procedure System

- BP/AR 3553 Free and Reduced Price Meals
- BP 3555 Nutrition Program Compliance

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

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.

- High School in the Twelve Bridges Area
- Lincoln Crossing Elementary South/Facilities Update

10.2 BOARD MEMBER REPORTS/COMMENTS

Mr. Long went to the school farm and observed the construction going on.
Mr. Haley thanked Paul Long for taking the position of voting representative.
Mrs. Wyatt attended the band concert at LHS/GEMS, it was awesome! Also attended the wellness committee, Susan Stewart is working with master gardeners, attended the Gingerbread man at COE, and a reminder of the ugly sweater run fundraiser at LHS.
Mr. Armitage thanked Paul Long for doing another four years with WPUSD, and thanked Paul Carras as well.
Mr. Carras it's important to have consistency on the board. Architect interview was great, it's exciting.

11. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

➢ **December 20, 2016** 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 further business the meeting was adjourned at 8:08 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 20, 2016, 7:00 P.M.
WPUSD District Office/City Hall Building–3rd Floor Conference Room
600 Sixth Street, Lincoln, CA 95648

MINUTES

2016-2017 Goals & Objectives (G & O) for the Management Team: Component I: Quality Student Performance; **Component II:** Curriculum Themes; **Component III:** Special Student Services; **Component IV:** Staff & Community Relations; **Component V:** Facilities/Administration/Budget.

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

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

Others Present:
Scott Leaman, Superintendent
Audrey Kilpatrick, Assistant Superintendent of Business Services
Kerry Callahan, Assistant Superintendent of Educational Services
Gabe Simon, Assistant Superintendent of Personnel Services
Rosemary Knutson, Secretary to the Superintendent
Carol Percy, 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**
Twelve Bridges Area Property (APN(s): 008-043-006 & -007, 008-081-012, 329-020-041)

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
a. Employee #16/17 CL.2
Roll call vote:

b. Employee #16/17 CL.3
Roll call vote:

3.5 **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
Student Expulsion #16-17 D

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 was taken

4.2 *Page 10* - **CONFERENCE WITH REAL PROPERTY NEGOTIATOR**
Twelve Bridges Area Property (APN(s): 008-043-006 & -007, 008-081-012, 329-020-041)

No action was 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 was taken

4.4 *Page 12-13* - **PERSONNEL**
Public Employee Employment/Discipline/Dismissal/Release
a. Employee #16/17 CL.2

Mr. Haley reported the board took action to ratify the agreement between employee # 16/17 CL. 2 and the Western Placer Unified School District, and has accept the employee's resignation, it was a unanimous roll call vote *(**Ayes:** Armitage, Carras, Haley, Long, Wyatt **No:** None)*.

b. Employee #16/17 CL.3

Mr. Haley reported the board approved the release of employee #16/17 CL.3, it was a unanimous roll call vote *(**Ayes:** Armitage, Carras, Haley, Long, Wyatt **No:** None)*.

4.5 *Page 14* - **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
Student Expulsion #16-17 D

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 hearing panel's recommendation for Student #16-17-D.

5. *Page 16-18* - **CONSENT AGENDA**
5.1 Classified Personnel Report
5.2 Student Discipline Stipulated Expulsion – Student #16/17-E

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

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

7. **REPORTS & COMMUNICATION**
➢Lincoln High School Student Advisory - Janna McCoy was not present
➢Western Placer Teacher's Association – Tara McCroskey shared a saying, "Teachers make more minute by minute decision than brain surgeons" that is why teachers go home as tired as they do. She tried to do some research to see if that was true, didn't really find anything. However teachers are looking forward to the much needed break. It's been a crazy fall. We looked at a lot of problems this fall, she shared a heartfelt thank you to the Superintendent, Assistant Superintendents, and Susan Watkins. She gave another thank you to the board for their continued service. Hoped all will enjoy some family time.
➢Western Placer Classified Employee Association – Mike Kimbrough was not present
➢Superintendent - Scott Leaman shared the following:

- Held final interviews for architects
- The final vote was certified on Friday for Measure N
- Attended a Sierra College Breakfast
- We have had a pretty smooth ending prior to Winter break
- The district office has stared our Winter break hours
- Reminded the Board we will not have a meeting on the 3rd of January

- Echoed Tara's remarks, it is very good that we work well with associations
- Last meeting of the calendar year and wished everyone a Happy Holidays

8. ◆ACTION ◆DISCUSSION ◆INFORMATION

8.1 Action *Page 20* – **RESOLUTION NO.16/17.14 IN SUPPORT OF APPLICATIONS FOR ELIGIBILITY DETERMINATION AND FUNDING UNDER THE SCHOOL FACILITY PROGRAM AND APPOINTING AUTHORIZED DISTRICT REPRESENTATIVES FOR THE SCHOOL FACILTIY PROGRAM** – **Adell** *(16-17 G & O Component I, II, III, IV, V)*

- The District intends to file eligibility and funding applications under the State School Facility Program (SFP) to be funded by the recent passage of Proposition 51.

Mike Adell shared with the recent passing of prop 51, the district will start the processing of requesting funds. In order to start the process a Resolution is needed. Motion Mr. Long, seconded by Mr. Haley, and passed by a 5-0 *(Ayes: Haley, Wyatt, Armitage, Long, Carras No: None)* roll call vote to approve Resolution No. 16/17.14 in support of applications for eligibility determination and funding under the school facility program and appointing authorized district representatives for the school facility program.

8.2 Action *Page 22* – **APROVE RESOLUTION NO.16/17.13 AUTHORIZED SIGNATORIES FOR WPUSD** – **Kilpatrick** *(16-17 G & O Component I, II, III, IV, V)*

- The Resolution 16/17.13, 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 a list of authorized signers for district matters. Motion by Mr. Haley, seconded by Mrs. Wyatt, and passed by a 5-0 *(Ayes: Wyatt, Armitage, Long, Haley, Carras No: None)* roll call vote to approve Resolution NO. 16/17.13 approving the authorized signers for matters relating to the conduct of business.

8.3 Information *Page 24* – **HORIZON CHARTER SCHOOLS 2015-16 ANNUAL FINANCIAL STATEMENTS AND AUDIT REPORT** – **Kilpatrick** *(16-17 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 statement and audit report are provide for your review.

Audrey Kilpatrick presented for information only, the audit report for Horizon Charter and Partnerships for Student-Centered Learning. There are a number of audit adjustments, and one finding. Would like to bring to your attention to the audit adjustments and findings. Spoke with Horizon staff, CBO and CFO. Will be working with horizon, and has access to their financial report allowing her to review and run reports. Horizon will be implementing policies and procedures so this doesn't happen again.

8.4 Information/ Discussion *Page 65* – **SUNSHINE FOR NEGOTITATIONS REGARDING THE COLLECTIVE BARGAINING AGREEMENT BETWEEN THE WESTERN PLACER UNIFIED SCHOOL DISTRICT AND THE CALIFORNIA SCHOOL EMPLOYEE ASSOCIATION – CHAPTER #741 – Simon** *(16-17 G & O Component I, II, III, IV, V)*

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

Gabe Simon presented the sunshine for review. This will be brought back for approval next month.

8.5 Action *Page 68* – **2016-17 FIRST INTERIM REPORT – Kilpatrick** *(16-17 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 presented a power point, she reviewed the following:

- First Interim Update 2016-17 Budget
- 2016-17 Budget – First Interim
- Adopted Budget vs First Interim
- Major Revenue Changes to 2016-17 Budget
- Major Expenditure Changes to 2016-17 Since Adopted Budget
- Contributed to Restricted Programs
- Multiple-Year Budget Projections
  - 2016-17 First Interim
  - 2017-18 Projected
  - 2018-19 Projected
- MYP-Budget Assumptions – Revenues
- MYP-Budget Assumptions – Expenditures
- Enrollment and ADA
- CALSTRS And CAALPERS Employer Contributions
- Multiple Year Projections
- Components of Fund Balance
- Special Education Program
- Next Steps – Will be attending the Governor workshop in January

The second Interim will be reported in March. 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 2016-17 First Interim report.

8.6 Action *Page 220* - **ADOPTION OF REVISED/NEW POLICIES/EXHIBITS/ REGULATIONS – Leaman** *(16-17 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 5145.3 Nondiscrimination/Harassment
- AR 5145.7 Sexual Harassment

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 revised policies 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.

- High School in the Twelve Bridges Area
- Lincoln Crossing Elementary South/Facilities Update

9.2 BOARD MEMBER REPORTS/COMMENT

Mr. Long wished everyone a Mary Christmas
Mr. Haley wished everyone a Happy New Year
Mrs. Wyatt shared the Santa letters program, attended Sierra Breakfast, met with Barratt, Cassandra, and a couple that would like to make a very generous donation to the school farm for small animal structures.
Mr. Armitage no comment
Mr. Carras shared he would like to start 2 x 2 meetings with the city again, and spoke of the concerns with budget, and the changes that will be taking place at the government level. Things could get ugly, special education, all students must be served. There are concerns in the future and we need to pay close attention.

10. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

➢ **January 17, 2017** 7:00 P.M., Regular Meeting of the Board of Trustees – Glen Edwards Middle School, 204 L Street

11. ADJOURNMENT

There being no other business, the meeting was adjourned at 8:15 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
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 17, 2017

ROLL CALL REQUIRED:
N/A

BACKGROUND:

The Board of Trustees will consider approval of warrants paid since the December 6, 2016 board meeting.

RECOMMENDATION:

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

wp/rk/factsheetwarrants

Check Number	Check Date	Pay to The Order Of	Fund-Object	Expensed Amount	Check Amount
85527194	12/02/2016	Reynaldo A. Cubias	01-4300		43.08
85527195	12/02/2016	Barret B. Hess	01-4300		80.87
85527196	12/02/2016	Cindy J. Hood	01-5200		31.10
85527197	12/02/2016	John S. Kovach	01-4300		20.96
85527198	12/02/2016	Michael G. Maul	01-5200		50.00
85527199	12/02/2016	Katelynn A. Myers	01-4300		84.92
85527200	12/02/2016	Jason R. Noonan	01-4300		217.25
85527201	12/02/2016	Karen A. Roberts	01-4300		17.00
85527202	12/02/2016	Scott L. Seacrist	01-4300		243.62
85527203	12/02/2016	Pamela S. Soha	01-4300		161.06
85527204	12/02/2016	Deborah C. Tofft	01-4300		287.38
85527205	12/02/2016	Jennifer E. Villanueva	01-4300		189.80
85527206	12/02/2016	Darlene R. Wenger	01-4300		60.00
85527207	12/02/2016	ADD SOME CLASS	01-5800		486.00
85527208	12/02/2016	ALL WEST COACHLINES INC	01-5800		1,559.10
85527209	12/02/2016	APPLE INC	01-4300		460.43
85527210	12/02/2016	ASCD	01-5200		359.00
85527211	12/02/2016	ATHLETICS UNLIMITED	01-4300		2,613.60
85527212	12/02/2016	B&H PHOTO VIDEO	01-4300	3,771.02	
			01-4400	1,417.97	
			Unpaid Tax	362.03-	4,826.96
85527213	12/02/2016	BIO RAD LAB	01-4300		282.18
85527214	12/02/2016	BUREAU OF EDUCATION & RESEARCH	01-5200		249.00
85527215	12/02/2016	CAMBIUM LEARNING INC	01-4300	5,157.09	
			01-5200	500.00	5,657.09
85527216	12/02/2016	CANYON CREEK SOFTWARE	01-5800		254.00
85527217	12/02/2016	CAPSTONE	01-5800		395.00
85527218	12/02/2016	CDW GOVERNMENT INC	01-4300		922.02
85527219	12/02/2016	CHALLENGE WORKS INC	01-5800		982.74
85527220	12/02/2016	CLMS - CA LEAGUE OF MIDDLE SCHOOLS	01-5200		329.00
85527221	12/02/2016	DINN BROS., INC.	01-4300	123.09	
			Unpaid Tax	7.09-	116.00
85527222	12/02/2016	DISCOVERY OFFICE SYSTEMS	01-4300	557.50	
			01-5600	583.88	1,141.38
85527223	12/02/2016	EASTBAY INC.	01-4300		556.16
85527224	12/02/2016	FLINN SCIENTIFIC INC	01-4300		394.26
85527225	12/02/2016	FOXBRIGHT	01-5800		750.00
85527226	12/02/2016	GOLD COUNTRY MEDIA PUBLICATIONS	01-4300		561.00
85527227	12/02/2016	GREENFIELD LEARNING INC	01-5800		22,100.00
85527228	12/02/2016	J's COMMUNICATIONS INC	01-4300		582.38
85527229	12/02/2016	NASCO MODESTO	01-4300		68.67
85527230	12/02/2016	NORTH STATE SCREENPRINT & ATHLETIC	01-4300		403.92

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Check Number	Check Date	Pay to the Order of	Object	Expensed Amount	Check Amount
85527231	12/02/2016	OFFICE DEPOT	01-4300		506.58
85527232	12/02/2016	PERFORM BETTER	01-4300		150.28
85527233	12/02/2016	POSTMASTER / TBMS	01-4300		470.00
85527234	12/02/2016	RAY MORGAN CO. / CHICO	01-5600		207.25
85527235	12/02/2016	REALLY GOOD STUFF	01-4300	99.18	
			Unpaid Tax	6.30-	92.88
85527236	12/02/2016	RENAISSANCE LEARNING INC.	01-5800		6,669.00
85527237	12/02/2016	S & S WORLDWIDE	01-4300		58.05
85527238	12/02/2016	SAFEWAY INC	01-4300		227.67
85527239	12/02/2016	SCHOLASTIC MAGAZINE	01-4300		65.84
85527240	12/02/2016	SEQUOIA WHOLESALE FLORIST	01-4300		1,333.40
85527241	12/02/2016	SIERRA HAY & FEED	01-4300		56.90
85527242	12/02/2016	SIERRA OFFICE SUPPLIES &	01-4300		111.04
85527243	12/02/2016	SKILLS USA, INC.	01-4300	264.88	
			01-5800	618.60	
			Unpaid Tax	17.78-	865.70
85527244	12/02/2016	STAPLES BUSINESS ADVANTAGE	01-4300	7,346.93	
			13-4300	293.50	7,640.43
85527245	12/02/2016	SUPER DUPER SCHOOL COMPANY	01-4300	228.66	
			Unpaid Tax	15.96-	212.70
85527246	12/02/2016	TEACHERS PAY TEACHERS DEPT. 6759	01-4300	88.78	
			Unpaid Tax	5.99-	82.79
85527247	12/02/2016	CITY OF LINCOLN / PG&E REIMB	01-5510		2,527.32
85527248	12/02/2016	PACIFIC GAS & ELECTRIC CO	01-5510		97,839.75
85527249	12/02/2016	VERIZON WIRELESS	01-5560		1,676.10
85527250	12/02/2016	Tracey N. Lillie	11-4300	15.00	
			11-5200	257.26	272.26
85527251	12/02/2016	Jina S. Martelle	11-5200		110.78
85527252	12/02/2016	Cynthia M. Willis	01-4300		200.68
85527253	12/02/2016	ADD SOME CLASS	01-4300		546.08
85527254	12/02/2016	APPLE INC.	01-4300	775.98	
			01-4390	410.43	1,186.41
85527255	12/02/2016	ATTAINMENT COMPANY INC	01-4390		79.18
85527256	12/02/2016	AVID CENTER	01-5200		485.00
85527257	12/02/2016	BANK OF AMERICA #4333	01-4200	182.00	
			01-4300	446.19	628.19
85527258	12/02/2016	CAPSTONE	01-4100		1,524.45
85527259	12/02/2016	CDW GOVERNMENT INC	01-4300	266.04	
			01-4390	331.47	597.51
85527260	12/02/2016	FOLLETT SCHOOL SOLUTIONS, INC.	01-4100		3,115.88
85527261	12/02/2016	J's COMMUNICATIONS INC	01-4300		1,731.83
85527262	12/02/2016	J.W. PEPPER & SON INC	01-4100	13.89-	
			01-9500	64.50	50.61
85527263	12/02/2016	JABBERGYM INC.	01-5800		7,290.00

Check Number	Check Date	Pay to the Order of	Object	Expensed Amount	Check Amount
85527264	12/02/2016	KNOWLEDGE IN DEVELOPMENT INC 5-420 ERB STREET WEST	01-4300	217.18	
			Unpaid Tax	12.38-	204.80
85527265	12/02/2016	LEONARD GAROFALO - DBA DIVERSIFIED COMPUTER SRVS	01-4300		750.00
85527266	12/02/2016	LOZANO SMITH LLP	01-5810		2,082.79
85527267	12/02/2016	MEDICAB OF SACRAMENTO/SIERRA	01-5800		3,168.00
85527268	12/02/2016	MEDICAL BILLING TECHNOLOGIES	01-5800		578.30
85527269	12/02/2016	NANCY ALEXANDER-STORM	01-5800		1,500.00
85527270	12/02/2016	ODYSSEY LEARNING CENTER, INC.	01-5800		6,274.89
85527271	12/02/2016	PCOE - PLACER CO OFFICE OF ED	01-5200	548.00	
			01-7142	3,122.71	3,670.71
85527272	12/02/2016	PEARSON - PSYCHOLOGICAL CORP.	01-4300		255.38
85527273	12/02/2016	PLACER COUNTY SELPA	01-5200		285.00
85527274	12/02/2016	PLACER LEARNING CENTER	01-5800		60,012.45
85527275	12/02/2016	PRECISION WEST TECHNOLOGIES	01-4400		4,000.15
85527276	12/02/2016	SCHOOL NURSE SUPPLY INC.	01-4300		763.56
85527277	12/02/2016	SCHOOL STEPS, INC.	01-5800		58,618.75
85527278	12/02/2016	SIERRA FOOTHILLS ACADEMY	01-5800		2,354.41
85527279	12/02/2016	YOUTH DEVELOPMENT NETWORK	01-5800		20,000.00
85527280	12/02/2016	CROWN DISTRIBUTING INC.	13-4380		2,384.37
85527281	12/02/2016	DANIELSEN COMPANY	13-4380	148.28	
			13-4710	4,135.72	
			Unpaid Tax	4.00-	4,280.00
85527282	12/02/2016	GOLD STAR FOODS, INC	13-4710		16,874.13
85527283	12/02/2016	ISITE SOFTWARE	13-4300		990.00
85527284	12/02/2016	ORIENTAL TRADING COMPANY INC	01-4300	1,995.68	
			Unpaid Tax	127.38-	1,868.30
85527285	12/02/2016	PRODUCERS DAIRY FOODS, INC.	13-4710		3,697.67
85527286	12/02/2016	PROPACIFIC FRESH	13-4380	175.28	
			13-4710	17,461.94	17,637.22
85527287	12/02/2016	SCHOOL SPECIALTY INC	01-4300		1,097.63
85527288	12/02/2016	SYSCO SACRAMENTO	13-4380	687.10	
			13-4710	5,719.39	6,406.49
85527289	12/02/2016	Sharron D. Bechler	01-5800		18.99
85527290	12/02/2016	Courtney R. Buys	01-5800		18.99
85527291	12/02/2016	Cherie L. Smith	01-5800		18.99
85527292	12/02/2016	Rhianon R. Zinzun	01-5200		19.44
85527293	12/02/2016	ADD SOME CLASS	25-4300		861.13
85527294	12/02/2016	AERC RECYCLING SOLUTIONS AERC.COM INC.	01-5800		3,328.11
85527295	12/02/2016	ATKINSON ANDELSON LOYA RUUD & ROMO	01-5810		1,550.06
85527296	12/02/2016	BOYLE FUTURE TECHNOLOGY	01-4345		286.91
85527297	12/02/2016	CDW GOVERNMENT INC	01-4300	2,719.74	
			01-4400	3,449.72	

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Check Number	Check Date	Pay to the Order of	Object	Expensed Amount	Check Amount
85527297	12/02/2016	CDW GOVERNMENT INC	01-5800	1,020.73	7,190.19
85527298	12/02/2016	DISCOVERY OFFICE SYSTEMS	01-5600		223.51
85527299	12/02/2016	ESS ENVIRONMENTAL	01-5800		690.00
85527300	12/02/2016	GCR TIRES & SERVICE	01-4360		729.87
85527301	12/02/2016	GOLD COUNTY TRACTORS, INC.	01-6400		12,552.25
85527302	12/02/2016	GRAINGER .	01-4300		610.58
85527303	12/02/2016	HD SUPPLY FACILITIES MAINTENENCE, LTD.	01-4300		253.66
85527304	12/02/2016	INTEGRATED FIRE SYSTEMS INC	01-5600		252.50
85527305	12/02/2016	KINGSLEY BOGARD THOMPSON LLP	01-5810		8,817.49
85527306	12/02/2016	LOZANO SMITH, LLP	01-5810	276.46	
			21-5810	1,368.25	
			25-5810	1,813.00	3,457.71
85527307	12/02/2016	MJB WELDING SUPPLY, INC.	01-4400		1,895.87
85527308	12/02/2016	PAUL LEE NUZMAN - DBA OMG DIVERSIFIED DOOR & LOCK	01-4300		940.15
85527309	12/02/2016	PLATT ELECTRIC SUPPLY, INC.	01-4300		200.07
85527310	12/02/2016	RAPID ROOTER	01-5800		195.00
85527311	12/02/2016	RSD - REFRIGERATION SUPPLIES	01-4300		91.50
85527312	12/02/2016	SAC VAL JANITORIAL SALES	01-4300		2,443.26
85527313	12/02/2016	SIERRA STRIPING INC	21-5800		1,150.00
85527314	12/02/2016	SIG EMPLOYEE BENEFITS TRUST	76-9554		697,351.90
85527315	12/02/2016	SITEONE LANDSCAPE SUPPLY	01-4300		40.08
85527316	12/02/2016	TAG / AMS INC	01-5800		448.00
85527317	12/02/2016	THE FRUITGUYS	01-4300		35.00
85527318	12/02/2016	ULINE SHIPPING SUPPLIES	01-4300		219.82
85527319	12/02/2016	UNIVERSAL SPECIALTIES, INC.	01-4300		199.04
85527320	12/02/2016	FASTRAK VIOLATIONS PROCESSING DEPT	01-4365		29.00
85527321	12/02/2016	BANK OF AMERICA #4333	01-5200		493.89
		Total Number of Checks	**129**		**1,152,828.83**

