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

MEMBERS OF THE GOVERNING BOARD

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

DISTRICT ADMINISTRATION

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

	STUDENT ENROLLMENT		
School	2013-14 CALPADS	12/1/2015	1/4/2016
Sheridan Elementary (K-5)	86	64	64
First Street Elementary (K-5)	492	469	466
Carlin C. Coppin Elementary (K-5)	402	405	407
Creekside Oaks Elementary (K-5)	635	618	623
Twelve Bridges Elementary (K-5)	682	633	643
Foskett Ranch Elementary (K-5)	529	474	474
Lincoln Crossing Elementary (K-5)	701	641	643
Glen Edwards Middle School (6-8)	732	868	873
Twelve Bridges Middle School (6-8)	824	770	775
Lincoln High School (9-12)	1,610	1,712	1,701
Phoenix High School (10-12)	62	73	81
TOTAL	**6755**	**6,727**	**6,750**

Pre-K/Special Ed
Foskett 14
First Street/LIP 71

Parent Education
Continuing Educ. Classes 55

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 19, 2016, 7:00 P.M.
Lincoln High School – Performing Arts Theater
790 J Street, Lincoln, CA 95648

AGENDA

2015-2016 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** – Lincoln High School - Performing Arts Theater

2. **COMMUNICATION FROM THE PUBLIC**

This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board regarding matters 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 Board 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** – Lincoln High School - Library

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

7:00 P.M.

4. **ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE** – Lincoln High School - Performing Arts Theater
The Board of Trustees will disclose any action taken in Closed Session regarding the following items:

4.1 ***Page 10*** **- CONFERENCE WITH LABOR NEGOTIATOR**
Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators:

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

4.2 *Page 11* - **CONFERENCE WITH 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

5. *Page 14* - **SPECIAL ORDER OF BUSINESS**
a. School Being Featured: Lincoln High School

6. *Page 17-56* - **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 Agreement for Audit Services with Crowe Horwath, LLP
6.4 Ratify Agreement for Financial and Performance Audit Services of Measure A General Obligation Bonds – Crowe Horwath, LLP
6.5 Ratification of Contract with Placer County Office of Education (PCOE) for Consulting Services
6.6 Ratification of Agreement Amendment between Maxim Staffing Solutions and the Western Placer Unified School District
6.7 Approval of Out of State Travel
6.8 Student Discipline Stipulated Expulsion Student #15/16 – G
Roll call vote:

7. **COMMUNICATION FROM THE PUBLIC**

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8. **REPORTS & COMMUNICATION**
➢Lincoln High School Student Advisory – Harpreet Chumber
➢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 Discussion *Page 58* – **RECEIPT OF THE 2014-15 AUDITED FINANCIAL STATEMENTS – Kilpatrick** *(15-16 G & O Component I, II, III, IV, V)*

•The 2014-15 Unaudited Actuals were presented to the Board of Trustee 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 as required by law. The auditors will present at the Board meeting to present highlights of the Audited Financial Statements.

9.2 Discussion *Page 166* – **RECEIPT OF THE 2014-15 MEASURE A GENERAL OBLIGATION BONDS AUDITED FINANCIAL STATEMENTS AND PERFOMANCE AUDIT – Kilpatrick** *(15-16 G & O Component I, II, III, IV, V)*

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

9.3 Information *Page 187* – **HORIZON CHARTER SCHOOLS 2014-15 ANNUAL FINANCIAL STATEMENTS AND AUDIT REPORT - Kilpatrick** *(15-16 G & O Component I, II, III, IV, V)*

•Western Placer Unified School District, as the sponsoring authority for Horizon Charter Schools, is responsible for fiscal oversight. Accordingly, their annual financial statements and audit report are provided for your review. Fedderson & Company LLP, prepared the annual audit report of Horizon Charter Schools for the fiscal year ended June 30, 2015.

9.4 Discussion/ Action *Page 207* – **SUNSHINE FOR NEGOTIATIONS REGARDING THE COLLECTIVE BARGAINING AGREEMENT BETWEEN WESTERN PLACER UNIFIED SCHOOL DISTRICT AND THE CALIFORNIA SCHOOL EMPLOYEE ASSOCIATION – CHAPTER #741 - Simon** *(15-16 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. Chapter #741 of the California School Employee Association and the Western Placer Unified School District are both proposing negotiations under the current Collective Bargaining Agreement.

9.5 Action *Page 210* – **CONSIDER APPROVING THE UPDATED DIRECTOR OF MAINTENANCE AND OPERATIONS CONTRACT - Simon** *(15-16 G & O Component I, II, III, IV, V)*

- After a multistep selection process, the contract for Stanley Brandl is being forwarded to the Board for approval at the time.

9.6 Action *Page 216* – **COMPREHENSIVE SAFE SCHOOL PLANS – Kilpatrick** *(15-16 G & O Component I, II, III, IV, V)*

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

9.7 Information *Page 218* – **GOVERNOR'S STATE BUDGET PROPOSALS 2016-17 – Kilpatrick** *(15-16 G & O Component I, II, III, IV, V)*

- The Governor's January Budget was released on January 7, 2016. Staff attended the School Services of California Governor's Budget Workshop on January 13, 2016. A detailed update will be provided to the Board at the meeting.

9.8 Action *Page 219* – **APPROVE LICENSING AGREEMENT FOR STUDENT INFORMATION SYSTEM – POWERSCHOOL GROUP LLC. AND WPUSD – Kilpatrick** *(15-16 G & O Component I, II, III, IV, V)*

- The District is proposing to contract with PowerSchool Group LLC to replace AERIES Client, the District's current Student Information System (SIS) provided by Eagle Software Company.

9.9 Information/ Discussion *Page 228* – **JOINT USE AGREEMENT BETWEEN THE CITY OF LINCOLN AND WESTERN PLACER UNIFIED SCHOOL DISTRICT – Leaman** *(15-16 G & O Component I, II, III, IV, V)*

- The Western Placer Unified School District (WPUSD) and the City of Lincoln (COL) have numerous, separate joint use agreements dating from 2003 and there is little language consistency across the agreements. In order to streamline the use of facilities by both parties, a committee has been attempting to unify the language so one common document could be used to govern use of the sites.

9.10 Information/ Discussion *Page 264* – **INTERDISTRICT APPEAL PROCESS – Leaman** *(15-16 G & O Component I, II, III, IV, V)*

- The Western Placer Unified School District interdistrict Board appeals have been held in closed session. Staff is requesting the Board discuss holding the appeals in open session if families waive their right to confidentiality.

9.11 Action *Page 265* - **ADOPTION OF REVISED/NEW POLICIES/ REGULATIONS/ EXHIBITS – Leaman** *(15-16 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.

- E 0420.41 Charter School Oversight
- BP/AR 0460 Local Control and Accountability Plan
- BP/AR 1330 Use of School Facilities
- BP 3312 Contracts
- AR 3514.2 Integrated Pest Management
- E 5145.6 Parental Notifications
- BP/AR 6174 Education for English Language Learners

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
- Community Information Breakfast
- Special Education Update

10.2 BOARD MEMBER REPORTS/COMMENTS

11. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

➢**February 2, 2016** 7:00 P.M., Regular Meeting of the Board of Trustees – District Office/City Hall Bldg., 3rd Floor Conference Room

➢**February 16, 2016** 7:00 P.M., Regular Meeting of Board of Trustees – Phoenix High School

12. ADJOURNMENT

BOARD BYLAW 9320: Individuals requiring disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing at least two days prior to meeting date. (American Disabilities Act) Government Code 54954.1

Posted: 011516

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- E 0420.41 Charter School Oversight
- BP/AR 0460 Local Control and Accountability Plan
- BP/AR 1330 Use of School Facilities
- BP 3312 Contracts
- AR 3514.2 Integrated Pest Management
- E 5145.6 Parental Notifications
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Posted: 011516

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DISCLOSURE

OF ACTION

TAKEN IN

CLOSED SESSION,

IF ANY

Western Placer Unified School District
CLOSED SESSION AGENDA

Place: **Lincoln High School – Library**
Date: **Tuesday, January 19, 2016**
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 nutrition in order to enhance readiness for learning.**

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

AGENDA ITEM AREA:
Disclosure of action taken in closed session

REQUESTED BY:
Scott Leaman
Superintendent

ENCLOSURES:
No

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 19, 2016

ROLL CALL REQUIRED:
No

BACKGROUND:

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

ADMINISTRATION RECOMMENDATION:

Administration recommends the board of trustees be updated on negotiations.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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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 19, 2016

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

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SUBJECT:
PUBLIC EMPLOYEE EMPLOYMENT/DISCIPLINE/ DISMISSAL/RELEASE

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Gabe Simon
Assistant Superintendent of Personnel Services

ENCLOSURES:
No

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 19, 2016

ROLL CALL REQUIRED:
Yes

BACKGROUND:

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

RECOMMENDATION:

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

wp/rk/factform

SPECIAL

ORDER

OF

BUSINESS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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SUBJECT:
Featured School:
Lincoln High School

AGENDA ITEM AREA:
Special Order of Business

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 19, 2016

ROLL CALL VOTE:
No

BACKGROUND:

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

RECOMMENDATION:

Administration recommends the Board of Trustees enjoy the presentation.

wp/rk/PPPfactform



Home Of The Fighting Zebras

Agenda for 1/19/16 Presentation

- Agriculture (3 min.)
- Biomedical (3 min.)
- Engineering (3 min.)
- Information and Communications Technology (ICT) (3 min.)
- Media Arts Pathway (3 min.)
- And, Coming to LHS in the near future Construction Management

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
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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 19, 2016

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 19, 2016

CERTIFICATED/MANAGEMENT

NEW HIRE:

1.	Name:	Sandra Phillips
	Position:	Speech & Language Pathologist
	FTE:	0.4
	Effective Date:	January 15, 2016
	Site:	Carlin C. Coppin Elementary

REQUEST FOR LEAVE OF ABSENCE:

1.	Name:	Amanda Opperman
	Position:	2nd/3rd Grade Teacher
	FTE:	1.0
	Effective Date:	January 25, 2016
	Site:	First Street School
2.	Name:	Vanessa Cern
	Position:	1st Grade Teacher
	FTE:	1.0
	Effective Date:	March 7, 2016
	Site:	Lincoln Crossing Elementary

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
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 19, 2016

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 19, 2016

CLASSIFIED/MANAGEMENT

NEW HIRES:

1. Name: Rebecca Ruiz
   Position: Food Service Assistant
   Salary: CSEA, Range 26, Step B
   Hours: 2.25 Hours/Days
   Days: 10 Months/Year

   Effective: 1/12/16
   Site: Lincoln High School
   Replacement

RESIGNATION:

1. Name: Jessica Santos
   Position: Paraprofessional Aide
   Hours: 4 Hours/Day
   Days: 10 Months/Year

   Effective: 1/1/16
   Site: Foskett Ranch Elementary

2. Name: Haley Van Wagner
   Position: Paraprofessional Aide
   Hours: 5.66 Hours/Day
   Days: 10 Months/Year

   Effective: 1/22/16
   Site: First Street School

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:

Agreement for Audit Services with
Crowe Horwath, LLP

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent, Business and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

General Fund

MEETING DATE:

January 19, 2016

ROLL CALL REQUIRED:

No

BACKGROUND:

Per Education Code 41020, each year the governing board of each local education agency shall provide for an audit of the books and accounts including an audit of income and expenditures by source of funds. The district has contracted with Crowe Horwath, LLP, to provide the audit of the district's financial statements for the years ended June 30, 2015, 2016 and 2017.

The District has contracted with Crowe Horwath for the last three years at a fixed fee of $51,750 per year. The proposed three year contract shows for 2015-16 contract amount has been reduced by $2,000 (3.72%) to an annual fee of $51,750, a $53,300 annual fee for 2016-17 and a $55,900 annual fee for 2017-18.

RECOMMENDATION:

Administration recommends that the Board ratify the agreement between Crowe Horwath, LLP, and Western Placer Unified School District.

Crowe Horwath LLP
Independent Member Crowe Horwath International
400 Capitol Mall, Suite 1400
Sacramento, California 95814-4434
Tel 916.441.1000
Fax 916.441.1110
www.crowehorwath.com

January 13, 2016

Ms. Audrey Kilpatrick
Assistant Superintendent, Business and Operations
Western Placer Unified School District
600 6th Street, 4th Floor
Lincoln, California 95648

Dear Ms. Kilpatrick:

This letter confirms the arrangements for Crowe Horwath LLP ("Crowe" or "us" or "we" or "our") to provide the professional services discussed in this letter to Western Placer Unified School District ("the District" or "you", "your") for the year ending June 30, 2016, 2017 and 2018. The attached Crowe Engagement Terms is an integral part of this letter, and its terms are incorporated herein.

AUDIT SERVICES

Our Responsibilities

We will audit and report on the financial statements of the governmental activities, the business-type activities (if applicable), the aggregate discretely presented component units (if applicable), each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the District for the period(s) indicated. Also, the document we submit to you will include the following additional information that will be subjected to the auditing procedures applied in our audit of the financial statements:

In addition to our report on the financial statements, we plan to evaluate the presentation of the following supplementary information in relation to the financial statements as a whole, and to report on whether this supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

- District Organization
- Schedule of Average Daily Attendance
- Schedule of Instructional Time
- Schedule of Expenditures of Federal Awards
- Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements
- Schedule of Financial Trends and Analysis
- Schedule of Charter Schools

In addition to our report on the financial statements, we also plan to perform specified procedures in order to describe in our report whether the following required supplementary information is presented in accordance with applicable guidelines. However, we will not express an opinion or provide any assurance on this information due to our limited procedures.

- Management's Discussion and Analysis
- Budgetary Comparison Schedules
- Schedule of Funding Progress (Pension and/or OPEB)

The document will also include the following additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will disclaim an opinion:

- Schedule of Financial Trends and Analysis

The objective of the audit is the expression of an opinion on the financial statements. We will plan and perform the audit in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996, and the provisions of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards require that we obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error or fraud, and that we report on the Schedule of Expenditures of Federal Awards (as noted above), and on your compliance with laws and regulations and on its internal controls as required for a Single Audit. Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with applicable standards. An audit is not designed to detect error or fraud that is immaterial to the financial statements.

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 that the financial statements could be misstated by an amount we believe would influence the financial statement users. 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.

In making our risk assessments, we consider internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate in writing to those charged with governance and management concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. We will communicate to management other deficiencies in internal control identified during the audit that have not been communicated to management by other parties and that, in our professional judgment, are of sufficient importance to merit management's attention. We will also communicate certain matters related to the conduct of the audit to those charged with governance, including (1) fraud involving senior management, and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, (2) illegal acts that come to our attention (unless they are clearly inconsequential) (3) disagreements with management and other significant difficulties encountered in performing the audit and (4) various matters related to the District's accounting policies and financial statements. Our engagement is not designed to address legal or regulatory matters, which matters should be discussed by you with your legal counsel.

We expect to issue a written report upon completion of our audit of the financial statements. Our report will be addressed to Board of Trustees of the District. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis of matter or other matter paragraph, or withdraw from the engagement.

In addition to our report on the financial statements and supplemental information, we plan to issue the following reports:

- Independent Auditor's Report on Compliance with State Laws and Regulations – The purpose of this report on compliance is solely to describe the scope of our testing of compliance with State Laws and regulations, and the results of that testing, based on the requirements of the State of California's *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

- 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 — 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 internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

- Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance -- 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

We will also perform tests of controls including testing underlying transactions, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of your major federal awards programs. We will determine major programs in accordance with OMB Circular A-133. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed. We will inform you of any deficiencies or other matters involving internal control, if any, as required by OMB Circular A-133.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of your compliance with applicable laws, regulations, contracts and grants. However, because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud or defalcations, may exist and not be detected by us. The objective of our audit of compliance relative to the financial statements will not be to provide an opinion on overall compliance with such provisions, and we will not express such an opinion. We will advise you, however, of any matters of that nature that come to our attention, unless they are clearly inconsequential.

OMB Circular A-133 requires that we plan and perform the audit to obtain reasonable assurance about whether you have complied with certain provisions of laws, regulations, contracts and grants. Our procedures will consist of the applicable procedures described in the OMB Circular A-133 Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of your major programs. The purpose of our audit will be to express an opinion on your compliance with requirements applicable to major Federal award programs. Because an audit is designed to provide reasonable assurance, but not absolute assurance, the audit is not designed to detect immaterial violations or instances of noncompliance.

Our audit and work product are intended for the benefit and use of the District only. The audit will not be planned or conducted in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party.

The working papers for this engagement are the property of Crowe and constitute confidential information. However, we may be requested to make certain working papers available to your oversight agency or grantors pursuant to authority given to them by law, regulation, or contract. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to your oversight agency or grantors. The working papers for this engagement will be retained for a minimum of three years after the date our report is issued or for any additional period requested by the oversight agency or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the working papers.

Government Auditing Standards require that we provide you with a copy of our most recent peer review report, which accompanies this letter along with the related letter of comment and response thereto.

The District's Responsibilities

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Management is also responsible for 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 error or fraud. The District's management is also responsible for complying with applicable laws, regulations, contracts and grants and such responsibility extends to identifying the requirements and designing internal control policies and procedures to provide reasonable assurance that compliance is achieved. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings, which should be available for our review, and a corrective action plan.

Management has the responsibility to adopt sound accounting policies, maintain an adequate and efficient accounting system, safeguard assets, and design and implement programs and controls to prevent and detect fraud. Management's judgments are typically based on its knowledge and experience about past and current events and its expected courses of action. Management's responsibility for financial reporting includes establishing a process to prepare the accounting estimates included in the financial statements.

Management is responsible for providing to us, on a timely basis, all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters. Management is also responsible for providing such other additional information we may request for the purpose of the audit, and unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. Additionally, those charged with governance are responsible for informing us of their views about the risks of fraud within the District, and their knowledge of any fraud or suspected fraud affecting the District.

Management is responsible for adjusting the financial statements to correct material misstatements related to accounts or disclosures. As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including that the effects of any uncorrected misstatements aggregated by us during the audit are immaterial, both individually and in the aggregate, to the financial statements and to compliance with the requirements of its Federal programs. Management acknowledges the importance of management's representations and responses to our inquiries, and that they will be utilized as part of the evidential matter we will rely on in forming our opinion. Because of the importance of management's representations to an effective audit, you agree to release Crowe and its personnel from any liability and costs relating to our services under this letter attributable to any misrepresentations by management.

Management is responsible for the preparation of the supplementary information identified above in accordance with the applicable criteria. As part of our audit process, we will request from management certain written representations regarding management's responsibilities in relation to the supplementary information presented, including but not limited to its fair presentation in accordance with the applicable criteria, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information. In addition, it is management's responsibility to include the auditor's report on supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information. It is also management's responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the District of the supplementary information and the auditor's report thereon.

Management is responsible for the preparation of the required supplementary information identified above in accordance with the applicable guidelines. We will request from management certain written representations regarding management's responsibilities in relation to the required supplementary information presented, including but not limited to whether it has been measured and presented in accordance with prescribed guidelines, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information.

At the conclusion of the engagement, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of thirty days after receipt of the auditor's reports or nine months after the end of the audit period.

OTHER SERVICES

Financial Statement Preparation

The District will provide us with the necessary information to assist in the preparation of the draft financial statements including the notes thereto. We are relying on the District to provide us with the detailed trial balance, note disclosure information and any other relevant report information in a timely fashion and ensure the data is complete and accurate. Management is solely responsible for the presentation of the financial statements.

Preparation of the Schedule of Expenditure of Federal Awards

The District will provide us with the necessary information to prepare the draft schedule of expenditure of federal awards including the notes thereto. We are relying on the District to provide us with all information required by OMB A-133 for the schedule, notes and other relevant reporting information in a timely fashion and ensure the data is complete and accurate. Management is solely responsible for the presentation of the schedule of expenditures of federal awards.

Recordkeeping Assistance

The District will provide us with the necessary information to assist you in your recordkeeping. We will propose year end adjusting entries to management for your review and approval, including cash to accrual conversion entries. We are relying on the District to provide us with the necessary information in a timely fashion and ensure the data is complete and accurate.

With respect to the above other services, you agree to: assume all management responsibilities including making all management decisions; oversee the service by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services.

FEES

Our fees, out-of-pocket expenses, are outlined below. Our invoices are due and payable upon receipt. Invoices that are not paid within 30 days of receipt are subject to a monthly interest charge of one percent per month or the highest interest rate allowed by law, whichever is less, which we may elect to waive at our sole discretion, plus costs of collection including reasonable attorneys' fees. If any amounts invoiced remain unpaid 30 days after the invoice date, you agree that Crowe may, in its sole discretion, cease work until all such amounts are paid or terminate this engagement.

Audit of the District's financial statements for the year ending June 30, 2016	$	51,750
Audit of the District's financial statements for the year ending June 30, 2017	$	53,300
Audit of the District's financial statements for the year ending June 30, 2018	$	55,900

Circumstances may arise under which we must perform additional work and, thus, require additional billings for our services. Examples of such circumstances include, but are not limited to:

- Changing audit requirements
- New professional standards or regulatory requirements
- New financial statement disclosures
- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements
- Erroneous or incomplete accounting records
- New or unusual transactions
- Change in your organizational structure or size due to merger and acquisition activity or other events
- Change in your controls
- Agreed-upon level of preparation and assistance from your personnel not provided
- Failure of your staff to prepare information in a timely manner
- Numerous revisions to your information
- Lack of availability of appropriate District personnel during audit fieldwork.

Additionally, to accommodate requests to reschedule audit fieldwork without reasonable notice, additional billings for our services could be required, and our assigned staffing and ability to meet agreed-upon deadlines could be impacted.

Our fee assumes that we will be provided with auditable trial balances for all funds at year end, that all bank accounts and investment accounts will be reconciled through the end of the year being audited to the trial balances, that interfund and transfer accounts will balance, that subsidiary ledgers will reconcile to the general ledger and that beginning fund equity amounts will be reconcilable to prior year audited ending fund equity. We assume that the District will cooperate with our requests for information such as explanations of account activity.

Additionally, we assume the District will provide a copy of the capital assets ledger including current year additions and dispositions and depreciation by functional expense. We assume that requested records such as invoices, contracts, grant agreements and supporting documentation will be located and provided to us. We also assume the District will prepare confirmation letters, the Introductory Section, the MD&A and will provide the information necessary to complete the Supplementary Schedule of the report.

Our fee does not include implementation of any other future accounting or auditing pronouncements and/or government requirements that may change, thus, the scope or amount of auditing necessary to complete our engagements may increase beyond what is currently anticipated. Should such events occur, we would present you with our estimate of any possible increase prior to beginning our audit for the given year. An equitable adjustment in the proposed fee will be negotiated if the cost of time required for performance of the audit service is increased or decreased pursuant to a change in scope of the audit requested by the District or required by State or Federal regulations.

Because each year is a separate engagement and this three-year period does not constitute a continuous engagement, we will require execution of a new engagement letter for each subsequent year listed above. However, we agree to the fees listed above for each year unless we both agree in writing to a modification. In recognition of the significant start-up investment incurred by Crowe during the initial year of the three-year period, should you terminate Crowe during the three-year period for reasons other than failure of Crowe to perform, you agree to pay our fees and expenses for services performed up to the date of termination (which will be immediately due and payable) and a termination fee of 25% of the next year's fee if terminated after year one or 15% of the next year's fee if terminated after year two.

Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs, imposed in respect of the Services, any work product or any license, all of which District agrees to pay if applicable or if they become applicable (other than taxes imposed on Crowe's income generally), without deduction from any fees or expenses invoiced to District by Crowe.

To facilitate Crowe's presence at District's premises, District will provide Crowe with internet access while on District's premises. Crowe will access the internet using a secure virtual private network. Crowe will be responsible for all internet activity performed by its personnel while on District's premises. In the event District does not provide Crowe with internet access while on District's premises, District will reimburse Crowe for the cost of internet access through other means while on District's site.

* * * * *

Crowe will provide the services to District under this Agreement as an independent contractor and not as District's partner, agent, employee, or joint venturer under this Agreement. Neither Crowe nor District will have any right, power or authority to bind the other party.

This engagement letter agreement (the "Agreement") reflects the entire agreement between us relating to the services (or any deliverables or other work product) covered by this Agreement. The engagement letter and any attachments are to be construed as a single document, with the provisions of each section applicable throughout. This Agreement may not be amended or varied except by a written document signed by both parties. It replaces and supersedes any other proposals, correspondence, agreements and understandings, whether written or oral, relating to the services covered by this letter, and each party agrees that in entering this Agreement, it has not relied on any oral or written statements or other information not contained or incorporated in this Agreement. Any non-disclosure or other confidentiality agreement is replaced and superseded by this Agreement. The agreements of you and Crowe contained in this Agreement will survive the completion or termination of this Agreement. If any phrase, sentence, provision or other term of this Agreement is found unenforceable or invalid, this will not affect the other phrases, sentences, provisions or other terms, all of which will continue in effect as if the stricken term had not been included. This Agreement may be executed in two or more actual, scanned, emailed, or electronically copied counterparts, each and all of which together are one and the same instrument. Accurate transmitted copies (transmitted copies are reproduced documents that are sent via mail, delivery, scanning, email, photocopy, facsimile or other process) will be considered and accepted by each party as documents equivalent to original documents and will be deemed valid, binding and enforceable by and against all parties. This agreement must be construed, governed, and interpreted under the laws of the State of Illinois, without regard for choice of law principles.

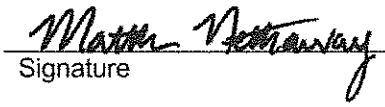
We are pleased to have this opportunity to serve you, and we look forward to a continuing relationship. If the terms of this letter and the attached Crowe Engagement Terms are acceptable to you, please sign below and return a copy of this letter at your earliest convenience. If you have any questions, please contact Matthew Nethaway at (916) 441-1000.

ACCEPTANCE:

I have reviewed the arrangements outlined above and in the attached "Crowe Engagement Terms," and I accept on behalf of the District the terms and conditions as stated.

IN WITNESS WHEREOF, District and Crowe have duly executed this engagement letter as of the date below.

Crowe Horwath LLP and the Engagement Authorized Signer below are licensed or otherwise authorized by the California Board of Accountancy.

Western Placer Unified School District	Crowe Horwath LLP
_____	
Signature	Signature
_____	Matthew Nethaway
Printed Name	Printed Name
_____	Partner
Title	Title
_____	January 13, 2016
Date	Date

BOARD OF TRUSTEES APPROVAL:

The Board of Trustees has reviewed the services and Crowe Engagement Terms described in this letter and evaluated the services pursuant to the District's policies. After considering all relevant factors, the Board of Trustees hereby approves hiring Crowe to provide the services described above.

Authorized Representative of the Board of Trustees:

_____
Signature

_____
Printed Name

_____
Title

_____
Date

Crowe Engagement Terms

Crowe wants District to understand the terms under which Crowe provides its services to District and the basis under which Crowe determines its fees. These terms are part of the Agreement and apply to all services described in the Agreement as well as all other services provided to District (collectively, the "Services"), unless and until a separate written agreement is executed by the parties for separate services. Crowe specifically notes that no advice Crowe provides should be construed to be investment advice.

DISTRICT'S ASSISTANCE – For Crowe to provide its Services effectively and efficiently, District agrees to provide Crowe timely with the information it requests and to make District's employees available for Crowe's questions. The availability of District's personnel and the timetable for their assistance are key elements in the successful completion of Crowe's Services and in the determination of Crowe's fees. Completion of Crowe's work depends on appropriate and timely cooperation from District's personnel; complete, accurate, and timely responses to Crowe's inquiries; and timely communication by District of all significant tax, accounting and financial reporting matters of which District is aware. If for any reason this does not occur, a revised fee to reflect the additional time or resources required by Crowe will be mutually agreed upon, and District agrees to hold Crowe harmless against all matters that arise in whole or in part from any resulting delay.

PROFESSIONAL STANDARDS – As a regulated professional services firm, Crowe must follow certain professional standards where applicable, including the Code of Professional Conduct promulgated by the American Institute of Certified Public Accountants ("AICPA"). Therefore, if circumstances arise that, in Crowe's professional judgment, prevent it from completing this engagement, Crowe retains the right to take any course of action permitted by professional standards, including declining to express an opinion or issue other work product, or terminating the engagement.

REPORTS – Any information, advice, recommendations or other content of any memoranda, reports, presentations, or other communications Crowe provides under this Agreement ("Reports"), other than District's original information, are for District's internal use only, consistent with the purpose of the Services. District will not rely on any draft Report. Unless required by an audit or attestation professional standard, Crowe will not be required to update any final Report for circumstances of which we become aware or events occurring after delivery.

THIRD PARTY PROVIDER – Crowe may use a third-party service provider in providing Services to District which may require Crowe's sharing District's confidential information with the provider. If Crowe uses a third-party service provider, Crowe will enter into a confidentiality agreement with the provider to require them to maintain the confidentiality of District's confidential information, and Crowe will be responsible to District for maintaining its confidentiality. The terms of Crowe's engagement letter and these engagement terms will apply to any third party provider.

CONFIDENTIALITY – Except as otherwise permitted by this Agreement or as agreed in writing, neither Crowe nor District may disclose to third parties the contents of this Agreement or any information provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. District use of any Crowe work product will be limited to its stated purpose and to District business use only. However, District and Crowe each agree that either party may disclose such information to the extent that it: (i) is or becomes public other than through a breach of this Agreement, (ii) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information, (iii) was known to the recipient at the time of disclosure or is thereafter created independently, (iv) is disclosed as necessary to enforce the recipient's rights under this Agreement, or (v) must be disclosed under applicable law, regulations, legal process or professional standards.

DISTRICT-REQUIRED CLOUD USAGE – If District requests that Crowe access files, documents or other information in a cloud-based or web-accessed hosting service or other third-party system accessed via the internet, including, without limitation iCloud, Dropbox, Google Docs, Google Drive, a data room hosted by a third-party, or a similar service or website (collectively, "Cloud Storage"), District will confirm with any third-parties assisting with or hosting the Cloud Storage that either such third-party or District (and not Crowe) is responsible for ensuring the confidentiality of all information while utilizing the Cloud Storage, complying with all applicable laws relating to the Cloud Storage and any information contained in

the Cloud Storage, providing Crowe access to the information in the Cloud Storage, and protecting the information in the Cloud Storage from any unauthorized access to the information, including without limitation unauthorized access to the information when in transit to or from the Cloud Storage. District warrants that it has authority to provide Crowe access to information in the Cloud Storage and that providing Crowe with access to information in the Cloud Storage complies with all applicable laws, regulations, or duties owed to third-parties, and District agrees to hold Crowe harmless from and against any matters relating to or arising from Crowe's use of the Cloud Storage.

DATA PROTECTION – If Crowe holds or uses District information that can be linked to specific individuals who are District's customers ("Personal Data"), Crowe will treat it as confidential as described above and comply with applicable US state and federal law and professional regulations (including without limitation the objectives of the Interagency Guidelines Establishing Information Security Standards) in disclosing or using such information to carry out the Services. Crowe has implemented and will maintain physical, electronic and procedural safeguards reasonably designed to (i) protect the security, confidentiality and integrity of the Personal Data, (ii) prevent unauthorized access to or use of the Personal Data, and (iii) provide proper disposal of the Personal Data (collectively, the "Safeguards"). District warrants that it has the authority to provide the Personal Data to Crowe in connection with the Services and that District has processed the Personal Data provided to Crowe in accordance with applicable law. To provide the Services, District may also need to provide Crowe with access to Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event District provides Crowe access to Restricted Personal Data, District will consult with Crowe on appropriate measures (consistent with professional standards applicable to Crowe) to protect the Restricted Personal Data, such as: deleting or masking unnecessary information before making it available to Crowe, encrypting it when transferring it to Crowe, or providing it to Crowe only during on-site review on District's site. District will provide Crowe with Restricted Personal Data only in accordance with mutually agreed protective measures. Otherwise, District and Crowe agree each may use unencrypted electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement.

INTELLECTUAL PROPERTY – Crowe may use ideas, concepts, methodologies, data, software, designs, utilities, tools, models, techniques, data, systems, or other know-how that it develops, owns or licenses ("Materials") in performing the Services. Notwithstanding the delivery of any Reports, Crowe retains all intellectual property rights in the Materials (including any improvements or knowledge developed while performing the Services), and in any working papers compiled in connection with the Services (but not District information reflected in them). Upon payment for particular Services and subject to the other terms of this Agreement, District will use Reports, as well as any Materials owned by Crowe included therein, solely to the extent necessary and permitted under this Agreement.

AGGREGATED DATA – District agrees that Crowe may from time to time use and process District's confidential information for data aggregation and/or industry benchmarking purposes. In using District's confidential information for data aggregation and/or industry benchmarking purposes, Crowe will maintain District's information as confidential unless Crowe removes data that specifically identifies District and District's customers.

LEGAL AND REGULATORY CHANGE – Crowe may periodically communicate changes in laws, rules or regulations to District. However, District has not engaged Crowe, and Crowe does not undertake an obligation, to advise District of changes in laws, rules, regulations, industry or market conditions, District's own business practices or other circumstances, except to the extent required by professional standards. In addition, the scope of Services and the fees for Services are based on current laws and regulations. If changes in laws or regulations change District's requirements or the scope of Crowe's work, the parties agree that Crowe's fees will be modified to a mutually agreed upon amount to reflect the changed level of Crowe's effort.

PUBLICATION – District agrees to obtain Crowe's specific permission before using any Report or Crowe work product or Crowe's firm's name in a published document, and District agrees to submit to Crowe copies of such documents to obtain Crowe's permission before they are filed or published.

DISTRICT REFERENCE – From time to time Crowe is requested by prospective Districts to provide references for Crowe's District offerings. District agrees that Crowe may use District's name and generally describe the nature of the engagement(s) provided to District in marketing to prospective Districts, and Crowe may also provide prospective Districts with contact information for District personnel familiar with Crowe's Services for District.

NO PUNITIVE OR CONSEQUENTIAL DAMAGES – Any liability of Crowe will not include any special, consequential, incidental, punitive, or exemplary damages or loss nor any lost profits, goodwill, savings, or business opportunity, even if Crowe had reason to know of the possibility of such damages.

LIMIT OF LIABILITY – Except where it is judicially determined that Crowe performed its Services with gross negligence or willful misconduct, Crowe's liability will not exceed fees paid by District to Crowe for the portion of the work giving rise to liability. A claim for a return of fees paid is the exclusive remedy for any damages. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, and including, without limitation, claims based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This limitation of liability will also apply after termination of this agreement.

INDEMNIFICATION FOR THIRD-PARTY CLAIMS – In the event of a legal proceeding or other claim brought against Crowe by a third party, except where it is judicially determined that Crowe performed Services with gross negligence or willful misconduct, District agrees to indemnify and hold harmless Crowe and its personnel against all costs, fees, expenses, damages and liabilities, including attorney fees and any other fees or defense costs, associated with such third-party claim, relating to or arising from any Services performed or work product provided by Crowe that District uses or discloses to others or this engagement generally. This indemnification is intended to apply to the fullest extent allowed by law, regardless of the grounds or nature of any claim, liability, or damages asserted, including, without limitation, to claims, liability or damages based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This indemnification will also apply after termination of this agreement.

NO TRANSFER OR ASSIGNMENT OF CLAIMS – No claim against Crowe, or any recovery from or against Crowe, may be sold, assigned or otherwise transferred, in whole or in part.

TIME LIMIT ON CLAIMS – In no event will any action against Crowe, arising from or relating to this engagement letter or the Services provided by Crowe relating to this engagement, be brought after the earlier of 1) two (2) years after the date on which occurred the act or omission alleged to have been the cause of the injury alleged; or 2) the expiration of the applicable statute of limitations or repose.