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	117	397,893.04
11	Adult Education Fund	2	383.04
13	Cafeteria Fund	8	52,567.38
21	Building Fund #1	2	2,518.25
25	Capital Facilities Fund	2	2,674.13
76	Payroll Fund	1	697,351.90
	Total Number of Checks	**129**	1,153,387.74
	Less Unpaid Tax Liability		558.91-
	Net (Check Amount)		**1,152,828.83**

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ESCAPE ONLINE

Checks Dated 12/09/2016

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85528732	12/09/2016	Evelyn J. Anderson	01-4300		24.43
85528733	12/09/2016	Leah M. Contaxis	01-5200		34.03
85528734	12/09/2016	Amber N. Hichborn	01-5200		157.52
85528735	12/09/2016	Clelia Jocoy	01-4300		317.80
85528736	12/09/2016	Katelynn A. Myers	01-5200		6.16
85528737	12/09/2016	APPLE INC.	01-4300	4,880.24	
			01-4390	820.85	5,701.09
85528738	12/09/2016	BEST BUY FOR BUSINESS	01-4300		34.50
85528739	12/09/2016	CAMBIUM LEARNING INC	01-4100		176.19
85528740	12/09/2016	CDW GOVERNMENT INC	01-4300		1,185.71
85528741	12/09/2016	COMMITTEE FOR CHILDREN	01-4300	1,812.45	
			Unpaid Tax	126.45-	1,686.00
85528742	12/09/2016	ELISE HAUGH - DBA SPEECH & LANGUAGE THERAPY &	01-5800		10,175.00
85528743	12/09/2016	FOLLETT SCHOOL SOLUTIONS, INC.	01-4100		1,138.91
85528744	12/09/2016	LAKESHORE LEARNING MATERIALS	01-4300		706.28
85528745	12/09/2016	MAXIM HEALTHCARE SERVICES DBA MAXIM STAFFING SOLUTIONS	01-5800		798.00
85528746	12/09/2016	MAYER-JOHNSON LLC	01-4390	333.52	
			Unpaid Tax	22.57-	310.95
85528747	12/09/2016	McCOLGAN & ASSOCIATES INC	01-5800		1,097.88
85528748	12/09/2016	MEDICAB OF SACRAMENTO/SIERRA	01-5800		2,065.00
85528749	12/09/2016	OFFICE DEPOT	01-4300		422.78
85528750	12/09/2016	PLACER COUNTY SELPA	01-5200		300.00
85528751	12/09/2016	PLACER LEARNING CENTER	01-5800		40,737.25
85528752	12/09/2016	SCHOOL SPECIALTY INC	01-4300	457.94	
			Unpaid Tax	27.99-	429.95
85528753	12/09/2016	SIERRA FOOTHILLS ACADEMY	01-5800		675.00
85528754	12/09/2016	SILVER KITE	01-4390		1,305.89
85528755	12/09/2016	THERAPY SHOPPE INC	01-4300	1,709.04	
			Unpaid Tax	109.09-	1,599.95
85528756	12/09/2016	TOTAL EDUCATIONAL SYS SUPPORT	01-5800		21,100.00
85528757	12/09/2016	WESTERN BLUE AN NWN COMPANY	01-4300		123.63
85528758	12/09/2016	WESTERN PSYCHOLOGICAL SERVICES	01-4300		3,332.07
85528759	12/09/2016	WIESER EDUCATIONAL MISSION PUBLICATIONS	01-4300		151.58
85528760	12/09/2016	Annie Z. Brothers	01-4300		83.69
85528761	12/09/2016	Stacey Brown	01-5200		40.31
85528762	12/09/2016	Reynaldo A. Cubias	01-4300		38.85
85528763	12/09/2016	Jason R. Noonan	01-5800		139.38
85528764	12/09/2016	ALL METALS SUPPLY INC	01-4300		1,326.79
85528765	12/09/2016	ALL WEST COACHLINES INC	01-5800		3,017.90
85528766	12/09/2016	APPLE INC.	01-4300		410.43
85528767	12/09/2016	ATHLETICS UNLIMITED	01-4300		1,228.00
85528768	12/09/2016	BENCH DEPOT	01-4300		8,367.00

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ESCAPE CONTINUE

Checks Dated 12/09/2016

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85528769	12/09/2016	BLACK DOG GRAPHICS	01-4300		203.24
85528770	12/09/2016	CALTRONICS BUSINESS SYSTEMS	01-4300		100.75
85528771	12/09/2016	CAROLINA BIOLOGICAL SUPPLY	01-4300		89.06
85528772	12/09/2016	CDW GOVERNMENT INC	01-4300		519.63
85528773	12/09/2016	CEV MULTIMEDIA, LTD.	01-5800		850.00
85528774	12/09/2016	CURRICULUM ASSOCIATES INC.	01-4300		2,687.50
85528775	12/09/2016	DISCOVERY OFFICE SYSTEMS	01-4300		1,200.54
85528776	12/09/2016	FOLLETT LIBRARY RESOURCES	01-4200	83.36	
			01-4300	15.58	98.94
85528777	12/09/2016	FOLLETT SCHOOL SOLUTIONS, INC.	01-4200	508.65	
			01-4300	504.25	1,012.90
85528778	12/09/2016	HAWKINS OFFICIATING SERVICE	01-5800		420.00
85528779	12/09/2016	J M McCONKEY & CO INC	01-4300		199.72
85528780	12/09/2016	J.W. PEPPER & SON INC	01-4300		144.06
85528781	12/09/2016	JUNIOR LIBRARY GUILD	01-4300		282.84
85528782	12/09/2016	MIKALAI KALMAN	01-5800		2,941.60
85528783	12/09/2016	MJB WELDING SUPPLY, INC.	01-4300		364.00
85528784	12/09/2016	NASCO MODESTO	01-4300		235.19
85528785	12/09/2016	OFFICE DEPOT	01-4300		42.58
85528786	12/09/2016	ORIENTAL TRADING COMPANY INC	01-4300	78.68	
			Unpaid Tax	5.01-	73.67
85528787	12/09/2016	PLACER FARM SUPPLY	01-4300		211.74
85528788	12/09/2016	PORTER ATHLETIC LITANIA SPORTS GROUP INC	01-4300		327.26
85528789	12/09/2016	PRINT TO MAIL	01-4300		227.04
85528790	12/09/2016	PURCHASE POWER	01-4300		1,020.99
85528791	12/09/2016	SACRAMENTO THEATRICAL LIGHTING	01-6400	2,146.13	
			40-6400	2,500.00	4,646.13
85528792	12/09/2016	SCHOOL SPECIALTY INC	01-4300		108.75
85528793	12/09/2016	SCHOOL TECH SUPPLY	01-4300	23,829.80	
			01-4400	4,013.23	27,843.03
85528794	12/09/2016	SELECTIVE MUTISM GROUP	01-4300	39.10	
			Unpaid Tax	2.25-	36.85
85528795	12/09/2016	STAPLES BUSINESS ADVANTAGE	01-4300		8,449.47
85528796	12/09/2016	SUTTER CO SUPERINTENDENT Monica Ramos	01-5800		8,560.00
85528797	12/09/2016	TEACHERS PAY TEACHERS DEPT. 6759	01-4300	25.03	
			Unpaid Tax	1.54-	23.49
85528798	12/09/2016	Garrison MacQueen	01-5800		400.00
85528799	12/09/2016	Uriah Solomon Burke	01-5800		500.00
85528800	12/09/2016	Abigail C. Castillo	01-4300	47.94	
			01-5200	208.98	256.92
85528801	12/09/2016	LISA REINER	01-4100		95.00
85528802	12/09/2016	ALAN S BROOKS	21-5800	150.00	

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ESCAPE ONLINE

Checks Dated 12/09/2016

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85528802	12/09/2016	ALAN S BROOKS	21-6290	525.00	
			25-6290	300.00	975.00
85528803	12/09/2016	BARE BONES WORKWEAR	01-4300		1,293.43
85528804	12/09/2016	C & S TELECOMMUNICATIONS INC	01-5600		330.00
85528805	12/09/2016	CAPITAL LIVE SCAN	01-5800		15.00
85528806	12/09/2016	CDW GOVERNMENT INC	01-4300	1,180.83	
			01-5800	27,298.08	28,478.91
85528807	12/09/2016	CHRISTOPHER FREEMAN - DBA POWER PROTECTION PLUS	01-5600		360.00
85528808	12/09/2016	CITRUS HEIGHTS SAW & MOWER	01-4365	476.22	
			01-5600	94.68	570.90
85528809	12/09/2016	CROWE HORWATH LLP	01-5811	25,875.00	
			21-5811	2,400.00	28,275.00
85528810	12/09/2016	DECKER EQUIPMENT	01-4300	87.13	
			Unpaid Tax	5.18-	81.95
85528811	12/09/2016	FLINT BUILDERS, INC.	21-6270		289,553.00
85528812	12/09/2016	GRAINGER .	01-4300		95.25
85528813	12/09/2016	HD SUPPLY FACILITIES MAINTENENCE, LTD.	01-4300		698.47
85528814	12/09/2016	HOME DEPOT CREDIT SERVICES	01-4300		2,239.35
85528815	12/09/2016	HORIZON	01-4300		577.16
85528816	12/09/2016	INTEGRATED FIRE SYSTEMS INC	01-5600		293.00
85528817	12/09/2016	K-12 SPECIALTIES INC	01-4300		203.27
85528818	12/09/2016	LANDMARK CONSTRUCTION	01-6200	260,044.78	
			25-6200	28,893.87	288,938.65
85528819	12/09/2016	LINMOORE FENCING & IRONWORKS	01-4300		315.00
85528820	12/09/2016	MARY WILKIE - DBA WHEST KOAST PLUMBING	01-5600		187.00
85528821	12/09/2016	PRECISION WEST TECHNOLOGIES	01-5600		7,964.42
85528822	12/09/2016	QUALITY SOUND SYSTEMS	01-5600		275.00
85528823	12/09/2016	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		2,682.09
85528824	12/09/2016	ROY R. RADTKE - DBA APPROVED SAFE & LOCK	01-5600		257.96
85528825	12/09/2016	SIERRA OFFICE SUPPLIES &	01-4300		167.70
85528826	12/09/2016	SITEONE LANDSCAPE SUPPLY	01-4300		69.84
85528827	12/09/2016	US BANK CORP TRUST SERVICE	49-5800		1,680.00
85528828	12/09/2016	WAVE Cable TV	01-4300		99.55
85528829	12/09/2016	WAVE BUSINESS WAVE BROADBAND-ROCKLIN	01-5560		13,000.00
		Total Number of Checks	**98**		**844,295.69**

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	95	518,593.90
21	Building Fund #1	3	292,628.00

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

ESCAPE ONLINE

Checks Dated 12/09/2016

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount

Fund Recap

Fund	Description	Check Count	Expensed Amount
25	Capital Facilities Fund	2	29,193.87
40	Spec Res For Capital Outlay	1	2,500.00
49	Mello Roos Capital Projects	1	1,680.00
	Total Number of Checks	98	844,595.77
	Less Unpaid Tax Liability		300.08-
	Net (Check Amount)		**844,295.69**

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 12/16/2016

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85530148	12/16/2016	Tami D. Jeffs	01-4300		32.25
85530149	12/16/2016	Justine L. McElvain	01-4300		49.05
85530150	12/16/2016	Reno P. Penders	01-4300		38.32
85530151	12/16/2016	Karen A. Roberts	01-4300		107.72
85530152	12/16/2016	AIRGAS	01-4300		75.65
85530153	12/16/2016	BURKETT'S OFFICE	01-4300		1,510.45
85530154	12/16/2016	CAL POLY CORPORATION AG EDUCATION & COMMUNICATION	01-5200		125.00
85530155	12/16/2016	EMEDCO	01-4300	1,344.33	
			Unpaid Tax	89.27-	1,255.06
85530156	12/16/2016	LAKESHORE LEARNING MATERIALS	01-4300		200.00
85530157	12/16/2016	LOWE'S	01-4300		494.76
85530158	12/16/2016	MJB WELDING SUPPLY, INC.	01-4300		66.27
85530159	12/16/2016	MONOPRICE INC	01-4300		167.67
85530160	12/16/2016	OFFICE DEPOT	01-4300		193.36
85530161	12/16/2016	RAY MORGAN CO. / CHICO	01-5600		127.46
85530162	12/16/2016	REALLY GOOD STUFF	01-4300	44.76	
			Unpaid Tax	2.64-	42.12
85530163	12/16/2016	RISO PRODUCTS OF SAC INC	01-4300		389.98
85530164	12/16/2016	SAFEWAY INC	01-4300		71.71
85530165	12/16/2016	SEQUOIA WHOLESALE FLORIST	01-4300		1,195.09
85530166	12/16/2016	SIERRA HAY & FEED	01-4300		148.56
85530167	12/16/2016	SIGHT WORD BUSTERS	01-4300		800.00
85530168	12/16/2016	THE MARKERBOARD PEOPLE	01-4300	135.45	
			Unpaid Tax	9.45-	126.00
85530169	12/16/2016	Desiree L. Derouin-St John	01-4300		64.83
85530170	12/16/2016	Lori J. Fury	01-5200		21.28
85530171	12/16/2016	Amanda Y. Gee	01-5200		131.22
85530172	12/16/2016	Clelia Jocoy	01-5800		10.00
85530173	12/16/2016	Maria d. Mojica-Bierwirth	01-5200		62.92
85530174	12/16/2016	Shanna C. Parker	01-5200		393.87
85530175	12/16/2016	Bonnie L. Pellow	01-5200		70.20
85530176	12/16/2016	Rhianon R. Zinzun	01-5200		12.20
85530177	12/16/2016	101 FRANCHISE MNGT SRVS LLC DBA - KINGSFIELD TUTORS	01-5800		4,994.00
85530178	12/16/2016	APPLE INC.	01-4390		82.00
85530179	12/16/2016	BUREAU OF EDUCATION & RESEARCH	01-5200		249.00
85530180	12/16/2016	CURRICULUM ASSOCIATES INC.	01-4300		1,249.92
85530181	12/16/2016	ESPECIAL NEEDS, LLC	01-4300	1,286.16	
			Unpaid Tax	82.10-	1,204.06
85530182	12/16/2016	HAWTHORNE EDUCATIONAL SERVICES	01-4300	270.90	
			Unpaid Tax	18.90-	252.00
85530183	12/16/2016	JABBERGYM INC.	01-5800		5,650.00
85530184	12/16/2016	LAKESHORE LEARNING MATERIALS	01-4300		312.07
85530185	12/16/2016	MARY GWALTNEY	01-5800		4,050.00

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ESCAPE ONLINE

Checks Dated 12/16/2016

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85530186	12/16/2016	ODYSSEY LEARNING CENTER, INC.	01-5800		5,595.48
85530187	12/16/2016	PEARSON - PSYCHOLOGICAL CORP.	01-4300		1,401.02
85530188	12/16/2016	PEARSON ASSESSMENTS ORDERING DEPARTMENT	01-4300		1,570.83
85530189	12/16/2016	PEC - PYRAMID EDUCATIONAL CONSULTANTS, INC.	01-4390		82.25
85530190	12/16/2016	PLACER COUNTY SELPA	01-5200		975.00
85530191	12/16/2016	PRO-ED	01-4300	1,367.26	
			Unpaid Tax	104.24-	1,263.02
85530192	12/16/2016	REALLY GOOD STUFF	01-4300		317.95
85530193	12/16/2016	SCHOOL PSYCHOLOGY ASSOC CA STATE UNIVERSITY SACRAMENTO	01-5200		300.00
85530194	12/16/2016	SCHOOL SPECIALTY INC	01-4300		944.89
85530195	12/16/2016	SCHOOL STEPS, INC.	01-5800		24,150.00
85530196	12/16/2016	SCHOOL TECH SUPPLY	01-4300	22,446.26	
			01-4400	1,249.00	23,695.26
85530197	12/16/2016	SIERRA FOOTHILLS ACADEMY	01-5800		36,515.16
85530198	12/16/2016	TOTAL EDUCATION SOLUTIONS	01-5800		1,258.75
85530199	12/16/2016	YOGA CALM	01-5200		1,950.00
85530200	12/16/2016	AWARDS BY KAY	01-4300		372.83
85530201	12/16/2016	BUS WEST - FRESNO	01-4365		197.81
85530202	12/16/2016	ECONOMIC & PLANNING SYS. INC.	49-5800		230.02
85530203	12/16/2016	NAVIA BENEFIT SOLUTIONS	01-5800		143.00
85530204	12/16/2016	PITNEY BOWES INC	01-5600		2,009.50
85530205	12/16/2016	SCHOOL INNOVATION & ACHIEVEMENT	01-5800		6,500.00
85530206	12/16/2016	SECURE PLAYGROUND SERVICES INC	01-5600		1,267.50
85530207	12/16/2016	SEEVERS JORDAN ZIEGENMEYER	25-5800		4,700.00
85530208	12/16/2016	SIERRA OFFICE SUPPLIES &	01-4300		106.21
85530209	12/16/2016	THE FRUITGUYS	01-4300		195.00
85530210	12/16/2016	US BANK BUSINESS EQUIPMENT	01-5600		1,828.76
85530211	12/16/2016	Evelyn G. Keaton	01-5200		77.65
85530212	12/16/2016	CROWN DISTRIBUTING INC	13-4380		2,991.35
85530213	12/16/2016	CULTURE SHOCK YOGURT	13-4710		513.60
85530214	12/16/2016	DANIELSEN COMPANY	13-4380	168.12	
			13-4710	4,667.30	
			Unpaid Tax	8.00-	4,827.42
85530215	12/16/2016	GOLD STAR FOODS, INC	13-4710		20,359.06
85530216	12/16/2016	HEARTLAND PMNT SYS	13-5800		2,425.00
85530217	12/16/2016	MILLERS CITRUS GROVE	13-4710		650.00
85530218	12/16/2016	PRODUCERS DAIRY FOODS, INC.	13-4710		12,420.21
85530219	12/16/2016	PROPACIFIC FRESH	13-4380	225.36	
			13-4710	13,166.24	13,391.60
85530220	12/16/2016	SYSCO SACRAMENTO	13-4380	345.18	
			13-4710	7,387.96	7,733.14

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Checks Dated 12/16/2016

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85530221	12/16/2016	UNIFIRST CORPORATION	13-5800		2,439.12
		Total Number of Checks	**74**		**211,414.44**

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	62	139,040.52
13	Cafeteria Fund	10	67,758.50
25	Capital Facilities Fund	1	4,700.00
49	Mello Roos Capital Projects	1	230.02
	Total Number of Checks	74	211,729.04
	Less Unpaid Tax Liability		314.60-
	Net (Check Amount)		**211,414.44**

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Check Number	Check Date	Pay to the Order of	Object	Expensed Amount	Check Amount
85531289	12/21/2016	Evelyn J. Anderson	01-4300		7.50
85531290	12/21/2016	Casey E. Milovanovich	01-5200		216.58
85531291	12/21/2016	APPLE TEXTBOOKS	01-4100	4,339.91	
			Unpaid Tax	282.06-	4,057.85
85531292	12/21/2016	CAST, INC.	01-4390	57.46	
			Unpaid Tax	3.75-	53.71
85531293	12/21/2016	COMMITTEE FOR CHILDREN	01-4300	542.88	
			Unpaid Tax	37.88-	505.00
85531294	12/21/2016	DISNEY EDUCATIONAL PRODUCTIONS	01-4100	2,529.61	
			Unpaid Tax	174.87-	2,354.74
85531295	12/21/2016	EMICS, INC.	01-5800		1,000.00
85531296	12/21/2016	IXL LEARNING INC	01-4300		349.00
85531297	12/21/2016	LOZANO SMITH LLP	01-5810		4,524.75
85531298	12/21/2016	PCOE - PLACER CO OFFICE OF ED	01-7142		915.75
85531299	12/21/2016	PEARSON ASSESSMENTS ORDERING DEPARTMENT	01-4300		255.38
85531300	12/21/2016	RISO PRODUCTS OF SAC INC	01-4300		214.12
85531301	12/21/2016	TUFF SHED INC	01-4400		2,695.32
85531302	12/21/2016	U.S. BANK NATIONAL ASSOCIATION U.S. BANCORP PURCHASING CARD	01-4300	2,422.98	
			01-5200	9,202.52	
			01-5800	169.00-	
			21-4300	57.51	
			21-5800	1.50	
			21-6210	40.85	
			25-5200	5.00	11,561.36
85531303	12/21/2016	WAYSIDE PUBLISHING	01-4100		668.90
85531304	12/21/2016	WENDY WEICHEL MURAWSKI - DBA 2 TEACH LLC	01-5800		9,000.00
85531305	12/21/2016	PAPA MURPHY'S DOUGH BOY FRESH INC.	13-4710		2,065.50
85531306	12/21/2016	SAFEWAY INC	01-4300		587.64
85531307	12/21/2016	WPUSD PETTY CASH FUND	01-4300	816.00	
			01-5800	353.90	
			01-8675	102.20	
			13-4300	296.40	
			13-8634	119.00	1,687.50
85531308	12/21/2016	Stacey Brown	01-4300		185.50
85531309	12/21/2016	Shannon M. Dumler	01-4300		69.26
85531310	12/21/2016	Zachary D. McBride	01-9550		257.25
85531311	12/21/2016	Kathryn M. Perry	01-4300		113.40
85531312	12/21/2016	Mary Lou Resendes	01-4300		43.90
85531313	12/21/2016	Janet A. Smith	01-4300		151.37
85531314	12/21/2016	ADD SOME CLASS	01-4400	997.83	
			01-5800	69.50	1,067.33
85531315	12/21/2016	CARSON-DELLOSA PUBLISHING	01-4300		16.16
85531316	12/21/2016	CDW GOVERNMENT INC	01-4300		27.00

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Check Number	Check Date	Pay to the Order of	Object	Expensed Amount	Check Amount
85531317	12/21/2016	CROWN AWARDS	01-4300	26.89	
			Unpaid Tax	1.18-	25.71
85531318	12/21/2016	FOLLETT SCHOOL SOLUTIONS, INC.	01-4300		1,231.64
85531319	12/21/2016	HAWKINS OFFICIATING SERVICE	01-5800		210.00
85531320	12/21/2016	MIKALAI KALMAN	01-5800		2,941.60
85531321	12/21/2016	OFFICE DEPOT	01-4300		278.42
85531322	12/21/2016	ORIENTAL TRADING COMPANY INC	01-4300	479.17	
			Unpaid Tax	30.59-	448.58
85531323	12/21/2016	PACIFIC ENVIRONMENTAL	01-4300		165.00
85531324	12/21/2016	PCOE - PLACER CO OFFICE OF ED	01-5200		150.00
85531325	12/21/2016	RAY MORGAN CO. / CHICO	01-4300	87.63	
			01-5600	125.02	212.65
85531326	12/21/2016	ROURKE EDUCATIONAL MEDIA	01-4300		1,802.08
85531327	12/21/2016	SCHOOL SPECIALTY INC	01-4300		11.64
85531328	12/21/2016	SIERRA OFFICE SUPPLIES &	01-4300		76.01
85531329	12/21/2016	SIG EMPLOYEE BENEFITS TRUST	76-9554		696,391.25
85531330	12/21/2016	STAPLES BUSINESS ADVANTAGE	01-4300		5,551.32
85531331	12/21/2016	DISCOUNT SCHOOL SUPPLY	01-4300		399.06
85531332	12/21/2016	ORIENTAL TRADING COMPANY INC	01-4300	420.27	
			Unpaid Tax	25.52-	394.75
		Total Number of Checks	**44**		**754,941.48**

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	42	56,520.32
13	Cafeteria Fund	2	2,480.90
21	Building Fund #1	1	99.86
25	Capital Facilities Fund	1	5.00
76	Payroll Fund	1	696,391.25
	Total Number of Checks	44	755,497.33
	Less Unpaid Tax Liability		555.85-
	Net (Check Amount)		**754,941.48**

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Checks Dated 01/11/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85532456	01/11/2017	Lori J. Fury	01-5200		30.51
85532457	01/11/2017	Rosemary Knutson	01-5200		16.20
85532458	01/11/2017	Tracey N. Lillie	01-4300	23.22	
			01-5200	268.55	
			11-5200	57.78	349.55
85532459	01/11/2017	Katelynn A. Myers	01-5200		7.61
85532460	01/11/2017	ADVANCED INTEGRATED PEST	01-5800		1,218.00
85532461	01/11/2017	AMERICAN EAGLE ENT.	01-5600		5,450.00
85532462	01/11/2017	BANK OF AMERICA #4333	01-4300	188.02	
			01-5800	46.21	234.23
85532463	01/11/2017	CAPITOL CLUTCH AND BRAKE INC	01-4365		66.95
85532464	01/11/2017	CROWE HORWATH LLP	01-5811		5,175.00
85532465	01/11/2017	DAWSON OIL COMPANY	01-4345	9,003.78	
			01-4350	4,512.20	13,515.98
85532466	01/11/2017	ELISE HAUGH - DBA SPEECH & LANGUAGE THERAPY &	01-5800		7,300.00
85532467	01/11/2017	GOLD COUNTRY MEDIA PUBLICATIONS	01-5800		1,203.00
85532468	01/11/2017	GRAINGER .	01-4300		106.45
85532469	01/11/2017	GUIDING FITNESS	01-5800		700.00
85532470	01/11/2017	HD SUPPLY FACILITIES MAINTENENCE, LTD	01-4300		12.86
85532471	01/11/2017	HORIZON	01-4300		2.67
85532472	01/11/2017	INDOOR ENVIRONMENTAL SERVICES	01-5600		4,505.00
85532473	01/11/2017	LOWE'S	01-4300		1,506.42
85532474	01/11/2017	MEDICAB OF SACRAMENTO/SIERRA	01-5800		3,681.00
85532475	01/11/2017	MEDICAL BILLING TECHNOLOGIES	01-5800		588.70
85532476	01/11/2017	ODYSSEYWARE / GLYNLYON, INC.	01-5800		24,750.00
85532477	01/11/2017	PLATT ELECTRIC SUPPLY, INC.	01-4300		272.84
85532478	01/11/2017	RIEBES AUTO PARTS	01-4365		1,304.07
85532479	01/11/2017	RYLAND SCHOOL BUSINESS CONSULTING	01-5800		326.25
85532480	01/11/2017	SAC VAL JANITORIAL SALES	01-4300		5,616.56
85532481	01/11/2017	SCHOOL INNOVATION & ACHIEVEMENT	01-5800		3,300.00
85532482	01/11/2017	SIERRA OFFICE SUPPLIES &	01-4300		450.43
85532483	01/11/2017	SITEONE LANDSCAPE SUPPLY	01-4300		66.91
85532484	01/11/2017	SOLON FIRE CONTROL	01-5800		982.19
85532485	01/11/2017	SUTTER MEDICAL FOUNDATION	01-5800		474.00
85532486	01/11/2017	THE FRUITGUYS	01-4300		171.00
85532487	01/11/2017	UNIFIRST CORPORATION	01-5800		248.56
85532488	01/11/2017	WESTERN PLACER WASTE	01-5540		309.87
85532489	01/11/2017	AT&T	01-5560		4,491.93
85532490	01/11/2017	CITY OF LINCOLN	01-5540	6,309.07	
			01-5550	4,386.04	
			01-5570	12,734.21	23,429.32

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Checks Dated 01/11/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85532491	01/11/2017	JIVE COMMUNICATIONS, INC.	01-5560		768.48
85532492	01/11/2017	PACIFIC GAS & ELECTRIC CO	01-5510		78,850.14
85532493	01/11/2017	RECOLOGY FMRLY AUBURN PLACER DISPOSAL	01-5540		668.26
85532494	01/11/2017	VERIZON WIRELESS	01-5560		1,669.41
85532495	01/11/2017	Joseph V. Bagley	01-4300		500.00
85532496	01/11/2017	ACI SPECIALTY BENEFITS ACI ENTERPRISES INC	01-3901		2,475.00
85532497	01/11/2017	ATIA - ASSISTIVE TECHNOLOGY INDUSTRY ASSOCIATION	01-5200		1,075.00
85532498	01/11/2017	CABE	01-5200		195.00
85532499	01/11/2017	CALTRONICS BUSINESS SYSTEMS	01-5600		320.10
85532500	01/11/2017	CAPITOL CLUTCH AND BRAKE INC	01-4365		96.38
85532501	01/11/2017	CITRUS HEIGHTS SAW & MOWER	01-4365	96.42	
			01-5600	66.87	163.29
85532502	01/11/2017	CITY OF LINCOLN	01-5510		2,085.37
85532503	01/11/2017	DISCOVERY OFFICE SYS/US BANK EQUIPMENT FINANCE	01-5600		1,006.54
85532504	01/11/2017	DISCOVERY OFFICE SYSTEMS	01-5600		143.09
85532505	01/11/2017	GOLD COUNTY TRACTORS, INC	01-6400		14,996.80
85532506	01/11/2017	KINGSLEY BOGARD THOMPSON LLP	01-5810		2,256.42
85532507	01/11/2017	KRISTINE N CORN DBA SIERRA PEDIATRIC THERAPY CLINIC	01-5800		2,130.38
85532508	01/11/2017	L & H AIRCO	01-4300		311.20
85532509	01/11/2017	LINMOORE FENCING & IRONWORKS	01-5600	2,845.00	
			01-5800	2,375.00	5,220.00
85532510	01/11/2017	LOY MATTISON DBA LOY MATTISON ENTERPRISES	01-5800		1,207.50
85532511	01/11/2017	LOZANO SMITH LLP	01-5810	2,031.28	
			25-5810	4,850.00	6,881.28
85532512	01/11/2017	PAUL LEE NUZMAN - DBA OMG DIVERSIFIED DOOR & LOCK	01-4300		479.99
85532513	01/11/2017	PEARSON ASSESSMENTS ORDERING DEPARTMENT	01-4300		2,787.42
85532514	01/11/2017	PLACER COUNTY SELPA	01-5200		150.00
85532515	01/11/2017	PLATT ELECTRIC SUPPLY, INC.	01-4300		108.36
85532516	01/11/2017	PPG PAINTS ARCHITECTURAL FINISHES, INC.	01-4300		67.35
85532517	01/11/2017	PRECISION WEST TECHNOLOGIES	01-4400		1,005.72
85532518	01/11/2017	RAY MORGAN CO. / CHICO	01-5600		24.58
85532519	01/11/2017	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		2,123.32
85532520	01/11/2017	ROBERT SMITH / BIDWELL H2O DBA - BIDWELL WATER	01-4300		70.00
85532521	01/11/2017	RSD - REFRIGERATION SUPPLIES	01-4300		365.77
85532522	01/11/2017	RYLAND SCHOOL BUSINESS CONSULTING	01-5800		1,160.00

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Checks Dated 01/11/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85532523	01/11/2017	SACRAMENTO CO OFFICE OF ED.	01-5200		150.00
85532524	01/11/2017	SCHOOL WORKS INC.	25-5800		5,000.00
85532525	01/11/2017	SIERRA OFFICE SUPPLIES &	01-4300		12.56
85532526	01/11/2017	SOLUTION TREE	01-5800		10,400.00
85532527	01/11/2017	STATE OF CALIFORNIA - DOJ	01-5821		49.00
85532528	01/11/2017	UNIVERSAL SPECIALTIES, INC.	01-4300		226.06
85532529	01/11/2017	US BANK BUSINESS EQUIPMENT	01-5600		903.04
85532530	01/11/2017	US BANK CORP TRUST SERVICE	49-5800		1,760.00
85532531	01/11/2017	Brooke A. Barker	01-5200		18.73
85532532	01/11/2017	Stacey Brown	01-4300		56.82
85532533	01/11/2017	Arguiles C. Caruncho	01-5800		355.00
85532534	01/11/2017	Santiago Hernandez	01-4300		16.83
85532535	01/11/2017	Tami D. Jeffs	01-4300		29.98
85532536	01/11/2017	Misty M. Lacey Alarcon	01-4300		100.62
85532537	01/11/2017	Clinton J. Nelson	01-4300		219.82
85532538	01/11/2017	Benjamin D. Palafox	01-5800		271.39
85532539	01/11/2017	Kelly E. Ransford	01-4300		10.74
85532540	01/11/2017	Jada L. Saul	01-4300		15.16
85532541	01/11/2017	ALAN S BROOKS	01-6290	6,975.00	
			21-5800	375.00	
			21-6290	4,087.50	
			25-6290	150.00	11,587.50
85532542	01/11/2017	ANGELINA BROWN - DBA ANGEION CONSULTING	01-5800		5,000.00
85532543	01/11/2017	ATHLETICS UNLIMITED	01-4300		2,651.99
85532544	01/11/2017	AVALON PRINTING & GRAPHICS	01-4300		222.70
85532545	01/11/2017	BLACKBURN CONSULTING	25-6280		17,249.30
85532546	01/11/2017	BSN SPORTS SPORTS SUPPLY GROUP	01-4300		122.39
85532547	01/11/2017	CALTRONICS BUSINESS SYSTEMS	01-4300		100.75
85532548	01/11/2017	CASBO - CALIF ASSOC OF SCHOOL BUSINESS OFFICIALS	01-5200		305.00
85532549	01/11/2017	CDE - CALIF DEPT OF EDUCATION	01-4300		1,424.24
85532550	01/11/2017	CDW GOVERNMENT INC	01-4300		664.58
85532551	01/11/2017	CLASSROOM DIRECT.COM	01-4300		131.25
85532552	01/11/2017	Consumnes River College	01-5800		200.00
85532553	01/11/2017	DIRECT PRESS 2	01-4300		368.79
85532554	01/11/2017	DISCOUNT DANCE LLC	01-4300		2,553.07
85532555	01/11/2017	DISCOVERY OFFICE SYSTEMS	01-4300	1,221.48	
			01-5600	546.32	1,767.80
85532556	01/11/2017	EATON INTERPRETING SVCS INC	01-5800		105.00
85532557	01/11/2017	EBSCO INDUSTRIES INC.	01-4100		124.25
85532558	01/11/2017	ENTERPRISE RENT A CAR	01-5800		136.22
85532559	01/11/2017	FLORA FRESH, INC.	01-4300		510.09
85532560	01/11/2017	FOLLETT SCHOOL SOLUTIONS, INC.	01-4200	2,005.52	
			01-4300	1,160.85	3,166.37

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 01/11/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85532561	01/11/2017	IMPACT CONSTRUCTION SRVS INC	01-6200		33,366.69
85532562	01/11/2017	ISOKINETICS, INC.COM	01-4300	110.99	
			Unpaid Tax	6.15-	104.84
85532563	01/11/2017	KRISTON L TAGUE - DBA TAGUE BAND INSTRUMENT SERVICES	01-5600		78.24
85532564	01/11/2017	LANDMARK CONSTRUCTION	01-6200	260,044.79	
			25-6200	28,893.86	288,938.65
85532565	01/11/2017	LEARNING HEADPHONES.COM	01-4300		474.15
85532566	01/11/2017	LINMOORE FENCING & IRONWORKS	21-5800		2,225.00
85532567	01/11/2017	LPA INC.	01-6210	7,155.00	
			21-6210	27,329.58	34,484.58
85532568	01/11/2017	MJB WELDING SUPPLY, INC.	01-4300		364.00
85532569	01/11/2017	MONOPRICE INC	01-4300		158.71
85532570	01/11/2017	NASCO MODESTO	01-4300		53.62
85532571	01/11/2017	NATIONAL FFA	01-4300	195.95	
			Unpaid Tax	12.49-	183.46
85532572	01/11/2017	OFFICE DEPOT	01-4300		224.00
85532573	01/11/2017	ORIENTAL TRADING COMPANY INC	01-4300	57.98	
			Unpaid Tax	4.05-	53.93
85532574	01/11/2017	PCOE - PLACER CO OFFICE OF ED	01-5200		250.00
85532575	01/11/2017	PITNEY BOWES INC	01-5600		135.28
85532576	01/11/2017	PLACER COUNTY WATER AGENCY	01-4300		1,403.72
85532577	01/11/2017	PURCHASE POWER	01-4300		1,118.08
85532578	01/11/2017	REALLY GOOD STUFF	01-4300	391.35	
			Unpaid Tax	24.16-	367.19
85532579	01/11/2017	RECOLOGY FMRLY AUBURN PLACER DISPOSAL	01-4300		135.00
85532580	01/11/2017	SASS/Mestmaker Insurance	01-3901		409.80
85532581	01/11/2017	SCANTRON CORPORATION	01-4300		86.01
85532582	01/11/2017	SCHOLASTIC BOOKS	01-4300		90.00
85532583	01/11/2017	STAPLES BUSINESS ADVANTAGE	01-4300	2,042.77	
			01-4390	239.41	2,282.18
85532584	01/11/2017	TEACHERS PAY TEACHERS DEPT. 6759	01-4300	100.69	
			Unpaid Tax	6.82-	93.87
85532585	01/11/2017	WALLACE-KUHL & ASSOCIATES	21-6290	1,780.00	
			25-6290	792.00	2,572.00
85532586	01/11/2017	WAVE Cable TV	01-5800		20.06
85532587	01/11/2017	WEST INTERACTIVE SERVICES CORP	01-5800		10,456.50
85532588	01/11/2017	WESTERN TOOL SUPPLY	01-4300		1,059.50
85532589	01/11/2017	WORLD BOOK INC	01-4300		368.00
85532590	01/11/2017	State Disbursement Unit	01-9500		1,157.00
		Total Number of Checks	**135**		**693,827.31**

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.

ESCAPE CONTINUE

Checks Dated 01/11/2017

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	130	599,330.96
11	Adult Education Fund	1	57.78
21	Building Fund #1	4	35,797.08
25	Capital Facilities Fund	6	56,935.16
49	Mello Roos Capital Projects	1	1,760.00
	Total Number of Checks	135	693,880.98
	Less Unpaid Tax Liability		53.67-
	Net (Check Amount)		**693,827.31**

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.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Williams Uniform Quarterly Complaint Report

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 17, 2017

ROLL CALL REQUIRED:
No

BACKGROUND:

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

RECOMMENDATION:

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

wp/rk/factform

PCOE
GOLD IN EDUCATION
Gayle Garbolino-Mojica

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

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

District: Western Placer Unified School District

Person completing this form: Rosemary Knutson

Title: Secretary to the Superintendent

Quarterly Report Submission Date: *(Check one)*

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

Date quarterly report was or will be reported publicly at a regularly scheduled board meeting: 01/17/17

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

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

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

Scott Leaman
Print Name of District Superintendent

Signature of District Superintendent

January 12, 2017
Date

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

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

SUBJECT:

Approve Agreement for Cleaning Cost Analysis Program between Hillyard, Inc., and Western Placer Unified School District

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent of Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

District – Custodial Budget

MEETING DATE:

January 17, 2017

ROLL CALL REQUIRED:

No

BACKGROUND:

Hillyard, Inc. is specially trained in delivering complimentary programs and services that help support school districts. The attached agreement authorizes Hillyard, Inc. to implement a Cleaning Cost Analysis Program which will include a complete report of facilities and organization that gives valuable physical and financial information to Western Placer Unified School District through the 2016-17 school year. The program will also provide audit information for each cleanable building in the District. The services provided by Hillyard, Inc. will be free of charge.

RECOMMENDATION:

Administration recommends the Board ratify the agreement for the Cleaning Cost Analysis Program with Hillyard, Inc. and Western Placer Unified School District.

HILLYARD, INC.

THE CLEANING RESOURCE®

To: Western Placer Unified School District 12/14//2016

From: Cindy LaCasse, General Manager, Hillyard Sacramento

RE: Understanding of Working Relationship and 1Year Mutual Agreement

Thank you very much for giving Hillyard Sacramento the opportunity to work with your organization through our Cleaning Cost Analysis Program (CCAP®), and for allowing us to provide you with the highest level of value added service and support in the industry. With over 100 years of experience and a nationwide reach, we feel confident in providing unprecedented value to your organization by working as a primary vendor to deliver, not just high quality and cost effective supplies in a timely manner, but also by delivering complimentary programs and services that help support your organization. Those programs and services are listed in Attachment A. When it comes to Western Placer Unified School District, it is our commitment to go above and beyond servicing your needs. When it comes to our CCAP®, our commitment is to work to provide invaluable tools, reports, ancillary and consulting services, free of charge, as a means of helping your entire staff gain deeper insight and understanding into the management and maintenance of your facilities.

We hope you recognize that we are prepared to make a substantial investment in terms of time and financial resources into your organization and that, in return for the complimentary services delivered by Hillyard in good faith, your organization will establish a vendor/partner relationship with us that makes Hillyard its primary vendor utilizing Hillyard to source the vast majority of its products to include paper, liners, and chemical supplies (which would include but would not be limited to, its floor & gym care, cleaning chemical, special chemicals disinfecting chemicals, and hand soap). We also hope you to recognize, as part of our ongoing commitment to your organization, Hillyard will continually look for ways to maximize your resources, improve quality, and lower the overall cost of cleaning while raising the standardized cleaning level.

We would appreciate it if you would have the appropriate individuals in your organization sign below as recognition of all the benefits we've agreed to provide as our commitment to you, and in return, your commitment to work with us as your primary vendor. We understand this is an agreement intended only to help both of us confidently move forward in establishing a complementary working relationship.