RESPONSE TO LEGAL PROCESS – If Crowe is requested by subpoena, request for information, or through some other legal process to produce documents or testimony pertaining to District or Crowe's Services, and Crowe is not named as a party in the applicable proceeding, then District will reimburse Crowe for its professional time, plus out-of-pocket expenses, as well as reasonable attorney fees, Crowe incurs in responding to such request.

MEDIATION – If a dispute arises, in whole or in part, out of or related to this engagement, or after the date of this agreement, between District or any of District's affiliates or principals and Crowe, and if the dispute cannot be settled through negotiation, District and Crowe agree first to try, in good faith, to settle the dispute by mediation administered by the American Arbitration Association, under its mediation rules for professional accounting and related services disputes, before resorting to litigation or any other dispute-resolution procedure. The results of mediation will be binding only upon agreement of each party to be bound. Costs of any mediation will be shared equally by both parties. Any mediation will be held in Sacramento, California.

JURY TRIAL WAIVER – FOR ALL DISPUTES RELATING TO OR ARISING BETWEEN THE PARTIES, THE PARTIES AGREE TO WAIVE A TRIAL BY JURY TO FACILITATE JUDICIAL RESOLUTION AND TO SAVE TIME AND EXPENSE. EACH PARTY AGREES IT HAS HAD THE OPPORTUNITY TO HAVE ITS LEGAL COUNSEL REVIEW THIS WAIVER. THIS WAIVER IS IRREVOCABLE, MAY NOT BE MODIFIED EITHER ORALLY OR IN WRITING, AND APPLIES TO ANY SUBSEQUENT AMENDMENTS, RENEWALS, OR MODIFICATIONS TO THIS AGREEMENT. IN THE EVENT OF LITIGATION, THIS AGREEMENT MAY BE FILED AS WRITTEN CONSENT TO A BENCH TRIAL WITHOUT A JURY. HOWEVER, AND NOTWITHSTANDING THE FOREGOING, IF ANY COURT RULES OR FINDS THIS

JURY TRIAL WAIVER TO BE UNENFORCEABLE AND INEFFECTIVE IN WAIVING A JURY, THEN ANY DISPUTE RELATING TO OR ARISING FROM THIS ENGAGEMENT OR THE PARTIES' RELATIONSHIP GENERALLY WILL BE RESOLVED BY ARBITRATION AS SET FORTH IN THE PARAGRAPH BELOW REGARDING "ARBITRATION."

ARBITRATION – If any court rules or finds that the JURY TRIAL WAIVER section above is not enforceable, then any dispute between the parties relating to or arising from this engagement or the parties' relationship generally will be settled by binding arbitration in Sacramento, California (or a location agreed in writing by the parties). Any dispute between the parties will be arbitrated by the arbitrator(s) in accordance with this section, including without limitation any dispute relating to whether a dispute is subject to arbitration or any issue concerning the applicability, interpretation or enforceability of this section or any of its procedures. The arbitration will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). The parties will use the International Institute for Conflict Prevention & Resolution (the "CPR Institute") Global Rules for Accelerated Commercial Arbitration (the "Accelerated Rules") then in effect, or such other rules or procedures as the parties may agree. In the event of a conflict between those rules and this Agreement, this Agreement will control. If a party has a basis for injunctive relief, this paragraph will not preclude a party seeking and obtaining injunctive relief in a court of proper jurisdiction. The parties will agree within a reasonable period of time after notice is made of instituting the arbitration process whether to use one or three arbitrators, and if the parties cannot agree within fifteen (15) business days, the parties will use a single arbitrator. In any event the arbitrator(s) must be retired federal judges or attorneys with at least 15 years commercial law experience and no arbitrator may be appointed unless he or she has agreed to these procedures. If the parties cannot agree upon arbitrator(s) within an additional fifteen (15) business days, the arbitrator(s) will be selected by the CPR Institute. The arbitrator(s) may authorize only limited discovery upon a showing of substantial need by the party seeking discovery. The arbitrator(s) may rule on a summary basis, including without limitation on a motion to dismiss basis or on a summary judgment basis. The arbitrator(s) may enter such prehearing orders as may be appropriate to ensure a fair hearing. The hearing will be held within one year of the demand or less and must be concluded within ten business days absent written agreement by the parties to the contrary, but these time limits are not jurisdictional. The arbitrator(s) will apply substantive law and may award injunctive relief or any other remedy available from a judge. The arbitrator(s) may award attorney fees and costs to the prevailing party, and in the event of a split or partial award, the arbitrator(s) may award costs or attorney fees in an equitable manner. Any award by the arbitrator(s) will be accompanied by a reasoned opinion describing the basis of the award. The arbitration will be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1 et seq., and judgment upon the award rendered by the arbitrator(s) may be entered by any court having jurisdiction thereof. All aspects of the arbitration will be treated by the parties and the arbitrator(s) as confidential.

NOTIFICATION OF NON-LICENSEE OWNERSHIP – Crowe ("the Firm") and certain owners of the Firm are licensed by the California State Board of Accountancy. However, the Firm has owners not licensed by the California State Board of Accountancy who may provide Services under this agreement. If District has any questions regarding licensure of the personnel performing Services under this engagement, please do not hesitate to contact Crowe.

NON-SOLICITATION – District and Crowe acknowledge the importance of retaining key personnel. Accordingly, both parties agree that during the period of this agreement, and for one (1) year after its expiration or termination, neither party will solicit any personnel or subcontractors (if any) of the other party for employment without the written consent of the other party. If an individual becomes an employee of the other party, the other party agrees to pay a fee equal to the individual's compensation for the prior full twelve-month period to the original employer.

AFFILIATES – Crowe Horwath LLP is an independent member of Crowe Horwath International, a Swiss verein. Each member firm of Crowe Horwath International is a separate and independent legal entity. Crowe Horwath LLP and its affiliates are not responsible or liable for any acts or omissions of Crowe Horwath International or any other member of Crowe Horwath International and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Horwath International or any other member of Crowe Horwath International. Crowe Horwath International does not render any professional services and does not have an ownership or partnership interest in Crowe Horwath LLP. Crowe Horwath International and its other member firms are not responsible or liable for any acts or omissions of Crowe Horwath LLP and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Horwath LLP.

AICPA Peer Review Program
Administered by the National Peer Review Committee

American Institute of CPAs
220 Leigh Farm Road
Durham, NC 27707-8110

December 12, 2013

Charles M Allen, CPA
Crowe Horwath LLP
One Mid America Plaza, Suite 700
Oakbrook Terrace, IL 60181

Dear Mr. Allen:

It is my pleasure to notify you that on December 12, 2013 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is September 30, 2016. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,

Betty Jo Charles

Betty Jo Charles
Chair, National Peer Review Committee
nprc@aicpa.org 919 402-4502

cc: Scot D Ivey, Samuel E Johnson

Firm Number: 10014904 Review Number: 350003

Cherry Bekaert LLP
CPAs & Advisors

System Review Report

To the Partners of Crowe Horwath LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Crowe Horwath LLP (the firm) applicable to non-SEC issuers in effect for the year ended March 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*, audits of employee benefit plans, audits performed under FDICIA, audits of carrying broker-dealers, and examinations of service organizations [Service Organizations Control (SOC) 1 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of Crowe Horwath LLP applicable to non-SEC issuers in effect for the year ended March 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail.* Crowe Horwath LLP has received a peer review rating of *pass.*

Cherry Bekaert LLP

Cherry Bekaert LLP
September 24, 2013

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:

Ratify Agreement for Financial and Performance Audit Services of Measure A General Obligation Bonds – Crowe Horwath, LLP

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent, Business and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Measure A Bond Fund

MEETING DATE:

January 19, 2016

ROLL CALL REQUIRED:

No

BACKGROUND:

The District has contracted with Crowe Horwath to conduct a financial and performance audit on the District's Measure A General Obligation Bonds as of and for the period ending June 30, 2015.

The objective of a Performance Audit is to determine if the bond funds have been expended only on the specific projects listed in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

The district has contracted with Crowe Horwath, LLP, to provide the financial and performance audit of the district's measure A General Obligation Bonds for the years ended June 30, 2015, 2016 and 2017. The fee for these services is a fixed annual fee of $4,000 for the next three years and will be paid with Measure A Bond funds. There is no increase in the proposed fee.

RECOMMENDATION:

Administration recommends that the Board ratify the agreement between Crowe Horwath, LLP, and Western Placer Unified School District.

Crowe Horwath LLP
Independent Member Crowe Horwath International
400 Capitol Mall, Suite 1400
Sacramento, California 95814-4434
Tel 916.441.1000
Fax 916.441.1110
www.crowehorwath.com

January 4, 2016

Ms. Audrey Kilpatrick
Assistant Superintendent of Business
Services & Operations
Western Placer Unified School District
600 Sixth Street, Suite 400
Lincoln, California 95648

Dear Ms. Kilpatrick:

This letter confirms the arrangements for Crowe Horwath LLP ("Crowe" or "us" or "we" or "our") to provide the professional services discussed in this letter to Western Placer Unified School District ("the District" or ""you", or "your") for the year ended June 30, 2016, 2017 and 2018. The attached Crowe Engagement Terms is an integral part of this letter, and its terms are incorporated herein.

FINANCIAL AUDIT SERVICES

Our Responsibilities

We will audit and report on the financial statements of the District's Measures A General Obligation Bonds as of and for the period ending June 30, 2016, 2017, 2018.

The objective of the audit is the expression of an opinion on the financial statements. We will plan and perform the audit in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996, and the provisions of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards require that we obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error or fraud, and that we report on the Schedule of Expenditures of Federal Awards (as noted above), and on your compliance with laws and regulations and on its internal controls as required for a Single Audit. Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with applicable standards. An audit is not designed to detect error or fraud that is immaterial to the financial statements.

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 that the financial statements could be misstated by an amount we believe would influence the financial statement users. 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.

In making our risk assessments, we consider internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate in writing to those charged with governance and management concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. We will communicate to management other deficiencies in internal control identified during the audit that have not been communicated to management by other parties and that, in our professional judgment, are of sufficient importance to merit management's attention. We will also communicate certain matters related to the conduct of the audit to those charged with governance, including (1) fraud involving senior management, and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, (2) illegal acts that come to our attention (unless they are clearly inconsequential) (3) disagreements with management and other significant difficulties encountered in performing the audit and (4) various matters related to the District's accounting policies and financial statements. Our engagement is not designed to address legal or regulatory matters, which matters should be discussed by you with your legal counsel.

We expect to issue a written report upon completion of our audit of the financial statements. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis of matter or other matter paragraph, or withdraw from the engagement.

PERFORMANCE AUDIT SERVICES

Our Responsibilities

We will conduct a performance audit on the District's Measures A General Obligation Bonds as of and for the periods ending June 30, 2016, 2017, 2018. The objective of our Performance Audit will be *to determine if the bond funds have been expended only on the specific projects listed* in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

The objective of a performance audit is to provide assurance or conclusions based on an evaluation of sufficient, appropriate evidence against stated criteria, such as specific requirements, measures, or defined business practices. Performance audits provide objective analysis so that management and those charged with governance and oversight can use the information to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability. We will plan and perform the performance audit in accordance with performance audit standards contained in *Government Auditing Standards* (*GAS*), issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or material non-compliance may not be detected exists, even though the audit is properly planned and performed in accordance with applicable standards. An audit is not designed to detect error or fraud that is immaterial to the performance audit objectives.

In making our risk assessments, we consider internal control that is significant within the context of the audit objectives in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate in writing to those charged with governance and management concerning any significant deficiencies or material weaknesses in internal control significant within the context of the audit objectives that we have identified during the audit. Our engagement is not designed to address legal or regulatory matters, which matters should be discussed by you with your legal counsel.

We will also obtain an understanding of internal control that is significant within the context of the audit objectives. For internal control that is significant within the context of the audit objectives, we will assess whether internal control has been properly designed and implemented. For those internal controls that are deemed significant within the context of the audit objectives, we will perform tests of controls including testing underlying transactions, as required by GAS standards, to evaluate the effectiveness of the design and operation of controls. Information systems controls are often an integral part of an entity's internal control. Thus, when obtaining an understanding of internal control significant to the audit objectives, we will also determine whether it is necessary to evaluate information systems controls. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed. We will inform you of any deficiencies or other matters involving internal control, if any, as required by GAS standards.

Our audit and work product are intended for the benefit and use of the District only. The audit will not be planned or conducted in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party. Our reports on internal control and compliance will each include a statement that the report is intended for the information and use of the management, specific legislative or regulatory bodies, and federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

The working papers for this engagement are the property of Crowe and constitute confidential information. However, we may be requested to make certain workpapers available to your oversight agency or grantors pursuant to authority given to them by law, regulation, or contract. If requested, access to such workpapers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected workpapers to your oversight agency or grantors. The workpapers for this engagement will be retained for a minimum of three years after the date our report is issued or for any additional period requested by the oversight agency or pass-through Entity. If we are aware that a federal awarding agency, pass-through Entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the workpapers.

As required by *Government Auditing Standards* we have previously provided you with a copy of our most recent peer review report along with the related letter of comment and response thereto.

The District's Responsibilities

The District's management is responsible for the design, implementation and maintenance of internal control relevant to the expenditure of Measures A General Obligation Bonds in accordance with the requirements of Proposition 39. The District's management is also responsible for complying with applicable laws, regulations, contracts and grants that are relevant to the scope and objectives of the performance audit and such responsibility extends to identifying the requirements and designing internal control policies and procedures to provide reasonable assurance that compliance is achieved.

Management has the responsibility to adopt sound accounting policies, maintain an adequate and efficient accounting system, safeguard assets, and design and implement programs and controls to prevent and detect fraud. Management's judgments are typically based on its knowledge and experience about past and current events and its expected courses of action.

Management is responsible for providing to us, on a timely basis, all information of which management is aware that is relevant to the objectives of the performance audit, such as records, documentation, and other matters. Management is also responsible for providing such other additional information we may request for the purpose of the performance audit, and unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the performance audit. Because of the importance of management's representations to an effective audit, you agree to release Crowe and its personnel from any liability and costs relating to our services under this letter attributable to any misrepresentations by management.

FEES

Our fees, exclusive of out-of-pocket expenses, are outlined below. Our invoices are due and payable upon receipt. Invoices that are not paid within 30 days of receipt are subject to a monthly interest charge of one percent per month or the highest interest rate allowed by law, whichever is less, which we may elect to waive at our sole discretion, plus costs of collection including reasonable attorneys' fees.

Performance audit of Measure A for the year ending June 30, 2016	$	4,000
Performance audit of Measure A for the year ending June 30, 2017	$	4,000
Performance audit of Measure A for the year ending June 30, 2018	$	4,000

Circumstances may arise under which we must perform additional work and, thus, require additional billings for our services. Examples of such circumstances include, but are not limited to:

- New professional standards or regulatory requirements
- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements
- Erroneous or incomplete records
- Failure of your staff to prepare information in a timely manner
- Numerous revisions to your information
- Lack of availability of appropriate District personnel during audit fieldwork

Additionally, to accommodate requests to reschedule audit fieldwork without reasonable notice, additional billings for our services could be required, and our assigned staffing and ability to meet agreed-upon deadlines could be impacted.

Our fee does not include implementation of any other future performance auditing pronouncements and/or government requirements that may change, thus, the scope or amount of auditing necessary to complete our engagements may increase beyond what is currently anticipated. Should such events occur, we would present you with our estimate of any possible increase prior to beginning our audit for the given year. An equitable adjustment in the proposed fee will be negotiated if the cost of time required for performance of the audit service is increased or decreased pursuant to a change in scope of the audit requested by the District or required by State or Federal regulations.

Because each year is a separate engagement and this three-year period does not constitute a continuous engagement, we will require execution of a new engagement letter for each subsequent year listed above. However, we agree to the fees listed above for each year unless we both agree in writing to a modification. In recognition of the significant start-up investment incurred by Crowe during the initial year of the three-year period, should you terminate Crowe during the three-year period for reasons other than failure of Crowe to perform, you agree to pay our fees and expenses for services performed up to the date of termination (which will be immediately due and payable) and a termination fee of 25% of the next year's fee if terminated after year one or 15% of the next year's fee if terminated after year two.

* * * * *

This engagement letter and the attached Crowe Engagement Terms reflect the entire agreement between us relating to the services covered by this letter. The headings included in this letter are to assist in ease of reading only; the letter and attachment are to be construed as a single document, with the provisions of each section applicable throughout. This agreement may not be amended or varied except by a written document signed by both parties. It replaces and supersedes any other proposals, correspondence, agreements and understandings, whether written or oral, relating to the services covered by this letter.

The agreements of the District and Crowe contained in this engagement letter shall survive the completion or termination of this engagement. If any term hereof is found unenforceable or invalid, this shall not affect the other terms hereof, all of which shall continue in effect as if the stricken term had not been included. This agreement shall be interpreted and construed under, and governed by the internal laws of the State of Illinois, without regard for choice of law principles.

If the terms of this letter and the attached Crowe Engagement Terms are acceptable to you, please sign and date below and return a copy of this letter at your earliest convenience. If you have any questions, please contact Matthew Nethaway at (916) 441-1000.

ACCEPTANCE:

I have reviewed the arrangements outlined above and in the attached "Crowe Engagement Terms," and I accept on behalf of the District the terms and conditions as stated.

IN WITNESS WHEREOF, District and Crowe have duly executed this engagement letter as of the date below.

Crowe Horwath LLP and the Engagement Authorized Signer below are licensed or otherwise authorized by the California Board of Accountancy.

Western Placer Unified School District	Crowe Horwath LLP
Signature	Signature
Audrey Kilpatrick	Matthew Nethaway
Printed Name	Printed Name
Asst Supt of Business Svs and Operations	Partner
Title	Title
1/6/16	January 4, 2016
Date	Date

Crowe Engagement Terms

Crowe wants District to understand the terms under which Crowe provides its services to District and the basis under which Crowe determines its fees. These terms are part of the Agreement and apply to all services described in the Agreement as well as all other services provided to District (collectively, the "Services"), unless and until a separate written agreement is executed by the parties for separate services. Crowe specifically notes that no advice Crowe provides should be construed to be investment advice.

DISTRICT'S ASSISTANCE – For Crowe to provide its Services effectively and efficiently, District agrees to provide Crowe timely with the information it requests and to make District's employees available for Crowe's questions. The availability of District's personnel and the timetable for their assistance are key elements in the successful completion of Crowe's Services and in the determination of Crowe's fees. Completion of Crowe's work depends on appropriate and timely cooperation from District's personnel; complete, accurate, and timely responses to Crowe's inquiries; and timely communication by District of all significant tax, accounting and financial reporting matters of which District is aware. If for any reason this does not occur, a revised fee to reflect the additional time or resources required by Crowe will be mutually agreed upon, and District agrees to hold Crowe harmless against all matters that arise in whole or in part from any resulting delay.

PROFESSIONAL STANDARDS – As a regulated professional services firm, Crowe must follow certain professional standards where applicable, including the Code of Professional Conduct promulgated by the American Institute of Certified Public Accountants ("AICPA"). Therefore, if circumstances arise that, in Crowe's professional judgment, prevent it from completing this engagement, Crowe retains the right to take any course of action permitted by professional standards, including declining to express an opinion or issue other work product, or terminating the engagement.

REPORTS – Any information, advice, recommendations or other content of any memoranda, reports, presentations, or other communications Crowe provides under this Agreement ("Reports"), other than District's original information, are for District's internal use only, consistent with the purpose of the Services. District will not rely on any draft Report. Unless required by an audit or attestation professional standard, Crowe will not be required to update any final Report for circumstances of which we become aware or events occurring after delivery.

THIRD PARTY PROVIDER – Crowe may use a third-party service provider in providing Services to District which may require Crowe's sharing District's confidential information with the provider. If Crowe uses a third-party service provider, Crowe will enter into a confidentiality agreement with the provider to require them to maintain the confidentiality of District's confidential information, and Crowe will be responsible to District for maintaining its confidentiality. The terms of Crowe's engagement letter and these engagement terms will apply to any third party provider.

CONFIDENTIALITY – Except as otherwise permitted by this Agreement or as agreed in writing, neither Crowe nor District may disclose to third parties the contents of this Agreement or any information provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. District use of any Crowe work product will be limited to its stated purpose and to District business use only. However, District and Crowe each agree that either party may disclose such information to the extent that it: (i) is or becomes public other than through a breach of this Agreement, (ii) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information, (iii) was known to the recipient at the time of disclosure or is thereafter created independently, (iv) is disclosed as necessary to enforce the recipient's rights under this Agreement, or (v) must be disclosed under applicable law, regulations, legal process or professional standards.

DISTRICT-REQUIRED CLOUD USAGE – If District requests that Crowe access files, documents or other information in a cloud-based or web-accessed hosting service or other third-party system accessed via the internet, including, without limitation iCloud, Dropbox, Google Docs, Google Drive, a data room hosted by a third-party, or a similar service or website (collectively, "Cloud Storage"), District will confirm with any third-parties assisting with or hosting the Cloud Storage that either such third-party or District (and not Crowe) is responsible for ensuring the confidentiality of all information while utilizing the Cloud Storage, complying with all applicable laws relating to the Cloud Storage and any information contained in the Cloud Storage, providing Crowe access to the information in the Cloud Storage, and protecting the information in the Cloud Storage from any unauthorized access to the information, including without limitation unauthorized access to the information when in transit to or from the Cloud Storage. District warrants that it has authority to provide Crowe access to information in the Cloud Storage and that providing Crowe with access to information in the Cloud Storage complies with all applicable laws, regulations, or duties owed to third-parties, and District agrees to hold Crowe harmless from and against any matters relating to or arising from Crowe's use of the Cloud Storage.

DATA PROTECTION – If Crowe holds or uses District information that can be linked to specific individuals who are District's students ("Personal Data"), Crowe will treat it as confidential as described above and comply with applicable US state and federal law and professional regulations in disclosing or using such information to carry out the Services. Crowe has implemented and will maintain physical, electronic and procedural safeguards reasonably designed to (i) protect the security, confidentiality and integrity of the Personal Data, (ii) prevent unauthorized access to or use of the Personal Data, and (iii) provide proper disposal of the Personal Data (collectively, the "Safeguards"). District warrants that it has the authority to provide the Personal Data to Crowe in connection with the Services and that District has processed the Personal Data provided to Crowe in accordance with applicable law. To provide the Services, District may also need to provide Crowe with access to Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event District provides Crowe access to Restricted Personal Data, District will consult with Crowe on appropriate measures (consistent with professional standards applicable to Crowe) to protect the Restricted Personal Data, such as: deleting or masking unnecessary information before making it available to Crowe, encrypting it when transferring it to Crowe, or providing it to Crowe only during on-site review on District's site. District will provide Crowe with Restricted Personal Data only in accordance with mutually agreed protective measures. Otherwise, District and Crowe agree each may use unencrypted electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement.

INTELLECTUAL PROPERTY – Crowe may use ideas, concepts, methodologies, data, software, designs, utilities, tools, models, techniques, data, systems, or other know-how that it develops, owns or licenses ("Materials") in performing the Services. Notwithstanding the delivery of any Reports, Crowe retains all intellectual property rights in the Materials (including any improvements or knowledge developed while performing the Services), and in any working papers compiled in connection with the Services (but not District information reflected in them). Upon payment for particular Services and subject to the other terms of this Agreement, District will use Reports, as well as any Materials owned by Crowe included therein, solely to the extent necessary and permitted under this Agreement.

LEGAL AND REGULATORY CHANGE - Crowe may periodically communicate changes in laws, rules or regulations to District. However, District has not engaged Crowe, and Crowe does not undertake an obligation, to advise District of changes in laws, rules, regulations, industry or market conditions, District's own business practices or other circumstances, except to the extent required by professional standards. In addition, the scope of Services and the fees for Services are based on current laws and regulations. If changes in laws or regulations change District's requirements or the scope of Crowe's work, the parties agree that Crowe's fees will be modified to a mutually agreed upon amount to reflect the changed level of Crowe's effort.

PUBLICATION - District agrees to obtain Crowe's specific permission before using any Report or Crowe work product or Crowe's firm's name in a published document, and District agrees to submit to Crowe copies of such documents to obtain Crowe's permission before they are filed or published.

DISTRICT REFERENCE – From time to time Crowe is requested by prospective Districts to provide references for Crowe's District offerings. District agrees that Crowe may use District's name and generally describe the nature of the engagement(s) provided to District in marketing to prospective Districts, and Crowe may also provide prospective Districts with contact information for District personnel familiar with Crowe's Services for District.

NO PUNITIVE OR CONSEQUENTIAL DAMAGES - Any liability of Crowe will not include any special, consequential, incidental, punitive, or exemplary damages or loss nor any lost profits, goodwill, savings, or business opportunity, even if Crowe had reason to know of the possibility of such damages.

LIMIT OF LIABILITY – Except where it is judicially determined that Crowe performed its Services with gross negligence or willful misconduct, Crowe's liability will not exceed fees paid by District to Crowe for the portion of the work giving rise to liability. A claim for a return of fees paid is the exclusive remedy for any damages. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, and including, without limitation, claims based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This limitation of liability will also apply after termination of this agreement.

INDEMNIFICATION FOR THIRD-PARTY CLAIMS – In the event of a legal proceeding or other claim brought against Crowe by a third party, except where it is judicially determined that Crowe performed Services with gross negligence or willful misconduct, District agrees to indemnify and hold harmless Crowe and its personnel against all costs, fees, expenses, damages and liabilities, including attorney fees and any other fees or defense costs, associated with such third-party claim, relating to or arising from any Services performed or work product provided by Crowe that District uses or discloses to others or this engagement generally. This indemnification is intended to apply to the fullest extent allowed by law, regardless of the grounds or nature of any claim, liability, or damages asserted, including, without limitation, to claims, liability or damages based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This indemnification will also apply after termination of this agreement.

NO TRANSFER OR ASSIGNMENT OF CLAIMS - No claim against Crowe, or any recovery from or against Crowe, may be sold, assigned or otherwise transferred, in whole or in part.

TIME LIMIT ON CLAIMS - In no event will any action against Crowe, arising from or relating to this engagement letter or the Services provided by Crowe relating to this engagement, be brought after the earlier of 1) two (2) years after the date on which occurred the act or omission alleged to have been the cause of the injury alleged; or 2) the expiration of the applicable statute of limitations or repose.

RESPONSE TO LEGAL PROCESS - If Crowe is requested by subpoena, request for information, or through some other legal process to produce documents or testimony pertaining to District or Crowe's Services, and Crowe is not named as a party in the applicable proceeding, then District will reimburse Crowe for its professional time, plus out-of-pocket expenses, as well as reasonable attorney fees, Crowe incurs in responding to such request.

MEDIATION - If a dispute arises, in whole or in part, out of or related to this engagement, or after the date of this agreement, between District or any of District's affiliates or principals and Crowe, and if the dispute cannot be settled through negotiation, District and Crowe agree first to try, in good faith, to settle the dispute by mediation administered by the American Arbitration Association, under its mediation rules for professional accounting and related services disputes, before resorting to litigation or any other dispute-resolution procedure. The results of mediation will be binding only upon agreement of each party to be bound. Costs of any mediation will be shared equally by both parties. Any mediation will be held in Sacramento, California.

JURY TRIAL WAIVER – FOR ALL DISPUTES RELATING TO OR ARISING BETWEEN THE PARTIES, THE PARTIES AGREE TO WAIVE A TRIAL BY JURY TO FACILITATE JUDICIAL RESOLUTION AND TO SAVE TIME AND EXPENSE. EACH PARTY AGREES IT HAS HAD THE OPPORTUNITY TO HAVE ITS LEGAL COUNSEL REVIEW THIS WAIVER. THIS WAIVER IS IRREVOCABLE, MAY NOT BE MODIFIED EITHER ORALLY OR IN WRITING, AND APPLIES TO ANY SUBSEQUENT AMENDMENTS, RENEWALS, OR MODIFICATIONS TO THIS AGREEMENT. IN THE EVENT OF LITIGATION, THIS AGREEMENT MAY BE FILED AS WRITTEN CONSENT TO A BENCH TRIAL WITHOUT A JURY. HOWEVER, AND NOTWITHSTANDING THE FOREGOING, IF ANY COURT RULES OR FINDS THIS JURY TRIAL WAIVER TO BE UNENFORCEABLE AND INEFFECTIVE IN WAIVING A JURY, THEN ANY DISPUTE RELATING TO OR ARISING FROM THIS ENGAGEMENT OR THE PARTIES' RELATIONSHIP GENERALLY WILL BE RESOLVED BY ARBITRATION AS SET FORTH IN THE PARAGRAPH BELOW REGARDING "ARBITRATION."

ARBITRATION – If any court rules or finds that the JURY TRIAL WAIVER section above is not enforceable, then any dispute between the parties relating to or arising from this engagement or the parties' relationship generally will be settled by binding arbitration in Sacramento, California (or a location agreed in writing by the parties). Any dispute between the parties will be arbitrated by the arbitrator(s) in accordance with this section, including without limitation any dispute relating to whether a dispute is subject to arbitration or any issue concerning the applicability, interpretation or enforceability of this section or any of its procedures. The arbitration will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). The parties will use the International Institute for Conflict Prevention & Resolution (the "CPR Institute") Global Rules for Accelerated Commercial Arbitration (the "Accelerated Rules") then in effect, or such other rules or procedures as the parties may agree. In the event of a conflict between those rules and this Agreement, this Agreement will control. If a party has a basis for injunctive relief, this paragraph will not preclude a party seeking and obtaining injunctive relief in a court of proper jurisdiction. The parties will agree within a reasonable period of time after notice is made of instituting the arbitration process whether to use one or three arbitrators, and if the parties cannot agree within fifteen (15) business days, the parties will use a single arbitrator. In any event the arbitrator(s) must be retired federal judges or attorneys with at least 15 years commercial law experience and no arbitrator may be appointed unless he or she has agreed to these procedures. If the parties cannot agree upon arbitrator(s) within an additional fifteen (15) business days, the arbitrator(s) will be selected by the CPR Institute. The arbitrator(s) may authorize only limited discovery upon a showing of substantial need by the party seeking discovery. The arbitrator(s) may rule on a summary basis, including without limitation on a motion to dismiss basis or on a summary judgment basis. The arbitrator(s) may enter such prehearing orders as may be appropriate to ensure a fair hearing. The hearing will be held within one year of the demand or less and must be

concluded within ten business days absent written agreement by the parties to the contrary, but these time limits are not jurisdictional. The arbitrator(s) will apply substantive law and may award injunctive relief or any other remedy available from a judge. The arbitrator(s) may award attorney fees and costs to the prevailing party, and in the event of a split or partial award, the arbitrator(s) may award costs or attorney fees in an equitable manner. Any award by the arbitrator(s) will be accompanied by a reasoned opinion describing the basis of the award. The arbitration will be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1 et seq., and judgment upon the award rendered by the arbitrator(s) may be entered by any court having jurisdiction thereof. All aspects of the arbitration will be treated by the parties and the arbitrator(s) as confidential.

NOTIFICATION OF NON-LICENSEE OWNERSHIP - Crowe ("the Firm") and certain owners of the Firm are licensed by the California State Board of Accountancy. However, the Firm has owners not licensed by the California State Board of Accountancy who may provide Services under this agreement. If District has any questions regarding licensure of the personnel performing Services under this engagement, please do not hesitate to contact Crowe.

NON-SOLICITATION - District and Crowe acknowledge the importance of retaining key personnel. Accordingly, both parties agree that during the period of this agreement, and for one (1) year after its expiration or termination, neither party will solicit any personnel or subcontractors (if any) of the other party for employment without the written consent of the other party. If an individual becomes an employee of the other party, the other party agrees to pay a fee equal to the individual's compensation for the prior full twelve-month period to the original employer.

AFFILIATES – Crowe Horwath LLP is an independent member of Crowe Horwath International, a Swiss verein. Each member firm of Crowe Horwath International is a separate and independent legal District. Crowe Horwath LLP and its affiliates are not responsible or liable for any acts or omissions of Crowe Horwath International or any other member of Crowe Horwath International and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Horwath International or any other member of Crowe Horwath International. Crowe Horwath International does not render any professional services and does not have an ownership or partnership interest in Crowe Horwath LLP. Crowe Horwath International and its other member firms are not responsible or liable for any acts or omissions of Crowe Horwath LLP and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Horwath LLP.

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.**
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4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Ratification of Contract with
Placer County Office of Education (PCOE)
For Consulting Services

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Kerry Callahan KC
Assistant Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
Title II – Teacher Quality and/or
LCFF Supplemental

MEETING DATE:
January 19, 2016

ROLL CALL REQUIRED:
No

BACKGROUND:
To support Western Placer Unified School District's (WPUSD) transition to Common Core, Educational Services is working in consultation with PCOE to provide high quality professional development to our teachers. The attached contract is for PCOE's curriculum & instruction coordinators to help facilitate ELA, writing, and Math professional development for our teachers.

RECOMMENDATION:
Administration recommends that the Board ratify the contract proposal agreement between PCOE and WPUSD.

AGREEMENT FOR PCOE CONSULTING SERVICES

This agreement ("Agreement") for consulting services offered by Placer County Office of Education, "Consultant", is entered into between Gayle Garbolino-Mojica, Placer County Superintendent of Schools, in her capacity as the Chief Executive Officer of the Placer County Office of Education ("PCOE") and Western Placer Unified School District ("Agency"). This Agreement is effective when signed by PCOE and Agency and for reference only is dated August 1, 2015.

1.0 SCOPE OF SERVICES

Consultant shall provide the following specialized consulting services to Agency: Western Placer Unified School District. These services to be provided by Consultant may be further described in Attachment A which is attached hereto and is incorporated herein by this reference.

2.0 FEES

Agency shall pay Consultant for all specialized services set forth herein for the amount as determined on Attachment A. Any reimbursement rate or amount for expenses such as travel, materials, copying etc. shall be described in Section 7.0 and further outlined on the fee schedule herein referred to as Attachment A. All fees for services and any reimbursement for expenses shall be paid directly to PCOE.

3.0 RECORDS

Any records shall be maintained and stored by the Agency as may be required by the Education Code or other legal mandate. Copies of records may also be maintained and stored by PCOE.

4.0 WORK PRODUCT

All work product including intellectual property, such as trade secrets and copyrights, documents, records, files and supporting data accumulated, prepared and/or distributed by Consultant within the course and scope of this Agreement shall be as specified below the property of:

a. ☒ PCOE _____
b. ☐ Agency _____
c. ☐ Not Applicable _____

5.0 TERM

The term of this Agreement shall be from August 1, 2015 through June 30, 2016.

6.0 TERMINATION

Either party may terminate this Agreement by giving the other party at least thirty (30) calendar days written notice. In the event of the early termination of this Agreement, Consultant shall be paid for all work performed and all reasonable expenses incurred up to and including the date of termination.

7.0 PAYMENT

PCOE will invoice Agency for any specialized services rendered as outlined in Attachment A after completion no later than 30 days following the end of the contract. Agency will pay PCOE within 30 days after receipt of invoice.

8.0 AMENDMENTS

Any amendments to this Agreement shall be in writing and signed by both parties.

9.0 INDEMNIFICATION

Both parties agree to indemnify and hold harmless each other, their agents, officials, officers and employees from and against any and all actions, claims, damages (including but not limited to death, bodily injury, or property damage), liabilities, losses, or expenses of whatsoever kind, name or nature, including legal costs and attorneys' fees, whether or not suit is actually filed, and any judgments rendered against the other party and/or its agents, officials, officers, or employees that may be asserted or claimed by any person, firm or entity arising out of or in connection with the party's performance or the performance of its agents, officials, officers, or employees, including any acts, errors, or omissions of the party's its agents, officials, officers or employees.

10.0 ENTIRE AGREEMENT

This Agreement constitutes the entire agreement and understanding of the parties. There are no oral understandings, terms or conditions, and no party has relied upon any representation, express or implied, that are not otherwise contained in this Agreement. All prior understandings, terms or conditions are deemed merged into this Agreement.

IN WITNESS WHEREOF, the parties do hereby certify that they are duly authorized to execute this Agreement.