(Cindy LaCasse – General Manager – Hillyard)	*(Date)*
Signed (- Assistant Superintendent)	12/20/16 *(Date)*
Signed (– Maintenance Director)	12/20/16 *(Date)*

826 Professor Lane #150 Sacramento CA 95834
Ph (800) 755-3111 Fax (916) 569-4175 e-mail Sacramento@hillyard.com

ATTACHMENT A

It is understood via the Letter of Understanding that your organization and Hillyard Sacramento intend to work closely together, and whereby ***Hillyard Sacramento will provide the following deliverables on your behalf at no cost:***

1. *Complete a study of facilities and deliver to the organization a comprehensive review in CMS that provides the organization with valuable physical and financial information utilizing the Hillyard CCAP® (Cleaning Cost Analysis Program) Building Audit information for each cleanable building in the organization which includes the number of cleanable fixtures by type, floor types and square footages to the room level and by specifically designated employee work zone.*
   - *Audit and Log employee data complete with work times, vacation and holiday time off, employee cleaning and non cleaning times. Compile and report average hourly wage and total labor cost information organization wide and by building.*
   - *Provide a CCAP® Summary Report on current operations which includes but is not limited to: a benchmark of a recommended cleaning level and the number of current FTE's against recommended number of FTE's needed to meet the benchmark, costs per square foot, number of users (including student body, community users and staff), cost per user, total number of buildings and cleanable square footage, high use commodity supply costs (soap, paper, and liners), estimated chemical costs, total estimated labor cost, total estimated non-cleaning associated labor cost, and overall costs for custodial budgets.*
   - *Pinpoint, document, and report areas of the facility that are the highest to lowest cost centers to the organization, both in the overall facility (all buildings) and by building. Audit and Log productivity equipment for each building.*
   - *Analyze and display division of labor across various buildings within the organization.*
   - *Document employee work zone assignments and benchmark expected cleaning times for all assigned areas.*
   - *Estimate Annual Quantity and Costs of Products and total cleaning costs across the organization and by building.*
   - *Provide Routine Task and Special Task lists based on cleaning benchmarks that show the task description, frequency the task is to be performed, a detailed description of the procedure, listing of the product to be used (if any).*
   - *Recommend equipment that will improve productivity organization wide.*
   - *Provide an Optimization Report showing productivity savings. Hillyard will run its CCAP® data base optimizer in order to examine recommended productivity improvement scenarios specific to the organizations needs, that will show labor and product cost savings via the utilization of productivity enhancing equipment rather than labor, to more effectively bridge labor deficit gaps required to meet established benchmarks and organizational goals.*
   - *Clearly document and display, before and after, process optimization time savings in assigned work runs.*

ATTACHMENT A (con't)

- *Provide examples of standardized custodial manuals specific to the organization that can be implemented in each building for each employee per management approval.*
- *Show sample Job Cards (displays specific custodial responsibilities, equipment and tasks to be done in high impact areas such as restrooms, classrooms, and offices).*
  Perform a current supply analysis to determine potential areas for material reduction

2. *Work with management to develop a product migration plan.*
3. *Review Run Summary Reports with manager of facilities to determine areas of improvement.*
4. *Work with building managers and director(s) to establishing time based balanced work zones.*
5. *Train all building manager's on the CCAP® "Coaches Clinic – Managing Change".*
6. *Establish a staff training curriculum. Provide Quarterly training sessions to all staff each quarter.*
7. *Create standardized custom Custodial Run Manuals and Job Cards for each building and each employee.*
8. *Establish a time frame for implementing "CQI" (Continuous Quality Improvement) with the manager of facilities.*
9. *Provide ongoing technical support for all staff and management as needed.*
10. *Provide CQI (Continuous Quality Improvement) to assess and monitor quality/performance..*
11. *Provide online ordering and delivery as part of Hillyard's B2B ordering and tracking system.*
12. *Pricing (Attachment B) from Hillyard is guaranteed from June 1st 2016 and ending June 30, 2017. Pricing of supplies to follow industry based adjustments with a 5% cap per year. All adjustments provided with documentation from applicable manufacturers.*
13. *Chemical, Hand Soap and Controlled Paper Towel/Tissue Dispensers are provided at no charge from Hillyard and installed by Hillyard*
14. *An implementation timeline is to be mutually agreed to.*
15. *In the event that Western Placer Unified School District identifies that they are:*
    a. *Not receiving the products and benefits outlined in this agreement,*
    b. *Or determines that they are not being charged fair market price,*
    c. *And meetings with Hillyard management, has not resolved the issue.*

    They may terminate this agreement with a 30 day written notice.

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 # **14-15-F**
15-16-E
15-16-G

AGENDA ITEM AREA:
Consent Session

REQUESTED BY:
Chuck Whitecotton
District Hearing Officer

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 17, 2017

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will disclose any action taken during Closed Session in regards to the re-entry of Student # **14-15-F; 15-16-E; 15-16-G**

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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SUBJECT:
Approval of Change Order #1 for the Lincoln High School Addition and Modernization Project

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Michael Adell
Director of Facilities

ENCLOSURES:
Yes

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
Measure A

MEETING DATE:
January 17, 2017

ROLL CALL REQUIRED:
No

BACKGROUND:

On October 18, 2016, the Board accepted the bid and awarded a contract to Flint Builders, Inc., for the Lincoln High School Addition and Modernization project including the construction of a new single story classroom building. Due to the very wet weather we have experienced this winter, the soils at the location of the building foundation for the new classroom building became very saturated preventing adequate compaction. In response to the issue, it was necessary to stabilize the building pad area subgrade soils in place through Chemical Treatment (Lime and Cement Mix) down to a depth of 18 inches.

The attached Change Order #1 in the amount of $56,699.00 represents the cost to do the chemical treatment in order to stabilize the soil at the building foundation. The change order will increase the contract amount to $6,616,699.00.

RECOMMENDATION:

Staff recommends the Board of Trustees approve the Construction Change Order #1 for the Lincoln High School Addition and Modernization Project.

CHANGE ORDER REQUEST

FLINT

Flint Builders Inc.
401 Derek Place
Roseville, CA 95678

COR #: 1
DATE: 12/14/2016
Revised 1/10/17

OWNER: Western Placer Unified School District
600 Sixth Street, Suite 400
Lincoln, CA 95648

CONTRACT: 1629. Lincoln HS New Classroom Building Addition and Modernization
600 Sixth Street, Suite 400
Lincoln, CA 95648

Saturated Soil at Building Foundation

The Geotechnical Report dated 8/26/15 does not provide recommendations for site preparation with saturated soils and the report specifically states on page 15 that additional recommendations can be provided as conditions dictate. Per the response to RFI #1, Wallace Kuhl recommended Chemical Treatment to stabilize the building pad area subgrade soils in place. Treatment will consist of the recommended 2 1/2 psf of high calcium quicklime and 2 1/2 psf of cement mixed into the building pad subgrade soils to a depth of 12". As recommended, the lime will be mixed on the first day and the cement will be remix, graded and final compacted on the second day. Treatment will extend 5 ft outside the building. Treated soil in landscaped areas will be removed for use under site concrete and replaced with untreated soil. Flint's costs include covering the pad with plastic when the saturated soil was discovered and again after the treatment is complete for the building pad to cure. Unit price for additional lime treatment is $3.25 per sf. The other option to excavate and offhaul 12" of dirt and install 12" AB over geogrid fabric is approx $13,000 more than the lime treatment.

Final recommendations from Wallace Kuhl per letter dated 12/28/16 is to provide minimum of 4 psf of quicklime and 4 psf of cement mixed to a depth of 18 inches. Revised pricing includes this recommendation.

PCO TYPE	TYPE DESCRIPTION	PCO	PCO DESCRIPTION	AMOUNT
PCO	Pending Change Orders	3	Saturated Soil at Building Foundatioin	56,699.00

TOTAL: 56,699.00

APPROVED BY: Western Placer Unified School District

SIGNED: _____

DATE: _____

SUBMITTED BY: Flint Builders Inc.

SIGNED: _____

DATE: 1/10/17

LINCOLN HS NEW CLASSROOM BLDG
LINCOLN, CA

PROJECT NO.: 15042.10
Date: 12/15/2016

COST PROPOSAL SUMMARY

Change Order Request NO.: 1

Contractor Name: Flint Builders

			Flint	Swan Engineering	Whiting Concrete	
			1	2	3	4
			Contractor	1st Tier Subs	1st Tier Subs	Total
Actual Costs	1	Straight time - labor	$2,336	$7,210	$1,600	$11,146
	2	Overtime - labor	$0	$0	$0	$0
	3	Materials & consumable items:	$1,000	$27,300	$2,250	$30,550
	4	Sales tax (on line 5)	$75	$0	$0	$75
	5	Equipment	$0	$1,579	$3,650	$5,229
	6	Royalties	$0	$0	$0	$0
	7	Permits	$0	$0	$0	$0
	8	Total direct expense (sum of lines 1-7)	$3,411	$36,089	$7,500	$47,000
	9	Bonds @ 1% of actual costs on line 8	$34	$361	$75	$470
Contractor Fees	10	Lower tier sub @ 15% of lower tier sub actual costs shown on line 8				$0
	11	1st tier sub @ 5% of lower tier sub actual costs on line 8		$0	$0	$0
	12	1st tier sub @ 15% of 1st tier sub actual costs on line 8		$5,413	$1,125	$6,538
	13	Contractor @ 5% of 1st tier and lower tier subs actual costs on line 8	$2,179			$2,179
	14	Contractor @ 15% of contractor actual costs on line 8	$512			$512
	15	Total fee on actual costs on line 8	$2,691	$5,413	$1,125	$9,229
Total	16	**Total (actual costs + bonds + fees) Sum of lines 8, 9 & 15**	**$6,136**	**$41,863**	**$8,700**	**$56,699**

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

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

SUBJECT:

Governor's State Budget Proposals 2017-18

AGENDA ITEM AREA:

Information

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent - Business & Operations

ENCLOSURES:

No

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 17, 2017

ROLL CALL REQUIRED:

No

BACKGROUND:

The Governor's January Budget was released on January 10, 2017. Staff attended the School Services of California Governor's Budget Workshop on January 17, 2017. A detailed update will be provided to the Board at the meeting.

RECOMMENDATION:
Administration recommends the Board receive the update on the Governor's State Budget proposals for the 2017-18 budget year.

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 16/17.15 Canvassing the Results of a General Election Obligation Bond Held on November 8, 2016 and Certification of Election Results and Entry Upon Minutes of Favorable Vote

AGENDA ITEM AREA:

Action

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

ENCLOSURES:

Yes

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
Facilities Bond Funds

MEETING DATE:

January 17, 2017

ROLL CALL REQUIRED:

Yes

BACKGROUND:

Western Placer Unified School District, through the Governing Board, submitted to the electors of the District, its general obligation bond proposal in the amount of Sixty Million Dollars ($60,000,000) for the election that was held on November 8, 2016.

The electors of the District approved general obligation bonds (Measure "N") in the amount of Sixty Million Dollars ($60,000,000).

The total number of votes cast for and against Measure A at the election, including absentee votes, are as follows:

Bond	Measure N - Western Placer Unified School District
Total Votes	26,595
Bonds YES	15,012 (56.45%)
Bonds NO	11,583 (43.55%)

The certificate of election results from the Election Officials of the County of Placer was confirmed and the Board confirms, pursuant to the certification, that at least 55% of the votes cast on the proposition of issuing the bonds as described above were in favor of issuing the bonds and the proposition has been approved.

Resolution 14/15.13 certifies to the Board of Supervisors of Placer County that all proceedings relating to the calling of the election and the approval by the electorate, by at least a 55% vote, of issuing the Bonds were properly conducted as to all actions performed by the District.

The Resolution also requests that the Placer County Superintendent of Schools send a copy of the certificate of election results to the Board of Supervisors of Placer County.

A copy of this resolution shall be forwarded to the Placer County Superintendent of Schools with a copy to the Placer County Board of Supervisors and to the County Clerk of Placer County. This Resolution shall take effect immediately upon its adoption.

RECOMMENDATION:

Staff recommends the Board of Trustees adopted Resolution 16/17.15 canvassing the results of a general obligation bond election held on November 8, 2016 and certification of election results and entry upon minutes of favorable vote for the Measure N Bond.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 16/17.15

RESOLUTION OF THE BOARD OF TRUSTEES OF THE WESTERN PLACER UNIFIED SCHOOL DISTRICT CANVASSING THE RESULTS OF A GENERAL OBLIGATION BOND ELECTION HELD ON NOVEMBER 8,2016

RESOLVED, by the Board of Trustees (the "Board") of the Western Placer Unified School District (the "District"), Placer County (the "County"), State of California, as follows:

WHEREAS, the Board previously adopted its Resolution No. 15/16.26 ordering the County Registrar of Voters (the "County Registrar") to call an election (the "Bond Election") for a general obligation bond authorization to be held on November 8, 2016;

WHEREAS, Resolution No. 15/16.26 was duly delivered to the County Registrar and Clerk of the Board of Supervisors of the County;

WHEREAS, notice of the Bond Election was duly given;

WHEREAS, the Bond Election was called pursuant to the provisions of the California Constitution and California law, including, but not limited to, the terms and conditions of the "Smaller Classes, Safer Schools and Financial Accountability Act," also known as "Proposition 39," and related State legislation;

WHEREAS, on November 8, 2016, the Bond Election was duly held and conducted for the purpose of voting on a measure to authorize the issuance of bonds of the District in the amount not to exceed $60,000,000 (the "Bond Measure");

WHEREAS, the Board has received from the County Registrar the Canvass and Statement of Results for the Bond Measure; and

WHEREAS, it appears from the Canvass and Statement of Results and Certificate of Election, a copy of which is attached hereto as Exhibit A, and incorporated herein by this reference, that fifty-five percent (55%) or more of the votes cast were in favor of the Bond Measure.

NOW, THEREFORE, it is hereby ORDERED and DETERMINED, as follows:

Section 1. Pursuant to section 15274 of the California Education Code, the fact that the Bond Measure has been approved by fifty-five percent (55%) or more of the votes cast at the Bond Election is hereby entered upon the minutes of this meeting.

Section 2. Any prior entries upon the minutes by the Board that the Bond Measure has been approved by fifty-five percent (55%) or more of the votes cast at the Bond Election are hereby superseded by this Resolution.

Section 3. That the Board determines that all proceedings of the District in connection with the Bond Election have been accomplished according to law.

Section 4. That the Clerk of the Board is hereby directed to deliver, or cause to be delivered, a copy of this Resolution to the County Superintendent of Schools and to the Clerk of the Board of Supervisors of the County.

Section 5. The Superintendent, the Clerk of the Board, and other appropriate officials of the District and District consultants are hereby authorized and directed to take any actions and execute and deliver any and all documents as are necessary to accomplish the provisions and directives of this Resolution.

Section 6. This Resolution shall be effective upon adoption by the Board.

****

I, the undersigned Clerk of the Board of Trustees of the Western Placer Unified School District, hereby certify that the foregoing is a full, true and correct copy of a resolution adopted by the Board of Trustees of the Western Placer Unified School District at a meeting thereof on the 17th day of January, 2017, by the following vote of the members thereof:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____

Clerk

EXHIBIT A

CANVASS AND STATEMENT OF RESULTS AND CERTIFICATE OF ELECTION

PLACER COUNTY OFFICIAL ELECTION SUMMARY
November 8, 2016
FINAL
12/06/16
19:01:12

N- WESTERN PLACER UNIFIED SCHOOL DISTRICT		
	Total	
Number of Precincts	52	
Precincts Reporting	52	100.0%
Vote For	1	
Total Votes	26,595	
YES	15,012	56.45%
NO	11,583	43.55%

CERTIFICATION OF
COUNTY CLERK/REGISTRAR OF VOTERS
OF THE RESULTS OF THE CANVASS
OF THE NOVEMBER 8, 2016, GENERAL ELECTION

STATE OF CALIFORNIA
COUNTY OF PLACER } ss.

I, Ryan Ronco, County Clerk/Registrar of Voters of said county, do hereby certify that, in pursuance to the provisions of Elections Code Section 15300, et seq., I did canvass the results of the votes cast in the General Election held in said County on November 8, 2016, for measures and contests that were submitted to the vote of the voters, and that the Statement of Votes Cast to which this certificate is attached, is full, true and correct.

I hereby set my hand and official seal this 6 day of December 2016

at the County of Placer.

COUNTY SEAL

Registrar of Voters

County of Placer
State of California

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 16/17.16 – Expressing Official Intent regarding Certain Capital Expenditures To Be Reimbursed From Proceeds of a Tax-Exempt Obligation

AGENDA ITEM AREA:
Action

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

ENCLOSURES:
Yes

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
Facilities Bond Funds

MEETING DATE:
January 17, 2017

ROLL CALL REQUIRED:
Yes

BACKGROUND:

Resolution 16/17.16 declares the District's intent to reimburse all or a portion of the expenditures for Measure "N" capital project paid within sixty days prior to the passage of this Resolution or will be paid on or after the passage of this Resolution pursuant to Treasury Regulation Section 1.150-2.

The District has developed a list of capital projects described in Exhibit A as attached.

The District reasonable expects to reimburse the expenditures with proceeds of one or more obligations to be issued by the District.

RECOMMENDATION:

Staff recommends the Board of Trustees adopted Resolution 16/17.16 expressing official intent regarding certain capital expenditures to be reimbursed from proceeds of a tax-exempt obligation.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 16/17.16

RESOLUTION OF THE BOARD OF TRUSTEES OF THE WESTERN PLACER UNIFIED SCHOOL DISTRICT EXPRESSING OFFICIAL INTENT REGARDING CERTAIN CAPITAL EXPENDITURES TO BE REIMBURSED FROM PROCEEDS OF A TAX-EXEMPT OBLIGATION

RESOLVED, by the Board of Trustees (the "Board") of the Western Placer Unified School District (the "District"), as follows:

WHEREAS, the District has developed a list of capital projects (the "Projects") described in Exhibit A hereto;

WHEREAS, all or a portion of the expenditures relating to the Projects (the "Expenditures") (i) have been paid within the sixty days prior to the passage of this Resolution or (ii) will be paid on or after the passage of this Resolution; and

WHEREAS, the District reasonably expects to reimburse itself for the Expenditures with the proceeds of an obligation the interest on which will be excluded from the gross income of the owner or owners of such obligation;

NOW, THEREFORE, it is hereby ORDERED and DETERMINED, as follows:

Section 1. The District reasonably expects to reimburse the Expenditures with proceeds of one or more obligations to be issued by the District or another entity of the District or in which the District is a member or for which the members of the District Council act as the governing board or whose debt is subject to the approval of the District Council.

Section 2. The maximum principal amount of the obligations expected to be issued for the Projects is $20,000,000.

Section 3. This Resolution is a declaration of official intent to reimburse expenditures pursuant to Treasury Regulations Section 1.150-2.

Section 4. All actions of the officers, agents and employees of the District or other entity of the District that are in conformity with the purposes and intent of this Resolution, whether taken before or after the adoption hereof, are hereby ratified and confirmed.

Section 5. This Resolution shall be in full force and effect immediately upon its adoption.

******

I, the undersigned Secretary of the Board of Trustees of the Western Placer Unified School District, hereby certify that the foregoing is a full, true and correct copy of a resolution adopted by the Board of Trustees of the Western Placer Unified School District at a meeting thereof on the 17th day of January, 2017, by the following vote of the members thereof:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____

Secretary

EXHIBIT A

DESCRIPTION OF THE PROJECTS

- 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, and equip 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, construct, and equip, as needed, facilities supporting student services, including food services, gymnasium, multi-purpose, library, music, athletic fields and hardcourts, administration and counseling buildings, and other school facilities
- Improve energy and operational efficiency to reduce maintenance and operating costs
- Improve campus entry and accessible paths of travel throughout campus
- Improve parking lots and bus driveways, including the addition of covered parking
- Repair or replace outdated heating, ventilation, air conditioning systems, lighting, electrical, low voltage, or water, sewer, and drainage systems

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 16/17.17 – Establishing and Appointing Measure "N" Citizens' Bond Oversight Committee and Adopting Oversight Committee Bylaws and Operational Guidelines

AGENDA ITEM AREA:

Action

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent of Business Services and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Facilities

FINANCIAL INPUT/SOURCE:

Facilities Bond Funds

MEETING DATE:

January 17, 2017

ROLL CALL REQUIRED:

Yes

BACKGROUND:

Based on Canvass and Statement of Results for Placer County, more than fifty-five percent of the votes cast on Measure "N" were in favor of issuing the aforementioned Bonds. As stated in Resolution 15/16.26, the Board must establish and appoint members to an independent Citizens' Bond Oversight Committee as an additional accountability measure for the voters and taxpayers of the District. The purpose of the Oversight Committee is to inform the public concerning the expenditure of bond revenues.

The Measure "N" Citizens' Bond Oversight Committee will consist of seven members to serve for terms of two years, without compensation, and for no more than three consecutive terms. The Oversight Committee will be comprised of at least one member who is active in a business organization representing the business community located within the District; one member who is active in a senior citizens' organization; one member who is active in a bona fide taxpayers' organization; one member who is a parent or guardian of a child enrolled in the District; one member who is both a parent or guardian of a child enrolled in the District and active in a parent-teacher organization, such as the PTA

or School site Council. No employee or official of the District shall be appointed and no vendor, contractor, or consultant of the District shall be appointed to the Oversight Committee. The Oversight Committee shall hold four regular meetings each year, on the second Tuesday of the months of March, June, September and December. All Oversight Committee meetings shall be open to the public as required by the Ralph M. Brown Act.

District staff has solicit potential members for appointment to the Oversight Committee in accordance with the District's normal policy and practice.

District staff and consultants are directed to provide the Oversight Committee with any necessary technical and administrative assistance in furtherance of its purpose and sufficient resources to publicize its conclusions. These resources shall include the ability to make the Oversight Committee's Minutes, reports, and documents available for public viewing on the District's Internet website.

The members of the Oversight Committee are included as well as the Bylaws and Operational Guidelines.

RECOMMENDATION:

Staff recommends the Board of Trustees adopted Resolution 16/17.17 establishing and appointing Measure "N" Citizens' Bond Oversight Committee and adopting Oversight Committee Bylaws and Operational Guidelines

WESTERN PLACER UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 16/17.17

RESOLUTION OF THE BOARD OF TRUSTEES OF THE WESTERN PLACER UNIFIED SCHOOL DISTRICT ESTABLISHING A CITIZENS' BOND OVERSIGHT COMMITTEE AND APPROVING FORM OF BYLAWS THEREFOR

WHEREAS, the Board of Trustees (the "Board") of the Western Placer Unified School District (the "District") previously adopted a resolution requesting Placer County (the "County") to call an election for general obligation bonds (the "Bond Election") to be held on November 8,2016;

WHEREAS, notice of the Bond Election was duly given and, on November 8,2016, the Bond Election was duly held and conducted for the purpose of voting a measure for the issuance of bonds of the District in the amount of $60,000,000 (the "Bond Measure");

WHEREAS, based on the statement of results from the County, more than fifty-five percent of the votes cast on the Bond Measure were in favor of issuing the aforementioned bonds;

WHEREAS, section 15278 of the California Education Code provides that the governing board of a school district shall establish and appoint members to an independent citizens' oversight committee, within 60 days of the date that the governing board enters the election results on its minutes; and

WHEREAS, the Board wishes hereby to establish such independent citizens' bond oversight committee in connection with issuance of bonds under the Bond Measure and to approve bylaws (the "Bylaws") therefor;

NOW, THEREFORE, it is hereby ORDERED and DETERMINED, as follows:

Section 1. Bond Election Results. The Board has entered the results of the Bond Election results on its minutes within 60 days of the date of this Resolution.

Section 2. Authorization. The Bond Measure was authorized pursuant to paragraph (3) of subdivision (b) of Section 1 of Article XIIIA of the California Constitution and subdivision (b) of Section 18 of Article XVI of the California Constitution in accordance with the requirements of the Strict Accountability for Local School Construction Bonds Act of 2000 (the "Act").