PLACER COUNTY SUPERINTENDENT OF SCHOOLS

Gayle Garbolino-Mojica

11-26-15
Date

AGENCY – Western Placer Unified School District

(Signature of Agency Representative)

12/23/15
Date

Asst. Supt. of Ed. Services
Title

Western Placer School District

Supplemental Proposal 15-16

10.27.15

Date	Time	Training	Trainer	Cost
10/15, 10/29, 11/12, 1/14, 1/18, 2/4,	1.5 hours	Writing	Tracy Wilson	$1500
4/6	Full Day	ELA	Tracy Wilson	$1000
10/27	Full Day	Middle School Math	Ellen Byron	N/C- T1
11/18	Full Day	Lincoln High Math	Ellen Byron	$1000
2/17	Full Day	Middle School Math	Ellen Byron	$1000
4/12	Full Day	TK-2 Math	Ellen Byron	N/C- T1
4/13	Full Day	GL 3-5 Math	Ellen Byron	$1000
4/19	Full Day	GL 3-5 Math	Ellen Byron	$1000
4/21	Full Day	TK-2 Math	Ellen Byron	$1000
5/10	Full Day	Lincoln High Math	Ellen Byron	$1000
5/17	Full Day	Lincoln High Math	Ellen Byron	$1000
5/18	Full Days	Lincoln High Math	Ellen Byron	$1000

Total Cost of Proposal: ~~$6500~~ $10,500

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Ratification of Agreement Amendment
between Maxim Staffing Solutions
and the Western Placer Unified School District

AGENDA ITEM AREA:
Consent

REQUESTED BY: G5
Gabe Simon, Ed.D.
Assistant Superintendent of Personnel Services

ENCLOSURES:

Agreement Amendment

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund

MEETING DATE:
January 19, 2016

ROLL CALL REQUIRED:
No

BACKGROUND:

The Western Placer Unified School District and Maxim Staffing Solutions approve of this amendment to the Facilities Staffing Agreement. This addendum addresses mileage reimbursement between work sites.

RECOMMENDATION:

Administration recommends the Board of Trustees ratify the Amendment to the Facility Staffing Agreement between Maxim Staffing Solutions and the Western Placer Unified School District

STAFFING SOLUTIONS.

AGREEMENT AMENDMENT

This Amendment (hereinafter "Amendment") to the Facility Staffing Agreement (hereinafter "Agreement") is entered into this 17th day of December, 2015, by and between **Western Placer Unified School District** located at 600 6th Street Suite #400 Lincoln, CA 95648, referred to in this Agreement as "FACILITY," and **Maxim Healthcare Services, Inc. d/b/a Maxim Staffing Solutions**, a Maryland Corporation including its affiliates and subsidiaries, with an office located at 1050 Fulton Avenue Suite #235, Sacramento CA 95825, referred to in this Agreement as "MAXIM."

RECITALS

WHEREAS, FACILITY and MAXIM entered into the Agreement, with an effective date of February 17th, 2012.

WHEREAS, FACILTY and MAXIM wish to amend the Agreement to incorporate the following terms and conditions.

THEREFORE, in consideration of the above premises set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are acknowledged by the parties, and intending to be legally bound, FACILITY and MAXIM hereby agree to amend the Agreement to reflect the following terms and conditions.

The following rates shall be applicable as of the Effective Date listed below:

Service	Rate
LVN/RN mileage reimbursement travelling from work site to work site only	0.56

The terms and conditions of this Amendment are effective as of December 17th, 2015. All other terms and conditions will remain unchanged as stated in the Agreement.

FACILITY and MAXIM have acknowledged their understanding of and agreement to the mutual promises written above by executing and delivering this Agreement as of the date set forth above.

WESTERN PLACER UNIFIED SCHOOL DISTRICT	MAXIM HEALTHCARE SERVICES, INC. D/B/A MAXIM STAFFING SOLUTIONS
Signature	Signature
Gabe Simon Asst. Supt. Personnel	Jessa Lomba, Asst. Controller
Printed Name & Title	Printed Name & Title
12/28/15	1/4/16
Date	Date

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WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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SUBJECT:

Approval of Out of State Travel

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent, Business and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Glen Edwards Middle School - Site Funds

MEETING DATE:

January 19, 2016

ROLL CALL REQUIRED:

No

BACKGROUND:

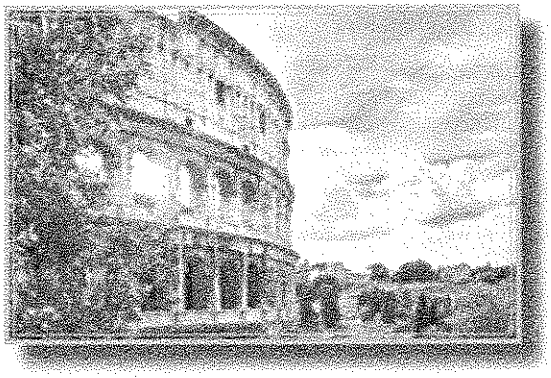
Per District Administrative Regulation 3350 - Travel Expenses, all out-of-state travel shall be presented to the Board for approval with a complete explanation of the school business purpose to be served.

The Glen Edwards Middle School Student Body continues to grow in size. In order to stay up to date and current with school activities, student body business practices, potential vendors and event planning the California Activities Directors Assoc.(CADA) conference in Reno Nevada proves to be a plethora of information. Being able to network and connect with other Activity Directors, Administrators, and Book Keepers throughout the State of California will only improve and enhance what is offered to the students at Glen Edwards Middle School.

The registration for the conference and travel expenses will be funded through School Site funds.

RECOMMENDATION: Administration recommends Board approval for this out of state travel request to attend the California Activities Directors Assoc.(CADA) conference in Reno Nevada.

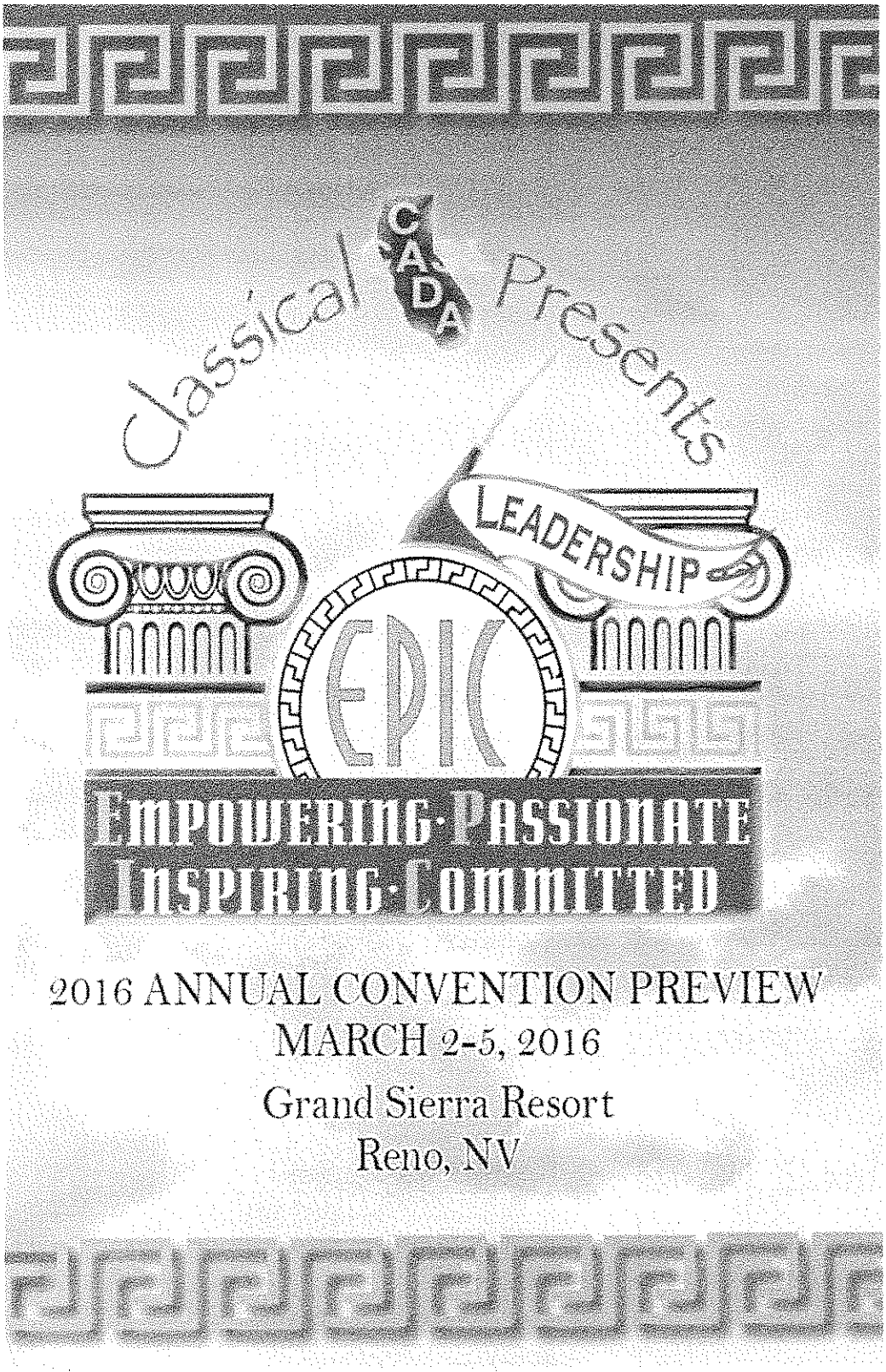
The California Association of Directors of Activities has been the leader of promoting enthusiastic and motivating leadership throughout its membership for almost 60 years.



Ancient Greek biographer Diogenes stated, "The foundation of every state is the education of its Youth." Not only did the Ancient Greeks and Romans invent Democracy, Education and Leadership, they endeavored to perfect it. Generally regarded as one of our wisest philosophers of all time, Socrates began teaching virtue, justice and piety-seeking wisdom about right conduct so that he might guide the intellectual improvement of Athens. His pupil Plato founded the most influential school of the ancient world, The Academy, and dedicated his life to continued education. Plato's student, Aristotle continued the legacy and designed education that has influenced our Western World. The 2016 EPIC Leadership CADA Convention will continue the tradition of these "Wise Greats" in contributing to your leadrship journey the odyssey will be providing Empowering, Passionate, Inspiring and Committed eadership philosophies that will begin, enhance and complete your current program. Please join Zeus, Hera and the rest of the Divinities and receive the tools and resources that are perfect for you, your school and your students.



COMMON CORE The philosopher Aristotle transformed all areas of knowledge through his many contributions to all educational subject. CADA is compared to the colossal Mt. Olympus in providing an abundance of workshop sessions targeting on Common Core Standards. The 2016 EPIC Leadership CADA Convention will focus on several aspects of your school which include improving the culture and climate by infusing leadership philosophies that are aligned with Common Core Standards. Curriculum is designed to include your entire educational team, including: Administrators, Activities Directors, Athletic Directors, Class Advisors, Teachers, Finance Clerks and support staff.



2016 ANNUAL CONVENTION PREVIEW

MARCH 2-5, 2016

Grand Sierra Resort

Reno, NV

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Student Discipline
Stipulated Expulsion Students #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 19, 2016

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will disclose any action taken during Closed Session in regards to the expulsion of Student #15-16-G

RECOMMENDATION:

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

wp/rk/factform

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

SUBJECT:

Receipt of the 2014-15 Audited Financial Statements

AGENDA ITEM AREA:

Discussion

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent of Business Services and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 19, 2016

ROLL CALL REQUIRED:

No

BACKGROUND:

The 2014-15 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 2014-15 Audited Financial Statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS
June 30, 2015

WESTERN PLACER UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2015
(Continued)

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WESTERN PLACER UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2015

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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, 2015, 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, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

(Continued)

Emphasis of Matter

As discussed in Note 1 to the financial statements, in June 2012, the GASB issued GASB Statement No. 68, "Accounting and Financial Reporting for Pensions." The provisions of this Statement are effective for the District's fiscal year ended June 30, 2015, with earlier application being unallowed. The District has implemented this Statement retroactively for the year ended June 30, 2015 resulting in restated net position at July 1, 2014. This Statement replaces the requirements of Statement No. 27, Accounting for Pensions by State and Local Governmental Employers and Statement No. 50, Pension Disclosures, as they relate to governments that provide pensions through pension plans administered as trusts or similar arrangements that meet certain criteria. Statement No. 68 requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI). Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* on pages 4 to 14 and 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 54 to 59 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 *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* and the 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 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 8, 2015 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 8, 2015

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, 2015. Management has prepared the financial statements and the related footnote disclosures along with this discussion and analysis. The intent of this discussion and analysis is to look at the District's financial performance as a whole.

To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on pages 1 to 3, notes to the financial statements on pages 24 to 53, and the District's financial statements, which begin on page 15.

FINANCIAL HIGHLIGHTS

- California K-12 education finance is in the second 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 2014-15 budget on time, which included more than $10 billion in new Proposition 98 funding, of which $4.7 billion was for implementation of the LCFF

- In 2014-15 the District's Total Assets increased by $18,605,194 which represents a 9% increase from the 2013-14 fiscal year. The increase was primarily due general obligation bond issuance proceeds of $20 million.

- The District's Net Position decreased by $42,795,357 from June 30, 2014 due to the implementation of GASB 68 – Net Pension reporting. Total revenues were $68,871,189, compared to $65,628,386 in expenditures.

- The fund balance of the General Fund increased overall by $716,192 from the prior year. The fund balance in the unassigned fund balance category increased by $3,883,269, having begun the year with a balance of $2,647,085. 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 2014-15 was 6,658 at Second Period reporting, a decrease of 54 students, or .8%, with a corresponding decrease of 46 Average Daily Attendance (ADA) to 2013-14 ADA of 6,379. For 2015-16 enrollment is projected to increase by 41 students. The District attendance rate is projected to remain stable at 95.5% 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 2014-15?"

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 $18,605,194 to $226,444,021 during the 2014-15 fiscal year. Cash and cash equivalent accounts increased $20,043,673 from FY 2013-14. This increase to the cash accounts was primarily due to general obligation bond issuance proceeds of $20 million.
Deferred outflows of resources for pensions, new for 2014-15, increased by $3,489,225 due to the implementation of GASB 68.

Total liabilities increased $54.5 million due to the District's Measure A general obligation bond issuance, and the implementation of GASB 68 and the related net pension liability. Accounts payable decreased slightly by $.412 million and deferred revenues increased by $1.8 million due to an unspent grant funds received in 2014-15. Deferred inflows of resources for pensions, new for 2014-15, increased by $10,348,000 due to the implementation of GASB 68.

The District's net position for FY 2014-15 was ($272,925), a decrease of $42,795,357 from FY 2013-14. Of this balance, $36,813,472 was restricted while ($43,445,379) was unrestricted. Net investment in capital assets accounted for $6,358,982 of the total net position.

The decrease in net position was due primarily to the cumulative effect 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 2013-14 and 2014-15 along with the variances between the years.

Table 1
Net Position
June 30, 2014 and 2015

	Governmental Activities			
	2013-14	2014-15	$ Difference	% Difference
Assets:				
Cash and equivalents	$ 30,521,428	$ 50,565,101	$ 20,043,673	65.67%
Receivables	2,204,899	2,417,260	212,361	9.63%
Prepaid expenditures	405,573	563,471	157,898	38.93%
Other current assets	4,948	4,948	-	100.00%
Stores inventory	19,488	8,714	(10,774)	0.00%
Capital assets (net of accumulated depreciation)	174,682,491	172,884,527	(1,797,964)	-1.03%
Total assets	**207,838,827**	**226,444,021**	**18,605,194**	**8.95%**
Deferred Outflows of Resources:				
Deferred outflows of resources-pensions	-	3,227,839	3,227,839	100.00%
Deferred outflow from advance refunding of debt	-	261,386	261,386	100.00%
Total deferred outflows of resources - pensions	**-**	**3,489,225**	**3,489,225**	**100.00%**
Liabilities:				
Accounts payable and other current liabilities	7,678,976	7,266,026	(412,950)	-5.38%
Deferred revenue	55,418	1,839,557	1,784,139	100.00%
Long-term liabilities				
Due within one year	2,258,164	3,900,258	1,642,094	72.72%
Due after one year	155,323,837	206,592,330	(51,268,493)	33%
Total liabilities	**165,316,395**	**219,598,171**	**54,541,776**	**2.56%**
Deferred Inflows of Resources:				
Deferred inflows of resources-pensions	-	10,348,000	10,348,000	100.00%
Total deferred inflows of resources - pensions	**-**	**10,348,000**	**10,348,000**	**100.00%**
Net Position				
Invested in capital assets, net of related debt	21,915,734	6,358,982	(15,556,752)	-70.98%
Restricted	19,561,198	36,813,472	17,252,274	88.20%
Unrestricted	1,045,500	(43,445,379)	(44,490,879)	-100.00%
Net Investment in Capital Assets	**$ 42,522,432**	**$ (272,925)**	**$ (42,795,357)**	**-100.64%**

Statement of Activities

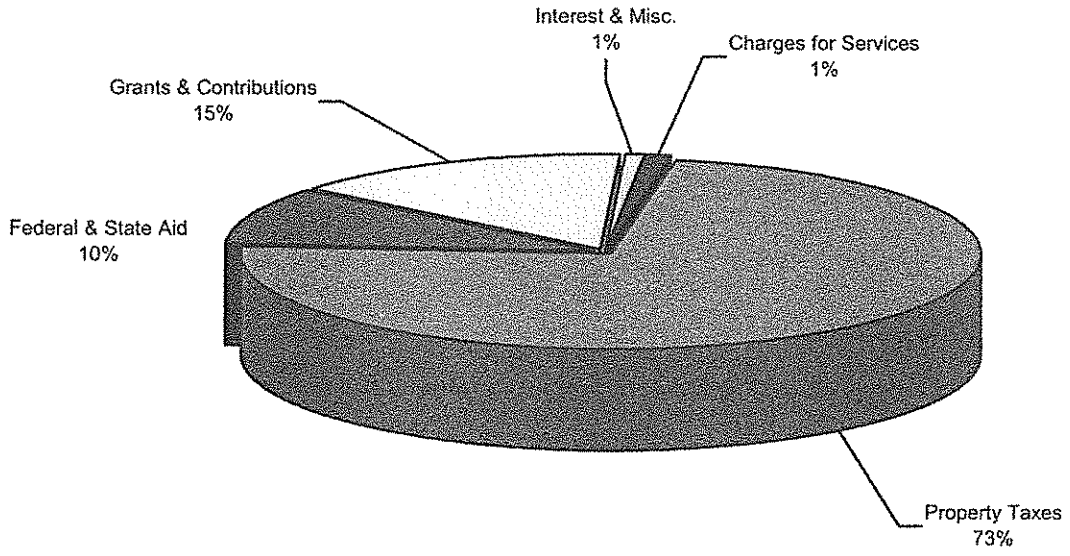
The District's total expenses were $65,638,386; $202,812 lower in 2014-15 than 2013-14. Program revenues were $11,079,612; $956,030 greater in 2014-15 than 2013-14. General revenues were $57,791,577; $4,529,031 higher than 2013-14.

Table 2
Net Position
June 30, 2014 and 2015

	Governmental Activities			
	2013-14	2014-15	$ Difference	% Difference
General Revenues				
Taxes Levied for General Purposes	$ 35,549,570	$ 39,757,844	$ 4,208,274	11.84%
Taxes Levied for Debt Service	2,004,661	2,151,687	147,026	7.33%
Taxes Levied for Specific Purposes	5,483,550	5,570,491	86,941	1.59%
Unrestricted Federal and State Aid	6,304,092	6,610,987	306,895	4.87%
Interest and Investment Earnings	333,159	279,948	(53,211)	-15.97%
Interagency Revenues	236,801	318,342	81,541	34.43%
Miscellaneous	3,350,713	3,102,278	(248,435)	-7.41%
Total General Revenues	**53,262,546**	**57,791,577**	**4,529,031**	**8.50%**
Program Revenues				
Charges for Services	643,455	720,307	76,852	11.94%
Operating Grants & Contributions	9,455,853	10,345,813	889,960	9.41%
Capital Grants & Contributions	24,274	13,492	(10,782)	-44.42%
Total Program Revenues	**10,123,582**	**11,079,612**	**956,030**	**9.44%**
Total Revenues	**63,386,128**	**68,871,189**	**5,485,061**	**8.65%**
Expenses				
Instruction	32,291,825	40,344,163	8,052,338	24.94%
Supervision of Instruction	4,652,578	1,703,814	(2,948,764)	-63.38%
Instructional Library, Media & Technology	454,536	477,245	22,709	5.00%
School Administration	3,555,782	3,712,124	156,342	4.40%
Pupil Support Services	1,503,812	1,828,306	324,494	21.58%
Home-to-School Transportation	1,444,377	1,360,922	(83,455)	-5.78%
Food Service	1,625,918	1,699,713	73,795	4.54%
General Administration	3,910,351	4,016,074	105,723	2.70%
Plant Services	5,236,214	4,688,219	(547,995)	-10.47%
Ancillary Services	989,172	1,076,541	87,369	8.83%
Community Services	31,076	53,935	22,859	73.56%
Enterprise activities			-	0.00%
Transfer Between Agencies	1,823,720	1,477,408	(346,312)	-18.99%
Interest on Debt and Fiscal Charges	8,321,837	3,199,922	(5,121,915)	-61.55%
Total Expenses	**65,841,198**	**65,638,386**	**(202,812)**	**-0.31%**
Change in Net Position	**(2,455,070)**	**3,232,803**	**5,687,873**	**-100.00%**
Cumulative effect of GASB 68 implementation	-	**(46,028,160)**	**(46,028,160)**	**-100.00%**
Net Position - Beginning	**44,977,502**	**42,522,432**	**(2,455,070)**	**-5.46%**
Net Position - Ending	**$ 42,522,432**	**$ (272,925)**	**$ (42,795,357)**	**-100.64%**

The users of the District's programs paid $720,307 of the cost. This revenue was generated through cafeteria sales of $598,365 and other miscellaneous revenue of $121,942. The federal and state governments subsidized certain programs with grants and contributions of $10,345,813. Most of the governmental activities were paid with $50,582,300 in property taxes, $6,610,987 of unrestricted state aid based on the statewide Local Control Funding Formula, and $279,948 of investment earnings. The Miscellaneous Revenues of $3,102,278 is comprised of a number of items, including interest revenue, facilities use fees, developer fees, Mello-Roos receipts and site co-curricular revenues.

Sources of Western Placer USD's Revenue for the 2014-15 Fiscal Year
Figure 1

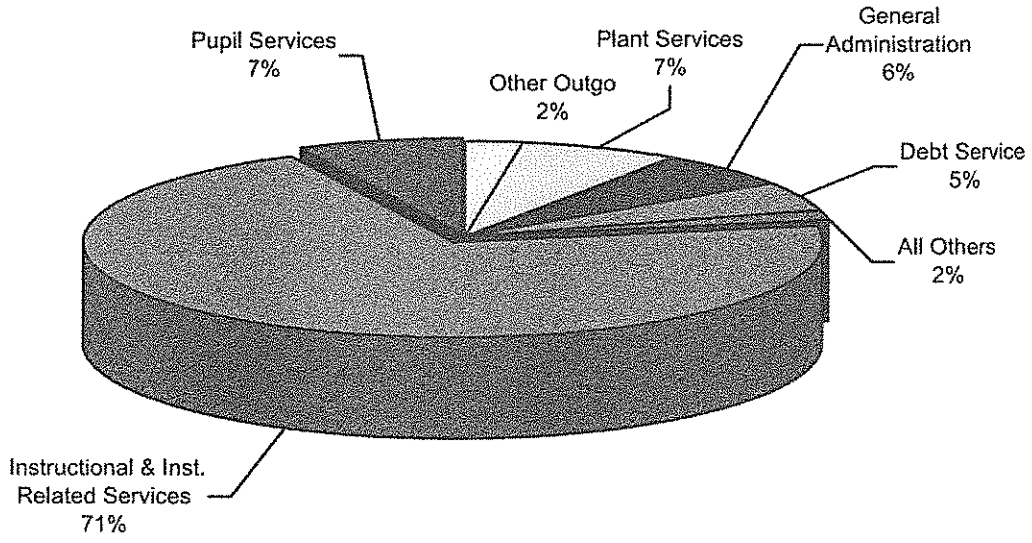


As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was $65,638,386.

Instruction, instructional library, media & technology, and pupil services expenses made up approximately 71% of total 2014-15 expenditures. This is a 10% increase from the 61% expended in FY 2013-14. General administration accounted for approximately 6% of the expenditure budget, with no increase from the prior year. Interest on debt, fiscal charges and transfers between agencies represented 7% of all outgo, and pupil services accounted for 7% of expenditures. Plant maintenance and operations accounted for 7% of the expenditure budget, down 1% from 2013-14.

Figure 2 charts the Districts expenditures for the 2014-15 school year.

Western Placer USD's Expenses for the Fiscal Year 2014-15
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 $46.9 million, an increase of $116.7 million from the previous fiscal year's combined ending balance of $30.2 million. The fund with greatest change was the Building Fund (increase of $20 million due to proceeds from the issuance of debt - Measure A Bond).

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 $2.1 million. Actual audited activity reflected a net increase to the ending balance of $2.8 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 2014-15 fiscal year, the District had invested $172.9 million in a broad range of capital assets, including school sites, school buildings, site improvements, vehicles, equipment, and work in progress regarding the construction of new schools. This amount represents a decrease of $1.8 million from the previous fiscal year, which consists of additional capital outlay of $1.8 million net of deletions and depreciation expense in the current fiscal year of $3.6 million.

Table 3
Capital Assets
(net of depreciation)

	2013-14	2014-15	$ Difference	% Difference
Land	$ 39,262,548	$ 39,262,548	$ -	0.00%
Site Improvement	1,243,659	1,140,393	(103,266)	-8.30%
Buildings	121,340,261	118,194,986	(3,145,275)	-2.59%
Equipment & Vehicles	1,270,221	1,137,398	(132,823)	-10.46%
Work in Progress (WIP)	11,565,802	13,149,202	1,583,400	13.69%
Total	$ 174,682,491	$172,884,527	$ (1,797,964)	-7.66%

The District did not begin or complete any major construction projects during 2014-15. Expenditures for Twelve Bridges High School and Lincoln High School make up the majority of the June 30, 2015 WIP balance.

Long-Term Debt

At June 30, 2015, the District had $210,492,588 in long-term debt outstanding.

Table 4
Outstanding Liabilities
June 30, 2014 and 2015

	2014	2015
General Obligation Bonds	$ 4,021,205	$ 23,210,306
Accreted Interest on G.O. Bonds	10,360,175	4,956,741
Special Tax Bond	12,330,000	12,376,387
Unamortized Premiums	-	726,416
Other Post Employment Benefits	899,549	925,716
PARS	767,614	383,807
Compensated Absences	128,958	157,215
Certificates of Participation	129,070,000	128,545,000
Net Pension Liability	-	39,211,000
Capital Leases	4,500	-
TOTAL	$ 157,582,001	$ 210,492,588

The General Obligation Bonds are financed by the local taxpayers and represent 11% 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 61.1% of the District long-term debt. The District's Net Pension Liability, new for this year, represents 18.6% of the District's long-term liability. PARS represents the five-year payment of an early retirement incentive the District offered in 2010-11. Twenty-two employees took the opportunity to retire early under this plan. PARS debt represents .20% of the District's long-term liabilities at June 30, 2015. Other post-employment benefits are approximately .4% 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 have 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. The District currently anticipates that enrollment will increase by approximately 1.0% annually over the next few years and will increase steadily as developers 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.

In 2015-16, the District adopted a General Fund budget with an effective cost of living adjustment (COLA) for revenue of 1.02%. 2015-16 was the first year in many that the District has a balances budget without any structural deficits or budget reductions.

The 2015-16 State Budget was approved before the deadline of June 30, 2015. The State Budget is 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 gap funding for the LCFF in 2015-16, funding for one-time purposes to buy down deferrals, support a one-time allocation of prior year State-mandate cost program reimbursements and a one-time allocation for teacher and administrator training . One the expenditure side, the State continues to project increases STRS and PERS employer contribution rates over the next several 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, 2015

	Governmental Activities
ASSETS	
Cash and investments (Note 2)	$ 50,565,101
Receivables	2,417,260
Prepaid expenses	563,471
Other current assets	4,948
Stores inventory	8,714
Non-depreciable capital assets (Note 4)	52,411,750
Depreciable capital assets, net of accumulated depreciation (Note 4)	120,472,777
Total assets	226,444,021
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions (Notes 7 and 8)	3,227,839
Deferred outflow from advance refunding of debt	261,386
Total deferred outflows of resources - pensions	3,489,225
LIABILITIES	
Accounts payable	7,526,026
Unearned revenue	1,839,557
Long-term liabilities (Note 5):	
Due within one year	3,900,258
Due after one year	206,592,330
Total liabilities	219,858,171
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions (Notes 7 and 8)	10,348,000
NET POSITION	
Net investment in capital assets	6,358,982
Restricted (Note 6)	36,813,472
Unrestricted	(43,445,379)
Total net position	$ (272,925)

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2015

	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	$ 40,344,163	$ 18,592	$ 5,829,666	$ 13,492	$ (34,482,413)
Instruction-related services:					
Supervision of instruction	1,703,814	-	968,695	-	(735,119)
Instructional library, media and technology	477,245	-	106	-	(477,139)
School site administration	3,712,124	7,944	177,912	-	(3,526,268)
Pupil services:					
Home-to-school transportation	1,360,922	-	6,547	-	(1,354,375)
Food services	1,699,713	598,365	1,043,050	-	(58,298)
All other pupil services	1,828,306	3	457,068	-	(1,371,235)
General administration:					
Data processing	975,406	1,896	13,432	-	(960,078)
All other general administration	3,040,668	38,589	529,562	-	(2,472,517)
Plant services	4,688,219	21,484	791,797	-	(3,874,938)
Ancillary services	1,076,541	4	368,949	-	(707,588)
Community services	53,935	-	15,619	-	(38,316)
Other outgo	1,477,408	33,430	143,410	-	(1,300,568)
Interest on long-term liabilities	3,199,922	-	-	-	(3,199,922)
Total governmental activities	$ 65,638,386	$ 720,307	$ 10,345,813	$ 13,492	(54,558,774)
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					39,757,844
Taxes levied for debt service					2,151,687
Taxes levied for other specific purposes					5,570,491
Federal and state aid not restricted to specific purposes					6,610,987
Interest and investment earnings					279,948
Interagency revenues					318,342
Miscellaneous					3,102,278
Total general revenues					57,791,577
Change in net position					3,232,803
Net position, July 1, 2014					42,522,432
Cumulative effect of GASB 68 implementation					(46,028,160)
Net position, July 1, 2014, as restated					(3,505,728)
Net position, June 30, 2015					$ (272,925)

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2015

	General Fund	Building Fund	Mello-Roos Fund	All Non-Major Funds	Total Govern-mental Funds
ASSETS					
Cash and investments:					
Cash in County Treasury	$ 11,702,112	$ 20,814,982	$ 8,360,011	$ 6,655,077	$ 47,532,182
Cash in revolving fund	5,000	-	-	-	5,000
Cash with Fiscal Agent	-	-	3,027,919	-	3,027,919
Receivables	2,187,721	13,413	5,828	210,298	2,417,260
Prepaid expenditures	563,471	-	-	-	563,471
Stores inventory	-	-	-	8,714	8,714
Due from other funds	111,120	-	600,000	27,410	738,530
Other current assets	3,523	-	-	1,425	4,948
Total assets	$ 14,572,947	$ 20,828,395	$ 11,993,758	$ 6,902,924	$ 54,298,024
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 4,647,455	$ 60,968	$ 20,229	$ 51,069	$ 4,779,721
Unearned revenue	1,839,557	-	-	-	1,839,557
Due to other funds	27,410	-	-	711,120	738,530
Total liabilities	6,514,422	60,968	20,229	762,189	7,357,808
Fund balances:					
Nonspendable	568,471	-	-	8,714	577,185
Restricted	959,700	20,767,427	11,973,529	6,132,021	39,832,677
Unassigned	6,530,354	-	-	-	6,530,354
Total fund balances	8,058,525	20,767,427	11,973,529	6,140,735	46,940,216
Total liabilities and fund balances	$ 14,572,947	$ 20,828,395	$ 11,993,758	$ 6,902,924	$ 54,298,024

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, 2015

Total fund balances - Governmental Funds		$ 46,940,216
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 $214,322,136 and the accumulated depreciation is $41,437,609 (Note 4).		172,884,527
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.		(2,746,305)
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, 2015 consisted of (Note 5):		
Special Tax Bonds	$ (12,376,387)	
General Obligation Bonds	(23,210,306)	
Accreted interest	(4,956,741)	
Unamortized premiums	(726,416)	
Certificates of Participation	(128,545,000)	
Public Agency Retirement System (PARS)	(383,807)	
Other postemployment benefits (Note 9)	(925,716)	
Net pension liability (Notes 7 and 8)	(39,211,000)	
Compensated absences	(157,215)	
		(210,492,588)
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:		261,386
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	$ 3,227,839	
Deferred inflows of resources relating to pensions	(10,348,000)	
		(7,120,161)
Total net position - governmental activities		$ (272,925)

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, 2015

	General Fund	Building Fund	Mello-Roos Fund	All Non-Major Funds	Total Govern-mental Funds
Revenues:					
Local Control Funding Formula:					
State apportionment	$ 15,625,106	$ -	$ -	$ -	$ 15,625,106
Local sources	29,223,341	-	-	-	29,223,341
Total LCFF	44,848,447	-	-	-	44,848,447
Federal sources	2,946,387	-	-	1,052,793	3,999,180
Other state sources	4,281,748	-	-	299,977	4,581,725
Other local sources	4,298,063	33,944	5,936,744	4,712,093	14,980,844
Total revenues	56,374,645	33,944	5,936,744	6,064,863	68,410,196
Expenditures:					
Current:					
Certificated salaries	26,022,100	-	-	52,795	26,074,895
Classified salaries	7,336,341	-	-	1,060,673	8,397,014
Employee benefits	12,318,800	-	-	487,989	12,806,789
Books and supplies	2,854,862	19,900	-	648,174	3,522,936
Contract services and operating expenditures	4,832,366	776,732	237,987	98,246	5,945,331
Capital outlay	530,428	488,919	-	790,279	1,809,626
Other outgo	1,454,819	-	-	-	1,454,819
Debt service:					
Principal retirement	388,307	-	930,000	810,899	2,129,206
Interest	161	-	7,409,101	1,202,101	8,611,363
Total expenditures	55,738,184	1,285,551	8,577,088	5,151,156	70,751,979
(Deficiency) excess of revenues (under) over expenditures	636,461	(1,251,607)	(2,640,344)	913,707	(2,341,783)
Other financing sources (uses):					
Interfund transfers in	120,141	-	600,000	40,410	760,551
Interfund transfers out	(40,410)	-	-	(720,141)	(760,551)
Proceeds from the issuance of debt	-	20,000,000	12,376,387	-	32,376,387
Payment to refunding escrow	-	-	(11,925,000)	-	(11,925,000)
Premium on issuance of debt	-	-	-	726,416	726,416
Total other financing sources (uses)	79,731	20,000,000	1,051,387	46,685	21,177,803
Change in fund balances	716,192	18,748,393	(1,588,957)	960,392	18,836,020
Fund balances, July 1, 2014	7,342,333	2,019,034	13,562,486	5,180,343	28,104,196
Fund balances, June 30, 2015	$ 8,058,525	$ 20,767,427	$ 11,973,529	$ 6,140,735	$ 46,940,216

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, 2015

Net change in fund balances - Total Governmental Funds		$ 18,836,020
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).	$ 1,808,260	
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(3,606,224)	
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).	2,129,206	
Payments made to the refunding escrow is an other financing use in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 5).	11,925,000	
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).	5,403,434	
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.	(64,052)	
Proceeds from debt are recognized as other financing sources in the governmental funds, but increases the long-term liabilities in the statement of net position (Note 5).	(32,376,387)	
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).	(726,416)	
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:.	261,386	
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:	(303,000)	

(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, 2015

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).	(54,424)	(15,603,217)
Change in net position of governmental activities		$ 3,232,803

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
TRUST AND AGENCY FUNDS
June 30, 2015

	Trust Fund		Agency Fund
	Scholarship	Retiree Benefits	Student Body
ASSETS			
Cash and investments (Note 2):			
Cash in County Treasury	$ 160,342	$ 6,716	$ -
Cash on hand and in banks	-	-	223,266
Receivables	113	5	-
Total assets	160,455	6,721	223,266
LIABILITIES			
Due to student groups	-	-	223,266
NET POSITION			
Restricted (Note 6)	$ 160,455	$ 6,721	$ -

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, 2015

	Trust Funds	
	Scholarship	Retiree Benefits
Additions:		
Other local sources	$ 1,658	$ 70
Deductions:		
Contract services and operating expenditures	1,200	-
Change in net position	458	70
Net position, July 1, 2014	159,997	6,651
Net position, June 30, 2015	$ 160,455	$ 6,721

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 debt service 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, 2015.

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 fair market value as of the date received. 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. There was no amortization for the year ended June 30, 2015. 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.

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.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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	$ 2,294,702	$ 933,137	$ 3,227,839
Deferred inflows of resources	$ 7,905,000	$ 2,443,000	$ 10,348,000
Net pension liability	$ 32,101,000	$ 7,110,000	$ 39,211,000
Pension expense	$ 3,242,571	$ 660,019	$ 3,902,590

Compensated Absences: Compensated absences totaling $157,215 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.

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 unspent categorical program revenues represents the portion of net position restricted to specific program expenditures. The restriction for special revenues represents the portion of net position restricted for special purposes. The restriction for debt service represents the portion of net position available for the retirement of debt. The restriction for capital projects represents the portion of net position restricted for capital projects. 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.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position:

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, 2015, 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, 2015, no such designation has occurred.

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.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2015, the District has established a minimum General Fund fund balance policy of 5% of General Fund total outgo. As of June 30, 2015, the District has an unassigned balance of $6,530,354 or 16.7%.

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.

New Accounting Pronouncements: In June 2012 the GASB issued GASB Statement No. 68, Accounting and Financial Reporting for Pensions. This Statement replaces the requirements of GASB Statement No. 27, Accounting for Pensions by State and Local Governmental Employers and GASB Statement No. 50, Pension Disclosures, as they relate to governments that provide pensions through pension plans administered as trusts or similar arrangements that meet certain criteria. GASB Statement No. 68 requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI). This Statement is effective for the District's fiscal year ending June 30, 2015. Based on the implementation of GASB Statement No. 68, the District's July 1, 2014 governmental activities net position was restated by $46,028,160 because of the recognition of the beginning of year net pension liability and deferred outflows of resources.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In November 2013 the GASB issued GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. The objective of this Statement is to address an issue regarding application of the transition provisions of GASB Statement No. 68. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. This Statement amends paragraph 137 of GASB Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. GASB Statement No. 68, as amended, continues to require that beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts.The provisions of this Statement are required to be applied simultaneously with the provisions of GASB Statement No. 68 and are effective for the District's fiscal year ending June 30, 2015. Based on the implementation of GASB Statement No. 71, the District established a deferred outflow category to report the payments made subsequent to the measurement date of the pensions as well as deferred inflow category to report the net differences of the pensions in the Statement of Net Position.

In February 2015, the GASB issued its final standard on accounting and financial reporting issues related to fair value measurements, applicable primarily to investments made by state and local governments. GASB Statement No. 72, Fair Value Measurement and Application, defines fair value and describes how fair value should be measured, what assets and liabilities should be measured at fair value, and what information about fair value should be disclosed in the notes to the financial statements. Under GASB Statement No. 72, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Investments, which generally are measured at fair value, are defined as a security or other asset that governments hold primarily for the purpose of income or profit and the present service capacity of which are based solely on their ability to generate cash or to be sold to generate cash. Before the issuance of GASB Statement No. 72, state and local governments have been required to disclose how they arrived at their measures of fair value if not based on quoted market prices. Under the new guidance, those disclosures have been expanded to categorize fair values according to their relative reliability and to describe positions held in many alternative investments. This statement is effective for the District's fiscal year ending June 30, 2016. Management has not determined what impact this statement will have on its financial statements.

In June 2015, the GASB issued GASB Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of Statements No. 67 and No. 68, completes the suite of pension standards. GASB Statement No. 73 establishes requirements for those pensions and pension plans that are not administered through a trust meeting specified criteria (in other words, those not covered by GASB Statements No. 67 and No. 68). The requirements in GASB Statement No. 73 for reporting pensions generally are the same as in GASB Statement No. 68. However, the lack of a pension plan that is administered through a trust that meets specified criteria is reflected in the measurements. The provisions in GASB Statement No. 73 are effective for fiscal years beginning after June 15, 2015, except those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of GASB Statement No. 68, which are effective for fiscal years beginning after June 15, 2016. Management has not determined what impact this statement will have on its financial statements.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In June 2015, the GASB issued GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, which replaces GASB Statement No. 43, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans. GASB Statement No. 74 addresses the financial reports of defined benefit OPEB plans that are administered through trusts that meet specified criteria. The GASB Statement follows the framework for financial reporting of defined benefit OPEB plans in GASB Statement No. 45 by requiring a statement of fiduciary net position and a statement of changes in fiduciary net position. The Statement requires more extensive note disclosures and RSI related to the measurement of the OPEB liabilities for which assets have been accumulated, including information about the annual money-weighted rates of return on plan investments. GASB Statement No. 74 also sets forth note disclosure requirements for defined contribution OPEB plans. This statement is effective for the District's fiscal year ending June 30, 2017. Management has not determined what impact this statement will have on its financial statements.

In June 2015, the GASB issued GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, which replaces the requirements of GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. GASB Statement No. 75 requires governments to report a liability on the face of the financial statements for the OPEB that they provide. Governments that are responsible only for OPEB liabilities related to their own employees and that provide OPEB through a defined benefit OPEB plan administered through a trust that meets specified criteria will report a net OPEB liability, which is the difference between the total OPEB liability and assets accumulated in the trust and restricted to making benefit payments. Governments that participate in a cost-sharing OPEB plan that is administered through a trust that meets the specified criteria will report a liability equal to their proportionate share of the collective OPEB liability for all entities participating in the cost-sharing plan. Governments that do not provide OPEB through a trust that meets specified criteria will report the total OPEB liability related to their employees. GASB Statement No. 75 carries forward from GASB Statement No. 45 the option to use a specified alternative measurement method in place of an actuarial valuation for purposes of determining the total OPEB liability for benefits provided through OPEB plans in which there are fewer than 100 plan members (active and inactive). This option was retained in order to reduce costs for smaller governments. GASB Statement No. 75 requires governments in all types of OPEB plans to present more extensive note disclosures and required supplementary information (RSI) about their OPEB liabilities. Among the new note disclosures is a description of the effect on the reported OPEB liability of using a discount rate and a healthcare cost trend rate that are one percentage point higher and one percentage point lower than assumed by the government. The new RSI includes a schedule showing the causes of increases and decreases in the OPEB liability and a schedule comparing a government's actual OPEB contributions to its contribution requirements. Some governments are legally responsible to make contributions directly to an OPEB plan or make benefit payments directly as OPEB comes due for employees of other governments. In certain circumstances (called special funding situations) GASB Statement No. 75 requires these governments to recognize in their financial statements a share of the other government's net OPEB liability. This statement is effective for the District's fiscal year ending June 30, 2018. Earlier application is encouraged. Management has not determined what impact this statement will have on its financial statements.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In June 2015, the GASB issued GASB Statement No. 76, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments, which reduces the GAAP hierarchy to two categories of authoritative GAAP from the four categories under GASB Statement No. 55, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments. The first category of authoritative GAAP consists of Statements of Governmental Accounting Standards. The second category comprises GASB Technical Bulletins and Implementation Guides, as well as guidance from the AICPA that is cleared by the GASB. The Statement also addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. These changes are intended to improve financial reporting for governments by establishing a framework for the evaluation of accounting guidance that will result in governments applying that guidance with less variation. That will improve the usefulness of financial statement information for making decisions and assessing accountability and enhance the comparability of financial statement information among governments. The Statement also is intended to improve implementation guidance by elevating its authoritative status to a level that requires it be exposed for a period of broad public comment prior to issuance, as is done for other GASB pronouncements. In connection with GASB Statement No. 76, the GASB also recently cleared Implementation Guide No. 2015-1, which incorporates changes resulting from feedback received during the public exposure of all of implementation guidance previously issued. This Statement is effective for the District's fiscal year ending June 30, 2016. Management has not determined what impact this statement will have on its financial statements.

NOTE 2 - CASH AND INVESTMENTS

Cash and investments at June 30, 2015 are reported at fair value and consisted of the following:

	Governmental Activities	Fiduciary Activities
Pooled Fund:		
Cash in County Treasury	$ 47,532,182	$ 167,058
Deposits:		
Cash on hand and in banks	-	223,266
Cash in revolving fund	5,000	-
Investments:		
Cash with Fiscal Agent	3,027,919	-
Total cash and investments	$ 50,565,101	$ 390,324

Pooled Funds: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Placer County Treasury. The County pools these funds with those of school districts in the County and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited monthly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pooled investment fund does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

(Continued)

NOTE 2 - CASH AND INVESTMENTS (Continued)

In accordance with applicable state laws, the Placer County Treasurer may invest in derivative securities. However, at June 30, 2015, the Placer County Treasurer has represented that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

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, 2015, the carrying amount of the District's accounts was $228,266 and the bank balance was $381,270, all of which was insured.

Investments: The Cash with Fiscal Agent of $3,027,919 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, 2015, 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, 2015, the District had no concentration of credit risk.

NOTE 3 - INTERFUND TRANSACTIONS

Interfund Activity: Transactions between funds of the District are recorded as interfund transfers, except for the Self-Insurance Fund activity which is recorded as income and expenditures of the Self-Insurance Fund and the funds which incur payroll costs, respectively. 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, 2015 were as follows:

Fund	Interfund Receivables	Interfund Payables
Major Funds:		
General	$ 111,120	$ 27,410
Mello-Roos	600,000	-
Non-Major Funds:		
Adult Education	23,360	3,855
Child Development	4,050	12,308
Cafeteria	-	94,957
Capital facilities	-	600,000
Totals	$ 738,530	$ 738,530

(Continued)

NOTE 3 - INTERFUND TRANSACTIONS (Continued)

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

Interfund transfers for the 2014-2015 fiscal year were as follows:

Transfer from the General Fund to the Adult Education Fund for Transition Partnership Program match.	$ 23,360
Transfer from the General Fund to the Child Development Fund to fund debt payments.	13,000
Transfer from the General Fund to the Child Development Fund for Sheridan Preschool Contribution.	4,050
Transfer from the Adult Education to the General Fund Fund for indirect costs.	9,940
Transfer from the Child Development to the General Fund for indirect costs.	13,244
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	94,957
Transfer from the Cafeteria Fund to the General Fund for purchase of Van.	2,000
Transfer from the Capital Facilities Fund to the Mello-Roos Fund for developer fee revenues.	600,000
	$ 760,551

NOTE 4 - CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2015 is shown below:

Governmental Activities	Balance July 1, 2014	Transfers and Additions	Transfers and Deductions	Balance June 30, 2015
Non-depreciable:				
Land	$ 39,262,548	$ -	$ -	$ 39,262,548
Work-in-process	11,565,802	1,583,400	-	13,149,202
Depreciable:				
Buildings	154,052,845	71,828	-	154,124,673
Equipment	4,660,683	153,032	-	4,813,715
Site improvements	2,971,998	-	-	2,971,998
Totals, at cost	212,513,876	1,808,260	-	214,322,136
Less accumulated depreciation:				
Buildings	(32,712,584)	(3,217,103)	-	(35,929,687)
Equipment	(3,390,462)	(285,855)	-	(3,676,317)
Site improvements	(1,728,339)	(103,266)	-	(1,831,605)
Total accumulated depreciation	(37,831,385)	(3,606,224)	-	(41,437,609)
Capital assets, net	$ 174,682,491	$ (1,797,964)	$ -	$ 172,884,527

(Continued)

NOTE 4 - CAPITAL ASSETS (Continued)

Depreciation expense was charged to governmental activities as follows:

Instruction	$ 3,210,760
Home-to-School transportation	269,437
Food services	36,920
General administrative	39,731
Centralized data processing	9,421
Plant services	39,955
Total depreciation expense	$ 3,606,224

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. As of June 30, 2015 $11,925,000 of refunded bonds were still outstanding and scheduled to be paid on September 1, 2015.

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
2016	$ 466,925	$ 387,142	$ 854,067
2017	500,622	385,410	886,032
2018	510,437	373,076	883,513
2019	524,892	360,445	885,337
2020	538,899	347,466	886,365
2021-2025	2,938,671	1,468,748	4,407,419
2026-2030	3,482,201	910,368	4,392,569
2031-2035	3,413,740	264,801	3,678,541
	$ 12,376,387	$ 4,497,456	$ 16,873,843

Although the advance refundings resulted in the recognition of an accounting loss of $261,386 for the year ended June 30, 2015, the District in effect reduced its aggregate debt service payments by $1,041,788 over the next 20 years and obtained an economic gain of $758,947.

(Continued)

NOTE 5 - LONG-TERM LIABILITIES (Continued)

Calculation of difference in cash flow requirements and economic gain are as follows:

Old debt service cash flows	$ 17,915,631
New debt service cash flows	16,873,843
Total cash flow difference	$ 1,041,788
Present value of old debt service cash flows	$ 13,135,334
Present value of new debt service cash flows	12,376,387
Economic gain	$ 758,947

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
2016	$ 821,052	$ 1,328,948	$ 2,150,000
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
	$ 3,210,306	$ 6,019,694	$ 9,230,000

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
2016	$ -	$ 535,953	$ 535,953
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	755,057	1,275,057
2021-2025	3,025,000	3,360,156	6,385,156
2026-2030	3,705,000	2,685,947	6,390,947
2031-2035	4,485,000	1,893,688	6,378,688
2036-2040	5,560,000	824,000	6,384,000
2041	1,250,000	25,000	1,275,000
	$ 20,000,000	$ 12,455,044	$ 32,455,044

(Continued)

NOTE 5 - LONG-TERM LIABILITIES (Continued)

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
2016	$ 95,000	$ 1,567,890	$ 1,662,890
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
2021-2025	3,905,000	7,159,863	11,064,863
2026-2030	1,355,000	6,498,262	7,853,262
2031-2035	1,775,000	6,155,588	7,930,588
2036-2040	8,815,000	5,108,125	13,923,125
2041-2045	12,475,000	2,171,875	14,646,875
2046-2048	2,320,000	87,000	2,407,000
	$ 32,370,000	$ 34,928,901	$ 67,298,901

The 2008, Series B COP matured as follows:

Year Ended June 30,	Principal	Interest	Total
2016	$ 210,000	$ 1,837,944	$ 2,047,944
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
2021-2025	2,195,000	8,714,530	10,909,530
2026-2030	810,000	8,414,150	9,224,150
2031-2035	3,895,000	7,867,444	11,762,444
2036-2040	7,915,000	6,473,443	14,388,443
2041-2045	12,025,000	3,858,773	15,883,773
2046-2048	8,820,000	693,413	9,513,413
	$ 36,725,000	$ 45,106,422	$ 81,831,422

(Continued)

NOTE 5 - LONG-TERM LIABILITIES (Continued)

The 2009, Refinancing Project COP matured as follows:

Year Ended June 30,	Principal	Interest	Total
2016	$ 250,000	$ 2,792,914	$ 3,042,914
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
2021-2025	2,630,000	13,472,666	16,102,666
2026-2030	6,990,000	12,137,288	19,127,288
2031-2035	9,280,000	10,064,850	19,344,850
2036-2040	2,765,000	8,192,756	10,957,756
2041-2045	2,450,000	7,884,975	10,334,975
2046-2050	25,600,000	4,452,513	30,052,513
	$ 51,315,000	$ 70,056,292	$ 121,371,292

The 2011, Refinancing Project COP matured as follows:

Year Ended June 30,	Principal	Interest	Total
2016	$ 165,000	$ 392,857	$ 557,857
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
2021-2025	-	1,868,685	1,868,685
2026-2030	2,545,000	1,633,492	4,178,492
2031-2035	1,685,000	1,056,937	2,741,937
2036-2040	2,170,000	564,892	2,734,892
2041-2042	1,045,000	54,991	1,099,991
	$ 8,135,000	$ 7,092,747	$ 15,227,747

(Continued)

NOTE 5 - LONG-TERM LIABILITIES (Continued)

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 5, 2011. There are 33 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
2016	$ 383,807

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the year ended June 30, 2015 is shown below:

	Balance July 1, 2014 as Restated	Additions	Deletions	Balance June 30, 2015	Amounts Due Within One Year
Governmental activities:					
Special Tax Bonds	$ 12,330,000	$ 12,376,387	$ 12,330,000	$ 12,376,387	$ 466,925
General Obligation Bonds	4,021,205	20,000,000	810,899	23,210,306	821,052
Accreted interest	10,360,175	-	5,403,434	4,956,741	1,328,948
Unamortized Premiums	-	726,416	-	726,416	22,311
Certificates of Participation	129,070,000	-	525,000	128,545,000	720,000
Capitalized lease obligations	4,500	-	4,500	-	-
PARS	767,614	-	383,807	383,807	383,807
Other postemployment benefits (Note 9)	899,549	207,588	181,421	925,716	-
Net pension liability (Notes 7 and 8)	48,799,000	-	9,588,000	39,211,000	-
Compensated absences	128,958	28,257	-	157,215	157,215
Total	$ 206,381,001	$ 33,338,648	$ 29,227,061	$ 210,492,588	$ 3,900,258

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 on the capitalized lease obligations are made from the General Fund. Payments for the PARS are made from the General Fund. Payments for the other postemployment benefits and the compensated absences are made from the fund for which the related employee worked.

(Continued)

NOTE 6 - NET POSITION / FUND BALANCES

Restricted net position consisted of the following at June 30, 2015:

	Governmental Activities	Fiduciary Funds
Restricted for unspent categorical program revenues	$ 959,700	$ -
Restricted for special revenues	250,584	-
Restricted for capital projects	24,183,691	-
Restricted for debt service	11,419,497	-
Restricted for scholarships	-	160,455
Restricted for retiree benefits	-	6,721
Total restricted net position	$ 36,813,472	$ 167,176

Fund balances, by category, at June 30, 2015 consisted of the following:

	General Fund	Building Fund	Mello-Roos Funds	All Non-Major Funds	Total
Nonspendable:					
Revolving cash fund	$ 5,000	$ -	$ -	$ -	$ 5,000
Prepaid expenditures	563,471	-	-	-	563,471
Stores inventory	-	-	-	8,714	8,714
Subtotal non-spendable	568,471	-	-	8,714	577,185
Restricted:					
Unspent categorical revenues	959,700	-	-	-	959,700
Special revenues	-	-	-	241,870	241,870
Capital projects	-	20,767,427	-	3,416,264	24,183,691
Debt service	-	-	11,973,529	2,473,887	14,447,416
Subtotal restricted	959,700	20,767,427	11,973,529	6,132,021	39,832,677
Unassigned:					
Reserve for economic uncertainty	1,669,812	-	-	-	1,669,812
Undesignated	4,860,542	-	-	-	4,860,542
Subtotal unassigned	6,530,354	-	-	-	6,530,354
Total fund balances	$ 8,058,525	$ 20,767,427	$ 11,973,529	$ 6,140,735	$ 46,940,216

(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 8.15 percent of applicable member earnings for fiscal year 2014-15. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 8.15 percent of applicable member earnings for fiscal year 2014-15.

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 – 8.88 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 2014-15 through fiscal year 2045-46 are summarized in the table below:

Effective Date	Prior Rate	Increase	Total
July 01, 2014	8.25%	0.63%	8.88%
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 $2,294,702 to the plan for the fiscal year ended June 30, 2015.

State - 5.954 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 2016-17. The increased contributions end as of fiscal year 2046-2047.

The CalSTRS state contribution rates effective for fiscal year 2014-15 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, 2014	2.017%	1.437%	2.50%	5.954%
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%	4.571%*

* 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, 2015, 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	$ 32,101,000
State's proportionate share of the net pension liability associated with the District	19,384,000
Total	$ 51,485,000

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013. 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 projected contributions of all participating school Districts and the State. At June 30, 2014, the District's proportion was 0.055 percent, which was an increase of zero from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the District recognized pension expense of $3,242,571 and revenue of $1,293,165 for support provided by the State. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ -
Changes of assumptions	-	-
Net differences between projected and actual earnings on investments	-	7,905,000
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
Contributions made subsequent to measurement date	2,294,702	-
Total	$ 2,294,702	$ 7,905,000

(Continued)

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

$2,294,702 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, 2016. 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,	
2016	$ 1,976,250
2017	$ 1,976,250
2018	$ 1,976,250
2019	$ 1,976,250

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 June 30, 2014. The STRP net pension liability as of June 30, 2013 and the STRP net pension liability as of June 30, 2014 are based on the June 30, 2013 actuarial valuation for the first year of implementation. As a result there are no differences between expected and actual experience or changes in assumptions subject to amortization. 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, 2013, and rolling forward the total pension liability to June 30, 2014. The financial reporting actuarial valuation as of June 30, 2013, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2013
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	$ 50,038,000	$ 32,101,000	$ 17,146,000

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-2014.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, 2015 were as follows:

Members - The member contribution rate was 6.0 or 7.0 percent of applicable member earnings for fiscal year 2014-15.

Employers - The employer contribution rate was 11.771 percent of applicable member earnings.

The District contributed $843,887 to the plan for the fiscal year ended June 30, 2015.

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

At June 30, 2015, the District reported a liability of $7,110,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013. 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, 2014, the District's proportion was 0.063 percent, which was a decrease of 0.001 percent from its proportion measured as of June 30, 2013.For the year ended June 30, 2015, the District recognized pension expense of $660,019.

(Continued)

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

At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ -
Changes of assumptions	-	-
Net differences between projected and actual earnings on investments	-	2,443,000
Changes in proportion and differences between District contributions and proportionate share of contributions	89,250	-
Contributions made subsequent to measurement date	843,887	-
Total	$ 933,137	$ 2,443,000

$843,887 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, 2016. 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,	
2016	$ 581,000
2017	$ 581,000
2018	$ 581,000
2019	$ 610,750

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 June 30, 2013. 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, 2013, and rolling forward the total pension liability to June 30, 2014. The financial reporting actuarial valuation as of June 30, 2013, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2013
Experience Study	July 1, 2006, through June 30, 2010
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.50%
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, 2013 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	47%	5.25%
Global Fixed Income	19	0.99
Inflation Sensitive	6	0.45
Private Equity	12	6.83
Real Estate	11	4.50
Infrastructure & Forestland	3	4.50
Liquidity	2	(0.55)

* 10-year geometric average

Discount Rate: The discount rate used to measure the total pension liability was 7.50 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.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in the actuarial valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. This difference was deemed immaterial to the Plan and the District.

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 7.50 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 (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
District's proportionate share of the net pension liability	$ 12,438,000	$ 7,110,000	$ 2,592,000

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 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, 2015, there were 7 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, 2015, there were 16 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, 2015, there were 2 retired employees receiving benefits under this agreement.

(Continued)

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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	$ 349,921
Interest on net OPEB obligation	68,456
Adjustment to annual required contribution	(210,789)
Annual OPEB cost (expense)	207,588
Contributions made	(181,421)
Change in net OPEB obligation	26,167
Net OPEB obligation - beginning of year	899,549
Net OPEB obligation - end of year	$ 925,716

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, 2015 and preceding three years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2013	$ 467,242	52%	$ 843,390
June 30, 2014	$ 259,473	78%	$ 899,549
June 30, 2015	$ 207,588	87%	$ 925,716

As of July 1, 2013, the most recent actuarial valuation date, the plan was partially funded. The actuarial accrued liability for benefits was $3.7 million and the actuarial value of plan assets was $3.1 million, resulting in an unfunded liability of $0.7 million. The covered payroll (annual payroll of active employees covered by the Plan) was $33.3 million, and the ratio of the UAAL to the covered payroll was 2 percent.

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.

(Continued)

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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, 2013 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 7.61 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 15 year smoothing formula with a 20% corridor around market value, based on the market value of the assets as of June 30, 2014.

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, 2014 (the latest information available):

Total assets	$	86,315,315
Total liabilities	$	31,253,582
Total net position	$	55,061,733
Total revenues	$	82,124,047
Total expenses	$	80,784,567
Change in net position	$	1,339,480

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

NOTE 11 - CONTINGENCIES

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

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

REQUIRED SUPPLEMENTARY INFORMATION

WESTERN PLACER UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2015

	Budget			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Revenues:				
Local Control Funding Formula:				
State apportionment	$ 18,124,786	$ 16,419,167	$ 15,625,106	$ (794,061)
Local sources	26,748,131	28,239,570	29,223,341	983,771
Total LCFF	44,872,917	44,658,737	44,848,447	189,710
Federal sources	2,319,195	3,040,587	2,946,387	(94,200)
Other state sources	2,049,829	4,769,446	4,281,748	(487,698)
Other local sources	3,629,667	3,822,982	4,298,063	475,081
Total revenues	52,871,608	56,291,752	56,374,645	82,893
Expenditures:				
Current:				
Certificated salaries	25,694,200	25,643,223	26,022,100	(378,877)
Classified salaries	7,234,622	7,267,449	7,336,341	(68,892)
Employee benefits	11,350,456	11,038,615	12,318,800	(1,280,185)
Books and supplies	2,435,066	4,575,424	2,854,862	1,720,562
Contract services and operating expenditures	4,050,618	5,176,697	4,832,366	344,331
Other outgo	1,839,557	1,430,244	1,454,819	(24,575)
Capital outlay	95,250	2,882,534	530,428	2,352,106
Debt service:				
Principal retirement	388,247	388,247	388,307	(60)
Interest	434	434	161	273
Total expenditures	53,088,450	58,402,867	55,738,184	2,664,683
(Deficiency) excess of revenues (under) over expenditures	(216,842)	(2,111,115)	636,461	2,747,576
Other financing sources (uses):				
Interfund transfers in	110,902	23,369	120,141	96,772
Interfund transfers out	(23,360)	(52,620)	(40,410)	12,210
Total other financing sources (uses)	87,542	(29,251)	79,731	108,982
Change in fund balance	(129,300)	(2,140,366)	716,192	2,856,558
Fund balance, July 1, 2014	7,342,333	7,342,333	7,342,333	-
Fund balance, June 30, 2015	$ 7,213,033	$ 5,201,967	$ 8,058,525	$ 2,856,558

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, 2015

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%

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, 2015

State Teachers' Retirement Plan
Last 10 Fiscal Years

	2015
District's proportion of the net pension liability	0.055%
District's proportionate share of the net pension liability	$ 32,101,000
State's proportionate share of the net pension liability associated with the District	19,384,000
Total net pension liability	$ 51,485,000
District's covered-employee payroll	$ 24,468,000
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	131.20%
Plan fiduciary net position as a percentage of the total pension liability	76.52%

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.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2015

Public Employer's Retirement Fund B
Last 10 Fiscal Years

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

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.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2015

State Teachers' Retirement Plan
Last 10 Fiscal Years

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

All years prior to 2015 are not available.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2015

Public Employer's Retirement Fund B
Last 10 Fiscal Years

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

All years prior to 2015 are not available.

NOTE 1 - PURPOSE OF SCHEDULES

A - Budgetary Comparison Schedule

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

Excess of expenditures over appropriations in individual funds for the year ended June 30, 2015 were as follows:

General Fund:	
Certificated salaries	$ 378,877
Classified salaries	68,892
Employee Benefits	1,280,185

Budget revisions for expenditures in excess of budgeted amounts were not made at the end of the fiscal year.

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

There are no changes in assumptions reported in the Required Supplementary Information.

SUPPLEMENTARY INFORMATION

WESTERN PLACER UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NON-MAJOR FUNDS
June 30, 2015

	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	$ (13,547)	$ 14,294	$ 158,614	$ 2,768,259	$ 1,036,166	$ 219,017	$ 2,472,274	$ 6,655,077
Receivables	25,434	25,008	155,425	1,935	729	154	1,613	210,298
Stores inventory	-	-	8,714	-	-	-	-	8,714
Due from other funds	23,360	4,050	-	-	-	-	-	27,410
Other current assets	-	-	1,425	-	-	-	-	1,425
Total assets	$ 35,247	$ 43,352	$ 324,178	$ 2,770,194	$ 1,036,895	$ 219,171	$ 2,473,887	$ 6,902,924
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	$ 9,691	$ 21,414	$ 9,968	$ 9,996	$ -	$ -	$ -	$ 51,069
Due to other funds	3,855	12,308	94,957	600,000	-	-	-	711,120
Total liabilities	13,546	33,722	104,925	609,996	-	-	-	762,189
Fund balances:								
Nonspendable	-	-	8,714	-	-	-	-	8,714
Restricted	21,701	9,630	210,539	2,160,198	1,036,895	219,171	2,473,887	6,132,021
Total fund balances	21,701	9,630	219,253	2,160,198	1,036,895	219,171	2,473,887	6,140,735
Total liabilities and fund balances	$ 35,247	$ 43,352	$ 324,178	$ 2,770,194	$ 1,036,895	$ 219,171	$ 2,473,887	$ 6,902,924

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, 2015

	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	$ 50,075	$ 1,212	$ 1,001,506	$ -	-	$ -	$ -	$ 1,052,793
Other state sources	1,998	218,283	79,696	-	-	-	-	299,977
Other local sources	83,733	25,002	655,387	1,771,964	13,491	2,272	2,160,244	4,712,093
Total revenues	135,806	244,497	1,736,589	1,771,964	13,491	2,272	2,160,244	6,064,863
Expenditures:								
Current:								
Certificated salaries	7,919	44,876	-	-	-	-	-	52,795
Classified salaries	107,818	114,797	704,132	133,926	-	-	-	1,060,673
Employee benefits	49,831	68,106	324,249	45,803	-	-	-	487,989
Books and supplies	3,094	5,360	594,584	45,136	-	-	-	648,174
Contract services and operating expenditures	2,716	440	43,877	34,489	13,224	3,500	-	98,246
Capital outlay	-	-	-	197,005	582,789	10,485	-	790,279
Debt service:								
Principal retirement	-	-	-	-	-	-	810,899	810,899
Interest	-	13,000	-	-	-	-	1,189,101	1,202,101
Total expenditures	171,378	246,579	1,666,842	456,359	596,013	13,985	2,000,000	5,151,156
(Deficiency) excess of revenues (under) over expenditures	(35,572)	(2,082)	69,747	1,315,605	(582,522)	(11,713)	160,244	913,707
Other financing sources (uses):								
Interfund transfers in	23,360	17,050	-	-	-	-	-	40,410
Interfund transfers out	(9,940)	(13,244)	(96,957)	(600,000)	-	-	-	(720,141)
Premium on issuance of debt	-	-	-	-	-	-	726,416	726,416
Total other financing sources (uses)	13,420	3,806	(96,957)	(600,000)	-	-	726,416	46,685
Net change in fund balances	(22,152)	1,724	(27,210)	715,605	(582,522)	(11,713)	886,660	960,392
Fund balances, July 1, 2014	43,853	7,906	246,463	1,444,593	1,619,417	230,884	1,587,227	5,180,343
Fund balances, June 30, 2015	$ 21,701	$ 9,630	$ 219,253	$ 2,160,198	$ 1,036,895	$ 219,171	$ 2,473,887	$ 6,140,735

WESTERN PLACER UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2015

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 high school, one continuation school and one adult school.

GOVERNING BOARD

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

ADMINISTRATION

Scott Leaman
Superintendent

Audrey Kilpatrick
Assistant Superintendent, Business and Operations

Kerry Callahan
Assistant Superintendent, Educational Services

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
For the Year Ended June 30, 2015

	Second Period Report	Second Period Report Revised	Annual Report
Elementary:			
Transitional Kindergarten through Third	2,110	2,104	2,104
Fourth through Sixth	1,632	1,630	1,630
Seventh and Eighth	1,007	1,008	1,006
Special Education	12	12	13
Total Elementary	4,761	4,754	4,753
Secondary:			
Ninth through Twelfth	1,620	1,617	1,608
Continuation Education	68	68	68
Special Education	5	5	4
Total Secondary	1,693	1,690	1,680
ADA Totals	6,454	6,444	6,433

See accompanying notes to supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2015

Grade Level	Statutory Minutes Requirement	Reduced Minutes Requirement	2014-2015 Actual Minutes	Number of Days Traditional Calendar	Status
Kindergarten	36,000	35,000	35,000	180	In Compliance
Grade 1	50,400	49,000	53,400	180	In Compliance
Grade 2	50,400	49,000	53,400	180	In Compliance
Grade 3	50,400	49,000	51,600	180	In Compliance
Grade 4	54,000	52,500	54,180	180	In Compliance
Grade 5	54,000	52,500	54,180	180	In Compliance
Grade 6	54,000	52,500	61,375	180	In Compliance
Grade 7	54,000	52,500	61,375	180	In Compliance
Grade 8	54,000	52,500	61,375	180	In Compliance
Grade 9	64,800	63,000	65,970	180	In Compliance
Grade 10	64,800	63,000	65,970	180	In Compliance
Grade 11	64,800	63,000	65,970	180	In Compliance
Grade 12	64,800	63,000	65,970	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, 2015

Federal Catalog Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expend-itures
U.S. Department of Education - Passed through California Department of Education			
	Special Education Cluster:		
84.027	Special Ed: IDEA Basic and Local Assistance Entitlement, Part B, Sec 611 (Formerly 94-142)	13379	$ 1,038,121
84.027A	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611 (Age 3-5)	13682	98,926
84.027A	Special Ed: IDEA Mental Health Services, Part B, Sec 611	14468	72,787
84.173	Special Ed: IDEA Preschool Grants, Part B, Sec 619	13430	30,375
	Subtotal Special Education Cluster		1,240,209
	Title I Programs:		
84.010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	14329	179,030
84.010	NCLB: Title I, Program Improvement LEA Corrective Action	14957	1,074,622
	Subtotal Title I Programs		1,253,652
84.365	NCLB: Title III, Limited English Proficiency Student Program	14346	110,649
84.367	NCLB: Title II, Part A, Improving Teacher Quality Local Grants	14341	142,321
84.048	Carl D. Perkins Career and Technical Education: Secondary, Section 131	14894	45,497
84.158	Department of Rehabilitation: Workability II, Transitions Partnership	10006	50,075
84.196	Education for Homeless Children and Youth	60973	14,634
	Total U.S. Department of Education		2,857,037
U.S. Department of Agriculture - Passed through California Department of Education			
	Child Nutrition Cluster:		
10.553	Especially Needy School Breakfast	13526	181,348
10.555	Child Nutrition: School Programs	13523	820,158
	Total Child Nutrition Cluster and U.S. Department of Agriculture		1,001,506

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2015

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	$ 141,908
93.575	Child Development: Quality Improvement Activities	14990	1,212
	Total U.S. Department of Health and Human Services		143,120
	Total Federal Awards		$ 4,001,663

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, 2015

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

See accompanying notes to supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Year Ended June 30, 2015
(UNAUDITED)

	(Budget) 2016	2015	2014	2013
General Fund				
Revenues and other financing sources	$ 63,613,060	$ 56,494,786	$ 50,950,994	$ 45,673,424
Expenditures	62,310,962	55,738,184	51,447,634	47,146,363
Other uses and transfers out	286,360	40,410	38,360	26,419
Total outgo	62,597,322	55,778,594	51,485,994	47,172,782
Change in fund balance	$ 1,015,738	$ 716,192	$ (535,000)	$ (1,499,358)
Ending fund balance	$ 9,074,263	$ 8,058,525	$ 7,342,333	$ 7,877,333
Available reserves	$ 8,104,964	$ 6,530,354	$ 2,647,085	$ 3,525,383
Designated for economic uncertainties	$ -	$ -	$ 1,541,240	$ 1,412,509
Undesignated fund balance	$ 8,104,964	$ 6,530,354	$ 1,105,845	$ 2,112,874
Available reserves as percentages of total outgo	12.74%	11.71%	5.14%	7.5%
All Funds				
Total long-term liabilities	$ 206,592,330	$ 210,492,588	$ 157,582,001	$ 159,018,278
Average daily attendance at P-2,	6,445	6,444	6,425	6,299

The General Fund fund balance has decreased by $1,318,166 over the past three years. The fiscal year 2015-2016 budget projects an increase of $1,015,738. 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, 2015, the District met this requirement.