Section 3. Establishment of Committee. An independent citizens' bond oversight committee (the "Committee") is hereby established for the purposes set forth in the Act.

Section 4. Bylaws. The Committee shall operate pursuant to the Board-approved Bylaws as attached in Exhibit "A". The Committee shall have only those responsibilities granted to them

in the Act and the Bylaws. The Bylaws, as submitted herewith and attached hereto, are hereby approved.

Section 5. Other Actions. Officers of the Board and members of the Committee established hereunder are hereby authorized and directed, jointly and severally, to do any and all things and to execute and deliver any and all documents which they may deem necessary or advisable in order to give effect to and comply with the terms and intent of this Resolution. Such actions heretofore taken by such officers, officials, and staff are hereby ratified, confirmed and approved.

Section 6. Effective Date. This Resolution shall be effective upon adoption by the Board.

****

I, the undersigned Clerk of the Board of Trustees of the Western Placer Unified School District, hereby certify that the foregoing is a full, true and correct copy of a resolution adopted by the Board of Trustees of the Western Placer Unified School District at a meeting thereof on the 17th day of January, 2017, by the following vote of the members thereof:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____

Clerk

Measure "N" Citizen's Bond Oversight Committee Members

Judson Cline

Parent or Guardian of Student

916-434-8965

jmccline@yahoo.com

David Fear Jr.

Parent or Guardian of Student

916-759-4924

Iamfear2000@gmail.com

Keela Rodriguez

Business Organization within District

916-300-3522

keela@stewartsac.com

Jackie Lamb

Senior Citizens Organization

916-408-1085/ 916-206-8917 Cell

JL1@starstream.net

Carol Hunt

Parent or Guardian of Student and School Organization

(C) 916-205-3865/(W) 916-338-6409

carol.hunt87@yahoo.com

carolhunt@centerusd.org

Kimberly Vinci

Parent or Guardian of Student

916-316-3265

kvdance@me.com

Ashley Indrieri

Member at-large

916-409-5888 / 530-844-2310 Cell

ashleyemery@hotmail.com

Ed Rowen

Bona Fide Taxpayers' Association

916-209-3080/916-878-6894 Cell

msvyreps@yahoo.com

EXHIBIT "A"

BYLAWS AND OPERATIONAL GUIDELINES FOR THE MEASURE "N" CITIZENS' BOND OVERSIGHT COMMITTEE

SECTION I - NAME AND LOCATION

1.1 The name of the committee will be the Measure "N" Citizens' Bond Oversight Committee (hereafter the "Committee"). The Committee was established by Resolution of the Governing Board of the Western Placer Unified School District, pursuant to the passage of Measure "N" on November 8, 2016, by the electorate of the Western Placer Unified School District.

1.2 The office of the Committee shall be located in the District Offices of the Western Placer Unified School District, 600 Sixth Street Suite 400, Lincoln, California.

SECTION II - PURPOSE

2.1 Pursuant to Education Code section 15278, the purpose of the Committee is to inform the public concerning the expenditure of Measure "N" bond revenues. The Committee shall actively review and report on the proper expenditure of taxpayers' money for school construction, and advise the public as to whether the District is in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, set forth below. The Committee shall convene to provide oversight for, but not limited to, both of the following:

1. Ensuring that Measure "N" bond revenues are expended only for the purposes described in paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, set forth below.

2. Ensuring that Measure "N" bond revenues are not used for any teacher or administrative salaries or other school operating expenses.

SECTION III - ACTIVITIES

3.1 The Committee may engage in any of the following activities in furtherance of its purpose:

1. Receive and review copies of the annual, independent performance audit.

2. Receive and review copies of the annual, independent financial audit.

3. Inspect school facilities and grounds to ensure that Measure "N" bond revenues are expended in compliance with paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, set forth below.

4. Receive and review copies of any deferred maintenance proposals or plans developed by the District.

5. Review efforts by the District to maximize Measure "N" bond revenues by implementing cost-saving measures, including, but not limited to, all of the following:

   (a) Mechanisms designed to reduce the costs of professional fees.

   (b) Mechanisms designed to reduce the costs of site preparation.

   (c) Recommendations regarding the joint use of core facilities.

   (d) Mechanisms designed to reduce costs by incorporating efficiencies in school site design.

   (e) Recommendations regarding the use of cost-effective and efficient reusable facility plans.

6. The Committee shall issue a report of its activities at least once a year. Minutes of the Committee's proceedings and all documents received and reports issued shall be made available for public viewing on the District's Internet website.

SECTION IV - MEMBERSHIP

4.0I The Committee shall consist of at least seven (7) members who shall be appointed by the Board to serve for a term of two years without compensation and for no more than three consecutive terms.

4.2 The members of the Committee shall include at least:

1. One member who is active in a business organization representing the business community within the District.

2. One member who is active in a senior citizens' organization.

3. One member who is active in a bona fide taxpayer organization.

4. One member who is the parent or guardian of a child enrolled in the District.

5. One member who is both the parent or guardian of a child enrolled in the District and who is active in a parent-teacher organization, such as the PTA or a school site council.

4.3 The Committee shall not include any employee or official of the District or any vendor, consultant or contractor of the District.

4.4 Committee members may not hold any incompatible office or position during their term of membership, as those terms are defined in Article 4.7 of Division 4 of Title I (commencing with section 1125) of the Government Code, and shall abide by the conflict of interest prohibitions contained in Article 4 of Division 4 of Title I (commencing with section 1090) of the Government Code.

SECTION V - COMMITTEE MEETINGS

5.0I Regular Meetings. The Committee shall hold four regular meetings each year, on the second Tuesday of the months of March, June, September and December, unless the second Tuesday of the month falls on a holiday, in which case the regular meeting for that month shall be on the Tuesday preceding the second Tuesday of the month. The date upon which, and the hour and place at which, each such regular meeting shall be held shall be fixed by Resolution of the Board of Trustees. To the extent permitted by the Ralph M. Brown Act ("Brown Act"), such meetings may be held by teleconference.

5.2 Special Meetings. Special meetings of the Committee may be called in accordance with the provisions of the Brown Act, as amended or supplemented from time to time. To the extent permitted by the Brown Act, such meetings may be held by teleconference.

5.3 Notice. All meetings of the Committee shall be called, noticed, held and conducted subject to the provisions of the Brown Act.

5.4 Minutes. The Secretary of the Committee shall cause minutes of all meetings of the Committee to be kept and shall, as soon as possible after each meeting, cause a copy of the minutes to be forwarded to District staff for posting on the District's Internet website.

5.5 Quorum. A majority of the Committee members shall constitute a quorum for the transaction of business, except that less than a quorum may adjourn from time to time.

5.6 Voting. Each Committee member shall be entitled to one vote. No action shall be taken by the Committee except upon the affirmative vote of the majority of those Committee members present and voting.

SECTION VI - COMMITTEE OFFICERS

6.1 President, Vice President and Secretary. The officers of the Committee shall be a President, a Vice President and a Secretary. The President and Vice President must be members of the Committee, and shall be elected to their respective positions by the members of the Committee. The Secretary shall be elected or appointed by Committee and need not be a member of the Committee.

6.2 Duties of the President. The duties of the President are to:

I. Preside at meetings of the Committee.

2. Appear before the Board of Trustees and other bodies to present and discuss the official actions of the Committee.

6.3 Duties of the Vice President. The duties of the Vice President are to:

1. Preside at Committee meetings in the absence of the President.

2. Appear before the Board of Trustees and other bodies to present and discuss the official actions of the Committee in the absence of the President.

6.4 Duties of the Secretary. The duties of the Secretary are to:

1. Record and maintain minutes of all meetings of the Committee.

2. Distribute minutes of all meetings of the Committee to all Committee members, to the Board of Trustees, and to District staff for posting on the District's Internet website.

3. Distribute Committee meeting agendas to all Committee members, to all other persons requesting copies of the agenda so that provisions of the Brown Act are followed, and to District staff for posting on the District's Internet website.

4. Distribute all Committee reports to all Committee members, to the Board of Trustees, and to District staff for posting on the District's Internet website.

5. Keep all documents officially received by the Committee in the course of its business, and to forward copies of all such documents to the District staff.

6. Prepare all necessary correspondence of the Committee.

7. Arrange and coordinate meeting locations and teleconferences of the Committee.

SECTION VII - AMENDMENTS AND SUPPLEMENTAL PROCEDURES AND GUIDELINES

7.1 These Bylaws and Operational Guidelines shall become effective upon approval of the Board of Trustees.

7.2 These Bylaws and Operational Guidelines may be amended, changed, added to, or repealed by the Board of Trustees as deemed necessary. Additional or supplemental operational guidelines or procedures may be adopted by the Committee by a majority vote of all the members of the Committee, providing such additional or supplemental operational guidelines or procedures are not in conflict with these Bylaws and Operational Guidelines, any Resolution or Ordinance of the Board of Trustees, or any state law, including but not limited to the provisions of the Brown Act and the Education Code.

APPENDIX I - EXCERPT FROM CALIFORNIA CONSTITUTION ARTICLE 13A (TAX LIMITATION)

SECTION 1. (a) The maximum amount of any ad valorem tax on real property shall not exceed One percent (1%) of the full cash value of such property. The one percent (1%) tax to be collected by the counties and apportioned according to law to the districts within the counties.

(b) The limitation provided for in subdivision (a) shall not apply to ad valorem taxes or special assessments to pay the interest and redemption charges on any of the following:

(1) Indebtedness approved by the voters prior to July I, 1978.

(2) Bonded indebtedness for the acquisition or improvement of real property approved on or after July I, 1978, by two-thirds of the votes cast by the voters voting on the proposition.

(3) Bonded indebtedness incurred by a school district, community college district, or county office of education 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, approved by 55 percent of the voters of the district or county, as appropriate, voting on the proposition on or after the effective date of the measure adding this paragraph. This paragraph shall apply only if the proposition approved by the voters and resulting in the bonded indebtedness includes all of the following accountability requirements:

(A) A requirement that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIIIA, Section 1(b) (3), and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

(B) A list of the specific school facilities projects to be funded and certification that the school district board, community college board, or county office of education has evaluated safety, class size reduction, and information technology needs in developing that list.

(C) A requirement that the school district board, community college board, or county office of education conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed.

(D) A requirement that the school district board, community college board, or cow1ty office of education conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects.

(c) Notwithstanding any other provisions of law or of this Constitution, school districts, community college districts, and county offices of education may levy a 55 percent vote ad valorem tax pursuant to subdivision (b).

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:
Selection of HMC Architects for Architectural Pre-Design, Design, and Construction Administration Services for District High School #2

AGENDA ITEM AREA:
Information/Discussion

REQUESTED BY:
Michael Adell
Director of Facilities

ENCLOSURES:
Yes

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
Restricted Facilities Funds

MEETING DATE:
January 17, 2017

ROLL CALL REQUIRED:
No

BACKGROUND:

On November 30, 2016, District staff and selection panel members, including Board members, Sierra College representative, City of Lincoln Library representative, and City of Lincoln representative, were presented with proposals, including a conceptual site plan, from the six (6) architectural firms within the District's architect pool for pre-design, design, and construction administration services for the District High School #2. The panel followed up the presentations with questions for follow up and clarification. Based on the presentations and question and answer sessions, the panel recommended the advancement of two firms for a Tier 2 interview and discussion.

On December 15, 2016, District staff interviewed HMC Architects and Rainforth Grau Architects including further proposals and discussions regarding budget, state funding opportunities, timeline for pre-design, design, and construction services, and general understanding of the needs and goals of the District.

Based on the Tier 2 interview, District staff selected with confidence HMC Architects to provide the pre-design, design, and construction administration services for the District High School #2.

RECOMMENDATION:

Staff recommends the Board of Trustees receive and consider information regarding the selection of HMC Architects for the architectural pre-design, design, and construction administration services for District High School #2.

Your Priorities Are Our Priorities:

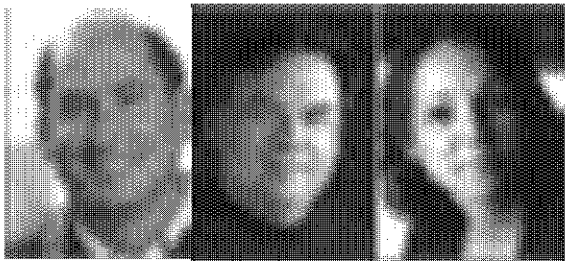
// Parity/equity to Lincoln High School
// Maximize your budget through state funding
// Utilize existing site grading and infrastructure investment
// Create flexible CTE spaces that will adapt to future programs
// Integrate into the community library/community college/medical facilities



Brian Meyers
Principal in Charge

Arturo Levenfeld
Managing Principal

James Krueger
Design Principal



John Nichols
Educational Planner

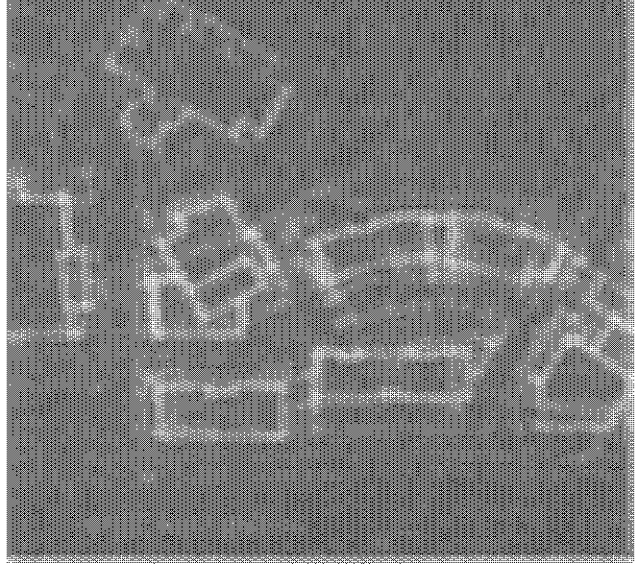
Mark Zarzeka
Project Architect/ Construction Administrator, Quality Control

Julie Strauss
Funding Specialist

HMC Mission Statement

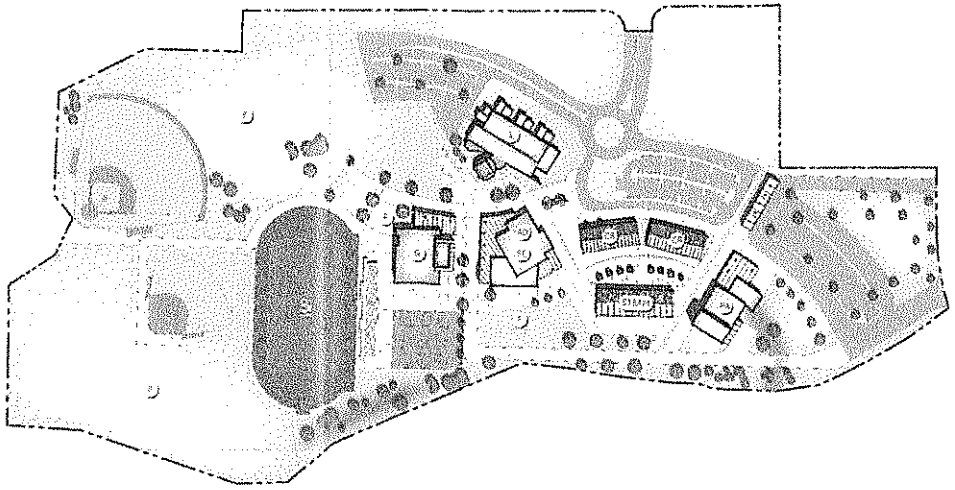
HMC Architects' purpose, beyond ourselves, is to partner with our clients and communities to serve the greater good. We do this through passionate and empowered teams engaged in a creative process resulting in impactful design solutions that enrich people's lives.

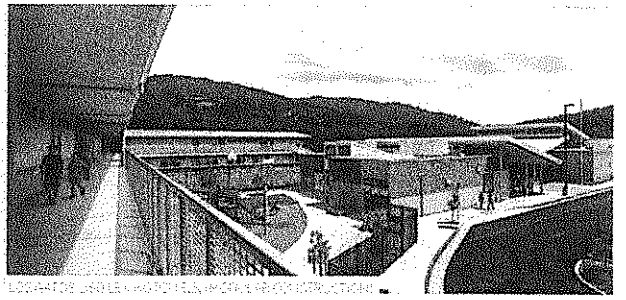
WESTERN PLACER UNIFIED SCHOOL DISTRICT



1.1

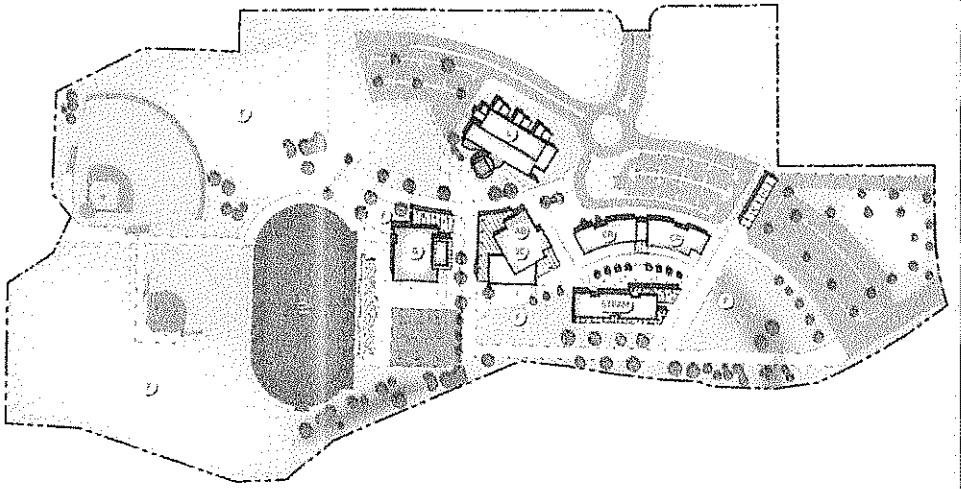
AD ADMINISTRATION
SC STUDENT CENTER
PA PERFORMING ARTS CENTER
G GYMNASIUM AND ATHLETICS
F FUTURE
CR 2-STORY CLASSROOM BUILDING
L (E) LIBRARY
STEAM SCIENCE, TECHNOLOGY, ENGINEERING, ART, MUSIC





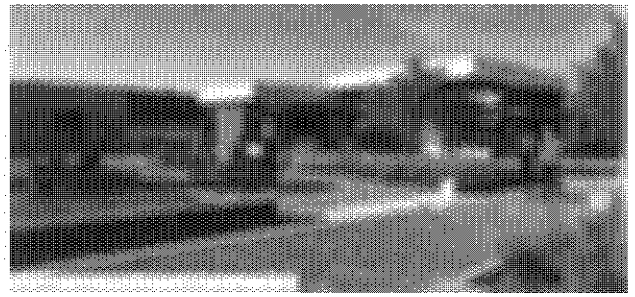
1.2

AD ADMINISTRATION
SC STUDENT CENTER
G GYMNASIUM AND ATHLETICS
F FUTURE
CR 2-STORY CLASSROOM BUILDING
L (E) LIBRARY
STEAM SCIENCE, TECHNOLOGY, ENGINEERING, ART, MUSIC









HMC Architects
2406 Fulton Park Drive Circle 100 | Sacramento, CA 95825
T 916.565.1100 www.hmcarchitects.com

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.**
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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:
Resolution 16/17.18, State Allocation Board and School Facility Program Beyond Bond Authority Acknowledgement by WPUSD Board of Trustees

AGENDA ITEM AREA:
Action

REQUESTED BY:
Michael Adell
Director of Facilities

ENCLOSURES:
Yes

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
Fund 35 – State Facility Program

MEETING DATE:
January 17, 2017

ROLL CALL REQUIRED:
Yes

BACKGROUND:

The District intends to file eligibility and funding applications under the State School Facility Program (SFP) to be funded by the recent passage of Proposition 51. Due to the fact the current SFP Regulations have not been revised since the passage of Proposition 51, there currently is a requirement for the District's Governing Board to acknowledge the lack of and availability of State Funding prior to submitting funding applications. Therefore, the passage of a resolution by the Board making specific acknowledgments regarding the exhaustion of the SFP Bond Authority, the processing of current and future funding applications, and potential changes in the SFP Program Regulations that could affect current and future funding applications is required.

The attached resolution is proposed acknowledging by the Western Placer Unified School District Board of Trustees that the State Allocation Board and School Facility Program is currently Beyond Bond Authority.

RECOMMENDATION:

Staff recommends that the Board of Trustees approve Resolution 16/17.18, State Allocation Board and State Facility Program Beyond Bond Authority Acknowledgement by WPUSD Board of Trustees.

RESOLUTION NO. 16/17.18

A RESOLUTION OF THE GOVERNING BOARD OF THE WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATE ALLOCATION BOARD AND SCHOOL FACILITY PROGRAM
BEYOND BOND AUTHORITY ACKNOWLEDGMENT

WHEREAS, the Board of Education ("School Board") has determined that school facilities within the Western Placer Unified School District (the "District"), within Placer County need to be constructed, reconstructed and modernized; and

WHEREAS, the State Allocation Board (SAB) has established an "Applications Received Beyond Bond Authority List" for projects that have been received.

Pursuant to title 2, Code of California Regulations section 1859.95.1, the School Board of the Western Placer Unified School District hereby acknowledges the following:

(1) the School Board acknowledges that the remaining School Facility Program bond authority is currently exhausted for the funds being requested on these applications.

(2) the School Board acknowledges that the State of California is not expected nor obligated to provide funding for the project(s) and the acceptance of the applications does not provide a guarantee of future State funding.

(3) the School Board acknowledges that any potential future State bond measures for the School Facility Program may not provide funds for the application being submitted.

(4) the School Board acknowledges that criteria (including, but not limited to, funding, qualifications, and eligibility) under a future State school facilities program may be substantially different than the current School Facility Program. The District's Approved Application(s) may be returned.