The District has incurred operating deficits two of the past three years, and anticipates an operating surplus in fiscal year 2016.

Total long-term liabilities have increased by $51,474,310 over the past two years.

Average daily attendance has increased by 145 over the past two years. An increase of 1 ADA is projected for the 2015-2016 fiscal year.

See accompanying notes to supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
For the Year Ended June 30, 2015

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. 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

OMB Circular A-133 requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with A-133 requirements, and is presented on the modified accrual basis of accounting.

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, 2015.

Description	CFDA Number	Amount
Total Federal revenues, Statement of Revenues, Expenditures and Change in Fund Balances		$ 3,999,180
Add: Medi-Cal Billing Funds expended in excess of revenues	93.778	4,222
Less: Advanced Placement (AP) Program Test Fee; Advanced Placement Incentive Program Grants expenditures	84.330	(1,739)
Total Schedule of Expenditure of Federal Awards		$ 4,001,663

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 2015-2016 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, 2015, 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 *2014-15 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* to the state laws and regulations listed below for the year ended June 30, 2015.

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
Regional Occupational Centers or Programs Maintenance of Effort	Yes
Adult Education Maintenance of Effort	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
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 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 compliance with state laws and regulations, as listed above of Western Placer Unified School District. 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 *2014-15 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance 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, 2015. 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 *2014-15 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 8, 2015

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, 2015, and the related notes to the financial statements, which collectively comprise Western Placer Unified School District's basic financial statements, and have issued our report thereon dated December 8, 2015.

Internal Control Over Financial Reporting

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

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

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

We identified a deficiency involving internal control that were communicated to management as identified in the accompanying Schedule of Audit Findings and Questioned Costs Finding 2015-001.

(Continued)

Compliance and Other Matters

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

District's Response to Finding

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

Purpose of this Report

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

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 8, 2015

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 Circular A-133 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, 2015. 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 the requirements of laws, regulations, contracts, and grants 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; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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, 2015.

(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 OMB Circular A-133, 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.

Purpose of this Report

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 8, 2015

FINDINGS AND RECOMMENDATIONS

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

FEDERAL AWARDS

Internal control over major programs:			
Material weakness(es) identified?	_____ Yes	__X__ No	
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	__X__	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(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:	$ 300,000		
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

2015-001 DEFICIENCY - INTERNAL CONTROL - ASSOCIATED STUDENT BODY (30000)

Criteria

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

Condition

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.

Effect

ASB funds could potentially be misappropriated.

Cause

Adequate internal control procedures have not been implemented and enforced.

Fiscal Impact

Not determinable.

Recommendation

Cash receipts should be provided and maintained when money is turned into the office.

Corrective Action Plan

The District provides training and on-site visits on the Associated Student Body Handbook, which outlines the issues noted by the auditor's recommendations, some at a greater level than what has been suggested. The District will provide additional training focused on the noted finding.

(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

WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2015

Finding/Recommendation	Current Status	District Explanation If Not Implemented
2014-001 At Glen Edwards School, the following was noted: • Deposit verification worksheets lacked dual signatures for cash counts. • Student store inventories were not being counted. Deposit verifications should have dual signatures for cash counts. Student store inventories should be counted on a continual basis.	Implemented	

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.
- Where the entity has an internal audit function, the extent to which the auditor used the work of internal audit, and how the external and internal auditors best work together.

- 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
GASB Statement No. 68, Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities.	Upon adoption of this Statement, the implementation of this new accounting standard required the District to recognize a cumulative effect of a change in accounting principle as a restatement to beginning net position in the amount of $46,028,160 (Including the amount associated with GASB Statement No. 71 listed below). Due to the significance of this restatement and the additional disclosure in the financial statements, we have elected to include an Emphasis of Matter paragraph in our independent auditor's report.
GASB Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees. The objective of this Statement is to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees.	Adoption of this Statement did not have a material impact on the District's financial position or results of operations.
GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68. This standard requires a government to recognize a beginning deferred outflow of resources for its pension contributions made during the time between the measurement date of the beginning net pension liability and the beginning of the initial fiscal year of implementation of the new pension standards. Recognition of this amount will eliminate a potential source of understatement of restated beginning net position and expense in the first year of a government's implementation of GASB Statement No. 68, "Accounting and Financial Reporting for Pensions."	Upon adoption of this Statement, the implementation of this new accounting standard required the District to recognize a cumulative effect of a change in accounting principle as a restatement to beginning net position in the amount of $2,770,840. Due to the significance of this restatement and the additional disclosure in the financial statements, we have elected to include an Emphasis of Matter paragraph in our independent auditor's report.

Accounting Standard	Impact of Adoption
Significant Unusual Transactions.	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 LFCC 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.
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.
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 were no such misstatements.

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 was one uncorrected misstatement of $678,000 related to decrease in net pension liability as a result of an incorrect discount rate used in determination of net pension liability.

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 of Financial Condition and Results of Operations
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.
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.

Communication Item	Results
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 auditors 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 8, 2015

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Schedule of Uncorrected Misstatement
For the year ended June 30, 2015

During the course of the audit, we have accumulated uncorrected differences that were determined by management to be immaterial, both individually and in the aggregate, to the government-wide statement of net position, statement of activities, and the related financial statement disclosures. These misstatements were evaluated using both the rollover and the iron curtain approaches. Following is a summary of those differences as measured using the rollover approach.

	Effect – Increase (Decrease)				
Description	**Assets**	**Liabilities**	**Equity**	**Revenue**	**Expenses**
Current Year Differences					
Overstatement of CalPERS' Net Pension Liability	$ -	(678,000)	-	$ -	$ (678,000)
Total Effect	**$ -**	**$ (678,000)**	**$ -**	**$ -**	**$ (678,000)**

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 8, 2015

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, 2015 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 the 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 $492,000 for the government activities, $124,000 for the General Fund, $39,000 for the Building Fund, $36,000 for the Capital Projects Fund, and, $21,000 for the aggregate remaining fund information collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. These amounts are 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 9, 2013 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.

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

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All-America City
2006

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 the Board of Trustees 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. Local Control Funding Formula

   b. Useful lives of fixed assets

   c. Disclosure of pension plans or other post retirement benefits.

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.

    j. Declines in market value of investments that are not temporary.

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. 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. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, and contracts, or abuse that the auditor reports.

    f. We have a process to track the status of audit findings and recommendations.

    g. 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.

    h. We have provided views on the reported findings, conclusions, and recommendations, as well as management's planned corrective actions, for the report.

    i. In regards to the non-audit services performed by you, we acknowledge our as follows:

- we assume all management responsibilities for these services;
- we oversaw these services by designating an individual within senior management who possessed suitable skill, knowledge, or experience;
- we have evaluated the adequacy and results of the services performed;
- we accept responsibility for the results of these services

18. With respect to the requirements of the Office of Management and Budget Circular A-133 related to federal awards:

    a. We are responsible for complying, and have complied, with the requirements of Circular A-133.

    b. We are responsible for the presentation of the Schedule of Expenditures of Federal Awards (SEFA) in accordance with OMB Circular A-133 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 complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.

    d. We are responsible for establishing and maintaining effective internal control over compliance for federal programs that provides reasonable assurance that the organization is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on its federal programs.

    e. We have identified and disclosed to you the requirements of laws, regulations and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.

    f. We have made available all contracts and grant agreements (including amendments, if any) and any other correspondences that have taken place with federal agencies or pass-through entities and are related to federal programs.

    g. We have complied, in all material respects, with the direct and material compliance requirements of federal award programs, except as disclosed to you.

    h. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material requirements of federal awards.

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

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

    k. If applicable, we have disclosed communications from grantors 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.

l. If applicable, we have disclosed the findings received and the 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 the 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.

m. 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.

n. We have disclosed any known noncompliance occurring subsequent to the period for which compliance is audited.

o. 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 deficiencies, significant deficiencies, and material weaknesses have occurred subsequent to the date as of which compliance is audited.

p. We have complied with reporting requirements in connection with federal awards, and information presented in federal financial reports and claims for advances and reimbursements is supported by the accounting records from which the financial statements prepared.

q. 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.

19. 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.

20. 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.

21. 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

22. We agree with the findings of specialists in evaluating the CalSTRS and CalPERS pension liability, pension expense, and deferred items 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.

23. 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.

24. 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.

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

26. 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.

27. 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.*

28. 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.

29. 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.

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

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

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

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

34. We believe that the effect of the uncorrected financial statement misstatement of $678,000 related to decrease in the estimated net pension liability and resulting decrease in position expense as a result of an incorrect discount rate used in determination of net pension liability is immaterial to the financial statements taken as a whole.

35. 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.

Scott Leaman
Superintendent

Audrey Kilpatrick
Assistant Superintendent, Business and Operations

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

SUBJECT:

Receipt of the 2014-15 Measure A General Obligation Bonds Audited Financial Statements And Performance Audit

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 19, 2016

ROLL CALL REQUIRED:

No

BACKGROUND:

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

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

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

Additionally, as required by Proposition 39, both the financial and performance audits for the 2014-15 fiscal year be submitted to the Bond Oversight Committee by March 31, 2016.

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

RECOMMENDATION:

Administration recommends the Board of Trustees receive the 2014-15 Measure A General Obligation Bonds Audited Financial Statements and Performance Audit.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

MEASURE A GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2015

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

MEASURE A GENERAL OBLIGATION BONDS
June 30, 2015

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Western Placer Unified School District
Lincoln, California

Report on the Financial Statements

We have audited the accompanying financial statements of Western Placer Unified School District (the "District") Measure A General Obligation Bonds activity included in the Building Fund of the District, as of and for the year ended June 30, 2015, and the related notes to the financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Western Placer Unified School District Measure A General Obligation Bonds as of June 30, 2015, and the changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present financial activity and balances of the Measure A General Obligation Bonds only, and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2015, and the changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Report Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2015 on our consideration of the District's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for the Measure A General Obligation Bonds. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 14, 2015

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
BALANCE SHEET
June 30, 2015

ASSETS	
Cash in Country Treasury (Note 2)	$ 19,324,476
LIABILITIES AND FUND BALANCE	
Accounts payable	$ 58,306
Fund balance – restricted (Note 3)	19,266,170
Total liabilities and fund balance:	$ 19,324,476

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
For the Year Ended June 30, 2015

Expenditures:	
Contract services and operating expenditures	$ 51,768
Capital outlay	322,284
Total expenditures	374,052
Deficiency of revenues under expenditures	(374,052)
Other financing sources:	
Proceeds from the issuance of debt	19,640,222
Net change in fund balance	19,266,170
Fund balance, July 1, 2014	-
Fund balance, June 30, 2015	$ 19,266,170

See accompanying notes to financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

(Continued)

NOTE 2 – CASH AND INVESTMENTS

Cash at June 30, 2015 consisted of the following:

Cash in County Treasury	$ 19,324,476

Cash in County Treasury: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest bearing Placer County Treasurer's Pooled Investment Fund. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited monthly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the Pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the Placer County Treasury may invest in derivative securities. However, at June 30, 2015 the Placer County Treasurer has represented that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

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, 2015, the District had no significant interest rate risk related to cash.

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

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2015, the District had no concentration of credit risk.

NOTE 3 – FUND BALANCE CLASSIFICATION

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

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

(Continued)

NOTE 4 – PURPOSE OF BOND ISSUANCE

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

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

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

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

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

NOTE 5 – GENERAL OBLIGATION BOND ISSUANCES

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

Measure A: On June 4, 2015 the District issued Measure A General Obligation Bonds, totaling $20 million.

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

Board of Trustees
Western Placer Unified School District
Lincoln, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of Western Placer Unified School District (the "District") Measure A General Obligation Bonds (the "Bonds") activity included in the Building Fund of the District, as of and for the year ended June 30, 2015, and related notes to the financial statements and have issued our report thereon dated December 14, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Western Placer Unified School District Measure A General Obligation Bonds activity included in the Building Fund of the 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Western Placer Unified School District Measure A General Obligation Bonds activity included in the Building Fund of the District's internal control. Accordingly, we do not express an opinion of the effectiveness of Western Placer Unified School District Measure A General Obligation Bonds activity included in the Building Fund of the District's internal control.

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

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

(Continued)

Compliance and Other Matters

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

Purpose of this Report

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

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 14, 2015

No matters were reported.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

MEASURE A GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT

June 30, 2015

WESTERN PLACER UNIFIED SCHOOL DISTRICT

MEASURE A GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2015

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Crowe Horwath

Crowe Horwath LLP
Independent Member Crowe Horwath International

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Western Placer Unified School District
Lincoln, California

We have conducted a performance audit of Western Placer Unified School District (the "District") Measure A General Obligation Bond funds for the year ended June 30, 2015.

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

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

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of Western Placer Unified School District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution. Accordingly, we do not express any assurance on the internal control.

The results of our tests indicated that, in all significant respects, Western Placer Unified School District expended Measure A General Obligation Bond funds for the year ended June 30, 2015 only for the specific projects developed by the District's Governing Board and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 14, 2015

LEGISLATIVE HISTORY

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

Education Code Section 15278 provides additional accountability measures:

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

WESTERN PLACER UNIFIED SCHOOL DISTRICT MEASURE A GENERAL OBLIGATION BONDS

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

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

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

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

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

(Continued)

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

On June 4, 2015 the District issued General Obligation Bonds, Series 2007, totaling $20,000,000. The bonds bear interest at rates ranging from 3.00% to 5.00% and are scheduled to mature through June 2041.

The financial activity related to the Measure A General Obligation Bonds is recorded within the District's Financial Activity Report for Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2015.

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure A General Obligation Bond funds for the year ended June 30, 2015 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure A project expenditures (the "List") for the period from July 1, 2014 through and including June 30, 2015. A total of 33 expenditures representing approximately $374,052 from July 1, 2014 to June 30, 2015, were identified.

METHODOLOGY

We performed the following procedures to the List of Measure A General Obligation Bond project expenditures for the year ended June 30, 2015:

- Interviewed District management related to controls over planning, bidding, contracting, expenditure of bond funds and financial reporting have been put in place and are working as documented.
- Documented District procedures and controls over planning, bidding, contracting, expenditure of bond funds and financial reporting.
- Performed test to determine that the District controls over planning, bidding, contracting, expenditure of bond funds and financial reporting have been put in place and are working as documented.
- Verified the mathematical accuracy of the expenditures list.
- Reconciled the list to total bond expenditures as reported by the District in the District's audited financial statements for the year ended June 30, 2015, presented within the Building Fund.
- Selected a sample of 7 expenditures totaling $274,477 from Measure A. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. Verified that the expenditures were for authorized projects as developed by the Board of Trustees.

CONCLUSIONS

The results of our tests indicated that, in all significant respects, Western Placer Unified School District expended Measure A General Obligation Bond funds for the year ended June 30, 2015 only for the specific projects developed by the District's Governing Board and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF SELECTED MEASURE A BOND EXPENDITURES
For the Fiscal Year Ended June 30, 2015

Date	Description	Amount
6/17/2015	Construction on LHS	$ 66,781
6/17/2015	Construction on LHS	120,205
6/26/2015	Architecture/engineering services for LHS	19,758
6/30/2015	Architecture/engineering services for LHS	51,562
6/30/2015	Inspection services for LHS portables	1,275
6/23/2015	Transfer of expenditure for furniture	3,450
6/23/2015	Transfer of expenditure for legal planning fees	11,446
		$ 274,477

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

SUBJECT:

Horizon Charter Schools 2014-15 Annual Financial Statements and Audit Report

AGENDA ITEM AREA:

Information

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent
Business Services and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 19, 2016

ROLL CALL REQUIRED:

No

BACKGROUND:

Western Placer Unified School District, as the sponsoring authority for Horizon Charter Schools, is responsible for fiscal oversight. Accordingly, their annual financial statements and audit report are provided for your review. Fedderson & Company LLP, prepared the annual audit report of Horizon Charter Schools for the fiscal year ended June 30, 2015.

RECOMMENDATION:

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

HORIZON CHARTER SCHOOLS

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2015

Operating:
HORIZON CHARTER SCHOOL
PARTNERSHIPS FOR STUDENT-CENTERED LEARNING

INDEPENDENT AUDITOR'S REPORT

Members of the Governing Board
Horizon Charter Schools
Lincoln, California

We have audited the accompanying financial statements of Horizon Charter Schools (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Horizon Charter Schools as of June 30, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis section of Horizon Charter Schools' (the School) financial report presents an overall review of the Schools' financial performance during the fiscal year that ended on June 30, 2015. Readers should also review the notes to the financial statements to enhance their understanding of the School's financial performance.

INTRODUCTION

Horizon Charter Schools is an organization that oversees two independent study charter schools, Horizon Charter School (charter #0015) and Partnership for Student Centered Learning (charter #1227). Both charter schools are governed by the same Governance Board and both are supported by the same administrative offices and personnel. Both charters received five year renewals in July of 2014 from Western Placer Unified School District, with period ending June 2018.

Horizon Charter School, established in 1993 was the 15th charter school authorized in the state of California, is one of the largest charter schools in Northern California and has enjoyed a distinguished record of dedicated service to families. Partnerships for Student Centered Learning was established in 2010 to increase the diversity of our instructional programs that support students in both classroom settings and in-home teaching environments. Both charters are authorized through Western Placer Unified School District and have provided quality, personalized educational options for K-12 students in Placer, Nevada, Sutter, Yuba, Sacramento and El Dorado counties.

Educational Offerings. The educational options provided by Horizon Charter Schools are widespread and provide many opportunities for parents to personalize the educational experience for their child(ren). These offerings are as follows:

- *Home Study*
  - In home study option, parents are responsible for the day-to-day instruction of their children under the guidance and support of a credentialed Supervising Teacher that they meet with every 20 days. In this model, parents are actively involved in the lesson planning, instruction and correcting of assignments.
  - For students in high school that require additional support, Additional Educational Support Services (AESS), students meet weekly or bimonthly with their Supervising Teacher and study independently on their own.

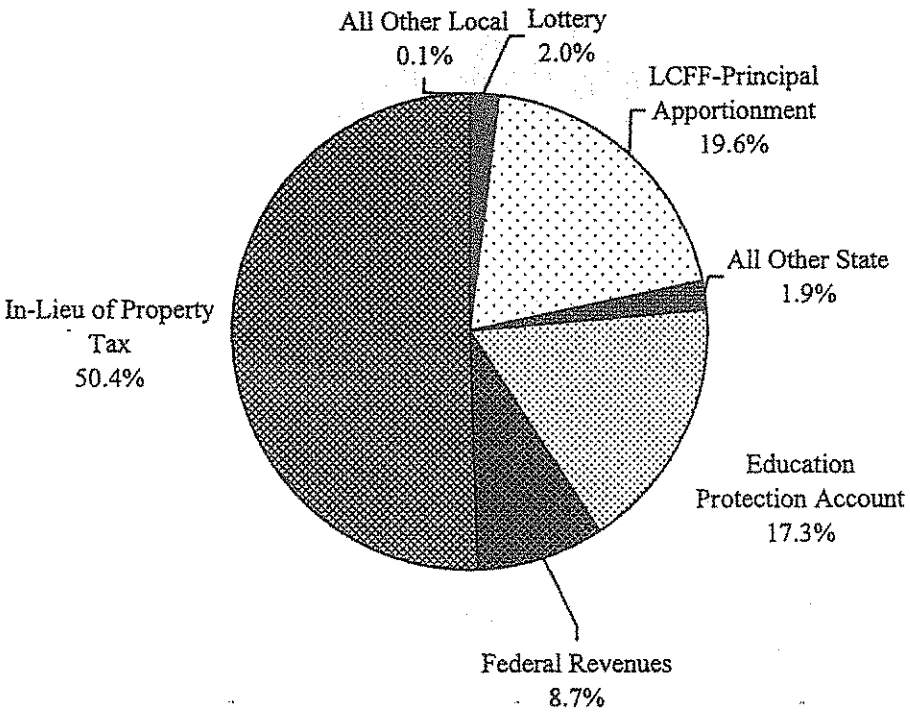
- *Hybrid Model*
  - In this option, parents utilize the services of a credentialed classroom teacher to provide direct instruction to their child for one or more classes. These classes are A-G approved and are offered through two manners of delivery in this model:
    - Learning Center classes where the student attends twice weekly for a total of three hours of direct instruction in one of the four core academic classes (Mathematics, English, Language Arts, Science and/or Social Science). In addition, elective classes are offered at these centers once a week, three hours each. Learning Centers are offered in Auburn, Elk Grove, Placerville and Sacramento. We are currently in negotiations for the potential re-opening of a Learning Center in the Roseville area.

Governmental Activities. By the end of the fiscal year, the revenues for the School's activities totaled $21,321,211. LCFF-principal apportionment funding was 19.6 percent of total revenues, in-lieu of property tax funding was 50.4 percent and 17.3 percent from education protection account. Federal revenues accounted for 8.7 percent and lottery revenues were 2.0 percent. The remaining 2.0 percent was from all other state and local revenue sources.

Figure 1

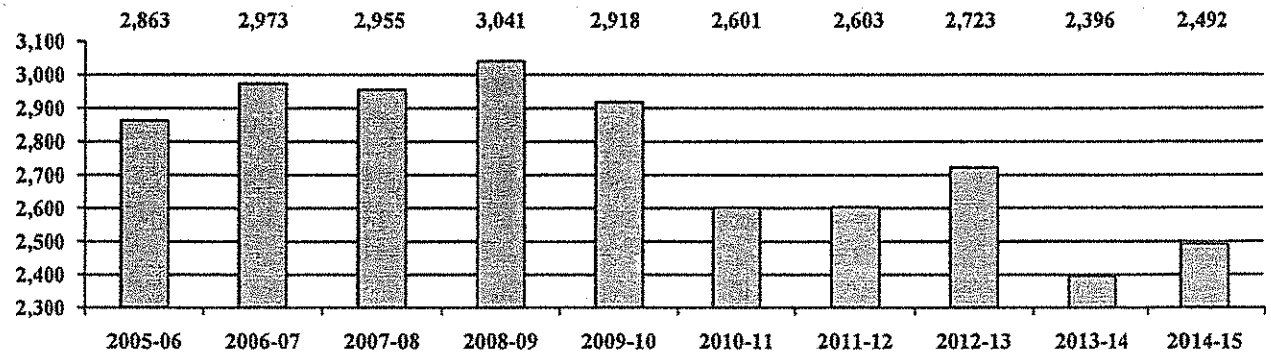
Horizon Charter Schools' Revenues for Fiscal Year 2015

Analysis of Revenue Sources



Average Daily Attendance. The Schools' average daily attendance increased by 96 to 2,492 for the fiscal year ended June 30, 2015 at the P-2 reporting period. The Schools continue to focus on attendance for the fiscal year ending June 30, 2016.

Second Period Report Average Daily Attendance (ADA)



Factors Bearing on the Schools' Future

- Although the Schools are financially stable, their financial condition is highly dependent upon the economic condition of the State of California.

CONTACTING THE SCHOOLS' FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, and creditors with a general overview of the Schools' finances and to demonstrate the Schools' accountability for the money it receives. If you have questions about this report or need additional information, contact Cynthia D., V. Wood, Superintendent at (916) 408-5200.

HORIZON CHARTER SCHOOLS

STATEMENT OF ACTIVITES

FOR THE YEAR ENDED JUNE 30, 2015

	Horizon Charter School	Partnerships for Student-Centered Learning	Total
UNRESTRICTED NET ASSETS			
SUPPORT AND REVENUES			
LCFF Sources:			
Principal Apportionment State Aid	$ 2,308,505	$ 1,764,712	$ 4,073,217
Education Protection Account	1,991,570	1,608,250	3,599,820
In-Lieu of Property Taxes and Transfers	5,784,030	4,684,218	10,468,248
Federal Revenues	934,840	871,873	1,806,713
Other State Revenue:			
Lottery Revenue	232,884	188,672	421,556
All Other	224,031	179,548	403,579
Local Revenue:			
All Other	2,400	-	2,400
Other Revenue:			
Interest Income	15,520	4,416	19,936
Net Assets Released from Restrictions	246,693	279,049	525,742
Total Unrestricted Revenue	11,740,473	9,580,738	21,321,211
EXPENSES			
PROGRAM SERVICES			
Education	7,683,765	6,585,816	14,269,581
SUPPORT SERVICES			
Management and General	2,944,052	2,365,907	5,309,959
Total Unrestricted Expenses	10,627,817	8,951,723	19,579,540
Increase in Unrestricted Net Assets	1,112,656	629,015	1,741,671
TEMPORARILY RESTRICTED NET ASSETS			
Net Assets Released from Restrictions	(246,693)	(279,049)	(525,742)
Decrease in Temporarily Restricted Net Assets	(246,693)	(279,049)	(525,742)
INCREASE IN NET ASSETS	865,963	349,966	1,215,929
NET ASSETS			
Beginning of Year	7,629,614	1,122,540	8,752,154
End of Year	$ 8,495,577	$ 1,472,506	$ 9,968,083

The accompanying notes are an integral part of these financial statements

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities – Horizon Charter Schools (hereinafter "Organization"), a nonprofit public benefit corporation duly organized under the laws of the State of California, was formed to manage, operate, guide, direct and promote California public charter schools.

Charter schools operated by the Organization through June 30, 2015 included two schools: Horizon Charter School (hereinafter "HCS") and Partnerships for Student-Centered Learning (hereinafter "PSCL".) For purposes of this financial statement, Horizon Charter School and Partnerships for Student-Centered Learning shall collectively be referred to as the "Schools."

HCS's initial charter was granted for the 1993-94 school year. The Western Placer Unified School District Governing Board has renewed the charter for a term of five years, commencing July 1, 2013 and continuing through June 30, 2018. HCS serves students in grades K-12 through an independent study program.

PSCL's initial charter was granted for the 2010-11 school year. The Western Placer Unified School District Governing Board has renewed the charter for a term of five years, commencing July 1, 2013 and continuing through June 30, 2018. PSCL serves students in grades K-12 through independent study and site-based programs.

Charters may be revoked by the sponsoring district for material violations of the charter, failure to meet student goals identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law. California Education Code Section 47604 states that a district granting a charter to a charter school to be operated by a nonprofit public benefit corporation shall not be liable for the debts or obligations of the charter school.

Basis of Accounting – The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported on the financial statements. The Schools use the accrual basis of accounting. Revenues are recognized when they are earned and expenditures are recognized in the accounting period in which the liability is incurred.

Basis of Presentation – The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America. Net assets of the Organization and changes therein are classified and reported as follows:

- *Unrestricted* – All resources over which the governing board has discretionary control to use in carrying on the general operations of the Organization.
- *Temporarily Restricted* – These net assets are restricted by donors to be used for specific purposes. See Note 7 for details of the Organization's temporarily restricted net assets.
- *Permanently Restricted* – These net assets are permanently restricted by donors and cannot be used by the Organization. The Organization does not currently have any permanently restricted net assets.

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences – Compensated absences benefits are recorded as a liability of the Schools. The liability of $56,218 is for the earned but unused benefits.

Accumulated Sick Leave – Sick leave benefits are accumulated for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the Schools since cash payment of such benefits is not probable. Therefore, sick leave benefits are recorded as expenditures in the period that sick leave is taken.

Functional Allocation of Expenses – The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes – The Organization is exempt from federal and state income tax under 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2). Accordingly, no provision for income taxes has been reflected in these financial statements. The Organization has considered its tax positions and believes that all of the positions taken in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination; therefore, no accounting adjustment has been made to the financial statements and no disclosures of uncertain income tax positions are required. The Organization's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

NOTE 2 – CONCENTRATION OF CREDIT RISK

Cash at June 30, 2015 consisted of the following:

Pooled Funds:	
Cash in County Treasury	$ 4,445,354
Cash in Banks	2,006,000
	$ 6,451,354

Pooled Funds

In accordance with Education Code Section 41001, the Schools maintain cash in the County Treasury as part of the common investment pool. These pooled funds are carried at cost, which approximates fair value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The pooled funds do not consist of specific, identifiable investment securities owned by the Schools, and as such, no disclose of the individual deposits and investments or related custodial credit risk classifications is required.

NOTE 3 – EMPLOYEE BENEFIT PLANS (CONTINUED)

The required employer contribution rate for the fiscal year 2014-2015 was 8.88 percent of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute. The contribution requirements of the plan members are established and may be amended by state statute. The Schools' required contributions to CalSTRS for the fiscal years ending June 30, 2015, 2014 and 2013 were $753,120, $660,289 and $685,495, respectively, which are equal to 100.0 percent of the required contributions for each year. For the fiscal year 2016, the Schools are required to contribute 10.73 percent of annual payroll.

California Public Employees' Retirement System (CalPERS)

Plan EIN:	94-6207465
Market value of assets:	$56,838
Actuarial accrued liability:	$65,599
Funded status:	86.6 percent

The market value of assets and the actuarial accrued liability are expressed in millions and are valued as of June 30, 2014, the most recent actuarial valuation date.

Plan Description

The School contributes to the School Employer Pool under the CalPERS, a cost-sharing multiple-employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Sacramento, CA 95811.

Funding Policy

Classic active plan members are required to contribute 7.0 percent of their salary. New members subject to PERPA are required to contribute 6.0 percent of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for the fiscal year 2014-2015 was 11.771 percent of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute. The School's contribution to CalPERS for the fiscal years ending June 30, 2015, 2014 and 2013 were $347,896, $196,652 and $185,777, respectively, which are equal to 100.0 percent of the required contributions for each year. For the fiscal year 2016, the Schools are required to contribute 11.847 percent of annual payroll.

NOTE 6 – FIXED ASSETS

A schedule of changes in property and equipment and accumulated depreciation for the year ended June 30, 2015, is as follows:

SUMMARY OF CHANGES IN PROPERTY AND EQUIPMENT

	Beginning Balance	Additions	Subtractions	Ending Balance
Equipment	$ 1,139,807	$ -	$ -	$ 1,139,807
Vehicles	27,054	-	-	27,054
Buildings	-	74,337	-	74,337
Totals	$ 1,166,861	$ 74,337	$ -	$ 1,241,198

SUMMARY OF CHANGES IN ACCUMULATED DEPRECIATION

	Beginning Balance	Additions	Subtractions	Ending Balance
Equipment	$ 812,902	$ 74,713	$ -	$ 887,615
Vehicles	12,299	1,341	-	13,640
Buildings	-	1,549	-	1,549
Totals	$ 825,201	$ 77,603	$ -	$ 902,804

During the fiscal year ended June 30, 2015, $77,603 was charged to depreciation expense.

NOTE 7 – RESTRICTED NET ASSETS

Temporarily restricted net assets were restricted for the following purposes as of June 30, 2015:

California Clean Energy Jobs Act	$ 229,182
Total temporarily restricted net assets	$ 229,182

NOTE 8 – CONTINGENCIES

The Schools have received state and federal funds for specific purposes subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement, would not be material.

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

HORIZON CHARTER SCHOOLS

SUPPLEMENTARY INFORMATION SECTION

FOR THE YEAR ENDED
JUNE 30, 2015

Operating
HORIZON CHARTER SCHOOL
PARTNERSHIPS FOR STUDENT-CENTERED LEARNING

HORIZON CHARTER SCHOOLS

SCHEDULE OF AVERAGE DAILY ATTENDANCE

FOR THE YEAR ENDED JUNE 30, 2015

Horizon Charter School

	Second Period Report			Annual Report		
	Classroom Based	Independent Study	Total ADA	Classroom Based	Independent Study	Total ADA
Grades TK/K through 3	-	296.39	296.39	-	302.39	302.39
Grades 4 through 6	-	273.20	273.20	-	276.92	276.92
Grades 7 and 8	-	199.35	199.35	-	204.25	204.25
Grades 9 through 12	-	608.21	608.21	-	615.04	615.04
ADA Totals	-	1,377.15	1,377.15	-	1,398.60	1,398.60

Partnerships for Student-Centered Learning

	Second Period Report			Annual Report		
	Classroom Based	Independent Study	Total ADA	Classroom Based	Independent Study	Total ADA
Grades TK/K through 3	64.53	165.11	229.64	63.74	167.63	231.37
Grades 4 through 6	38.99	139.99	178.98	38.25	140.08	178.33
Grades 7 and 8	20.74	151.85	172.59	20.31	155.13	175.44
Grades 9 through 12	-	534.08	534.08	-	540.41	540.41
ADA Totals	124.26	991.03	1,115.29	122.30	1,003.25	1,125.55

See auditor's report and the notes to supplementary information

HORIZON CHARTER SCHOOLS

SCHEDULE OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2015

	Program Services	Support Services	
Horizon Charter School	Education	Management and General	Total
Compensation and Related Expenses			
Salaries - Certificated	$ 3,972,661	$ 900,585	$ 4,873,246
Salaries - Classified	212,012	867,290	1,079,302
Employee Benefits	847,794	429,570	1,277,364
Total Compensation and Related Expenses	5,032,467	2,197,445	7,229,912
Books and Supplies	876,381	44,259	920,640
Services and Other Operating Expenses	1,774,917	618,620	2,393,537
Depreciation and Amortization	-	77,603	77,603
Debt Service - Interest	-	6,125	6,125
Total Horizon Charter School	$ 7,683,765	$ 2,944,052	$ 10,627,817
Partnerships for Student-Centered Learning			
Compensation and Related Expenses			
Salaries - Certificated	$ 3,791,151	$ 556,689	$ 4,347,840
Salaries - Classified	233,962	660,303	894,265
Employee Benefits	845,954	313,455	1,159,409
Total Compensation and Related Expenses	4,871,067	1,530,447	6,401,514
Books and Supplies	508,735	41,625	550,360
Services and Other Operating Expenses	1,206,014	793,835	1,999,849
Total Partnerships for Student-Centered Learning	$ 6,585,816	$ 2,365,907	$ 8,951,723
Total Horizon Charter School	$ 14,269,581	$ 5,309,959	$ 19,579,540

See auditor's report and the notes to supplementary information

NOTE 1 – PURPOSE OF SCHEDULES

A. Local Education Agency Organization Structure

This schedule provides information about Horizon Charter Schools' (the Schools) date and granting authority for the charter, members of the governing board, and members of the administration.

B. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the Schools. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and programs.

C. Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Schools and whether the Schools complied with the provisions of Education Code Sections 46200 through 46206.

D. Schedule of Functional Expenses

The cost of providing various programs and other activities has been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the instructional program and supporting services benefited. All costs have been allocated based on their type, based on management's estimates.

E. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances (net assets) as reported on the Annual Financial and Budget Report form to the audited financial statements.

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

Members of the Governing Board
Horizon Charter Schools
Lincoln, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Horizon Charter Schools (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 3, 2015.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

28632 Roadside Drive • Suite 265 • Agoura Hills, California 91301
Telephone (818) 707-4111 • Fax (818) 707-4110

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Members of the Governing Board
Horizon Charter Schools
Lincoln, California

We have audited Horizon Charter Schools' (the School) compliance with the types of compliance requirements described in the *2014-2015 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2015. The School's state compliance requirements are identified in the table below.

Management's Responsibility

Management is responsible for the compliance with the requirements of state laws and regulations as identified below.

Auditor's Responsibility

Our responsibility is to express an opinion on the School's compliance based on our audit of the types of compliance requirements referred to below. 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 *2014-2015 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state laws and regulations listed below occurred. An audit includes examining, on a test basis, evidence about the School'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 the School's compliance.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

Description	Procedures Performed
Local Education Agencies Other Than Charter Schools:	
Attendance	Not applicable
Teacher Certification and Misassignments	Not applicable
Kindergarten Continuance	Not applicable
Independent Study	Not applicable
Continuation Education	Not applicable
Instructional Time	Not applicable
Instructional Materials	Not applicable
Ratio of Administrative Employees to Teachers	Not applicable

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Purpose of this Report

The purpose of this report on state compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the *2014-2015 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.* Accordingly, this report is not suitable for any other purpose.

Eddison & Company, LLP

Agoura Hills, California
December 3, 2015

HORIZON CHARTER SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

JUNE 30, 2015

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
- Material weakness(es) identified? ____ Yes __X__ No
- Significant deficiencies identified? ____ Yes __X__ None reported

Noncompliance material to financial statements noted? ____ Yes __X__ No

Federal Awards

Internal control over major programs:
- Material weakness(es) identified? ____ Yes __N/A__ No
- Significant deficiencies identified? ____ Yes __N/A__ None reported

Type of auditor's report issued on compliance for major programs: N/A

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? ____ Yes __N/A__ No

Major programs:

CFDA Number	Name of Federal Program

The School did not have any major programs.

Dollar threshold used to distinguish between type A and type B programs: N/A

Auditee qualified as low-risk auditee? N/A Yes ____ No

State Awards

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

Internal control over state programs:
- Material weakness(es) identified? ____ Yes __X__ No
- Significant deficiencies identified? ____ Yes __X__ None reported

HORIZON CHARTER SCHOOLS

SCHEDULE OF PRIOR AUDIT FINDINGS

JUNE 30, 2015

Finding	Code	Recommendation	Current Status
Pupil income eligibility records maintained by the charter school were not consistent with the data reported in CALPADS which caused an underreporting of unduplicated pupil counts.	2014-01	The Schools should communicate applicable laws and regulations to responsible staff to ensure correct unduplicated local control funding formula pupil counts for the certified CALPADS data. This data should be reviewed by appropriate officials before certification. We also recommend that the Schools submit the revised CALPADS data to the California Department of Education through the Principal Apportionment Data Collection Software on the "Charter School Adjustment to CALPADS Data."	Implemented

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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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:
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.
Assistant Superintendent of Personnel Services

ENCLOSURES:
Collective Bargaining Sunshine Proposals for WPUSD and CSEA Chapter #741

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 19, 2016

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 proposing negotiations under the current Collective Bargaining Agreement. After both Parties proposals were 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 proposals.

RECOMMENDATION:

Administration recommends the Board of Trustees adopt both proposals as attached.

CSEA and its CHAPTER 741

INITIAL PROPOSAL (2016-2019)

TO THE

WESTERN PLACER UNIFIED SCHOOL DISTRICT

ARTICLE III- TERMS AND CONDITIONS OF EMPLOYMENT :

A. 5. Classified Seniority List availability be made more accessible and updated quarterly.

A. **2.** CSEA has an interest in discussing to ensure proper implementation.

F. CSEA has interest in addition of language regarding after hours calls and appropriate compensation.

CSEA has interest in addition of language covering compensation during required training periods

ARTICLE IV- EMPLOYEE BENEFITS:

CSEA is seeking a fair and equitable increase to employee benefits, including an increase to retiree benefits.

I. CSEA has an interest in expanding the holiday calendar with three additional holidays; updating current contract language to better reflect the California Education code regarding declared holidays. CSEA also seeks to identify the use of the Admissions Day Holiday.

ARTICLE V-LEAVES:

B. CSEA has an interest in adding additional language for general leaves.

J. 1 a. CSEA has an interest in expanding definition of immediate family.

ARTICLE VI-SALARIES

CSEA has an interest in a fair and equitable increase to the Classified salary schedule.

12/14/15

Michael J. Kimbrough

CSEA President CH# 741

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

December 17, 2015
Mike Kimbrough, CSEA Chapter #741 Labor Relations Representative, Lincoln High School
790 J Street
Lincoln, CA 95648

Re: WPUSD Sunshine Proposal for Collective Bargaining Negotiations for the 2015-2016 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. The District is reopening the following articles and noted sections:

- *Article III, Terms and Conditions of Employment to include Section F – Call Back and Call in Time*
- *Article IV, Employee Benefits to include Section A – Health Insurance*
- *Article V, Leaves to include Section H – Medical Appointments and Section I – Personal Necessity Leave*
- *Article VI, Salaries*

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

CC: Scott Leaman, Superintendent (Via Email PDF)
Audrey Kilpatrick, Assistant Superintendent of Business Services (Via Email PDF)
Kerry Calahan, Assistant Superintendent of Educational Services (Via Email PDF)
Norma Lazaro, CSEA Steward

Lincoln
All-America City
2006

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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DISTRICT GLOBAL GOALS
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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:
Consider Approving the Updated
Director of Maintenance and Operations Contract

AGENDA ITEM AREA:
Action

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

65

ENCLOSURES:
Yes. Director of Maintenance and
Operations Contract

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 19, 2016

ROLL CALL REQUIRED:
No

BACKGROUND:

After a multistep selection process, the contract for Stanley Brandl is being forwarded to the Board for approval at this time.

RECOMMENDATION:

Consider Approving the Director of Maintenance and Operations Contract contract.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
AGREEMENT FOR EMPLOYMENT OF
DISTRICT DIRECTOR OF MAINTENANCE & OPERATIONS

This Agreement for Employment of District Director of Maintenance & Operations ("Agreement") is entered into on January 19, 2016 by and between the Western Placer Unified School District Board of trustees (hereinafter referred to as "Board") of and on behalf of the Western Placer Unified School District (hereinafter referred to as "the District") and Stanley Brandl (hereinafter referred to as "Director of Maintenance & Operations").

1. Term:

Pursuant to California Education Code 45100.5 and 45108.5, the Governing Board hereby employs the Director of Maintenance & Operations commencing January 20, 2016 and ending on June 30, 2018 unless otherwise terminated or extended. The provisions of this Agreement shall become effective on commencement of employment.

2. Salary:

The Director of Maintenance & Operations' base salary shall be $95,833 annually, paid in 12 equal monthly payments and shall be classified as Senior Management - classified employee. The Director of Maintenance & Operations shall also be eligible to be compensated for Longevity in the same manner as employees listed on the Classified Management salary schedule.

3. Duties:

The Director of Maintenance & Operations shall serve as the Director of Maintenance & Operations of the Western Placer Unified School District according to the board adopted job description. The Director of Maintenance & Operations shall do and perform all services, acts, or things necessary or advisable to manage and conduct the Maintenance Department of District in this capacity, subject at all times to applicable state and federal laws and the policies set by District's Governing Board, and subject to the consent of the Board when required by the terms of this Agreement or by Board Ordinances, Policies, Rules, or direction, or by applicable law. .

4. Work Year:

This is a twelve month position (260 workday Calendar). The Director of Maintenance & Operations shall render twelve (12) months of full and regular service to the District during the annual period covered by this Agreement. The scheduled workdays and any amendments requested to the work year calendar shall be determined by the Superintendent, in consultation with the Director of Maintenance & Operations. Any substitution of days to be worked or other changes to the schedule must be approved in advance by the Superintendent. The year is normally exclusive of Saturdays, Sundays, and holidays, unless work on such days is otherwise approved by the Superintendent. Any additional days to be worked by the Director of Maintenance & Operations,

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must be approved in advance and in writing by the Superintendent, and shall be paid at the daily rate. The Director of Maintenance & Operations' daily rate shall be computed by dividing the annual salary by 260.

5. Health and Welfare Benefits:

The Director of Maintenance & Operations shall be provided the same health and welfare benefits as other classified management employees of the District including the same allowances and caps.

6. Reimbursement of Personal Expenses:

The District shall promptly reimburse the Director of Maintenance & Operations for all reasonable and necessary personal expenses incurred by him in connection with performance of his responsibilities to the District, under the direction of the supervisor. Each such expenditure shall be reimbursable only if the Director of Maintenance & Operations furnishes to the District adequate records and other documentary evidence required by federal and state statutes and regulations issued by the appropriate taxing authorities for the substantiation of each such expenditure. Such expenses, include, but are not limited to, the expenses incurred in the attendance of regional, state or national conferences, seminars, hearings, or meetings which are devoted to matters to the benefit and welfare of the District under the direction, and with prior approval, of the Director of Maintenance & Operations' immediate supervisor.

7. Vehicle Allowance:

The Director of Maintenance & Operations shall be paid for use of his private vehicle in the amount of two hundred and fifty dollars ($250) per month. Any vehicle expenses, including mileage, in excess of this amount shall be the responsibility of the Director of Maintenance & Operations.

8. Membership and Dues:

The District shall pay membership fees for appropriate professional organizations as approved by the Director of Maintenance & Operations' immediate supervisor.

9. Life and Disability Insurance:

The District shall pay for the same life and disability insurance plans as provided to other classified management employees of the District.

10. Vacation:

The Director of Maintenance & Operations shall be allotted ten (10) days vacation for each of the 2016-2017 and 2017-2018 school years. The 10 days of allotted vacation for the 2015-2016 school year will be prorated based on start date and number of work days remaining. No more than thirty-five (35) days of vacation shall be accrued at any time. In no case will more than thirty-five

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cause, including but not limited to, breach of contract, any ground enumerated in the Education Code or applicable Board Policies, any ground for the dismissal of a permanent classified employee from the District, and/or Director of Maintenance & Operations' failure to perform duties and responsibilities as set forth in this Agreement, the job description, or as defined by law. The Board shall not terminate this Agreement pursuant to this paragraph until a written statement of the grounds for termination has first been served upon the Director of Maintenance & Operations. The Director of Maintenance & Operations shall then be entitled to a conference with the Board at which time he shall be given a reasonable opportunity to address the alleged grounds supporting dismissal. The Director of Maintenance & Operations shall have the right to have a representative of his choice at the conference with the Board. The conference with the Board shall be the Director of Maintenance & Operations' exclusive remedy to respond to and be heard on any charges and/or grounds for termination.

14. Entire Agreement:

This Agreement supersedes any and all other agreements, either oral or in writing, between the parties hereto with respect to the employment of Director of Maintenance & Operations by the District and contains all of the covenants and Agreements between the parties with respect to that employment in any manner whatsoever.

Each party to this Agreement acknowledges that no representation, inducements, promises, or agreements, orally or otherwise, have been made by any party, or anyone acting on behalf of any party, which are not embodied herein, and that no other agreement, statement or promise not contained in this Agreement shall be valid or binding on either party.

15. Modifications:

Any modification of this Agreement will be effective only if it is in writing and signed by both parties.

16. Severability:

The provisions of this Agreement are divisible; if any such provision shall be deemed invalid or unenforceable, such provision shall be deemed limited to the extent necessary to render it valid and enforceable and the remaining provisions of this Agreement shall continue in full force and effect without being impaired or invalidated in any way.

17. Law Governing Agreement:

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

18. Execution by Facsimile or in Counterparts.

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(35) days of unused vacation be paid at the expiration or termination of this Agreement.

11. Sick Leave:

Commencing with the term of this Agreement, the Director of Maintenance & Operations shall be entitled to twelve (12) working days of sick leave annually which may be accrued year-to-year without limitation.

12. Evaluation:

The performance of the Director of Maintenance & Operations shall be assessed at least annually. This evaluation shall be based on the position description and the mutually agreed upon and specified goals and objectives between Director of Maintenance & Operations and his direct supervisor in accordance with the procedures authorized in District policies.

13. Termination:

This Agreement shall terminate upon the happening of any of the following events:

(a) By Mutual Agreement. This Agreement may be terminated at any time by mutual consent of the District and the Director of Maintenance & Operations;

(b) Upon the death of Director of Maintenance & Operations or permanent incapacity to perform the duties of this office; or

(c) Non-Renewal by District. The Board may elect not to renew this Agreement for any reason by providing forty-five (45) days' written notice to the Director of Maintenance & Operations prior to the expiration of this Agreement in accordance with the provisions of Education Code section 35031.

(d) Termination Without Cause. Regardless of the term of this Agreement and pursuant to the requirements of Government Code Sections 53260 and 54261, it is hereby agreed that the Board, unilaterally and without cause, may terminate this Agreement and the Director of Maintenance & Operations status as an employee of the District. In the event the Agreement is terminated without cause, the Director of Maintenance & Operations shall receive a maximum severance payment equal to the monthly salary of the Director of Maintenance & Operations multiplied by twelve (12) months, or the number of months left on the unexpired term of this Agreement, whichever is the lesser amount (see Government Code 53260(a) and 53261). In accordance with Government Code section 53243.2, any severance payment to the Director of Maintenance & Operations shall be fully reimbursed to the District if the Director of Maintenance & Operations is convicted of any crime involving an abuse of his office or position with the District as defined by applicable law.

(e) Termination for Cause. The Board may terminate this Agreement at any time for

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

Scott Leaman, Superintendent

1/5/16
Dated

Stanley Brandl

JAN 01 2016
Dated

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

SUBJECT:
Comprehensive Safe School Plans

AGENDA ITEM AREA:
Action

REQUESTED BY:
Audrey Kilpatrick
Asst. Supt. of Business and Operations

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

DEPARTMENT:
Business Services

FINANCIAL INPUT/SOURCE:
None

MEETING DATE:
January 19, 2016

ROLL CALL REQUIRED:
No

BACKGROUND:

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

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

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

All Comprehensive Safe School Plans are online and available for viewing at: http://www.wpusd.k12.ca.us/Departments/Business-Services/index.html and listed under *Comprehensive Safe School Plans 2015-16 - Board Approved January, 19th 2016.*

ADMINISTRATION RECOMMENDATION:

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

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 2016-17

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 19, 2016

ROLL CALL REQUIRED:

No

BACKGROUND:

The Governor's January Budget was released on January 7, 2016. Staff attended the School Services of California Governor's Budget Workshop on January 13, 2016. 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 2016-17 budget year.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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SUBJECT:

Approve Licensing Agreement for Student Information System – PowerSchool Group LLC. and WPUSD

AGENDA ITEM AREA:

Action

REQUESTED BY:

Audrey Kilpatrick - Asst. Supt. Business and Operations
Kerry Callahan – Asst. Supt. Educational Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services/Technology

FINANCIAL INPUT/SOURCE:

Mandate Funds – One Time

MEETING DATE:

January 19, 2016

ROLL CALL REQUIRED:

No

BACKGROUND:

The District is proposing to contracted with PowerSchool Group LLC to replace AERIES Client, the District's current Student Information System (SIS) provided by Eagle Software Company.

Eagle Software has converted much of AERIES Client to a web-based system called AERIES.net. As a result they are no longer supporting portions of our current AERIES Client platform. Needing to convert from AERIES Client to AERIES.net provided us an opportunity to consider other SIS companies given the impeding change either way. We have struggled with AERIES and its ability to work with our other operating systems (i.e. Nutri-kids for Food Service, Schoology for student learning, etc.) as well as the customer support provided by the Eagle Software Company.

An SIS Committee consisting of teachers, principals, school office staff, technology staff and district administrators was formed to consider and select an SIS to support our current and future needs. The committee established "Must Haves" in an SIS and then evaluated three different platforms, including AERIES.net, against those "Must Haves." The committee voted and ultimately agreed that PowerSchool was the best SIS option to meet the growing needs of the district.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

The contract being brought forward for approval supports the SIS Committee's decision to move to PowerSchool as the District's new SIS. The contract reflects annual licensing, which is comparable to our current annual licensing for AERIES. The contract also reflects initial start-up/conversion costs, which include professional development supports to ease transition for staff. Lastly, the contract adds a new component - InfoSnap Registration - that will allow for on-line parent/student registration and information updating.

Once approved the conversion plan will begin immediately and PowerSchool would be fully functional by July 2016 in time for the start of the 2016-2017 school year. Full implementation and conversion would be finalized by late spring 2017 with the student registration and master schedule development process for the 2017-2018 school year being completed in PowerSchool.

The total cost of $184,875.75 includes the 2016-17 annual license maintenance and support fee including one-time implementation services ($107,920), extensive one-time training support ($42,680.25) and a new InfoSnap software for on-line student registration ($22,933). The PowerSchool annual license maintenance and support fee is no greater than that of the current SIS.

RECOMMENDATION:

Administration recommends that the Board approve the agreement between PowerSchool Group LLC and Western Placer Unified School District.

PowerSchool

POWERSCHOOL COST SUMMARY 1/8/16

Prepared By: Scott Odegard
Customer Name: Western Placer Unified School District
State: CA
Country United States of America (US)
Enrollment: 6,745 **# Schools:** 11
St. Rpts.: Included

Description	Quantity	Unit	Unit Price	Year 1 Total
LICENSE / SUBSCRIPTION FEES				
PowerSchool Perpetual License Fees	6,745	Students	$ 18.00	$ 121,410.00
PowerSchool License Fee Discount	6,745	Students	$ 5.40	$ (36,423.00)
InfoSnap Registration	6,745	Students	$ 3.40	$ 22,933.00
			Sub-Total License Fees	**$ 107,920.00**
MAINTENANCE AND SUPPORT				
PowerSchool Annual Maintenance & Support	6,745	Students	Included	$ -
			Sub-Total Year 1 Maintenance and Support Fees	**$ -**
PROFESSIONAL SERVICES				
PowerSchool Implementation Services - Basic Setup	1	Fixed Rate	$ 3,650.00	$ 3,650.00
PowerSchool Implementation Services - School Setup	11	Schools	$ 1,000.00	$ 11,000.00
PowerSchool Test Start / Summer Production Imp. Services	1	Fixed Rate	$ 10,750.00	$ 10,750.00
InfoSnap Registration Setup	6,745	Students	$ 1.45	$ 9,780.25
Keys to Ownership (KTO) - 10 hours Minimum Remote Consulting Bundle	20	Hours	$ 187.50	$ 3,750.00
PowerSchool Customization Services - Hourly	20	Hours	$ 187.50	$ 3,750.00
			Sub-Total Professional Services	**$ 42,680.25**
TRAINING SERVICES				
PowerSchool Product Education Annual Subscription	6,745	Students	$ 0.50	$ 3,372.50
PowerSchool Initial Product Training (On-site)	11.0	Days	$ 1,900.00	$ 20,900.00
PS Certification - Initial Product Training (5 Days)	5.0	Per Person	$ 2,000.00	$ 10,000.00
			Sub-Total Training Services	**$ 34,272.50**
			TOTAL COST - ALL FEES AND SERVICES	$ 184,872.75

ESTIMATED ON-GOING ANNUAL COSTS				
PowerSchool Annual Maintenance and Support	6,745	Students	$ 4.75	$ 32,038.75
InfoSnap Registration	6,745	Students	$ 3.40	$ 22,933.00
PowerSchool Product Education Annual Subscription	6,745	Students	$ 0.50	$ 3,372.50

Please review the applicable license agreement(s) provided for the product(s) indicated in this quote.

Purchase of one or more of the quoted product(s) subjects the Customer to the license agreement(s) for those product(s).

On-Going PowerSchool Subscription/Maint. & Support Fees are invoiced at then current rates & enrollment per terms of the Licensed Product and Services Agreement.

On-Going PowerSchool Subscription/Maint. & Support Fees are invoiced on the anniversary date of the purchase.

This proposal, including pricing, is valid for 60 days from the date of submission. Any applicable state sales tax has not been added to this quote.

Travel related expenses associated with On-Site Training and Services are NOT included in the listed price and will be billed at actual cost.

Maintenance and support costs may be subject to an annual increase after the first year.

Please note, that all Keys To Ownership's (KTO) are valid for twelve months from the date indicated on the original purchase order for said KTO's. All KTO's purchased must be pre-paid. Any KTO hours you do not utilize during the twelve month period are deemed as forfeited and are non-refundable.

All invoices shall be paid within thirty (30) days of the date of invoice.

Please attach a copy of this Cost Summary to the District/School Purchase Order - FAX 916-286-2580

The following language must be included with Customer's purchase order: "By issuing a purchase order, we agree to be bound by the terms and conditions of the PowerSchool Cost Summary and PowerSchool's Licensed Product and Services Agreement."



IMPORTANT: DO NOT ALLOW LICENSED PRODUCT (AS DEFINED BELOW) TO BE INSTALLED OR USED WITHOUT READING THE TERMS AND CONDITIONS OF THIS AGREEMENT. IF YOU ARE NOT WILLING TO ACCEPT THESE TERMS AND CONDITIONS, YOU MUST RETURN THE LICENSED PRODUCT TO POWERSCHOOL WITHIN TEN (10) DAYS OF RECEIPT. BY INSTALLING AND USING THE LICENSED PRODUCT AS PERMITTED BY THIS LICENSE OR ORDERING SERVICES (AS DEFINED BELOW), YOU ARE AGREEING TO BE BOUND BY THE TERMS OF THIS AGREEMENT.

LICENSED PRODUCT AND SERVICES AGREEMENT

Last updated as of October 20, 2015

1. **DEFINITIONS. PowerSchool Group LLC.,** the licensor of Licensed Product pursuant to this Agreement, is referred to herein as "**PowerSchool**" The school, school district or other entity licensing Licensed Product is referred to herein as "**Licensee.**" This Licensed Product and Services Agreement is referred to herein as the "**Agreement.**" In addition, the following definitions shall apply:

1.1 **Documentation** means all written user information, whether in electronic, printed or other format, delivered or made available to Licensee by PowerSchool with respect to Licensed Product, now or in the future, including instructions, manuals, training materials, and other publications that contain, describe, explain or otherwise relate to Licensed Product.

1.2 **Embedded Applications** means software developed by third parties that may be embedded in or bundled with the software developed by PowerSchool as part of Licensed Product.

1.3 **Hosting Services** means the hosting of the Licensee's license to the Licensed Product and Third Party Software by PowerSchool or its hosting providers from a server farm that is comprised of application, data and remote access servers used to store and run the Licensed Product and Third Party Software, including associated offline components.

1.4 **Licensed Product(s)** means all software (including Embedded Applications) and subsequent versions provided under Support Services and all related Documentation licensed to Licensee pursuant to this Agreement, now or in the future; provided, however, that Licensed Product shall not include any Third Party Software.

1.5 **Licensed Sites** means Licensee's schools, administrative offices, and other locations at which Licensee conducts its school administrative functions.

1.6 **Professional Services** means data conversion, implementation, site planning, configuration, integration and deployment of the Licensed Products or Hosting Services, application development, training, project management and other consulting services.

1.7 **Support Services** is defined in section 3.1. of the Support and Services Policies attached hereto.

1.8 **Services** means Support Services, Hosting Services and Professional Services collectively.

1.9 **State Reporting Code (or SRC)** means Licensed Product that may be available to Licensee to assist Licensee in meeting specific state reporting requirements and that is designated as State Reporting Code by PowerSchool.

1.10 **Third Party Software** means any software product designated as Third Party Software by PowerSchool, and any related documentation supplied to Licensee. Any product designated as Third Party Software is licensed by an entity other than PowerSchool, under different license terms than those set forth herein. Third Party Software is different from Embedded Applications in that PowerSchool licenses the Embedded Applications to Licensee as part of Licensed Product (but in some cases, such Embedded Applications may be subject to additional license terms as identified herein). PowerSchool is not the licensor of Third Party Software.

2. **LICENSE GRANT**

2.1 **Basic Terms.** Subject to the terms and conditions of this Agreement, PowerSchool grants to Licensee a restricted, personal, non-exclusive, non-transferable license to use the Licensed Product specified in the PowerSchool's quotation or acceptance of License purchase order solely to support its school administrative functions, only at the Licensed Sites, not to exceed the maximum student enrollment as set forth in Section 1 of the Supplemental Terms and Conditions. Such license shall be perpetual, unless it is specified in PowerSchool's price quotation or proposal to Licensee that Licensee's license will be limited to a specified length of time, or unless this license is terminated under the provisions of this Agreement. In no event may Licensed Product be: (a) used other than at the Licensed Sites; (b) made available via a network or otherwise to any school, school district or third party other than the Licensed Sites; or (c) used to perform service bureau functions for third parties or to process or manage data for locations other than the Licensed Sites. Licensed Product will be provided by PowerSchool and may be used by Licensee in executable code form only; source code to Licensed Product will not be provided. Licensed Product shall only be used as expressly authorized by this Agreement.

2.2 **Copies.** Licensee shall not make copies of or otherwise reproduce any Licensed Product, except that: (a) Licensee may make copies of the software component of any Licensed Product, in executable code form, only for backup or archival purposes; and (b) Licensee may make unlimited printed copies for Licensee's internal use of any Documentation delivered by PowerSchool to Licensee. Licensee shall retain and include all of PowerSchool's or any third parties' copyright and other proprietary rights notices on all copies of Licensed Product. Licensee shall not otherwise reproduce Licensed Product.

2.3 **Supplemental Terms and Conditions.** The product-specific terms and conditions set forth in the Supplemental Terms and Conditions attached hereto are incorporated herein by reference. These additional terms and conditions are applicable to the extent that Licensee licenses any of the specific products or modules listed therein.

3. **PROPRIETARY RIGHTS**

3.1 **Restrictions on Use of the Licensed Product and Services.** Licensee shall use the Licensed Products and Services only for the internal business purposes of Licensee. Licensee shall not itself, or through any affiliate, employee, consultant, contractor, agent or other third party: (i) sell, resell, distribute, host, lease, rent, license or sublicense, in whole or in part, the Licensed Products or Services; (ii) decipher, decompile, disassemble, reverse assemble, modify, translate, reverse engineer or otherwise attempt to derive source code, algorithms, tags, specifications, architecture, structure or other elements of the Licensed Products or Services, in whole or in part, for competitive purposes or otherwise; (iii) write or develop any derivative works based upon the Licensed Product or Services; (iv) modify, adapt, translate or otherwise make any changes to the Licensed Products or Services or any part thereof; (vi) use the Licensed Products or Services to provide processing services to third parties, or otherwise use the same on a 'service bureau' basis; (vii) disclose or publish, without PowerSchool prior written consent, performance or capacity statistics or the results of any benchmark test performed on the Licensed Products or Services; or (viii) otherwise use or copy the same except as expressly permitted herein. Licensee shall not transfer, assign, provide or otherwise make Licensed Products available to any other party without the prior written consent of PowerSchool. Any attempted sublicense, assignment or transfer of any rights, duties or obligations by Licensee in violation of this Agreement shall be void.

3.2 **Intellectual Property Rights.** Licensed Product is proprietary to

PowerSchool and/or third parties and is protected by copyright, trade secret, and other intellectual property rights. The placement of a copyright notice on any portion of Licensed Product does not mean that such portion has been published and will not derogate any claim of trade secret protection for the same. Title to all complete or partial copies, and all applicable rights to copyrights, patents, trademarks and trade secrets in Licensed Product, are and shall remain the property of PowerSchool or their other owners, as applicable.

3.3 **Confidentiality.** Licensee agrees to keep Licensed Product confidential and to prevent unauthorized disclosure or use of Licensed Product in Licensee's possession. Licensee shall notify PowerSchool immediately in writing of any unauthorized use or distribution of Licensed Product of which Licensee becomes aware and shall take all steps necessary to ensure that such unauthorized use or distribution is terminated. For any Licensed Product for which PowerSchool makes available passwords or other user identification technology to access such Licensed Product, Licensee shall advise all users of such passwords or other user identifications that such passwords or user identifications must be maintained in confidence and not transmitted or shared.

4. **SUPPORT AND OTHER SERVICES.** Any Support and/or Professional Services and/or Hosting Services ordered from PowerSchool by Licensee in connection with the license of Licensed Product shall be provided by PowerSchool pursuant to PowerSchool's terms, conditions and policies applicable at the time of order to the particular Services purchased. PowerSchool's current terms, conditions and policies for delivery of Support and Services, which are subject to change from time to time, are attached hereto as the Support and Services Policies. Licensee's license of Licensed Product does not, by itself, entitle Licensee to any support, upgrades, patches, fixes or the like for Licensed Product; Licensee must maintain a current Support subscription and pay any applicable Support fees to be eligible for Support Services. Support Services must be purchased for all licenses in Licensee's possession. Support may not be purchased or renewed for a subset of such licenses only. Support Services may not be used as a substitute for Professional Services.

5. **FEES AND TAXES.** Licensee agrees to pay PowerSchool, in accordance with PowerSchool's invoice terms, the fees charged for the Licensed Products and related Services and/or other items ordered by Licensee, together with any other charges made in accordance with this Agreement, and all applicable sales, use or other taxes or duties, however designated, except for taxes based on PowerSchool's net income. Licensee agrees to also pay for PowerSchool's reasonable travel and lodging expenses for Services performed at Licensee's premises, at actual cost. If Licensee claims tax exempt status, Licensee agrees to provide evidence of such tax exemption upon PowerSchool's request. To the extent that such tax exemption cannot be properly claimed or does not extend to certain taxes or transactions, Licensee shall be responsible for any and all taxes and assessments that arise from this Agreement and related transactions (except for taxes based upon PowerSchool's net income). Licensee shall pay a monthly charge of 1.5% (18% annually) on all amounts not paid when due, or, if a lower maximum rate is established by law, then such lower maximum rate. All pricing set forth in any PowerSchool quotation or invoice is in United States dollars unless otherwise specified.

6. **THIRD PARTY SOFTWARE LICENSE TERMS; EMBEDDED APPLICATIONS; OPEN SOURCE SOFTWARE.** Any software designated by PowerSchool as Third Party Software is provided to Licensee pursuant to a separate license agreement between Licensee and the third party supplier, which will be provided to Licensee by the third party supplier. All support, warranties, and services related to Third Party Software are provided by the supplier of the Third Party Software under such third party's terms and conditions, and not by PowerSchool, unless otherwise specifically provided under this Agreement. Only Sections 5, 6, 9 and 12 of this Agreement apply to Third Party Software and any related support and services set forth in this Agreement. In addition, Licensed Product may contain Embedded Applications. If any additional license terms are identified in the Supplemental Terms and Conditions with respect to any Embedded Applications, Licensee shall comply with such conditions with respect to such applications. Certain Embedded Applications may also be subject to "open source" licensing terms. In some cases, the open source licensing terms may conflict with portions of this Agreement, and to the extent of any such conflict, the open source licensing terms shall govern, but only as to the software components subject to those terms. Notwithstanding the foregoing, Licensee acknowledges that if any open source software component is licensed under terms that permit Licensee to modify such component, and if Licensee does so modify such component, then PowerSchool will not be responsible for any incompatibility with such modifications and the remainder of the Licensed Product.

7. **COMPATIBLE PLATFORMS/HARDWARE.** Licensee is responsible for obtaining and maintaining an appropriate operating environment with the necessary hardware, operating system software and other items required to use and access Licensed Product. PowerSchool will not be responsible for any incompatibility between Licensed Product and any versions of operating systems, hardware, browsers or other products not specifically approved by PowerSchool for Licensee's use with Licensed Product. PowerSchool will make written requirements available to Licensee at Licensee's request.

8. **LIMITED MEDIA WARRANTY.** PowerSchool warrants that the media on which Licensed Product is recorded shall be free from defects in materials and workmanship under normal use for a period of ninety (90) days from the date of purchase. Licensee's exclusive remedy under this Section shall be replacement of the defective media.

9. **DISCLAIMER OF OTHER WARRANTIES. LICENSED PRODUCT AND SERVICES ARE PROVIDED "AS IS" AND WITHOUT WARRANTY OF ANY KIND (EXCEPT AS PROVIDED IN SECTION 8), AND POWERSCHOOL AND ITS LICENSORS EXPRESSLY DISCLAIM ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE AND NON-INFRINGEMENT. POWERSCHOOL DOES NOT WARRANT THAT THE FUNCTIONALITY CONTAINED IN THE LICENSED PRODUCT WILL MEET LICENSEE'S REQUIREMENTS, OR THAT THE OPERATION OF THE LICENSED PRODUCT OR HOSTING SERVICES WILL BE UNINTERRUPTED OR ERROR-FREE, OR THAT DEFECTS IN THE LICENSED PRODUCT WILL BE CORRECTED. FURTHERMORE, POWERSCHOOL DOES NOT WARRANT OR MAKE ANY REPRESENTATIONS REGARDING THE USE OR THE RESULTS OF THE USE OF THE LICENSED PRODUCT OR SERVICES IN TERMS OF CORRECTNESS, ACCURACY, RELIABILITY, SECURITY OR OTHERWISE. LICENSEE AGREES THAT THE USE OF LICENSED PRODUCT AND SERVICES IS AT LICENSEE'S OWN RISK. NO ORAL OR WRITTEN INFORMATION OR ADVICE GIVEN BY POWERSCHOOL OR A POWERSCHOOL REPRESENTATIVE SHALL CREATE A WARRANTY OR IN ANY WAY INCREASE THE SCOPE OF ANY WARRANTY. SOME JURISDICTIONS MAY NOT ALLOW THE EXCLUSION OF CERTAIN IMPLIED WARRANTIES, SO THE ABOVE EXCLUSION MAY NOT FULLY APPLY TO LICENSEE.**

10. **STATE REPORTING CODE.** Unless PowerSchool specifically offers SRC for Licensee's state, PowerSchool makes no representation that Licensed Product includes any SRC designed to meet the reporting requirements of Licensee's state. If PowerSchool does offer SRC for Licensee's state, Licensee acknowledges that the SRC is intended as a tool to assist Licensee in complying with state regulatory requirements; however, PowerSchool does not warrant that the SRC conforms to, or that use of the SRC will ensure Licensee's compliance with, all state regulatory requirements that may apply or that the SRC will be maintained to conform to such requirements now or in the future. It is Licensee's, and not PowerSchool's, responsibility to understand and comply with all such requirements.

11. **TERMINATION**

11.1 **Termination for Breach.** PowerSchool shall have the right to suspend performance under this Agreement in the event that Licensee is in breach of any of its obligations under this Agreement. In addition,

either party shall have the right to terminate this Agreement in whole or in part upon thirty (30) days written notice to the other party, in the event the other party materially breaches this Agreement and fails to correct such breach within such thirty (30) day period, provided that PowerSchool shall have the right to terminate this Agreement immediately upon written notice in the event that Licensee breaches any of its obligations under Section 3. Licensee further acknowledges that, as breach of the provisions of Section 3 could result in irreparable injury to PowerSchool, PowerSchool shall have the right to seek equitable relief against any actual or threatened breach thereof, without proving actual damages.

11.2 **Effects of Termination.** In the event of any termination of all or any portion of this Agreement, Licensee shall not be relieved of any obligation to pay any sums of money that have accrued prior to the date of termination. In addition, the provisions of Sections 3, 5, 6, 9, 11, 12 and 13 shall survive termination of this Agreement. Immediately upon any termination of a license for any Licensed Product under this Agreement, Licensee shall, at its own expense, either return to PowerSchool or destroy all copies of such Licensed Product and associated Third Party Software in its possession or control, and shall forward written certification to PowerSchool that all such copies of such Licensed Product and Third Party Software have either been destroyed or returned to PowerSchool.