(5) the School Board acknowledges that they are electing to commence any pre-construction or construction activities at the District's discretion and that the State is not responsible for any pre-construction or construction activities.

NOW, THEREFORE, BE IT RESOLVED, that the School Board accepts and acknowledges that the above language applies to funding applications submitted under the School Facility Program for the following projects:

Carlin C. Coppin Elementary (new construction/modernization)
Creekside Oaks Elementary (new construction/modernization)
First Street (new construction/modernization)
Foskett Ranch Elementary (new construction/modernization)
Glen Edwards Middle (new construction/modernization)

Lincoln Crossing Elementary (new construction/modernization)
Lincoln High (new construction/modernization)
Phoenix High (Continuation) (new construction/modernization)
Sheridan (new construction/modernization)
Twelve Bridges Elementary (new construction/modernization)
Twelve Bridges Middle (new construction/modernization)

BE IT FURTHER RESOLVED, that in addition to the projects above, the School Board accepts and acknowledges the above language applies to funding applications submitted under the State School Facility Program for any other projects as necessary in the District.

ADOPTED, SIGNED, AND APPROVED this 17th day of January, 2017.

BOARD OF EDUCATION OF THE
Western Placer Unified School District

By: _____
President

Attest:

_____
Clerk

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Sunshine for Negotiations Regarding the Collective Bargaining Agreement Between Western Placer Unified School District and the California School Employee Association – Chapter #741

AGENDA ITEM AREA:
Discussion/Action

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

ENCLOSURES:
Collective Bargaining Mutual Proposal for WPUSD and CSEA Chapter #741

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 17, 2017

ROLL CALL REQUIRED:
No

BACKGROUND:

Pursuant to Government Code section 3547, all proposals of the recognized employee groups and the District must be presented at a public meeting of the District. This is commonly referred to as "Sunshining" the proposals. Chapter #741 of the California School Employee Association and the Western Placer Unified School District are both mutually proposing negotiations under the current Collective Bargaining Agreement. After both Parties' mutual proposal was presented to the public at a previous meeting, in order to allow the members of the public to become informed and have an opportunity to express themselves regarding the proposals, the Board shall now consider adopting the initial mutual proposal.

RECOMMENDATION:

Administration recommends the Board of Trustees adopt the mutual proposal as attached.

WESTERN PLACER
UNIFIED SCHOOL DISTRICT
600 Sixth Street, Suite 400, Lincoln CA 95648
Ph: 916-645-6350

Board of Trustees:
Paul Long
Brian Haley
Paul Carras
Kris Wyatt
Damian Armitage

Superintendent: Scott Leaman

VIA Electronic Mail & District Mail

November 28, 2016

Mike Kimbrough, CSEA Chapter #741 Labor Relations Representative, District Maintenance Department

Re: WPUSD and CSEA Chapter #741 Mutual Sunshine Proposal for Collective Bargaining Negotiations for the 2016-2017 School Year

Dear Mike,

This letter serves as notice that the District desires to negotiate contract provisions that are fiscally and educationally responsible so the District can provide its students with instructional programs based on a sound, realistic budget. Based on recent discussions with CSEA, the District and CSEA Chapter #741 are mutually reopening the following articles and sections:

- *Article IV: Employee Benefits to include Section I - Holidays as it relates to 4 hour employees*
- *Article VI: Salaries to include Section C. - Schedule Placement*
- *Article VII: Vacancies/Transfers/Promotion - Exclusively Section H. - Promotion*
- *Article VIII: Professional Growth - Exclusively Section D. - Procedures*

We look forward to working together with the CSEA Bargaining Team throughout the negotiations process.

Sincerely,

Gabe Simon, Ed.D.
Assistant Superintendent of Personnel Services

Acknowledgement:

Gabe Simon, Ed.D., Assistant Superintendent of Personnel Services — Date: 11/29/16

Mike Kimbrough, WPTA Chief Negotiator — Date: 11/29/16

Lincoln All-America City 2006

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:
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 17, 2017

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/AR/E 0520.2 Title I Program Improvement Schools
- BP/AR 0520.3 Title I Program Improvement Districts
- E 5145.6 Parental Notifications

RECOMMENDATION:
Administration recommends the Board of Trustees approve the new and revised Policies, Regulations and Exhibits as submitted.

wp/rk/factform

POLICY GUIDESHEET
May/July 2016
Page 1 of 1

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/AR/E 0520.2 - Title I Program Improvement Schools
(BP/AR revised; E deleted)

Policy and regulation updated to reflect the Every Student Succeeds Act (ESSA) (P.L. 114-95), U.S. Department of Education (USDOE) guidance, and the California Department of Education (CDE) transition plan, which require schools identified for program improvement (PI) to continue to implement their school improvement plans during the 2016-17 school year while a new system of school support and improvement activities for Title I schools is developed. Policy also deletes references to the federal measure of "adequate yearly progress" and the requirements to offer intradistrict transfers and supplemental educational services (SES) to eligible students, as these have been eliminated under ESSA. Material on the Parent Empowerment Act moved from AR to BP, and "Program Evaluation" section revised to reflect requirement to develop and post a report card with specified content. Regulation deletes sections on "Definitions," "Parental Notifications," "Student Transfers," and "Supplemental Educational Services," and adds section on "Alternative Supports" to reflect the CDE's transition plan which requires that district-defined supports be provided to eligible students. Exhibits (1) and (2) deleted since forms related to intradistrict transfers and SES are no longer needed.

BP/AR 0520.3 - Title I Program Improvement Districts
(BP revised; AR deleted)

Policy updated to reflect the Every Student Succeeds Act (P.L. 114-95), USDOE guidance, and the CDE's transition plan, which, for the 2016-17 school year, require districts identified for program improvement (PI) to continue to implement their improvement plans and any recommendations of a district assistance and intervention team assigned to the district. Policy deletes outdated referenee to the federal measure of "adequate yearly progress," deletes section on "Early Warning System" since districts are not being newly identified for PI, and consolidates and shortens material reflecting requirements for districts based on the number of years in PI. Regulation deleted as some requirements are no longer applicable and others are duplicated in the BP.

E 5145.6 - Parental Notifications
(E revised)

Exhibit updated to delete parental notification related to the high school exit examination, suspended through the 2017-18 school year pursuant to **NEW LAW** (SB 172), and notifications repealed by **NEW FEDERAL LAW** (P.L. 114-95) including notices related to the identification of a school or district for program improvement, availability of supplemental educational services to eligible students in schools identified for program improvement, and failure to make "adequate yearly progress." Item revised to reflect P.L. 114-95 requirement to notify parents/guardians when their child is taught for four or more weeks by a teacher who does not meet state certification requirements. Exhibit also adds notices related to a breach of security of district records containing personal information, exemption of a homeless student from local graduation requirements, and child care and development program operations including approval/denial of subsidized services, a change in the level of service, and fees.

Board Approved: January 17, 2017

TITLE I PROGRAM IMPROVEMENT SCHOOLS

The Governing Board is committed to enabling all district students to meet state academic achievement standards and to narrowing the achievement gap among student groups. To that end, the ~~Board~~ **district** shall **provide support and** assist**ance to increase student achievement in any** ~~all district~~ schools~~, including those receiving~~ **that receives** federal Title I fund**ings**~~, to achieve adequate yearly progress, as defined by the State Board of Education~~ **and has been identified by the California Department of Education as a program improvement (PI) school.**

~~*(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)*~~
(cf. 6011 - Academic Standards)
(cf. 6162.5 - Student Assessment)
(cf. 6162.51 - Standardized Testing and Reporting Program)
(cf. 6171 - Title I Programs)

~~Whenever a district school is identified by the California Department of Education as in need of program improvement (PI),~~ The Superintendent or designee shall ensure that school improvement **strategies developed for any PI school are coordinated, aligned, and effectively implemented in accordance with administrative regulation and the Board-approved school improvement plan.** ~~efforts are coordinated and aligned. He/she shall also revise the school's Single Plan for Student Achievement in accordance with law and as specified in administrative regulations.~~

(cf. 0420 – School Plans/Site Councils)
~~*(cf. 0420.1 - School-Based Program Coordination)*~~
~~*(cf. 0520.1 - High Priority Schools Grant Program)*~~
~~*(cf. 0520.4 - Quality Education Investment Schools)*~~
(cf. 0460 - Local Control and Accountability Plan)
(cf. 5116.1 - Intradistrict Open Enrollment)
(cf. 6179 - Supplemental Instruction)

~~Depending on the length of time a district school has been identified for program improvement, the district shall provide opportunities for student transfers, supplemental educational services, other corrective actions and/or restructuring in accordance with law.~~

As necessary, the Board shall determine corrective actions for schools in Year 3 of PI and/or restructuring options for schools in Year 4 of PI or beyond.

Whenever a school is identified for Year 4 PI but is not identified as a "persistently lowest achieving school" pursuant to Education Code 53201, the parents/guardians of students attending that school may petition the Board to implement an intervention for the purpose of improving academic achievement or student safety, provided that the state limit on the number of such schools has not yet been reached. To be considered by the Board, the petition shall contain all required content and signatures and specify one of four intervention models (i.e., turnaround model, restart model, school closure, or transformation model) or an alternative governance arrangement, as described in 5 CCR 4803-4807. The district shall implement the option requested by the parents/guardians unless, at a regularly scheduled public hearing, the Board makes a

TITLE I PROGRAM IMPROVEMENT SCHOOLS (continued)

finding in writing stating the reason it cannot implement the recommended option and instead designates one of the other options to be implemented. (Education Code 53300-53303; 5 CCR 4800-4808)

Program Evaluation

~~The Board shall annually review the adequate yearly progress of each district school based on state academic assessments and other indicators specified in the state plan for the No Child Left Behind Act. The Superintendent or designee shall publicize and disseminate the results of this review to parents/guardians, principals, schools, and the community so that the instructional program can be continually refined to help all students meet state academic standards. (20 USC 6316)~~

The Superintendent or designee shall develop an annual report card that includes the information specified in 20 USC 6311 for each district school and for the district as a whole. The required information may be incorporated into each school's school accountability report card. (20 USC 6311)

(cf. 0510 – School Accountability Report Card)
(cf. 6190 - Evaluation of the Instructional Program)

~~The Board and Superintendent or designee also shall review the effectiveness of the actions and activities carried out by PI schools with respect to parental involvement, professional development, and other PI activities. (20 USC 6316)~~

The report card shall be concise, presented in an understandable and uniform format and, to the extent practicable, in a language that parents/guardians can understand. It shall be made accessible to the public on the district's web site. (20 USC 6311)

~~*(cf. 4131 - Staff Development)*~~
~~*(cf. 6020 - Parent Involvement)*~~
(cf. 1113 – District and School Web Sites)

As necessary based on the results of these evaluations, the Board may require the Superintendent or designee to review and revise any of the school's reform plans, including the school's Single Plan for Student Achievement, allocate additional resources toward the implementation of the plan, and/or require more frequent monitoring of the school's progress in order to raise student achievement.

Legal Reference:
EDUCATION CODE
35256 School accountability report card
35200-53203 Persistently lowest achieving schools
53300-53303 Parent Empowerment Act

TITLE I PROGRAM IMPROVEMENT SCHOOLS (continued)

~~60642.5 California Standards Tests~~
~~60850-60856 High School Exit Examination~~
64000 Categorical programs included in consolidated application
64001 Single school plan for student achievement, consolidated application programs
CODE OF REGULATIONS, TITLE 5
11992-11994 Persistently dangerous schools, definition
~~13075-13075.4 Supplemental services~~
4800-4808 Parent Empowerment petitions
UNITED STATES CODE, TITLE 20
1232g Family Educational Rights and Privacy Act
6301 Title I program purpose
6311 Adequate yearly progress
6312 Local educational agency plan
6313 Eligibility of schools and school attendance areas; funding allocation
~~6316 School improvement~~
7912 Persistently dangerous schools
UNITED STATES CODE, TITLE 29
794 Section 504 of the Rehabilitation Act
CODE OF FEDERAL REGULATIONS, TITLE 34
99.1-99.67 Family Educational Rights and Privacy
~~200.13-200.20 Adequate yearly progress~~
~~200.30-200.35 Identification of program improvement schools~~
~~200.36-200.38 Notification requirements~~
~~200.39-200.43 Requirements for program improvement, corrective action and restructuring~~
~~200.44 School choice option~~
~~200.45-200.47 Supplemental services~~
~~200.48 Funding for transportation and supplemental services~~
200.49-200.51 State responsibilities
200.52-200.53 District improvement

Management Resources:
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Every Student Succeeds Act 2016-17 School Year Transition Plan, April 2016
~~2008 Adequate Yearly Progress Report Information Guide, August 2008~~
~~California's Accountability Workbook~~
FEDERAL REGISTER
Final Rule and Supplementary Information, October 29, 2008. Vol. 73, No. 210, pages 64436-64513
U.S. DEPARTMENT OF EDUCATION ***PUBLICATIONS*** *~~GUIDANCE~~*
Transitioning to the Every Student Succeeds Act (ESSA): Frequently Asked Questions, rev. May 4, 2016
~~Public School Choice, January 14, 2009~~
~~Supplemental Educational Services, January 14, 2009~~
WEB SITES
CSBA: http://www.csba.org
California Department of Education, Program Improvement: http://www.cde.ca.gov/ta/ac/ti/programimprov.asp
U.S. Department of Education, No Child Left Behind: http://www.nclb.gov

TITLE I PROGRAM IMPROVEMENT SCHOOLS

~~**Definitions**~~

~~*Adequate yearly progress* (AYP) is a series of annual academic performance goals, as defined by the State Board of Education, that incorporate student participation levels on state assessments, minimum required percentages of students scoring at the proficient level or above on English language arts and mathematics state assessments, high school graduation rates, and growth on the state's Academic Performance Index (API).~~

~~*(cf. 6162.51 - Standardized Testing and Reporting Program)*~~
~~*(cf. 6162.52 - High School Exit Examination)*~~

~~*Numerically significant subgroups* include economically disadvantaged students, students from major racial and ethnic groups, students with disabilities and students with limited~~

~~English proficiency, when the number of students in the subgroup is sufficient to yield statistically reliable results. (20 USC 63111)~~

~~*Program improvement (PI) school* is a school receiving federal Title I funds that has failed to make AYP for each of two consecutive school years in on the same content area (i.e., English language arts or mathematics) schoolwide or for any numerically significant subgroup, or has failed to make AYP on the same additional indicator (i.e., API for all schools or, for high schools, graduation rate) schoolwide.~~

Year One Program Improvement

~~When any Title I school is identified for Year One Program Improvement: (20 USC 6316)~~

For any district school in its first year of program improvement (PI), the Superintendent or designee shall implement a school improvement plan that was approved by the Governing Board.

~~*(cf. 0420 - School Plans/Site Councils)*~~
(cf. 6171 - Title I Programs)

The Superintendent or designee shall ensure that the school receives technical assistance from the district, California Department of Education (CDE), an institution of higher education, a private organization, an educational service agency, or another entity with experienee in helping schools improve academic achievement, including assistance in:

~~1. The Superintendent or designee shall provide students enrolled in the school the option of transferring to another district school or charter school that has not been identified for program improvement, as described below under "Student Transfers."~~

TITLE I PROGRAM IMPROVEMENT SCHOOLS (continued)

~~*(cf. 0420.4 – Charter Schools)*~~
~~*(cf. 5118 – Transfers)*~~

~~2. The Principal and school community shall revise the school's Single Plan for Student Achievement in accordance with 20 USC 6316 for approval by the Board of Trustees.~~

~~3. Within 45 days of receiving the plan, the Board shall establish a peer review process to assist with the review of the plan, work with the school as necessary, and approve the plan if it meets the requirements of law. 20 USC 6316~~

~~4. The School shall implement the improvement plan no later than the beginning of the next full school year following the school's identification for program improvement, or, if the plan has not been approved prior to beginning the school year, immediately upon approval of the plan. 20 USC 6316~~

~~5. As the school develops and implements the school plan, the Superintendent or designee shall ensure that the school receives technical assistance either from the district, the California Department of Education, an institution of higher education, a private organization, an educational service agency or another entity with experience in helping schools improve academic achievement, including assistance in: 20 USC 6316~~

1. ~~a.~~ Analyzing state assessment data and other examples of student work to identify and address problems in instruction and/or problems in implementing Title I requirements pertaining to parent involvement, professional development, or school and district responsibilities identified in the school's plan

2. ~~b.~~ Identifying and implementing professional development, instructional strategies and methods of instruction that are based on scientifically based research and that have proven effective in addressing the specific instructional issues that caused the school to be identified for school improvement

3. ~~c.~~ Analyzing and revising the school's budget so that the school's resources are more effectively allocated to the activities most likely to increase student achievement and to remove the school from program improvement status

(cf. 3100 – Budget)

Year 2 Program Improvement

For any **district school in its second year of PI,** ~~Title I school that fails to make AYP by the end of the first full school year after being identified for program improvement,~~ the Superintendent or designee shall **continue to implement the school improvement plan and**

TITLE I PROGRAM IMPROVEMENT SCHOOLS (continued)

to provide for technical assistance in accordance with the section "Year 1 Program Improvement" above ~~: 20 USC 6316~~

In addition, the Superintendent or designee shall arrange for the provision of alternative supports to eligible students from low-income families, as described below in the section "Alternative Supports."

~~1. Continue to provide all elements of Year One Program Improvement.~~

~~2. Arrange for the provision of supplemental educational services to eligible students from low-income families by a provider with a demonstrated record of effectiveness, as described below under "Supplemental Educational Services"~~

~~3. Continue to provide for technical assistance~~

Year 3 Program Improvement: Corrective Action

~~When a school continues to fail to make AYP by the end of~~ **After** the second full school year after identification for **PI,** ~~program improvement (four consecutive years of failure to make AYP),~~ the Superintendent or designee shall continue to **implement all elements of Year 1 and Year 2 PI, specified above, as well as the corrective actions(s) determined by the Board, which may include:** ~~provide all elements of Year One and Year Two~~

~~Program Improvement. In addition, the Board shall take at least one of the following corrective actions: (20 USC 6316)~~

1. Replace school staff relevant to the failure

(cf. 4113 – Assignment)
(cf. 4114 – Transfers)
(cf. 4314 – Transfers)

2. Implement a new curriculum and related professional development

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)
(cf. 6141 – Curriculum Development and Evaluation)

3. Significantly decrease management authority at the school level

4. Appoint an outside expert to advise the school

5. Extend the school year or school day for the school

(cf. 6111 – School Calendar)
(cf. 6112 – School Day)

TITLE I PROGRAM IMPROVEMENT SCHOOLS (continued)

6. Restructure the internal organization of the school

Year 4 Program Improvement and Beyond: Restructuring

For any school **in Year 4 of PI or beyond,** ~~that continues to fail to make AYP after one full year of corrective action,~~ the Superintendent or designee shall continue to ~~provide all elements of Year One and Year Two Program Improvement. In addition, the Board shall develop a plan and make necessary arrangements to~~ implement **all elements of Year 1 and Year 2 PI specified above, as well as** one of the following options for alternative governance and restructuring, **as determined by the Board:** ~~consistent with California law: (20 USC 6316)~~

1. Reopen the school as a charter school

2. Replace all or most of the school staff relevant to the failure

3. Enter into a contract with an entity with a demonstrated record of effectiveness to operate the school

4. Turn the operation of the school over to the California Department of Education

5. Institute any other major restructuring of the school's governance arrangements that makes fundamental reforms

Alternative Supports

In any school identified for Year 2 PI or beyond, eligible students from low-income families shall be offered district-selected alternative supports designed to improve their academic achievement. Alternative supports may include, but are not limited to, any of the following:

1. Academic support offered during school hours, before school, after school, during intercession, and/or during summer learning programs

(cf. 5148.2 - Before/After School Programs)
(cf. 6176 - Weekend/Saturday Classes)
(cf. 6177 - Summer Learning Programs)
(cf. 6179 - Supplemental Instruction)

2. Small group instruction and/or pull-out interventions offered during the regular school day

3. Interventions offered during After School Education and Safety or 21st Century Community Learning Center programs

TITLE I PROGRAM IMPROVEMENT SCHOOLS (continued)

4. **High quality academic tutoring**

5. **Provision of supplemental materials that support alternative support services**

6. **Provision of a crisis, intervention, and/or academic counselor to meet with eligible students**

7. **Services and programs that remove barriers to promote academic achievement of eligible students**

The types of alternative supports and the criteria used to identify eligible students may be included in the district's local control and accountability plan and shall be consistent and aligned with local priorities.

(cf. 0460 - Local Control and Accountability Plan)

If the district contracts with outside entities or community partners to provide alternative supports to eligible students, the Superintendent or designee shall ensure that no electronic device or other items of value are given, retained, or used as an incentive or achievement award and that funds are expended only on direct services to eligible students.

The district shall set aside a reasonable amount of Title I, Part A funds for alternative supports. Whenever the district does not have sufficient funds to serve all eligible students, it may give priority to the lowest achieving PI schools or the lowest achieving eligible students attending a PI school. The Superintendent or designee may identify the lowest achieving eligible students based on assessment scores, grades, teacher evaluations, or another locally defined measure.