12. **LIMITATION OF LIABILITY. POWERSCHOOL SHALL NOT BE LIABLE TO LICENSEE FOR ANY SPECIAL, EXEMPLARY, INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES; OR LOST PROFITS, LOST FUNDING, LOST SAVINGS, OR LOST OR DAMAGED DATA; OR FOR CLAIMS OF A THIRD PARTY; ARISING OUT OF THIS AGREEMENT, LICENSED PRODUCT, THIRD PARTY SOFTWARE, SUPPORT, SERVICES, OR OTHER ITEMS PROVIDED, OR THE USE OR INABILITY TO USE ANY OF THE FOREGOING, EVEN IF POWERSCHOOL HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR THEY ARE FORESEEABLE. IN ANY EVENT, IN RESPECT OF ANY CLAIM, DEMAND OR ACTION ARISING OUT OF THIS AGREEMENT, LICENSEE SHALL BE LIMITED TO RECEIVING ACTUAL AND DIRECT DAMAGES IN A MAXIMUM AGGREGATE AMOUNT EQUAL TO THE CHARGES PAID BY LICENSEE TO POWERSCHOOL HEREUNDER FOR THE APPLICABLE LICENSED PRODUCT, ITEM OR SERVICE ON WHICH THE CLAIM IS BASED. IN ADDITION, IN NO EVENT WILL THE LIABILITY OF POWERSCHOOL RELATING TO SUPPORT SERVICES OR HOSTING SERVICES EXCEED THE TOTAL AMOUNT OF MONEY PAID BY LICENSEE TO POWERSCHOOL DURING THE IMMEDIATELY PRECEDING TWELVE (12) MONTH PERIOD WITH RESPECT TO THE PARTICULAR SUPPORT SERVICES OR HOSTING SERVICES ON WHICH THE CLAIM IS BASED.**

13. GENERAL

13.1 **Governing Law. THIS AGREEMENT SHALL BE GOVERNED BY THE LAWS OF THE STATE OF CALIFORNIA.** The United Nations Convention on Contracts for the International Sale of Goods shall not apply to this Agreement. This Agreement shall not be subject to the Uniform Computer Information Transactions Act.

13.2 **Compliance Verification.** During the term of the Agreement and for a period of one year following its termination, PowerSchool shall have the right to verify Licensee's full compliance with the terms and requirements of the Agreement. Licensee shall (A) provide any assistance reasonably requested by PowerSchool or its designee in conducting any such audit, including installing and operating audit software, (B) make requested personnel, records, and information available to PowerSchool or its designee, and (C) in all cases, provide such assistance, personnel, records, systems access and information in an expeditious manner to facilitate the timely completion of such compliance verification. If such verification process reveals any noncompliance, Licensee shall reimburse PowerSchool for the reasonable costs and expenses of such verification process incurred by PowerSchool (including but not limited to reasonable attorneys' fees), and Licensee shall promptly cure any such noncompliance; provided, however, that the obligations under this section do not constitute a waiver of PowerSchool's termination rights and do not affect PowerSchool's right to payment for Services and interest fees related to usage in excess of the quantities purchased.

13.3 **General Provisions.** Neither party shall be held liable to the other party for failure of performance where such failure is caused by supervening conditions beyond that party's control, including acts of God, civil disturbance, strikes or labor disputes. If any provision of this Agreement is invalid or unenforceable under any applicable statute or rule of law, this Agreement shall be enforced to the maximum extent possible to effectuate the original express intent of the parties. Licensee may bring no action arising out of this Agreement, regardless of form, more than one (1) year after the cause of action has arisen. In the case of notices to PowerSchool, such notices shall be sent to: PowerSchool Group LLC, Attn Chief Financial Officer 10911 White Rock Road, Suite #200, Rancho Cordova, CA 95670. In the case of notices to Licensee, such notices shall be sent to PowerSchool's address of record for Licensee. Either party may change its notice address by notifying the other in like manner. Licensee agrees that the terms of this Agreement, including all pricing for PowerSchool's products and services, shall be kept confidential and not disclosed to any third party without the prior written consent of PowerSchool; provided, however, that PowerSchool's consent shall not be required if Licensee is required to disclose the provisions of this Agreement in order to comply with applicable public records laws.

13.4 **Facilities.** Licensee acknowledges that certain Services are intended to be performed by PowerSchool off-site (e.g., through remote communication capabilities). If any portion of the work will be performed on Licensee's premises, Licensee agrees to provide appropriate access to utilities, work space and other on-site accommodations reasonably necessary to enable PowerSchool to perform such work.

13.5 **Confidentiality.** PowerSchool agrees to use commercially reasonable efforts to maintain the confidentiality of Licensee confidential information that is disclosed to PowerSchool in connection with the performance of services, and to use such Licensee confidential information solely for purposes of performing services hereunder. PowerSchool shall require its employees, agents and subcontractors performing work hereunder to do likewise. For purposes of this Section, "Licensee confidential information" shall mean any student or personnel data belonging to Licensee, or any other Licensee information or data labeled or identified as confidential at the time of disclosure, provided, however, that this definition and the obligations of this Section shall not extend to any information that: (a) is or becomes publicly known through no fault or negligence of PowerSchool; (b) is or becomes lawfully available from a third party without restriction; (c) is independently developed by PowerSchool; or (d) is disclosed without restriction by Licensee to any third party at any time.

13.6 **Limited License.** Licensee grants to PowerSchool a non-exclusive, royalty free license, to use equipment, software, Licensee data or other material of Licensee solely for the purpose of performing its obligations under the Agreement. However, PowerSchool may use and distribute the Licensee data for any lawful purpose outside the scope of the Agreement, provided always that such Data must be aggregated and de-identified.

13.7 **Export.** Without in any way limiting the restrictions on transfer set forth elsewhere in this Agreement, Licensee specifically agrees that Licensee will not, directly or indirectly, export or transfer any export-controlled commodity, technical data or software: (a) in violation of any laws, regulations, rules or other limitations imposed by any government authority; or (b) to any country for which an export license or other governmental approval is required at the time of export, without first obtaining all necessary licenses or other approvals.

13.8 **U.S. Government Restricted Rights.** Licensed Product is a "commercial item" as that term is defined in 48 C.F.R. §2.101, consisting of "commercial computer software" and "commercial computer software documentation" as such terms are defined in 48 C.F.R. §12.212 and 48 C.F.R. §227.7202, as applicable, and all as amended from time to time. Consistent with 48 C.F.R. §12.212, 48 C.F.R. §227.7202 and 48 C.F.R. §52.227-19, and other relevant sections of the Code of Federal Regulations, as applicable, and all as

amended from time to time, all U.S. Government end users acquire Licensed Product only with those rights set forth herein.

13.9 **Entire Agreement.** This Agreement, inclusive of the Supplemental Terms and Conditions and the Support and Services Policies attached hereto, constitutes the complete and entire agreement between the parties with respect to its subject matter, and supersedes all prior discussions, understandings, arrangements, proposals and negotiations with respect to same. The terms and conditions of this Agreement shall prevail notwithstanding any variance with the terms and conditions of any purchase order or other documentation submitted by Licensee with respect to Licensed Product or any related support or services, and PowerSchool hereby refuses any such different or additional provisions in purchase orders or other documents. By mutual agreement of the parties, this Agreement is effective upon receipt and supersedes all prior Agreements entered into by the parties, the parties' agents, and/or the parties' previous affiliates. This Agreement shall not be modified or amended without the written agreement of both parties.

SUPPLEMENTAL TERMS AND CONDITIONS

1. **PRICING; ENROLLMENT INCREASES.** License pricing for Licensed Product is based on student enrollment at the Licensed Sites. If an increase in student enrollment in excess of five percent (5%) occurs at the Licensed Sites, then Licensee shall pay additional license fees to PowerSchool in accordance with PowerSchool's invoice. Such additional license fees shall be computed by multiplying the then-current per student license fee for Licensed Product by Licensee's additional enrollment. Licensee's subsequent Support invoices will be based on the increased enrollment as well.

2. **TERMS RELATING TO EMBEDDED APPLICATIONS**

2.1 **Oracle.** The following terms are applicable to a certain Embedded Application known as Oracle Database Enterprise Edition (the "Oracle Software"):

(a) The Oracle Software may only be used in conjunction with the Licensed Product and solely for Licensee's internal business purposes.
(b) Oracle USA, Inc. ("Oracle") shall have no liability whatsoever to Licensee for any damages, whether direct, indirect, incidental, or consequential arising from Licensees use of Licensed Product or the Oracle Software.
(c) Licensee is prohibited from publishing the results of any benchmark tests run on the Oracle Software.
(d) Licensee shall be prohibited from timesharing, rental, facility management, or service bureau use of the Oracle Software.
(e) Licensee's records may be audited, by PowerSchool or Oracle, during normal business hours to verify compliance with the terms of this Agreement.
(f) Oracle shall be a third party beneficiary of this Agreement.
(g) Oracle shall have no performance obligation or liability to Licensee in connection with this Agreement.
(h) Should the Oracle Software contain any source code provided by Oracle, such source code shall be governed by the terms of this Agreement.

2.2 **GPL Software.** Certain Embedded Applications included with the Licensed Product may be free software licensed under the terms of the GNU General Public License (GPL). Licensee may obtain a complete machine-readable copy of the source code for such free software under the terms of the GPL, without charge except for the cost of media, shipping, and handling, upon written request to PowerSchool. The GPL software is distributed in the hope that it will be useful, but WITHOUT ANY WARRANTY, including even the implied warranties of MERCHANTABILITY or FITNESS FOR A PARTICULAR PURPOSE. A complete copy of the GPL is included within the Licensed Product.

3. **HARDWARE.** If, in conjunction with Licensee's licensure of Licensed Product, Licensee is purchasing any hardware through PowerSchool, Licensee acknowledges that such hardware purchase is being facilitated by PowerSchool as an accommodation to Licensee only. The warranties on any hardware not manufactured by PowerSchool will be limited to those provided by the manufacturers of such hardware and/or the vendors through which such hardware is being supplied. PowerSchool will pass through any manufacturer's or other vendor's warranty to the extent permitted by the manufacturer or other vendor, as applicable. Licensee agrees to look solely to the applicable manufacturer or other vendor, and not to PowerSchool, to fulfill any such warranties and any maintenance, repair, support, or other service obligations related to such hardware. Unless otherwise specifically agreed to in writing by PowerSchool, PowerSchool does not provide support for any of the hardware or third party software being purchased by Licensee through PowerSchool. Any requests for such support should be directed to the applicable hardware or software manufacturer. Licensee further agrees that any claims related to any such hardware, whether for breach of warranty or otherwise, must be made directly against the applicable manufacturer or other vendor, and not against PowerSchool, and that PowerSchool shall have no liability whatsoever in connection with such claims.

SUPPORT AND SERVICES POLICIES

I. SUPPORT SERVICES

1. **Definitions.** Capitalized terms not defined herein shall have the meanings assigned to them in the applicable Licensed Product Agreement ("Agreement") between Licensee and PowerSchool to which these Support and Services Policies ("Policies") are attached. In addition, for purposes of these Policies, the following definitions shall apply:

Errors shall mean a reproducible failure of Licensed Product to operate in accordance with its standard Documentation, despite the proper installation and use of Licensed Product in a proper operating environment and on hardware and system software sufficient to meet PowerSchool's then-current minimum requirements, which are subject to change as New Versions are released. User mistakes are not Errors within the meaning of these Policies. Errors may be due to problems in Licensed Product, the Documentation, or both.

Fix shall mean a patch, service pack or corrective update of Licensed Product that PowerSchool may prepare in its discretion on an interim basis, prior to issuance of a New Version, to correct programming Errors that prevent or obstruct normal operation of Licensed Product in accordance with the applicable then-current Documentation.

New Products shall mean new products, programs or modules developed by PowerSchool that provide features, functions or applications not included in the Licensed Product originally licensed by Licensee and for which additional license fees apply as determined by PowerSchool. A New Product may be usable with or in addition to the Licensed Product originally licensed by Licensee. New Products will be licensed to Licensee under the terms of PowerSchool's then-current license agreement only after payment of applicable fees.

New Version shall mean an updated version of Licensed Product issued by PowerSchool, which may include Fixes, together with such other modifications, updates, enhancements and improvements to Licensed Product that PowerSchool may, in its discretion, develop and deem ready for distribution and that PowerSchool standardly

provides to all customers with a current support subscription to such Licensed Product.

Support Services shall mean those support services described in Section 3.1 below that will be provided hereunder with respect to Licensed Product during Licensee's Support Term.

Support Term shall mean the length of time Support Services are to be provided hereunder and for which Licensee has paid any applicable Support Services fees, including any initial Support Term and any renewal Support Terms.

Telephone and E-mail Support shall mean telephone and e-mail support services, available Monday through Friday, during PowerSchool's normal business hours, exclusive of PowerSchool's holidays, regarding Licensee's use of Licensed Product and any problems that Licensee experiences in using Licensed Product.

2. **Support Term; Fees.** Support Services for Licensed Product are available at an additional cost. For Support Services purchased concurrently with Licensee's license to Licensed Product, Licensee's initial Support Term will begin upon shipment of Licensed Product (or, in the case of Licensed Product made available for download electronically, upon PowerSchool's provision of the necessary licensing information to enable Licensee to download Licensed Product) and terminate one (1) year thereafter, unless a different Support Term is specified in PowerSchool's written acknowledgment of Licensee's order, or unless terminated earlier in accordance with the terms of these Policies or the Agreement. Either party may terminate the provision of Support Services as of the end of the then-current Support Term by providing written notice to the other party prior to the end of the then-current Support Term that such party does not wish to renew the Support Term. If no notice of non-renewal is given by either party, the Support Term will automatically renew for the applicable renewal term stated on PowerSchool's renewal invoice at the then current Support fees; otherwise, Licensee's Support Term will terminate at the end of Licensee's current paid-up Support Term. If Licensee's Support Term is so terminated due to non-payment, and then PowerSchool subsequently reinstates Licensee's access to support, such reinstated access shall remain subject to the terms of these Policies and payment of applicable reinstatement fees. For the initial Support Term, Licensee shall pay the charges specified in PowerSchool's initial invoice. For renewal Support Terms, Licensee shall pay PowerSchool's then-current annual Support Services fees. PowerSchool may supply new or modified Support and Services Policies or other terms and conditions to Licensee related to the provision of Support Services in a renewal term, in which event such new or modified Support and Services Policies or other terms and conditions will govern PowerSchool's provision of Support Services in such renewal term.

3. **Support Services Scope.** PowerSchool, or an entity under contract with and authorized by PowerSchool to provide Support Services, will provide Support Services for Licensed Product during the Support Term. The scope of Support Services shall be as follows:

3.1 Support. Support Services shall include: (a) Telephone and E-mail Support; (b) access to an online support website, as maintained by PowerSchool for customers maintaining a current support subscription; (c) Fixes, as developed and made generally available by PowerSchool in its discretion to address Errors that Licensee is experiencing in using Licensed Product; and (d) New Versions, as developed and made generally available by PowerSchool. Support Services do not include New Products. PowerSchool determines, in its sole discretion, what constitutes a New Product (for which additional license fees apply), and what improvements and enhancements to existing Licensed Product functionality are to be included in a New Version (and are therefore provided at no charge to customers with a current support subscription).

3.2 Custom Programs. For any custom programs developed for Licensee by PowerSchool, Support Services are available only on a time and materials basis at PowerSchool's current rates and charges for these services; support for custom programs is not included in Support Services. In addition, to the extent that Licensed Product includes any functionality that allows Licensee to customize screens or reports, PowerSchool will support the application infrastructure utilized to create such customizations but will not be responsible for supporting any such customizations.

3.3 Training. In order to receive Support Services described herein, Licensee must purchase appropriate training regarding the use and operation of Licensed Product. Telephone and E-mail Support may be limited to a specified number of authorized representatives of Licensee who have been appropriately trained.

3.4 Enhancements to SRC. PowerSchool may provide certain enhancements to SRC to customers that are current in their payment of annual Support fees for the SRC to PowerSchool. However, PowerSchool reserves the right, in its discretion: (a) to require that additional fees be paid by customers desiring that SRC be updated in connection with new reporting requirements in their state, in the event that such state's education department or equivalent entity makes changes to the state's reporting requirements that were not anticipated at the time PowerSchool determined its applicable Support fees for the SRC in that state; or (b) not to make further changes or enhancements to SRC in a given state based on lack of market demand, the nature and scope of the changes required, or other factors.

4. **Authorized Representatives.** If Licensee has purchased Support Services for the Licensed Product from PowerSchool, then in order to receive such Support Services, Licensee shall identify to PowerSchool up to two (2) people who will contact PowerSchool with any technical and product questions ("Authorized Representatives"). If it is desired that additional Authorized Representatives be permitted to contact PowerSchool for Support, Licensee must pay additional Support fees for such additional Authorized Representatives. All such Authorized Representatives shall complete, at a minimum, PowerSchool's Initial Product Training for the Licensed Product. Licensee shall provide PowerSchool with a written list of its Authorized Representatives as part of the implementation process for the Licensed Product, and shall keep PowerSchool informed of replacements for Authorized Representatives as soon as possible after the replacements occur.

5. **Licensee Other Responsibilities.** To receive Support Services, Licensee shall: (a) report Errors or suspected Errors for which Support Services are needed, and supply PowerSchool with sufficient information and data to reproduce the Error; (b) procure, install, operate and maintain hardware, operating systems and other software that are compatible with the most current supported version of Licensed Product; (c) establish adequate operational back-up provisions in the event of malfunctions or Errors; (d) maintain an operating environment free of any modifications or other programming that might interfere with the functioning of Licensed Product; (e) maintain hardware and system software consistent with PowerSchool's minimum requirements; and (f) timely install all Fixes and New Versions supplied by PowerSchool in the proper sequence, and have the most current version of Licensed Product installed. Licensee acknowledges that Fixes and New Versions may be made available electronically, and that, in some cases, PowerSchool may maintain e-mail distribution lists that are used to notify customers of the availability of Fixes and New Versions and to provide other information to customers that are maintaining a current support subscription. Licensee shall be responsible for including the appropriate Licensee personnel on any such e-mail distribution lists of PowerSchool so that Licensee receives such notifications and other information.

6. **Support For Prior Versions.** Licensee must timely install all Fixes and New Versions to receive Support Services. In some cases, it may not be practical for certain customers to install a New Version immediately upon release. Therefore, PowerSchool may, in its discretion, continue to provide Telephone and E-mail Support for the prior version of Licensed Product for a period of time after release of a New Version. Licensee acknowledges that Fixes and other code maintenance will not be available for prior versions of Licensed Product (including SRC) after the release of a New Version.

II. PROFESSIONAL SERVICES

1. **Fees and Expenses.** In addition to providing Support

Services during the Support Term, PowerSchool will perform such other Professional Services (training, installation, consulting, project management, etc.) as may be specified in PowerSchool's written acknowledgment of Licensee's order, or as may be subsequently agreed upon by the parties; provided that PowerSchool may, at its option, arrange for any such services to be performed by another entity on behalf of PowerSchool. Licensee agrees to pay for such services at the rates and charges specified in PowerSchool's written acknowledgment of Licensee's order, or, for work subsequently requested, at the rates agreed upon by Licensee and PowerSchool for such subsequent work. PowerSchool reserves the right to require a purchase order or equivalent documentation from Licensee prior to performing any such Services, or to require prepayment of certain Services. Unless otherwise specified, all rates quoted are for services to be performed during PowerSchool's normal business hours; additional charges may apply for evenings, weekends or holidays. Licensee shall also pay PowerSchool for travel expenses (lodging, meals, transportation and other related expenses) incurred in the performance of services. All such additional charges will be due and payable concurrently with payment for services. PowerSchool reserves the right to impose a minimum labor charge for each on-site visit. The rates and charges specified in PowerSchool's acknowledgment of Licensee's order shall apply to those services originally ordered; however, PowerSchool reserves the right to change service rates or other terms as a condition of entering into any subsequent service engagement. In the event that Licensee pays in advance for any services, all services must be scheduled and delivered within twelve (12) months of such payment, unless otherwise agreed in writing by PowerSchool; any portion of any prepaid services amount that has not been used by Licensee toward services actually rendered within such twelve (12) month period shall be forfeited.

2. **Training.** PowerSchool reserves the right to limit the number of persons permitted to attend any training class in accordance with PowerSchool's training standards.

3. **Services Cancellation.** Licensee shall pay a cancellation charge equal to fifty percent (50%) of the services fee and any non-refundable expenses incurred by PowerSchool if Licensee cancels any scheduled professional services less than fourteen (14) days before the occurrence of any service dates that PowerSchool has scheduled at Licensee's request.

4. **Ownership Of Materials.** PowerSchool shall be the owner of all copyrights, patent rights and other intellectual property rights in any software code, documentation, reports or other deliverables (collectively, "Deliverables") created for or provided to Licensee pursuant to Professional Services. Provided that Licensee pays PowerSchool all fees and expenses associated with the development and provision of such Deliverables, Licensee shall have a paid-up, royalty-free license to use such Deliverables for Licensee's internal use only, solely for the purpose for which such Deliverables were provided. Nothing in this Agreement shall prevent PowerSchool from providing any Deliverables to PowerSchool's other customers or third parties. Notwithstanding the foregoing, PowerSchool acknowledges and agrees that any Licensee confidential information (as defined in Section IV of these Policies) that is incorporated into any Deliverable remains subject to the provisions of such Section.

III. HOSTING SERVICES

1. **Term; Fees.** Hosting Services are available at an additional cost. For Hosting Services purchased concurrently with Licensee's license to Licensed Product, Licensee's initial Hosting Term will begin upon PowerSchool's written acknowledgment of Licensee's order and terminate one (1) year thereafter, ("Hosting Term") unless a different Hosting Term is specified in PowerSchool's written acknowledgment of Licensee's order, or unless terminated earlier in accordance with the terms of these Policies or the Agreement. Either party may terminate the provision of Hosting Services with effect as of the end of the then-current Hosting Term by providing written notice to the other party prior to the end of the then-current Term that such party does not wish to renew the Hosting Term. PowerSchool will provide Licensee with at least sixty (60) days' notice if PowerSchool determines that it will no longer offer Hosting Services to Licensee (but in any event will continue providing Hosting Services for the balance of the current term for which Licensee has prepaid for such Services). If no notice of non-renewal is given by either party, then PowerSchool will invoice Licensee for the applicable renewal fees for a subsequent Hosting Term. If Licensee's Hosting Term is so terminated due to non-payment, and then PowerSchool subsequently reinstates Licensee's access to Hosting Services, such reinstated access shall remain subject to the terms of these Policies and payment of applicable reinstatement fees. For the initial Hosting Term, Licensee shall pay the charges specified in PowerSchool's initial invoice. For renewal Terms, Licensee shall pay PowerSchool's then-current annual Hosting Services fees. PowerSchool may supply new or modified Support and Services Policies or other terms and conditions to Licensee related to the provision of Hosting Services in a renewal term, in which event such new or modified Support and Services Policies or other terms and conditions will govern PowerSchool's provision of Hosting Services in such renewal term. Should Licensee decide to terminate hosting services, Licensee will retain its license to Licensed Product, subject to the terms of this Agreement.

2. **Availability**. Licensee acknowledges and agrees that the Licensed Product may be inaccessible or inoperable from time to time due to planned maintenance or to causes that are beyond the control of PowerSchool or are not reasonably foreseeable by PowerSchool, including, but not limited to: the interruption or failure of telecommunication or digital transmission links; hostile network attacks; network congestion; or other failures (collectively "Downtime"). PowerSchool shall use commercially reasonable efforts to minimize any disruption, inaccessibility and/or inoperability of the Licensed Product caused by Downtime, whether scheduled or not.

3. **Acceptable Use Policy.** Licensee acknowledges and agrees that PowerSchool does not monitor or police the content of communications or data of Licensee or its users transmitted through the Services, and that PowerSchool shall not be responsible for the content of any such communications or transmissions. Licensee shall use the Services exclusively for authorized and legal purposes, consistent with all applicable laws and regulations and PowerSchool's policies. Licensee agrees not to post or upload any content or data which (a) is libelous, defamatory, obscene, pornographic, abusive, harassing or threatening; (b) violates the rights of others, such as data which infringes on any intellectual property rights or violates any right of privacy or publicity; or (c) otherwise violates any applicable law. PowerSchool may remove any violating content posted or transmitted through the Hosting Services, without notice to Licensee. PowerSchool may suspend or terminate any user's access to the Hosting Services upon notice in the event that PowerSchool reasonably determines that such user has violated the terms and conditions of this Agreement.

4. **Security**. .Licensee will not: (a) breach or attempt to breach the security of the Hosting Services or any network, servers, data, computers or other hardware relating to or used in connection with the Hosting Services, or any third party that is hosting or interfacing with any part of the Hosting Services; or (b) use or distribute through the Hosting Services any software, files or other tools or devices designed to interfere with or compromise the privacy, security or use of the Hosting Services or the operations or assets of any other customer of PowerSchool or any third party. Licensee will comply with the user authentication requirements for use of the Hosting Services. Licensee is solely responsible for monitoring its authorized users' access to and use of the Hosting Services. PowerSchool has no obligation to verify the identity of any person who gains access to the Hosting Services by means of an access ID. Any failure by any authorized user to comply with the Agreement shall be deemed to be a material breach by Licensee, and PowerSchool shall not be liable for any damages incurred by Licensee or any third party resulting from such breach. Licensee must immediately take all necessary steps, including providing notice to PowerSchool, to effect the termination of an access ID for any authorized user if there is any compromise in the security of that access ID or if unauthorized use is suspected or has occurred.

5. **Data.** Licensee has sole responsibility for the legality, reliability, integrity, accuracy and quality of the data it processes through and submit to the Hosting Services.

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:
Joint Use Agreement Between the City of Lincoln and Western Placer Unified School District

AGENDA ITEM AREA:
Information/Discussion

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Business Services

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 19, 2016

ROLL CALL REQUIRED:
No

BACKGROUND:

The Western Placer Unified School District (WPUSD) and the City of Lincoln (COL) have numerous, separate joint use agreements dating from 2003 and there is little language consistency across the agreements. In order to streamline the use of facilities by both parties, a committee has been attempting to unify the language so one common document could be used to govern use of the sites.

Attached is the item from the City Council agenda. Suggested changes will be discussed with the Board.

RECOMMENDATION:

Administration recommends discussion of the item.

CITY COUNCIL REPORT

SUBJECT:	Joint Use Agreement with Western Placer Unified School District
SUBMITTED BY:	Jennifer Hanson, Public Services Director
DEPARTMENT:	Public Services
DATE:	January 12, 2016
STRATEGIC RELEVANCE:	Organizational Efficiency

STAFF REQUEST:

Staff is requesting input from City Council regarding the Joint Use Agreement (Attached) between the City of Lincoln (City) and the Western Placer Unified School District (District) that will apply to all or a portion of the following facilities: Wilson Park, Foskett Park, Twelve Bridges Park, Pete Singer Park, the Community Center, The McBean Pool, Twelve Bridges Middle School, Twelve Bridges Elementary School, Lincoln Crossing Elementary School, Foskett Ranch Elementary School, and Lincoln High School Tennis Courts and Softball Fields, and will supersede the previous agreements governing these facilities.

BACKGROUND / INTRODUCTION:

Since 2003, the City and the District have entered into nine separate Joint Use Agreements to govern the use of shared facilities. Each of the existing agreements is identified in the attached proposed Joint Use Agreement. The existing Joint Use Agreements are not consistent with one another, which has resulted in inconsistency and ambiguity in implementation. In an effort to address these issues, City staff has worked cooperatively with District staff to develop a single Joint Use Agreement that will supersede the existing agreements. The proposed Joint Use Agreement includes maps of each facility which identifies the portion of the facility that is subject to the Joint Use Agreement.

The Parks and Recreation Committee, District, stakeholders and City staff have contributed a significant amount of thought, effort, and cooperation to reach agreement on a range of issues. To develop the proposed Joint Use Agreement, staff met with District staff on multiple occasions to discuss a variety of issues, consulted with the Parks and Recreation Committee, and held a input meeting for interested stakeholders. The specific dates and a brief summary of the meetings are identified below:

- **Parks and Recreation Committee (December 3, 2013, March 4, 2014, June 3, 2014, September 2, 2015, December 2, 2015, March 3, 2015, June 16, 2015, November 3, 2015)** – General input was received regarding the process and the overall framework of the proposed Joint Use Agreement.
- **Stakeholder Input (May 26, 2015)** – The purpose of the meeting was to obtain input from stakeholder representatives regarding the Joint Use Consolidation Effort.

11B

- **Parks and Recreation Committee (December 1, 2015)** – Formal consideration and unanimous vote of support for the proposed Joint Use Agreement.

The proposed Joint Use Agreement sets forth the terms and conditions for shared use of public property and/or facilities. The major components of the agreement are summarized below:

- **Consolidation**: The nine existing agreements will be consolidated into one agreement. Currently, staff is required to implement nine different agreements and coordinate with the affected Principal's at each school site. This causes challenges related to communication, scheduling, and implementation.

- **Coordination Framework**: Establishes a coordination framework that requires both parties to meet during the months of September, February, and May of each year to discuss scheduling and related issues. The established coordination framework will provide a venue for scheduling and use concerns to be voiced and addressed. Better scheduling will reduce the incidents of cancellation of recreation classes and program related schedule conflicts.

- **Time Allotment:** To allow for flexibility, the proposed Joint Use Agreement allows for each Party to utilize the other Party's facilities for 1,500 hours per year. Staff completed an analysis of existing use and determined that the City's current use is between 800 and 900 hours per year. The allowable 1,500 hours per year will accommodate anticipated growth in the City's recreation programs. Additionally, at such time additional hours are needed by either party, the hours can be increased if mutually agreed upon. The main issue that this component of the agreement addresses is that it clarifies the perception of unequal use of any specific facility by either party.

- **Tennis Courts:** The August 22, 2006 Joint Use Agreement of the Tennis Courts and Softball Field Site (Attached) has been a source of frustration for City Staff, District Staff and the public. The District has taken the position that the Tennis Courts are not available for public use during School Hours due to security concerns. As such, there is limited time available during the school year for the general public to access the tennis courts. Under the original 2006 agreement, the City paid $351,000 to the District. This cost was determined to be the City's portion of the cost associated with the construction of the tennis courts and the softball diamonds. After much discussion with District and City staff, the District determined that it would be willing to pay the City back the total amount originally paid by the City ($351,000) to allow for termination of the August 22, 2006 Joint Use Agreement of the Tennis Courts and Softball Field Site. As currently drafted, the proposed Joint Use Agreement excludes the Lincoln High School Tennis Courts and Softball Fields from the Joint Use Agreement beginning either on May 1, 2017, or at the time the Notice of Completion for the Chief Jiminez Park is adopted, whichever comes first. This will allow the City to use the high school Tennis Court and Softball Field until alternative courts are available at Chief Jimenez Park. At the time the exclusion takes effect, the District will pay the City $351,000.

  Staff evaluated this proposal and recommends that this term be included in the new Joint Use Agreement for the following reasons:

  a) During the school year (mid-August through the beginning of June) public use of the courts is limited to hours that are outside of school hours and during the available hours (those hours outside of school hours) the general public is third in priority for use. The District has first priority for use when the courts are used for student activities, the City has second priority use for recreation programs and

the general public has third priority use after both the District and the City. Additionally, the tennis courts do not have lights further limits their use during the winter months.

b) Even if the tennis courts are no longer considered a Joint Use facility, the public would still be able to secure use of the courts directly through the District.

c) The softball diamonds that were also included and paid for under the existing Joint Use Agreement are not utilized by the City's recreation program.

d) The Parks and Recreation Committee discussed the concept at length and the members unanimously concluded that not only were they supportive of the term, they recommended that a firm date for the execution of the condition be included in the proposed Joint Use Agreement. A preliminary proposal that was vetted by the Parks and Recreation Committee and determined to be a viable alternative worth further consideration, was to utilize the funds to relocate the existing skate park at McBean Park to an area directly adjacent to the current location, construct a new skate park, and establish two new lighted tennis courts where the current skate park is located. The current skate park structures are very maintenance intensive and are not ideal for skateboarding and the concrete pad that the skate park structures are currently located on was originally intended for tennis courts. Utilizing the money in this manner would allow for tennis courts to still be available for downtown residents and would allow for the reconstruction of a new skate park.

e) The cost to build new lighted tennis courts ranges from $80,000 to $120,000. Construction of Tennis Courts, at a location similar to McBean Park, where the hard surface is already constructed would be much less than $80,000.

f) The intent of the original $351,000 payment was to allow for improvements to be made to both the tennis courts and the softball fields. Those improvements are now close to ten years old and have depreciated over time.

It should be noted that there has been significant opposition voiced to staff and the Parks and Recreation Committee by one of the tennis court users in regards to the tennis courts as they are addressed by the current and proposed Joint Use Agreements. As understood by staff, the main point of the concern is related to the opinion that the current Joint Use Agreement allows for use of the tennis courts during school hours. Staff has reviewed this opinion and determined that the language in the current Joint Use Agreement does not explicitly provide for public use of the tennis courts during school hours. The current Joint Use Agreement states: "The District will generally have exclusive rights to use the facility during regular school hours (7:30 AM – 4:00 PM) during all days that school is in session (180 student days), unless otherwise changed by State law, from the week of August 15th through the first week in June, excluding school holidays (school year)". To help facilitate resolution to these concerns staff has discussed the issue with District staff. District staff indicated that concerned members of the public are encouraged to bring these issues to a future District Board meeting for further consideration.

- **Term of Proposed Agreement:** The proposed term is twenty years. At the end of the term, the Joint Use Agreement would require extension or a new agreement would be required.

ALTERNATIVES:

1. Provide staff with direction regarding the proposed Joint Use Agreement.

FISCAL IMPACT:

The Joint Use Agreement generally requires each party to pay for all costs related to the use and operation of their own facilities unless there is extraordinary utility usage or wear on the facilities. In that case, the Party causing the extraordinary impacts is required to pay for the cost associated with the impact.

CITY MANAGER REVIEW OF CONTENT:

APPROVED AS TO LEGAL FORM:

ATTACHMENTS:

1. Proposed Joint Use Agreement
2. August 22, 2006 Joint Use Agreement of the Tennis Courts and Softball Field Site

Joint Use Agreement

This Joint Use Agreement ("Agreement") is entered into as of _____ ("Effective Date") by and between Western Placer Unified School District, a public school district organized and existing under the laws of the State of California ("District") and the City of Lincoln, a municipal corporation existing under the law of the State of California ("City"). The District and City are together referred to in this Agreement as the "Parties".

RECITALS

WHEREAS, the Parties entered into the following agreements (collectively these agreements are referred to hereafter as the "Prior Agreements"):

Master Agreement for Joint Use of City of Lincoln and Western Placer Unified School District Property dated May 9, 2003,

Joint Use Agreement between the Western Placer Unified School District and the City of Lincoln dated May 9, 2003 (Twelve Bridges Elementary)

Joint Use Agreement between the Western Placer Unified School District and the City of Lincoln dated June 23, 2003 (Twelve Bridges Elementary)

Joint Use Agreement between Western Placer Unified School District and the City of Lincoln dated August 21, 2003 (Foskett Ranch Multipurpose Room)

Agreement regarding the Joint Use of the Twelve Bridges Elementary School Site and City Park Site dated January 13, 2004

Agreement Regarding the Joint Use of the Twelve Bridges Middle School Site and City Park Site dated August 9, 2005

Agreement Regarding the Joint Use of the Foskett Ranch Elementary School Site and City Park Site dated June 27, 2006

Agreement Regarding the Joint Use of the Lincoln Community Center dated August 8, 2006

Agreement Regarding the Joint Use of the Lincoln High School Tennis Courts and Softball Field Site dated August 22, 2006

WHEREAS, the Parties wish to establish one comprehensive agreement that addresses the Parties use of each other's facilities identified in this Agreement.

WHEREAS, California Education Code Sections 10900, *et seq.*, empower District and City to cooperate with each other and enter into agreements for the purposes of

organizing, promoting, and conducting programs for community recreation; establishing a system of playgrounds and recreation; and acquiring, constructing, improving, maintaining, and operating recreational centers.

WHEREAS, Education Code section 17077.40 further authorized the District to enter into joint use agreements with community organization for the purposes of constructing libraries, multipurpose rooms and gymnasium on school campuses where these facilities are used jointly for both school and community purposes, and provide State funding for such properties and the District has utilized such resources in the past in relation to the Prior Agreements and certain facilities that are the subject of this Agreement.