~~**Notifications**~~

~~Whenever a school is identified for program improvement, corrective action or restructuring, the Superintendent or designee shall promptly notify parents/guardians of students enrolled in that school. The notification shall include: (20 USC 6316)~~

~~1. An explanation of what the identification means, and how the school compares in terms of academic achievement to other elementary or secondary schools in the district and state~~

~~2. The reasons for the identification~~

~~3. An explanation of what the school is doing to address the problem of low achievement~~

TITLE I PROGRAM IMPROVEMENT SCHOOLS (continued)

4. An explanation of what the district or state is doing to help the school address the achievement problem

5. An explanation of how parents/guardians can become involved in addressing the academic issues that caused the school to be identified for program improvement

6. An explanation of the option to transfer to another district school or charter school or to obtain supplemental educational services

(cf. 5145.6 - Parental Notifications)
(cf. 5145.6 - Parental Notifications)

The Superintendent or designee shall disseminate information about corrective actions taken at any district school to the parents/guardians of each student in that school and to the public through such means as the Internet, the media and public agencies. (20 USC 6316)

The Superintendent or designee shall promptly notify teachers and parents/guardians whenever a school is identified for restructuring and shall provide them adequate opportunities to comment before taking action and to participate in developing any plan for restructuring school governance. (20 USC 6316)

All notifications pertaining to program improvement shall be written in an understandable and uniform format and, to the extent practicable, in a language the parents/guardians can understand. (20 USC 6316)

To the extent practicable, the district shall partner with outside groups, such as faith-based organizations, other community-based organizations, and business groups, to help inform eligible students and their families of the opportunities to transfer or to receive supplemental educational services. (34 CFR 200.48)

Student Transfers

All students enrolled in a Title I school that is identified for program improvement, in Year One and beyond shall be provided an option to transfer to another district school or charter school that: (20 USC 6316), 34 CFR 200.44)

1. Has not been identified for program improvement, corrective action or restructuring

2. Has not been identified by the California Department of Education as a "persistently dangerous" school pursuant to 20 USC 7912 and 5CCR 11992-11994

(cf. 0450 - Comprehensive Safety Plan)
(cf. 5116.1 - Intradistrict Open Enrollment)

TITLE I PROGRAM IMPROVEMENT SCHOOLS (continued)

~~Among these students, priority shall be given to the lowest achieving students from low-income families, as defined by the district for purposes of allocating Title I funds. ((20 USC 6316; 34 CFR 200.44))~~

~~If two or more district schools are eligible to accept transfers based on criteria listed in items #1-2 above, the district shall provide a choice of more than one such school and shall take into account parent/guardian preferences among the choices offered. (34 CFR 200.44)~~

~~School capacity shall not be used to deny transfer opportunities to students. However, the Superintendent or designee may consider capacity in selecting schools that will be offered as alternatives for school choice. The Board may increase capacity in eligible district schools to accommodate all students who wish to transfer.~~

~~The transfer option shall be offered not later than the first day of the school year following administration of the assessments that resulted in the identification of the school for program improvement, corrective action or restructuring. In order to provide adequate time for parents/guardians to exercise their transfer option before the school year begins, the Superintendent or designee shall notify parents/guardians of the available school choices sufficiently in advance of, but no later than 14 calendar days before, the start of the school year. (34 CFR 200. 37, 200.44)~~

~~An explanation of the option to transfer to another public school shall be promptly provided to parents/guardians of each student enrolled in an identified school. Such notice shall be provided in an understandable and uniform format and, to the extent practicable, in a language that the parents/guardians can understand. ((20 USC 6316)~~

~~**Notice of the Transfer Option shall:**~~

1. ~~Inform parents/guardians that their child is eligible to attend another public school or public charter school due to the identification of the current school as in need of improvement.~~

2. ~~Identify each public school or public charter school that the parent/guardian can select~~

3. ~~Explain why the choices made available to them may have been limited~~

4. ~~Provide information on the academic achievement of the school(s) to which the student may transfer (34 CFR 200.37)~~

5. ~~Explain the provision of transportation to the new school (34 CFR 200.37)~~

~~The notice may include other information about the school(s) to which the student may transfer, such as a description of any special academic programs or facilities, the availability~~

TITLE I PROGRAM IMPROVEMENT SCHOOLS (continued)

~~of before- and after-school programs, the professional qualifications of teachers in the core academic subjects, and a description of parent involvement opportunities. (34 CFR 200.37)~~

~~In addition to mailing notices directly to parents/guardians, the Superintendent or designee shall provide information about transfer options through broader means, such as the Internet, the media, and public agencies serving students and their families. (34 CFR 200.36)~~

~~To ensure that parents/guardians have current information, the district shall prominently display on its web site, in a timely manner each school year, the number of students who were eligible for and who participated in the student transfer option, beginning with data from the 2007-08 school year and each subsequent year thereafter, and a list of available schools to which eligible students may transfer in the current school year. (34 CFR 200.39)~~

~~The Superintendent or designee may establish reasonable timelines for parents/guardians to indicate their intent to transfer their child and for the district to notify parents/guardians of the school assignment.~~

~~The Superintendent or designee may require parents/guardians to rank-order their preferences from among schools that are eligible to receive transfer students. Parents/guardians may decline their assigned school and remain in their school of origin.~~

~~The district shall provide, or shall pay for the provision of, transportation for the student to the public school that student chooses to attend. (20 USC 6316)~~

~~To ensure that transportation may be reasonably provided, the Superintendent or designee may establish transportation zones based on geographic location. Transportation to schools within that zone shall be fully provided, while transportation outside that zone may be partially provided or funded.~~

~~To request transfer to a non-PI school, Parents/Guardians are to use the District Intradistrict Transfer Request form and indicate "PI" as reason for transfer.~~

~~Any student who transfers to another school may remain in that school until he/she has completed the highest grade in that school. However, the district shall not be obligated to provide, or pay for the provision of, transportation for the student after the end of the school year that the school of origin is no longer identified for program improvement, corrective action or restructuring. (20 USC 6316)If all district schools are identified for program improvement, corrective action or restructuring, the Board shall, to the extent practicable, establish a cooperative agreement with other local educational agencies in the area for an interdistrict transfer. (20 USC 6316) (34 CFR 200.44)~~

~~*(cf. 5117 - Interdistrict Attendance)*~~
~~*(cf. 5117.1 - Interdistrict Attendance Agreements)*~~
~~*(cf. 5117.2 - Alternative Interdistrict Attendance Program*~~

TITLE I PROGRAM IMPROVEMENT SCHOOLS (continued)

Supplemental Educational Services

When required by law, supplemental educational services shall be provided outside the regular school day and shall be specifically designed to increase achievement of eligible students from low income families on state academic assessments and to assist them in attaining state academic standards. (20 USC 6316)

(cf. 6011 - Academic Standards)
(cf. 6179 - Supplemental Instruction)

When a school is required to provide supplemental educational services, the Superintendent or designee shall annually notify parents/guardians of:

1. The availability of supplemental educational services (20 USC 6316)

2. The identity of approved providers that are within the district or are reasonably available in neighboring local educational agencies (20 USC 6316)

3. The identity of approved providers that are accessible through technology, such as distance learning

4. The services, qualifications and demonstrated effectiveness of each provider, including an indication of those providers who are able to serve students with disabilities or limited English proficiency (20 USC 6316)

5. The benefits of receiving supplemental educational services.

In addition, the notification shall describe procedures and timelines that parents/guardians must follow to select a provider.

This notification shall be clearly distinguishable from other information sent to parents/guardians regarding identification of the school for PI, corrective action, or restructuring. (34 CFR 200.37)

To ensure that parents/guardians have current information, the district shall prominently display on its web site, in a timely manner each school year, the number of students who were eligible for and who participated in supplemental educational services, beginning with data from the 2007-08 school year and each subsequent year thereafter, a list of state-approved providers serving the district in the current year, and the location where services are provided. (34 CFR 200.39)

The Superintendent or designee shall distribute sign-up forms for supplemental educational services directly to all eligible students and their parents/guardians and make them available

TITLE I PROGRAM IMPROVEMENT SCHOOLS (continued)

~~and accessible through broad means of dissemination such as the Internet, other media, and communications through public agencies serving eligible students and their families. (34 CFR 200.48)~~

~~The district shall provide a minimum of two enrollment windows, at separate points in the school year, that are of sufficient length to enable parents/guardians of eligible students to make informed decisions about requesting supplemental educational services and selecting a provider. (34 CFR 200.48)~~

~~Eligible supplemental services providers shall be given access to school facilities, using a fair, open, and objective process, on the same basis as other groups that seek access to school facilities. (34 CFR 200.48)~~

~~*(cf. 1330 - Use of School Facilities)*~~

~~Within a reasonable period of time established by the Superintendent or designee, parents/guardians shall select a service provider from among those approved by the State Board of Education. Upon request, the Superintendent or designee shall assist parents/guardians in choosing a provider. (20 USC 6316)~~

~~When the district is an approved service provider, the Superintendent or designee shall be careful to provide parents/guardians with a balanced presentation of the options available to them and shall ensure that they understand their right to select the district or any other service provider.~~

~~The Superintendent or designee shall ensure that eligible students with disabilities, students covered under Section 504 and students with limited English proficiency receive appropriate~~ supplemental educational services with any necessary accommodations or language assistance. (34 CFR 200.46)

~~If no provider is able to make the services available to such students, the district shall provide these services with necessary accommodations or language assistance, either directly or through a contract. Supplemental educational services shall be consistent with a student's individualized education program or Section 504 plan.~~

~~*(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)*~~

~~If available funds are insufficient to provide supplemental educational services to each eligible student whose parents/guardians request those services, priority shall be given to the lowest achieving eligible students. (20 USC 6316)~~

TITLE I PROGRAM IMPROVEMENT SCHOOLS (continued)

~~If the number of parents/guardians selecting a particular provider exceeds the capacity of that provider, priority shall be given to the lowest achieving eligible students.~~

~~Once a provider has been selected by a parent/guardian, the Superintendent or designee shall enter into an agreement with the provider. The agreement shall: (20 USC 6316)~~

~~1. Require the district to develop, in consultation with the parents/guardians and the provider, a statement of specific achievement goals for the student, how the student's progress will be measured, and a timetable for improving achievement. In the case of a student with disabilities, the statement shall be consistent with the student's individualized education program.~~

~~2. Describe how the student's parents/guardians and teacher(s) will be regularly informed of the student's progress.~~

~~3. Provide for the termination of the agreement if the provider is unable to meet such goals and timetables.~~

~~4. Contain provisions with respect to the district making payments to the provider.~~

~~5. Prohibit the provider, without written parent/guardian permission, from disclosing to the public the identity of any student eligible for or receiving supplemental educational services.~~

~~*(cf. 5125.1 - Release of Directory Information)*~~

INTRADISTRICT ATTENDANCE CHANGE REQUEST

Western Placer Unified School District
600 Sixth Street, Suite 400
Lincoln, CA 95648
Phone: (916) 645-6350 • Fax: (916) 645-6356

☐ New Applicant **Please Complete One Form Per Child** ☐ Renewal

The Board of Trustees of the Western Placer Unified School District, hereby agree to permit the within named student, while residing in the _____School attendance area, to attend _____ _____ School during the school year ending June 30, 20____ subject to the following terms:

1. **Student will maintain good attendance and proper behavior as determined by the principal of the school of attendance.**
2. **No transportation will be provided except as required by P.L. 107-110, Section 116 and Board Policy 5116.**

STUDENT
Name:_____

DOB:_____Current Grade:_____

Grade Next Year:_____

Reason for Request:_____

_____

_____

_____

PARENT/GUARDIAN
Name:_____

Physical Address:_____

Mailing Address:_____

City, State, ZIP: _____

Home Phone:_____

Work Phone:_____

Other:_____

Parent Signature:_____Date:_____

THIS SECTION FOR SCHOOL/DISTRICT USE ONLY

Granted: ____
Denied: ____ _____ Date: _____
PRINCIPAL (Releasing School)

Granted: ____
Denied: ____ _____ Date: _____
PRINCIPAL (School of Destination)

Granted: ____
Denied: ____ _____ Date: _____
SUPERINTENDENT/DEPUTY SUPERINTENDENT

1. **Intradistrict Change Requests are valid for <u>one year only</u> and must be applied for each new school year by the last day of the preceding school year. Intradistrict students may be asked to return to their school of residency to permit new students to enroll in their neighborhood school. Shifts will nsually happen within the first 10 days of the beginning of the school year, or at the trimester/semester. Exceptions are seen in BP 5116.1.**
2. **Students who are overflowed by the district due to lack of space at their school of attendance and whose parents request an intradistrict transfer to an alternative school to the district-identified overflow school will be considered on a space-available basis. The district-identified overflow school is chosen to guarantee continued enrollment at that school. The district cannot guarantee continued enrollment at alternative sites.**

Distribution: White – District Office **Canary** – Releasing School Copy **Pink** – Parent Copy **Goldenrod** – School of Destination Copy
Revised 4/27/11

Exhibit
Approved:

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

TITLE I PROGRAM IMPROVEMENT DISTRICTS

The Board of Trustees **desires to continuously improve educational programs and district operations to enable all students to achieve proficiency. The Superintendent or designee** shall **ensure the implementation and coordination of all district improvement plans and shall annually report to the Board regarding** ~~review and analyze~~ the district's~~wide~~ performance in making ~~adequate yearly~~ progress ~~(AYP)~~ toward student achievement standards. ~~, in accordance with criteria established by the State Board of Education. The Board's review shall include an evaluation of whether district improvement efforts are aligned and adequately focused on increasing achievement levels for all students. As necessary, the Board and the Superintendent shall take steps to improve district operations and programs to enable students to achieve proficiency.~~

(cf. 0460 – Local Control and Accountability Plan)
(cf. 0500 - Accountability)
(cf. 0520.2 – Title I Program Improvement Schools)
(cf. 6011 - Academic Standards)
(cf. 6162.51 - Standardized Testing and Reporting Program)

~~**Early Warning Program**~~

~~Whenever the district is provided early warning by the California Department of Education (CDE) that it is in danger of being identified for program improvement (PI) under the federal No Child Left Behind Act within two years, the Board shall determine whether to participate in the voluntary Early Warning Program. If the Board elects to participate in the program, the Superintendent or designee shall conduct a voluntary self-assessment using research-based criteria provided by the CDE and may revise the district's Title I local educational agency (LEA) plan based on the results of that assessment. (Education Code 52055.57)~~

The district shall implement all actions required for Title I program improvement (PI) as required by law and the California Department of Education (CDE)

The development of district improvement strategies shall be based upon the results of a self-assessment conducted with state program assessment tools that identify specific problems contributing to low student achievement.

(cf. 6171 - Title I Programs)

~~**Year 1-2 PI: Revision and Implementation of LEA Plan**~~

~~In the event that the district is identified for PI by the CDE, the Superintendent or designee shall, in accordance with law and administrative regulation, notify parents/guardians, administer a district self-assessment process, and revise the LEA plan. (20 USC 6316; Education Code 52055.57)~~

TITLE I PROGRAM IMPROVEMENT DISTRICTS (continued)

Each year that the district is in PI status, it shall:

1. **Review the Title I local educational agency (LEA) plan and, as needed, revise the plan. Revisions may be made in an addendum to the existing plan. The revised LEA plan or plan addendum shall be approved by the Board and electronically submitted to the CDE.**

(cf. 6171 - Title I Programs)

2. **Reserve and spend at least 10 percent of its Title I, Part A allocation to provide high-quality professional development for instructional staff**

(cf. 4131 - Staff Development)
(cf. 4331 - Staff Development)

~~The revised LEA plan or plan addendum shall be approved by the Board and submitted to the CDE. The Superintendent or designee shall regularly report to the Board regarding the implementation of the plan during Years 1 and 2 of the program.~~

In addition, during Year 3 of PI or beyond, the Board shall cooperate with the Superintendent of Public Instruction and the State Board of Education (SBE) in the identification and implementation of appropriate corrective actions. As applicable, the district shall implement the recommendations of the district assistanee and intervention team (DAIT) that has been assigned to assist the district pursuant to Education Code 52055.57.

The Superintendent or designee shall submit to the CDE an annual report regarding the district's evidence of progress, including a summary description of the district's progress toward implementing the strategies in the LEA plan, an analysis of the district's progress toward student achievement goals in the LEA plan based on state or local assessment data, and documentation that the Board has been notified of the report.

~~The Superintendent or designee shall utilize available state and local resources to identify specific problems contributing to low student achievement and provide technical assistance and support to resolve those problems. He/she also shall work closely with individual school sites to raise student achievement in accordance with school plans.~~

(cf. 0520.1 - High Priority Schools Grant Program)
(cf. 0520.2 - Title I Program Improvement Schools)

~~**Year 3 PI: Corrective Action**~~

TITLE I PROGRAM IMPROVEMENT DISTRICTS (continued)

~~If the district does not make AYP after two years of receiving program funding, the Board shall cooperate with the Superintendent of Public Instruction (SPI) and the SBE in the identification and implementation of appropriate corrective actions.~~

~~The Board shall enter into a contract with a district assistance and intervention team (DAIT) whenever the SPI and SBE determine this to be the most appropriate corrective action. Upon receiving a report of recommendations from the DAIT: (Education Code 52055.57, 52059)~~

~~1. The Board may, not later than 30 days after completion of the report, appeal to the SPI to be exempted from implementing one or more of the report's recommendations.~~

~~2. Not later than 60 days after completion of the report, the Board shall, at a regularly scheduled meeting, adopt the report recommendations, as modified by any exemptions granted by the SPI.~~

~~The Superintendent or designee shall establish a district leadership team to collaborate with the DAIT in the development and implementation of an action plan to address high priority needs. This team may include site and district administrators, teacher leaders, special education teachers, English learner experts, fiscal officers, and other key personnel, as appropriate.~~

~~The Board and the Superintendent or designee shall monitor the district's progress in implementing the DAIT's recommendations and shall continually use student performance data to determine whether additional district or school site changes are necessary to improve student achievement.~~

In the event that the district is required to appear before the SBE within Year 3 of PI to review the district's progress, the Superintendent or designee, the DAIT, and/or the County Superintendent of Schools shall provide testimony and written data sufficient for the SBE to determine whether an alternative corrective action is needed. (Education Code 52055.57)

Legal Reference: (see next page)

TITLE I PROGRAM IMPROVEMENT DISTRICTS (continued)

Legal Reference:

EDUCATION CODE
52055.57-52055.59 Districts identified or at risk of identification for program improvement
52059 Statewide system of school support
UNITED STATES CODE, TITLE 20
6301 Title I program purpose
6311 State plan
~~*6311 Adequate yearly progress*~~
6312 Local educational agency plan
~~*6316 School and district improvement*~~
6321 Fiscal responsibilities
~~*CODE OF FEDERAL REGULATIONS, TITLE 34*~~
~~*200.13-200.20 Adequate yearly progress*~~
~~*200.30-200.35 Identification of program improvement schools*~~
~~*200.36-200.38 Notification requirements*~~
~~*200.52-200.53 District improvement*~~

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Every Student Succeeds Act 2016-17 School Year Transition Plan, April 2016
Local Educational Agency Program Improvement Plan Addendum Template, rev. April 2016
~~*Blueprint for District Assistance and Intervention, 2008*~~
~~*2007Adequate Yearly Progress Report Information Guide, August 2007*~~
~~*A Training Guide for Local Educational Agencies and Schools: Program Improvement, September 2006*~~
~~*U.S. DEPARTMENT OF EDUCATION GUIDANCE*~~
~~*LEA and School Improvement Non-Regulatory Guidance, rev. July 21, 2006*~~
WEB SITES
CSBA: http://www.csba.org
California Department of Education, Program Improvement:
http://www.cde.ca.gov/ta/ac/ti/programimprov.asp
U.S. Department of Education:~~, No Child Left Behind: http://www.nclb.gov~~ ***http://www.ed.gov***

Philosophy-Goals-Objectives and Comprehensive Plans

TITLE I PROGRAM IMPROVEMENT DISTRICTS

Year 1-2 Program Improvement (PI): Revision and Implementation of LEA Plan

Whenever the district is notified that it is identified for program improvement under the federal No Child Left Behind Act, the district shall complete all of the following actions:

1. Promptly notify parents/guardians of each district student regarding the district's program improvement status, the reasons for the identification, and how parents/guardians can participate in upgrading the quality of the district's programs. The notification shall be in a format and, to the extent practicable, in a language the parents/guardians can understand. (20 USC 6316)

2. Conduct a self-assessment using materials and criteria based on current research and provided by the California Department of Education (CDE)

3. Contingent upon state funding, contract with a county office of education or another external entity no later than 90 days after the district is identified for PI, and work with the County Superintendent of Schools for both of the following purposes: (Education Code 52055.57)

    a. Verify the fundamental teaching and learning needs in district schools as determined by the self-assessment and identify the specific academic problems of low-achieving students, including a determination as to why the prior district Title I local educational agency (LEA) plan failed to result in increased student academic achievement

    b. Ensure that the district receives intensive support and expertise to implement district reform initiatives in the Title I plan

4. Within three months after the district's identification for program improvement, the Superintendent or designee shall develop or revise the district's LEA ~~Title I~~ plan in consultation with parents/guardians, school staff, and others. This plan shall reflect the findings of the self-assessment and shall: (20 USC 6316; 34 CFR 200.52; Education Code 52055.57)

    a. Incorporate scientifically based research strategies that will strengthen the core academic program in district schools

    b. Identify actions that have the greatest likelihood of improving student achievement in meeting the state's academic achievement standards

TITLE I PROGRAM IMPROVEMENT DISTRICTS (continued)

c. Address the professional development needs of the instructional staff by committing to spending at least 10 percent of the district's allocation of Title I, Part A, funds for professional development

d. Include specific measurable achievement goals and targets for each of the student subgroups identified pursuant to 20 USC 6311, especially those that did not make adequate yearly progress

e. Address the fundamental teaching and learning needs in the district's schools and the specific academic problems of low-achieving students, including a determination of why the district's prior plan failed to bring about increased student academic achievement

f. Incorporate, as appropriate, student learning activities before school, after school, during the summer, and during any extension of the school year

(cf. 5148.2 – Before/After School Programs)
(cf. 6176 – Weekend/Saturday Classes)
(cf. 6177 - Summer School)
(cf. 6179 - Supplemental Instruction)

g. Specify the responsibilities of the district and the state under the plan, including the district's fiscal responsibilities under 20 USC 6321 and the technical assistance to be provided by the state

h. Include strategies to promote effective parent/guardian involvement in district schools

5. Contingent upon state funding, after working with the County Superintendent of Schools or an external verifier, contract with an external provider to provide support and implement recommendations to assist the district in resolving shortcomings identified in the verified self-assessment. (Education Code 52055.57)

6. Implement the LEA plan expeditiously, but not later than the beginning of the next school year after the school year in which the district administered the assessments that resulted from its PI identification. (20 USC 6316; 34 CFR 200.52 E.C. 52055.57)

The district shall exit PI status when it makes AYP for two consecutive years.

Year 3 PI: Corrective Action

If the district fails to make adequate yearly progress by the end of the second year in program improvement, it shall be subject to corrective actions determined by the State Board of Education. (20 USC 6316; 34 CFR 200.53; Education Code 52055.57)

TITLE I PROGRAM IMPROVEMENT DISTRICTS (continued)

If the SBE takes any corrective action other than, or in addition to, the appointment of a district assistance and intervention team (DAIT), the Superintendent or designee shall appear before the SBE within Year 3 of PI to review the district's progress. The Superintendent or designee, the DAIT, and/or the County Superintendent shall provide testimony and written data sufficient for the SBE to determine whether an alternative corrective action is needed. (Education Code 52055.57)

DELETE

PARENTAL NOTIFICATIONS

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. Annually			
Beginning of each school year	**Education Code** 17611.5, 17612, 48980.3	AR 3514.2	Use of pesticide product, active ingredients, Internet address to access information, and, if district has no web site and uses certain pesticides, integrated pest management plan
By February 1	Education Code 35256, 35258	BP 0510	School Accountability Report Card provided
Beginning of each school year	Education Code 35291, 48980	AR 5144 AR 5144.1	District and site discipline rules
Beginning of each school year	Education Code 46010.1	BP 5113	Absence for confidential medical services
Beginning of each school Year	Education Code 48980	BP 6111	Schedule of minimum days
Beginning of each school year	Education Code 48980, 231.5 5 CCR 4917	AR 5145.7	Sexual harassment policy as related to students
Beginning of each school Year	Education Code 48980, 32255-32255.6	AR 5145.8	Right to refrain from harmful or destructive use of animals
Beginning of each school year	Education Code 44980, 35160.5, 46600-46611, 48204, 48301, 48350-48361	AR 5111.1 AR 5116.1 AR 5117	All statutory attendance options, available local attendance options, options for meeting residency, form for changing attendance, appeals process
Beginning of each school Year, if Board allows such absence	Education Code 48980, 46014	BP 5113 AR 5113	Absence for religious exercises or purposes
Beginning of each school year	Education Code 48980, 48205	BP 5113 AR 5113 AR 6154	Excused absences; grade/ credit cannot be reduced due to excused absence if work or test has been completed

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. **Annually** (continued)			
Beginning of each school year	Education Code 48980, 48206.3, 48207, 48208	AR 6183	Availability of home/ hospital instruction for students with temporary disabilities
Beginning of each school year	Education Code 48980, 49403	BP 5141.31	~~Consent to~~ School Immunizations program
Beginning of each school year	Education Code 48980, 49423, 49480	AR 5141.21	Administration of prescribed medication
Beginning of each school year	Education Code 48980, 49451; 20 USC 1232h	AR 5141.3	Right to refuse consent to physical examination
Beginning of each school year	Education Code 48980, **49471,** 49472	BP 5143	Availability of insurance
Beginning of each school year	Education Code 49013; 5 CCR 4622	AR 1312.3	Uniform complaint procedures, available appeals, civil law remedies
Beginning of each school year	Education Code 49063~~, 49070~~	AR 5125 AR 5125.3	Challenge, review, and expunging of records
Beginning of each school year	Education Code 49063, ~~49068,~~ 49069; 20 USC 1232g; 34 CFR 99.7	~~BP 5125~~ AR 5125	Student records: inspect and review, access, types, location, persons responsible location of log, access criteria, cost of copies, amendment requests, criteria to determine legitimate educational interest, course prospectus availability
Beginning of each school year	Education Code 49063, 49073 20 USC 1232g; 34 CFR 99.37	AR 5125.1	Release of directory information
Beginning of each school year	Education Code 49520, 48980 42 USC 1758; 7 CFR 245.5	AR 3553	Free and reduced price meals

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. Annually (continued)			
Beginning of each school year	**Education Code 51513; 20 USC 1232h**	**AR 5022 BP 6162.8**	**Notice of privacy policy and dates of activities re: survey, health examination, or collection of personal information for marketing; process to opt out of such activities**
Beginning of each school year	Education Code 56301	BP 6164.4	Parental rights re: special education identification, referral, assessment, instructional planning, implementation and review, and procedures for initiating a referral for assessment
Beginning of each school Year	Education Code 58501, 48980	AR 6181	Alternative schools
Beginning of each school year	Health and Safety Code 104855	AR 5141.6	Availability of dental fluoride treatment; opportunity to accept or deny treatment
Annually	5 CCR 852 Education Code 60615	AR 6162.51	Student's participation in state assessments; option to request exemption from testing
Beginning of each school Year, **if districts receives Title I funds**	20 USC 6311 34 UFR 200.61	AR 4112.24 AR 4222	Right to request information re: professional qualifications of child's teacher and paraprofessional
~~Beginning of each school year, if any district school has been identified for program improvement or corrective action~~	~~20 USC 6316~~	~~AR 0520.2~~	~~Availability of supplemental educational services, identity of providers, description of services, qualifications, effectiveness of providers~~
Beginning of each school year	34 CFR 104.8, 106.9	BP 0410 BP 6178	Nondiscrimination
Beginning of each School year to parent, teacher, And employee organizations or, in absence, individuals	40 CFR 763.84, 763.93	AR 3514	Availability of asbestos management plan; any inspections, response actions or post-response actions ~~their~~ planned or in progress

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
II. At Specific Times During the Student's Academic Career			
Beginning in grade 7, at least once prior to course selection and career counseling	Education Code 221.5, 48980	BP 6164.2	Course selection and career counseling
When child first enrolls in a public school, if the school offers a fingerprinting program	Education Code 32390, 48980	AR 5142.1	Fingerprinting program
When participating in driver training courses under the jurisdiction of the district	Education Code 35211	None	Civil liability, insurance coverage
Upon registration, in K-6, if students have not previously been transported	Education Code 39831.5	AR 3543	School bus safety rules and information, list of stops, rules of conduct, red light crossing instructions, bus danger zones, walking to and from stops
Beginning of each school year for high school students, if high school is open campus	Education Code 44808.5, 48980	AR 5112.5	Open campus
Beginning of each school year in grades 9-12, if district allows career technical education (CTE) course to satisfy graduation requirement	Education Code 48980, 51225.3	AR 6146.1	How each graduation requirement does or does not satisfy college entrance a-g course criteria; district CTE courses that satisfy a-g criteria
~~Beginning of each school year in grades 9-12 and when high school student transfers into the district~~	~~Education Code 48980, 60850~~	~~AR 6162.52~~	~~Requirement to pass the high school exit exam including: date of exam, requirements for passing, consequences of not passing, and that passing is a condition of graduation~~
When students entering grade 7	Education Code 49452.7	AR 5141.3	Specified information on type 2 diabetes.
When in kindergarten or first grade if not previously enrolled in public school	Education Code 49452.8	AR 5141.32	Requirement for oral health assessment, explanation of law, importance of oral health agency contact, privacy rights

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
II. At Specific Times During the Student's Academic Career (continued)			
Beginning of each school year for students in grades 9-12	Education Code 51229, 48980	AR 6143	College admission requirements UC and CSU web sites that list certified courses, description of CTE Internet address, how students may meet with counselors
Beginning of each school year for students in grades 7-12	Education Code 51938, 48980	AR 6142.1	~~Explanation of~~ **Sexual health** and HIV~~/AIDS instruction;~~ **prevention education;** right to view A/V materials, who's teaching, request specific Education Code seetions, right to excuse
Within 20 working days of receiving results of standardized achievement tests or, if results not available in school year, 20 days of start of next school year	Education Code 60641; 5 CCR 863	AR 6162.51	Results of tests; test purpose, individual score and intended use
By October 15 for students in grade 12	**Education Code 69432.9**	**AR 5121 AR 5125**	**Forwarding of student's grade point average to Cal Grant program; timeline to opt out**
When child is enrolled in kindergarten	Health & Safety Code 124100, 124105	AR 5141.32	Health screening examination
To students in grades 11 and 12, early enough to enable registration for fall test	5 CCR 11523	AR 6146.2	Notice of proficiency examination provided under Education Code 48412
To secondary students if district receives Title I funds	20 USC 7908	AR 5125.1	~~Notice that parents may~~ request district to not release name, address, phone number of child to military recruiters without prior written consent
III. When Special Circumstances Occur			
In the event of a breach of security of district records, to affected persons	**Civil Code 1798.29**	**BP 3580**	**Types of records affected, date of breach, description of incident, contact information for credit reporting agencies**

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur (continued)			
Upon receipt of a compliant alleging discrimination	Education Code 262.3	AR 1312.3	Civil law remedies available to complainants
When a student has been placed in structured English immersion program	Education Code 310-311; 5 CCR 11309	AR 6174	Student's placement in program, opportunity to apply for parental exception waiver, other rights of student relative to such placements
When determining whether an English learner should be reclassified as fluent English proficient	Education Code 313; 5 CCR 11303	AR 6174	Description of reclassification process, opportunity for parent/guardian to participate
When student is identified as English learner and district receives Title III funds, not later than 30 days after beginning of school year or within two weeks of placement if identified during school year	Education Code 440; 20 USC 7012	AR 6174	Reason for classification, level of English proficiency, description of program(s), option to decline program or choose alternate, exit requirements of program
Before high school student attends specialized secondary program on a university campus	Education Code 17288	None	University campus buildings may not meet Education Code requirements for structural safety
At least 72 hours before use of pesticide product not included in annual list	Education Code 17612	AR 3514.2	Intended use of pesticide product
To members of athletic Teams	Education Code 32221.5	AR 5143	Offer of insurance, no-cost and low-cost program options
If school has lost its WASC accreditation status	Education Code 35178.4	BP 6190	Loss of status, potential consequences
When district has contracted for electronic products or services that disseminate advertising	Education Code 35182.5	BP 3112	Advertising will be used in the classroom or learning center
At least six months before implementing uniform policy	Education Code 35183	AR 5132	Dress code policy requiring schoolwide uniform
Before implementing a your-round schedule	Education Code 37616	BP 6117	Your-round schedule

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur (continued)			
When interdistrict transfer is requested and not approved or denied within 30 days	Education Code 46601	AR 5117	Appeal process
Before early entry to kindergarten, if offered	Education Code 48000	AR 5111	Effects, advantages and disadvantages of early entry
When student identified as being at risk of retention	Education Code 48070.5	AR 5123	Student at risk of retention
When student excluded due to quarantine, contagious or infectious disease, danger to safety or health	Education Code 48213	AR 5112.2 BP 5141.33	Student has been excluded from school
Before already admitted student is excluded for lack of immunization	Education Code 48216; 17 CCR 6040	AR 5141.31	Need to submit evidence of immunization or exemption within 10 school days; referral to medical care
When a student is classified a truant	Education Code 48260.5, 48262	AR 5113.1	Truancy, parental obligation, availability of alternative programs, student consequences, need for conference
When a truant is referred to a SARB or probation department	Education Code 48263	AR 5113.1	Name and address of SARB or probation department and reason for referral
When a school is identified on the state's Open Enrollment List	Education Code 48354; 5 CCR 4702	AR 5118	Student's option to transfer to another school
Within 60 days of receiving application for transfer out of open enrollment school	Education Code 48357; 5 CCR 4702	AR 5118	Whether student's transfer application is accepted or rejected; reasons for rejection
When student requests to voluntarily transfer to continuation school	Education Code 48432.3	AR 6184	Copy of district policy and regulation on continuation education
Prior to involuntary transfer to continuation school	Education Code 48432.5	AR 6184	Right to request meeting prior to involuntary transfer to continuation school

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur (continued)			
To person holding educational rights, prior to recommending placement of foster youth outside school of origin	Education Code 48853.5	AR 6173.1	Basis for the placement recommendation
When student is removed from class and teacher requires parental attendance at school	Education Code 48900.1	AR 5144.4	Parental attendance required; timeline for attendance
Prior to withholding grades, diplomas, or transcripts	Education Code 48904	AR 5125.2	Damaged school property
When withholding grades, diplomas or transcripts from transferring student	Education Code 48904.3	AR 5125.2	Next school will continue withholding grades, diplomas, or transcripts
When student is released to peace officer	Education Code 48906	BP 5145.11	Release of student to peace officer for the purpose of removing minor from school premises
At time of suspension	Education Code 48911	BP 5144.1 AR 5144.1	Notice of suspension
When original period of suspension is extended	Education Code 48911	AR 5144.1	Extension of suspension
At the time a student is assigned to a supervised suspension classroom	Education Code 48911.1	AR 5144.1	The student's assignment to a supervised suspension classroom
Before holding a closed session re: suspension	Education Code 48912	AR 5144.1	Intent to hold a closed session re: suspension
When student expelled from another district for certain acts seeks admission	Education Code 48915.1. 48918	~~AR~~ BP 5119	Hearing re: possible danger presented by expelled student
When readmission is denied	Education Code 48916	AR 5144.1	Reasons for denial; determination of assigned program
When expulsion occurs	Education Code 48916	AR 5144.1	Readmission procedures

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur (continued)			
10 calendar days before expulsion hearing	Education Code 48918	AR 5144.1	Notice of expulsion hearing
When expulsion or suspension of expulsion occurs	Education Code 48918	AR 5144.1	Decision to expel; right to appeal to county board; obligation to inform new district of status
One month before the scheduled minimum day	Education Code 48980	BP 6111	When minimum days scheduled after beginning of the school year
When parents/**guardians** request guidelines for filing complaint of child abuse at a school site	Education Code 48987	AR 5141.4	Guidelines for filing complaint of child abuse at a school site with local child protective agencies
When student in danger of failing a course	Education Code 49067	AR 5121	Student in danger of failing a course
When student transfers from another district or private school	Education Code 49068	AR 5125	Right to receive copy of student's record and to challenge its content
When district is considering program to gather safety-related information from students' social media activity	Education Code 49073.6	BP 5125	Opportunity for input on proposed program
When district adopts program to gather information from students' social media activity, and annually thereafter	Education Code 49073.6	AR 5125	Information is being gathered, access to records, process for removal or corrections, destruction of records
Within 24 hours of release of information to a judge or probation officer	Education Code 49076	AR 5125	Release of student record to a judge or probation officer for conducting a truancy mediation program or for presenting evidence at a truancy petition
Before release of information pursuant to court order or subpoena	Education Code 49077	AR 5125	Release of information pursuant to court order or subpoena
When screening results in suspicion that student has scoliosis	Education Code 49452.5	AR 5141.3	Scoliosis screening

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur (continued)			
When test results in discovery of visual or hearing defects	Education Code 49456; **17 CCR 2951**	AR 5141.3	Vision or hearing test results
Annually to parents/guardians of student athletes before their first practice or competition	Education Code 49475	AR 6145.2	Information on concussions and head injuries
To person holding educational rights, within 30 days of foster youth's transfer between high schools	Education Code 51225.1	**AR 6173** AR 6173.1	Exemption from local graduation requirements, effect on college admission, option for fifth year of high school
Before any test/**survey** questioning personal beliefs	Education Code 51513	AR 5022	Permission for test, survey questioning personal beliefs
Within 14 days of instruction if arrangement made for guest speaker after beginning of school year	Education Code 51938	AR 6142.1	Instruction in HIV/AIDS or sexual health education by guest speaker or outside consultant
Prior to administering survey regarding health risks and behaviors to students in 7-12	Education Code 51938	AR 5022	Notice that the survey will be administered
Within 30 calendar days of receipt of results of assessment or reassessment of English proficiency	Education Code 52164.1, 52164.3; 5 CCR 11511.5	AR 6174	Results of state test of English proficiency
When migrant education program is established	Education Code 54444.2	BP 6175 AR 6175	Parent advisory council membership composition
When child participates in licensed child care and development program	~~Education Code~~ Healthy & Safety Code 1596.857	AR 5148	Parent/guardian right to enter facility
When district receives Tobacco-Use Prevention Education Funds	Health and Safety **Code** 104420	AR 3513.3	The district's tobacco-free schools policy and enforcement procedures
When sharing student immunization information with an immunization system	Health & Safety Code 120440	AR 5125	Types of information to be shared, name and address of agency; acceptable use of the information; right to examine; right to refuse to share

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur (continued)			
At least 14 days prior to sex offender coming on campus as volunteer	Penal Code 626.81	AR 1240 BP 1250	Dates and times permission granted; obtaining information from law enforcement
When hearing is requested by person asked to leave school premises	Penal Code 627.5	AR 3515.2	Notice of hearing
When responding to Complaint re: discrimination special education, or noncompliance with law	5 CCR 4631	AR 1312.3	Findings, disposition of complaint, any corrective actions, appeal rights and procedures
When child participates in licensed child care and development program	5 CCR 18066	AR 5148	Policies re: **excused and** unexcused absences
Within 30 days of application for subsidized child care or preschool services	**5 CCR 18094, 18118**	**AR 5148 AR 5148.3**	**Approval or denial of services**
Upon recertification or update of application for child care or preschool services	**5 CCR 18095, 18119**	**AR 5148 AR 5148.3**	**Any change in service, such as in fees, amount of service, termination of service**
Upon child's enrollment in child care program	**5 CCR 18114**	**AR 5148**	**Policy on fee collection**
When payment of child care fees is seven days late	**5 CCR 18114**	**AR 5148**	**Notice of delinqnent fees**
When district substantively changes policy on student privacy rights	20 USC 1232h	AR 5022	Notice of any substantive change in policy or regulation
For districts receiving Title I funds, when child has been **assigned or** taught for four or more consecutive weeks by a teacher who ~~is not "highly qualified"~~ **does not meet state certification requirements for the grade level/ subject taught**	20 USC 6311	AR 4112.24	Timely notice to parent of child's assignment

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur (continued)			
~~When school identified for program improvement or corrective action, within 30 days of failure to make annual yearly progress, to parents of English learners~~	~~20 USC 6312~~	~~AR 0520.2~~	~~Notice of failure to make adequate yearly progress~~
For schools receiving Title I funds, not later than 30 days after beginning of school year, to parents of English learners	20 USC 6312	AR 6174	Reasons for placement, level of proficiency, instructional methods, how program meets child's strengths and teaches English exit requirements, right to choose other program
~~When school identified for program improvement or corrective action~~	~~20 USC 6316~~	~~AR 0520.2~~ ~~AR 5116.1~~	~~Explanation of identification, reasons, how problem will be addressed, how parents can become involved, transfer option, availability of supplemental services~~
~~When district identified for program improvement~~	~~20 USC 6316~~	~~AR 0520.3~~	~~Explanation status, reasons for identification, how parents can participate in upgrading district~~
For schools receiving Title I funds, upon development of parent involvement policy	20 USC ~~6318~~ **6312**	AR 6020	Notice of policy
~~For districts receiving Title III funds, within 30 days of the release of state Title III accountability report~~	~~20 USC 7012~~	~~AR 6174~~	~~Notification of any failure to make progress on state's annual measurable achievement objectives for English learners~~
When household is selected for verification of eligibility for free or reduced-price meals	42 USC 1758; 7 CFR 246.6a	AR 3553	~~Notice of~~ Need to submit verification information; any subsequent change in benefits; right to appeals
When student is homeless or unaccompanied minor	42 USC 11432; **Education Code 48852.5**	AR 6173	Educational and related opportunities; transportation services; placement decision and right to appeal

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur (continued)			
When student transfers Out of state and records are disclosed without consent pursuant to 34 CFR 99.30	34 CFR 99.34	AR 5125	Right to review records
When district receives federal funding assistance for nutrition program	**USDA FNS Instruction 113-1**	**BP 3555**	**Rights and responsibilities, nondiscrimination policy, complaint procedures**
IV. Special Education Notices			
Prior to conducting initial evaluation	Education Code 56301,56321, 56321.5, 56321.6 56329; 20 USC 1415(d); 34 CFR 300.502, 300.503	BP 6159.1 AR 6159.1 AR 6164.4	Proposed evaluation plan, related parental rights, Prior written notice, **procedural safeguards**
Before functional behavioral assessment begins	Education Code 56321	AR 6159.4	Notification and consent
24 hours before IEP when district intending to record	Education Code 56341.1	AR 6159	Intention to audio-record IEP meeting
Early enough to ensure opportunity for parent to attend IEP meeting	Education Code 56341.5; 34 CFR 300.322	AR 6159	Time, purpose, location, who in attendance, participation of others with special knowledge, transition statements if appropriate
When parent orally requests review of IEP	Education Code 56343.5	AR 6159	Need for written request
Within one school day of emergency intervention or serious property damage	Education Code 56521.1	AR 6159.4	Emergency intervention
Whenever there is a proposal or refusal to initiate or change the identification, evaluation or placement, or FAPE, including when parent/guardian revokes consent for services	Education Code 20 USC 1415(c) 34 CFR 300.300 300.503	AR 6159 AR 6159.1	Prior written notice

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Education Notice (continued)			
Upon filing of state complaint	~~Education Code~~ 20 USC 1415(d); 34 CFR 300.~~503~~504	AR 6159.1	Procedural safeguards notice
When disciplinary measures are taken to change in placement	~~Education Code~~ 20 USC 1415(k) 34 CFR 300.530	AR 5144.2	Decision and procedural safeguards notice
Upon requesting a due process hearing	~~Education Code~~ 20 USC 1415(k); 34 CFR 300.508	AR 6159.1	Student's name, address, school, description of problem, proposed resolution
Eligibility for services under Section 504	~~Education Code~~ 34 CFR 104.32, 104.36	AR 6164.6	District responsibilities, district actions, procedural safeguards
V. Classroom Notices			
In each classroom in each school	**Education Code** 35186	AR 1312.4 E 1312.4	Complaint rights re: sufficiency instructional materials, teacher vacancy and misassignment, maintenance of facilities