WHEREAS, the Parties have determined that the terms of the Prior Agreements have either been fulfilled or have become inconsistent with the Parties' desired intentions for use of the facilities in the future and the Parties desire to modify the terms of such Prior Agreements.

NOW, THEREFORE, in consideration of the mutual promises and agreements contained herein, the Parties agree as follows:

1. Facilities. This Agreement sets forth the terms of use by the City and District of certain facilities owned by the other Party. The term "Facility" refers only to a facility identified in this section. The term "Facilities" refers to two or more of the facilities identified in this section. Any offices, buildings, playfields or other property owned by either Party not expressly identified in this section ("Other Property") shall not be considered Facilities subject to the terms of this Agreement. Use of Other Property shall be subject to separate agreement between the Parties.

(a) City Facilities. The City Facilities are:

i. Wilson Park adjacent to Twelve Bridges Middle School (Exhibit A)
ii. Soccer Fields #1, #2, and one-half of #3 adjacent to Foskett Ranch Elementary School (Exhibit B)
iii. Twelve Bridges Park adjacent to Twelve Bridges Elementary School (Exhibit C)
iv. Pete Singer Park adjacent to Lincoln Crossing Elementary School (Exhibit D)
v. Community Center located at 2010 First Street (Exhibit E)
vi. The Pool located at McBean Park (Exhibit F)

(b) District Facilities. The District Facilities are:

i. Twelve Bridges Middle School Multipurpose Room, Gymnasium, Field, Track, and Parking Lot (Exhibit A)

ii. Soccer Field #4 and one-half of Soccer Field #3 adjacent to Foskett Ranch Elementary School (Exhibit B)
ii. Twelve Bridges Multipurpose Room and Hard Courts (Exhibit C)
iii. Lincoln Crossing Multipupose Room and Hard Courts (Exhibit D)
iv. Foskett Ranch Elementary School Multipurpose Gymnasium and Soccer Fields (Exhibit J)
v. Lincoln High School Tennis Courts and Softball Fields (Exhibit G)

2. Superseding All Prior Agreements. This Agreement sets forth the entire understanding of the Parties relating to the Facilities, and supersedes all prior understandings relating to them, whether written or oral including but not limited to the Prior Agreements. The Prior Agreements are hereby deemed terminated and shall have no further effect. There are no obligations, commitments, representations, or warranties relating to the Facilities except those expressly set forth in this Agreement.

3. Priority of Use.

a. To facilitate scheduling of the Facilities in a manner consistent with this section and to address other issues that may arise, the Parties shall meet during the months of September, February, and May of each year ("Coordination Meeting").

b. City Facilities

1) The City shall have exclusive use of all City Facilities over all other requests including the District.
2) The District shall have priority use of City Facilities over all parties except when a City Facility is needed by the City, as determined by the City. Priority non-exclusive use is granted to the District for City Facilities located next to schools while schools are in session.
3) The District will be subject to making a request for facilities in a manner consistent with the process established by the City.
4) The McBean Pool (Exhibit F) is excluded from Section #3 of the agreement; however, any use by the District use may be included in the hours stated in Section #4 in lieu of payment to the City.

c. District Facilities

1) The District shall have exclusive use of District Facilities over all other requests including the City.
2) The City shall have priority use over all other requests for District Facilities, except when a District Facility is needed by the District, as determined by the District.
3) The City will be subject to making a request for facilities in a manner consistent with the process established by the District.

4) The field and track at Twelve Bridges Middle School (Exhibit A) are excluded from Section #3 of the agreement; however, any use by the City may be included in the hours stated in Section #4 in lieu of payment to the District.

4. Time Allotment. Each Party shall be entitled to use the other Party's Facilities for one-thousand five-hundred (1,500) hours per year. This block of time may not be exceeded except by mutual written agreement preferably established at a Coordination Meeting.

5. No Third Party Users. All programs operated at a Facility by the non-owner of the Facility shall be operated under the direct supervision and control of the non-owner Party. The non-owner Party shall not permit any third party user to operate a program or otherwise use the Facilities as part of the non-owner Party's use under this Agreement. Any third party use of the Facilities shall, instead, be coordinated through the owner of the Facility. To the extent that the City contracts with a third party provider that is not an employee of the City to conduct a recreational program for the City at the District's Facilities, the City must comply with all security procedures set forth in Section 8 below and the third party provider shall comply with all insurance requirements set forth in Section 11 below.

6. Alcoholic Beverages and Smoking. The use and/or possession of tobacco, alcohol, and/or controlled substances are prohibited on District Property at all times. Smoking is prohibited on City Facilities during Regular School Hours and shall only be permitted on City Facilities consistent with City policy during non-School Hours.

7. Custodial. Each party shall return the facility to its original condition after use. If restrooms are open during use, the party using the facility shall provide custodial services unless another arrangement is mutually agreed upon. The District will provide cleaning supplies for use in its Facilities.

8. Utilities and Maintenance. Each party shall generally pay for all utilities and maintenance of its own Facilities. However, if use of the Facilities causes extraordinary utility usage or wear on the facilities, the Party causing such extraordinary impacts shall pay for the costs associated with their activity as agreed upon mutually by both parties.

9. Security. All Facilities shall be maintained in a secure manner by the using Party. An employee of the using Party shall be responsible for opening and locking the Facility, and setting any alarms (as applicable) after each use. No using Party shall duplicate keys to any Facility or provide copies of keys to any third parties or other users that are not employees of the Parties. If the City contracts with a third party to provide a recreational program for the City at the District's Facilities, a City employee shall provide direct supervision of the use of the Facility or the City shall pay the direct cost to the District for the District's custodial staff to open and lock the Facility.

10. Damage to Property. City shall be responsible for the cost of repair and/or replacement of any District property or Facilities that is lost, damaged, or stolen during and/or as the result of City's use of District Facilities, normal wear and tear excepted. The City shall promptly notify District upon City's actual knowledge of any loss or damage to the District Facilities of which the City becomes aware during and/or in conjunction with City's use of same.

District shall be responsible for the cost of repair and/or replacement of any City property or Facilities that is lost, damaged, or stolen during and/or as the result of District's use of City Facilities, normal wear and tear excepted. The District shall promptly notify City upon District's actual knowledge of any loss or damage to the City Facilities of which the District becomes aware during and/or in conjunction with District's use of same.

11. Lincoln High School Tennis Courts Use. As a pilot project, the Tennis Courts (Exhibit G) are included in and subject to the terms of this Agreement. The Tennis Courts shall remain unlocked outside Regular School Hours. The District and City will equally share the costs cited in sections 8 and 10 of this agreement, including normal wear and tear, during the length of the pilot. Either party can cease the Tennis Courts Use Pilot with thirty (30) days' written notice to the other party.

To increase public use, the District and City will exclude the Lincoln High School Tennis Courts and Softball Fields (Exhibit G) from this agreement on May 1, 2017 or on the date the Notice of Completion for the Chief Jimenez Park is adopted by the City of Lincoln City council; whichever comes first. Upon exclusion of the Tennis Courts and Softball Fields, the District shall pay the City the sum of three-hundred fifty-one thousand ($351,000) dollars.

12. Indemnity. To the fullest extent permitted by law, City shall indemnify, defend and hold harmless District and each of District's officers, directors, officials, employees, and authorized volunteers and agents from and against any and all Claims, demands, actions, losses, liabilities, damages, and all expenses and costs incidental thereto (Collectively "Claims"), including cost of defense, settlement, arbitration, and reasonable attorneys' fees, sustained by any person or to any person or to any property in, on, or about the Facilities resulting in injuries to or death of persons, including but not limited to employees of either Party hereto, and damage to or destruction of property, including but not limited to the Facilities, arising out of, pertaining to, or resulting from the acts or omissions of City, its officers, directors, officials, employees, authorized volunteers and agents, contractors, invitees, or guests.

To the fullest extent permitted by law, District shall indemnify, defend and hold harmless City and each of City's officers, directors, officials, employees, and authorized volunteers and agents from and against any and all Claims, including cost of defense, settlement, arbitration, and reasonable attorneys' fees, sustained by any person or to any person or to any property in, on, or about the Facilities resulting in injuries to or death of persons, including but not limited to employees of either Party hereto, and damage to or

destruction of property, including but not limited to the Facilities, arising out of, pertaining to, or resulting from the acts or omissions of District, its officers, directors, officials, employees, authorized volunteers and agents, contractors, invitees, or guests.

It is the intention of the Parties that the provisions of this Indemnity be interpreted to impose on each Party responsibility to the other for the acts and omissions of their officers, directors, officials, employees, authorized volunteers and agents, contractors, invitees or guests. It is also the intention of the Parties that, where comparative fault is determined to have been contributory, principles of comparative fault will be followed and each Party shall bear the proportionate cost of any Claims attributable to the fault of that party, its officers, directors, officials, employees, authorized volunteers and agents, contractors, invitees, or guests.

This indemnity shall not be limited by the types and amounts of insurance or self-insurance maintained by the Parties.

Nothing in this Indemnity shall be construed to create any duty to, any standard of care with reference to, or any liability or obligation, contractual or otherwise, to any third party.

The provisions of this Indemnity shall survive the expiration or termination of the Agreement.

13. Insurance. Each party, at its sole cost and expense, shall carry commercial policies of insurance, or self-insure, its activities in connection with this Agreement, and obtain, keep in force and maintain, insurance or equivalent programs of self-insurance, for comprehensive general liability, which will insure District or City, as applicable, against liability for injury or death of persons and damage to the Facilities, as applicable. Each policy shall be for not less than $1,000,000 per occurrence for any one person injured or killed, and not less than $1,000,000 for property damage, and shall be maintained on an occurrence basis. Each party agrees to provide the other proof of such coverages, naming the other party as "additional insured" where appropriate and shall also provide thirty (30) days' advance written notice of any cancellation, termination or lapse of any of the insurance or self-insurance coverages. Failure to maintain insurance as required in this Agreement is a material breach of contract and may be grounds for termination of the Agreement. The City shall require any non-employee provider of services for recreational programs operated at District Facilities to obtain insurance consistent with these requirements and name the District as an additional insured on such policies.

14. Term. This Agreement shall be in effect for a term of twenty (20) years from the Effective Date of this Agreement.

15. Termination. Either party may terminate this Agreement upon 90 days' written notice to the other party for the material breach of Agreement by the other Party. Within

thirty (30) days of such notice, parties will meet to discuss the impacts of such cessation of use on the terms of this Agreement.

16. Compliance with Law; Limitations Upon Use. Each party agrees to comply with all federal, state and local laws, statutes, codes, ordinances, rules, regulations, policies and requirements (collectively, "Law") regarding their respective use of County Property or District Property under this Agreement. The parties further agree that they shall not cause Facilities to be used, occupied, or improved under this Agreement in any manner or for any purpose that is in any way in violation of any Law. If any license, permit, or other governmental authorization is required for either party's lawful use of the Facilities, such affected party shall procure and maintain same to the extent required by Law. Each party shall be solely and completely responsible for the safety of all persons and property associated with their respective use of the Facilities, and all materials, equipment, and supplies provided by such party during said use shall fully conform to all applicable Law.

17. Fingerprinting. To the extent that District determines it necessary that any employee, officer, agent, or Invitee of City shall be required to submit fingerprints of any applicable employees, officers, agents, or Invitee of the Department of Justice in accordance with Education Code Sections 45125.1, City agrees to make said individuals available for fingerprinting and to reasonably cooperate with the DOJ screening process. City further agrees that any persons who are not allowed by law to come into contact with District students as a result of said fingerprinting and screening shall be prohibited from accessing the District Facilities during Regular School Hours and during District events.

18. Disputes. If a dispute arises relating to the interpretation of, enforcement of, or compliance with the terms of this Agreement, the Parties shall first attempt to resolve such dispute through informal discussions or other alternative means. Any Party may convene such discussions by written notice, and shall reasonably accommodate the other Party with respect to scheduling any such discussion. If the dispute is not resolved in this manner within thirty (30) days of such written notice, it shall be referred to mediation upon the request of either Party for a period not to exceed an additional thirty (30) days. This dispute resolution process shall be undertaken in good faith and exhausted prior to judicial review. However, compliance with this process does not waive any Party's obligation to comply with, or right to assert as a defense, any applicable statutes of limitation. The Parties may agree in writing to toll any applicable statutes of limitation for such period as may reasonably be necessary to complete the dispute resolution process outlined in this section.

19. Successors and Assignees. All terms and conditions of this Agreement shall be binding upon all successors-in-interest, only to the extent that a different school district or municipality is the successor-in-interest. If either party sells any or all of the Facilities subject to this Agreement, the terms of this Agreement shall remain in full force and effect as to the other Facilities, but the availability of use of the Facility being sold or leased shall not run with the land and notwithstanding Section 12, this Agreement shall automatically terminate as to that Facility upon sale or lease of the Facility to a third party.

20. Headings. The headings of this Agreement are for convenience purposes only and shall not limit or define the meaning of the provisions of this Agreement.

21. Governing Law and Venue. This Agreement shall be construed in accordance with, and governed by, the laws of the State of California applicable to contracts to be performed wholly within this State. Any dispute arising from the terms and conditions of this Agreement shall be heard by a court of competent jurisdiction located within Placer County.

23. Construction. The singular includes the plural, "shall" is mandatory, and "may" is permissive. The Parties acknowledge and agree the each of the Parties and each of the Parties' attorneys have participated fully in the negotiation and drafting of this Agreement. In cases of uncertainty as to the meaning, intent or interpretation of any provision of this Agreement, the Agreement shall be construed without regard to which of the Parties caused, or may have caused, the uncertainty to exist. No presumption shall arise from the fact that particular provisions were or may have been drafted by a specific Party, and prior versions or drafts of this Agreement may be used to interpret the meaning or intent of this Agreement or any provision thereof.

24. Notices. Any notice to be given hereunder to either Party shall be in writing and shall be given either by personal delivery (including express or courier service), by receipt-confirmed facsimile, or by registered or certified mail, with return receipt requested and postage prepaid (excluding electronic messaging) and addressed as follows:

To District:

Western Placer Unified School District
ATTN: SUPERINTENDENT
600 Sixth Street, Suite 600
Lincoln, CA 95648
Fax: 916-645-6582

With a copy to Legal Counsel:
Megan E. Macy
LOZANO SMITH
1 Capitol Mall, Suite 640
Sacramento, CA 95814

To Owner:

City of Lincoln
ATTN: CITY MANAGER
600 Sixth Street
Lincoln, CA 95648
(916) 645-8903

With a copy to Legal Counsel
Jonathan Hobbs
Kronick Moskovitz, Tiedemann & Girard
400 Capitol Mall, Suite 400
Sacramento, CA 95814

25. No Further Assurances. Nothing in this Agreement, whether express or implied, is intended to or shall do any of the following: (a) confer any benefits, rights or remedies under or by reason of this Agreement on any persons or entities other than the express Parties to this Agreement; (b) relieve or discharge the obligation or liability of any person not an express party to this Agreement; or (c) give any person not an express party to this Agreement any right of subrogation or action against any Party to this Agreement.

26. Amendments and Waivers. No amendment of, supplement to, or waiver of any obligations under this Agreement shall be enforceable or admissible unless set forth in writing signed by the Party against which enforcement or admission is sought.

27. Entire Agreement. Consistent with Section 2, this Agreement sets forth the entire understanding of the Parties relating to the transactions it contemplates, and supersedes all prior understandings relating to them, whether written or oral. There are no obligations, commitments, representations, or warranties relating to them except those expressly set forth in this Agreement.

28. Severability. If any provision of this Agreement is held invalid, void or unenforceable by a court of competent jurisdiction, but the remainder of the Agreement can be enforced without failure of material consideration to any Party, then this Agreement shall not be affected and it shall remain in full force and effect, unless amended or modified by mutual consent of the Parties.

29. Execution in Counterparts. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, and counterpart signature pages may be assembled to form a single document which shall be deemed an original document.

30. Authority to Sign. By signing below, each of the signatories represents and warrants that he or she has been duly authorized to execute this Agreement on behalf of the Party on whose behalf he or she is signing.

31. Represented by Counsel. Each Party hereto acknowledges that it has been represented by legal counsel, or had the opportunity to obtain legal counsel and consciously chose not to obtain it, in the negotiation, drafting, and execution of this Agreement.

[Signatures on Following Page]

IN WITNESS WHEREOF, this Agreement has been entered into by and between the District and City as of the last date set forth below.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

By: _____

Name: _____

Its: Superintendent

Date: _____, 2015

CITY OF LINCOLN

By: _____

Name: _____

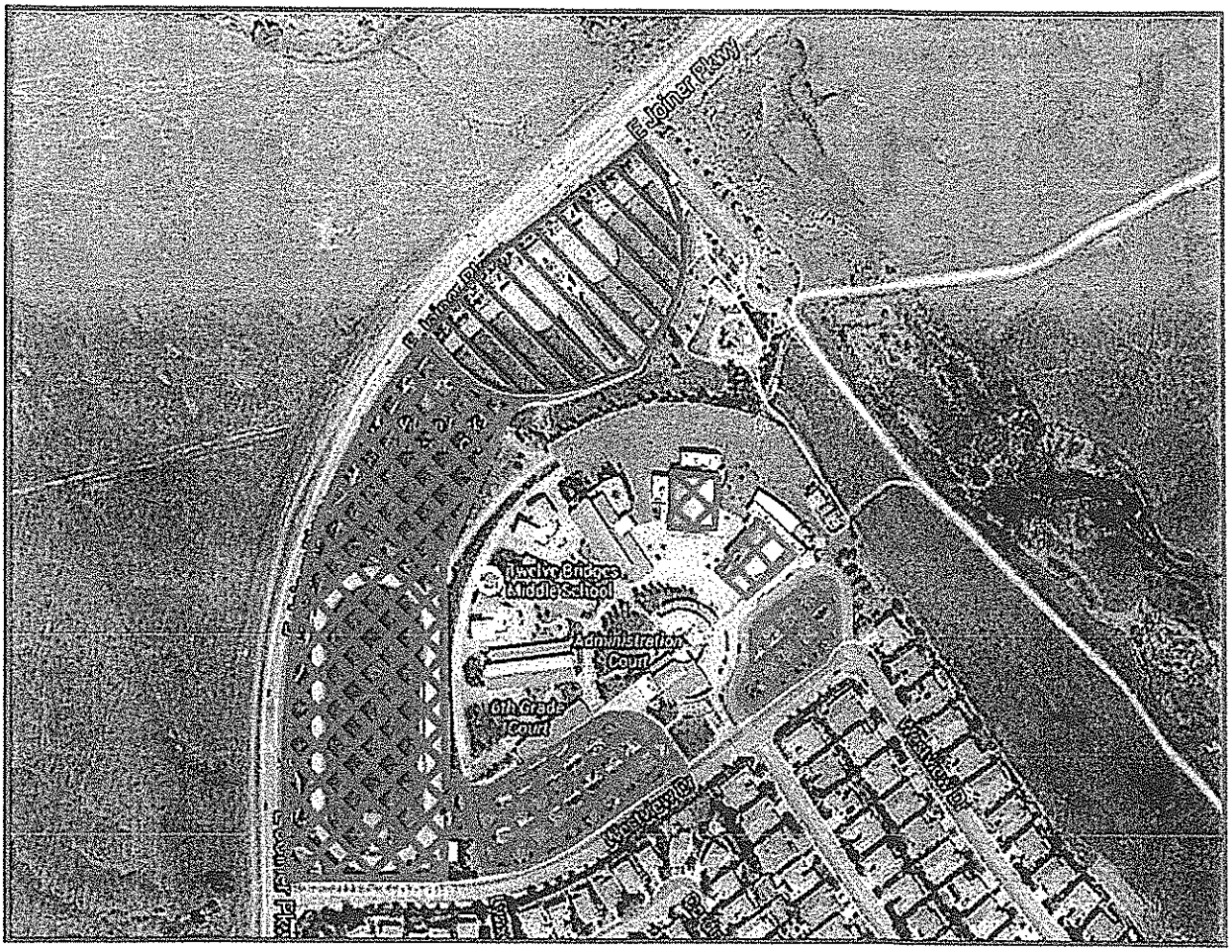
Its: City Manager

Date: _____, 2015

Future Sites

Exhibit A

Wilson Park / Twelve Bridges Middle School



Joint Use Area

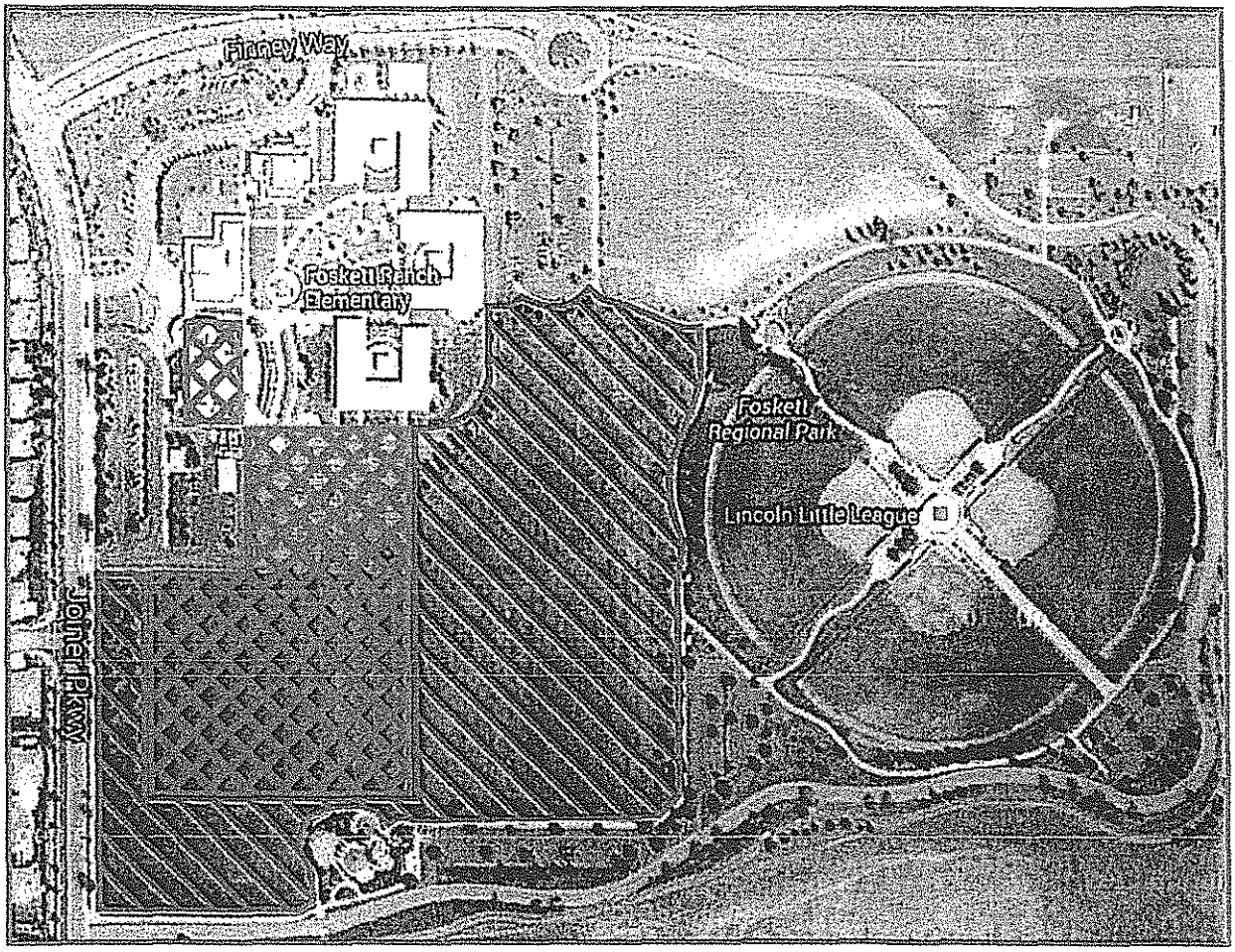
Softball Fields
Multi-Purpose Room
Gymnasium
Softball Fields
Parking Lots
Outdoor Hard Courts

City of Lincoln

School

Exhibit B

Foskett Park / Foskett Ranch Elementary School



Joint Use Area

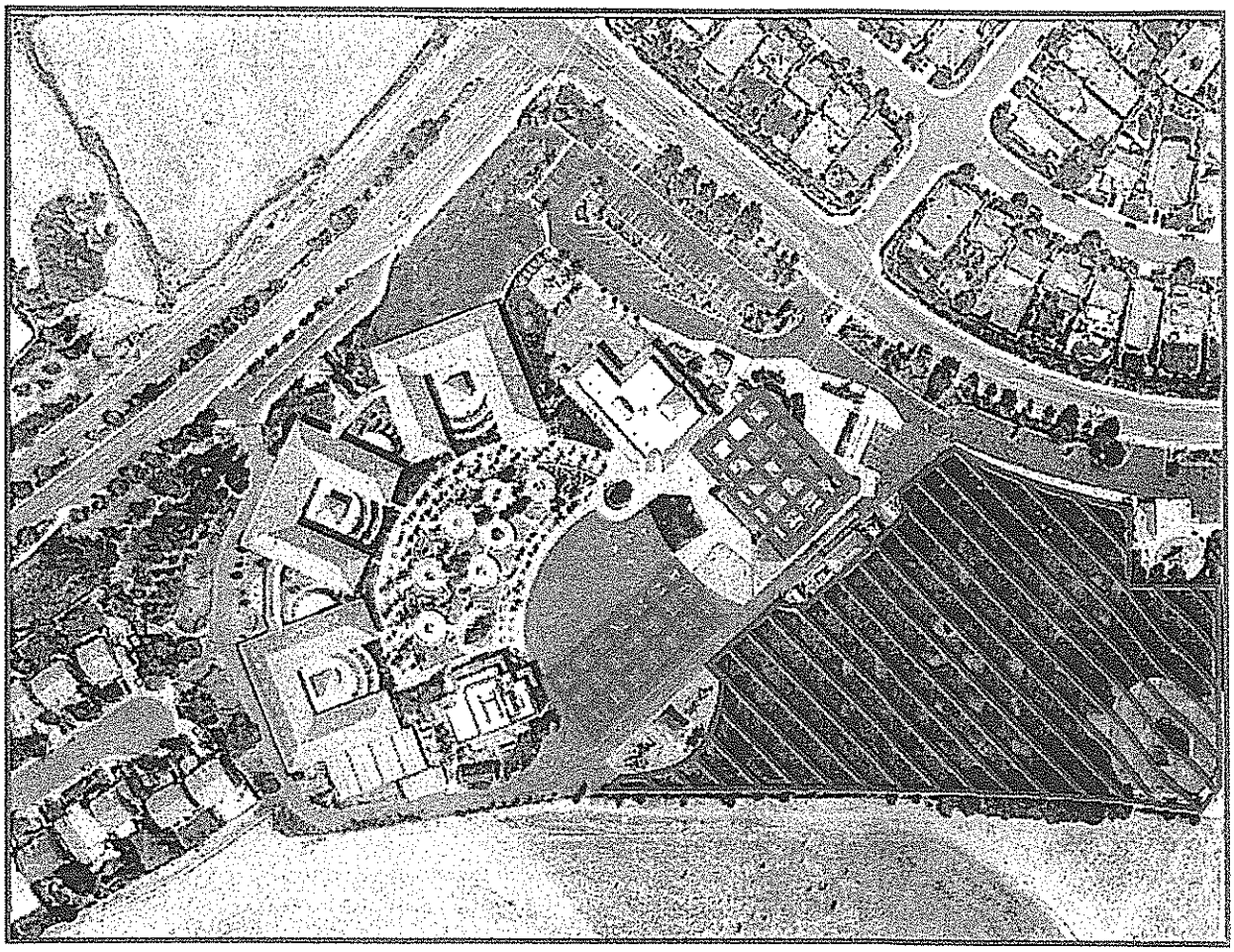
Multi-Purpose Room
Outdoor Courts
Half of Soccer Field 3
All of Soccer Field 4

City of Lincoln

School

Exhibit C

Twelve Bridges Park / Twelve Bridges Elementary School



Joint Use Area

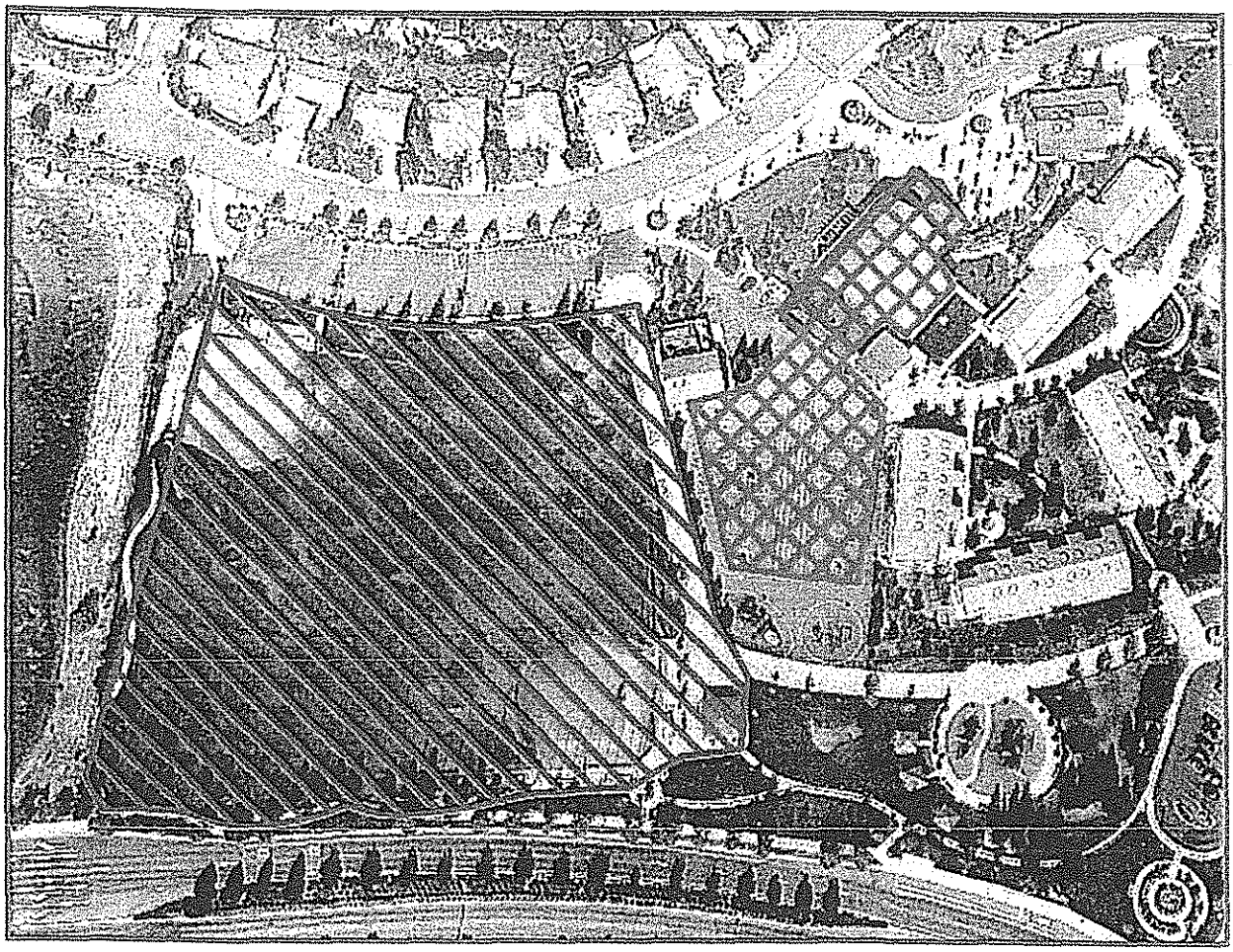
Multi-Purpose Room
Parking Lots
Outdoor Courts
Park Turf

City of Lincoln

School

Exhibit D

Pete Singer Park / Lincoln Crossing Elementary School



Joint Use Area

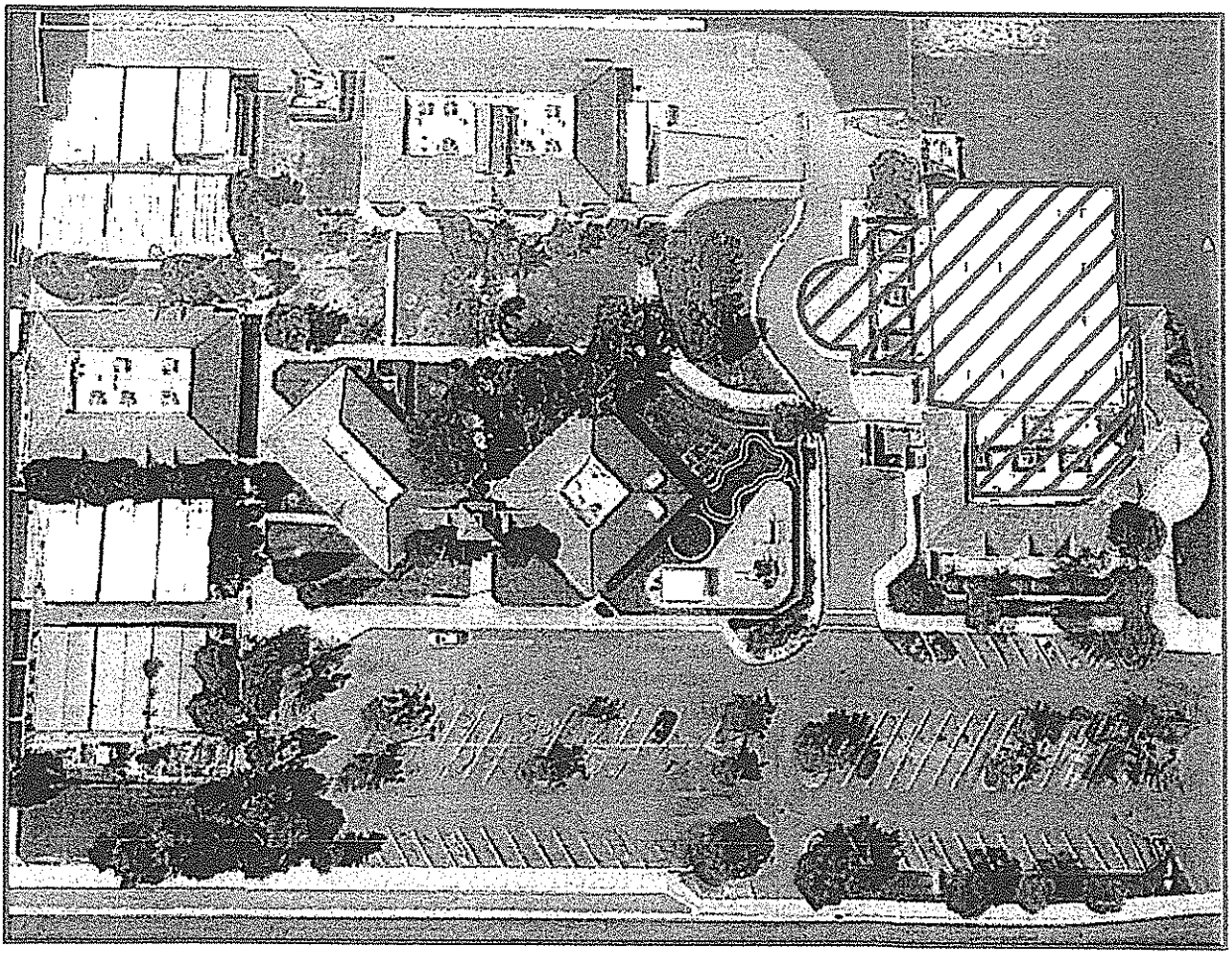
Multi-Purpose Room
Outdoor Courts
Parking Lot
Park Turf

City of Lincoln

School

Exhibit E

Community Center at 2010 First Street



Joint Use Area

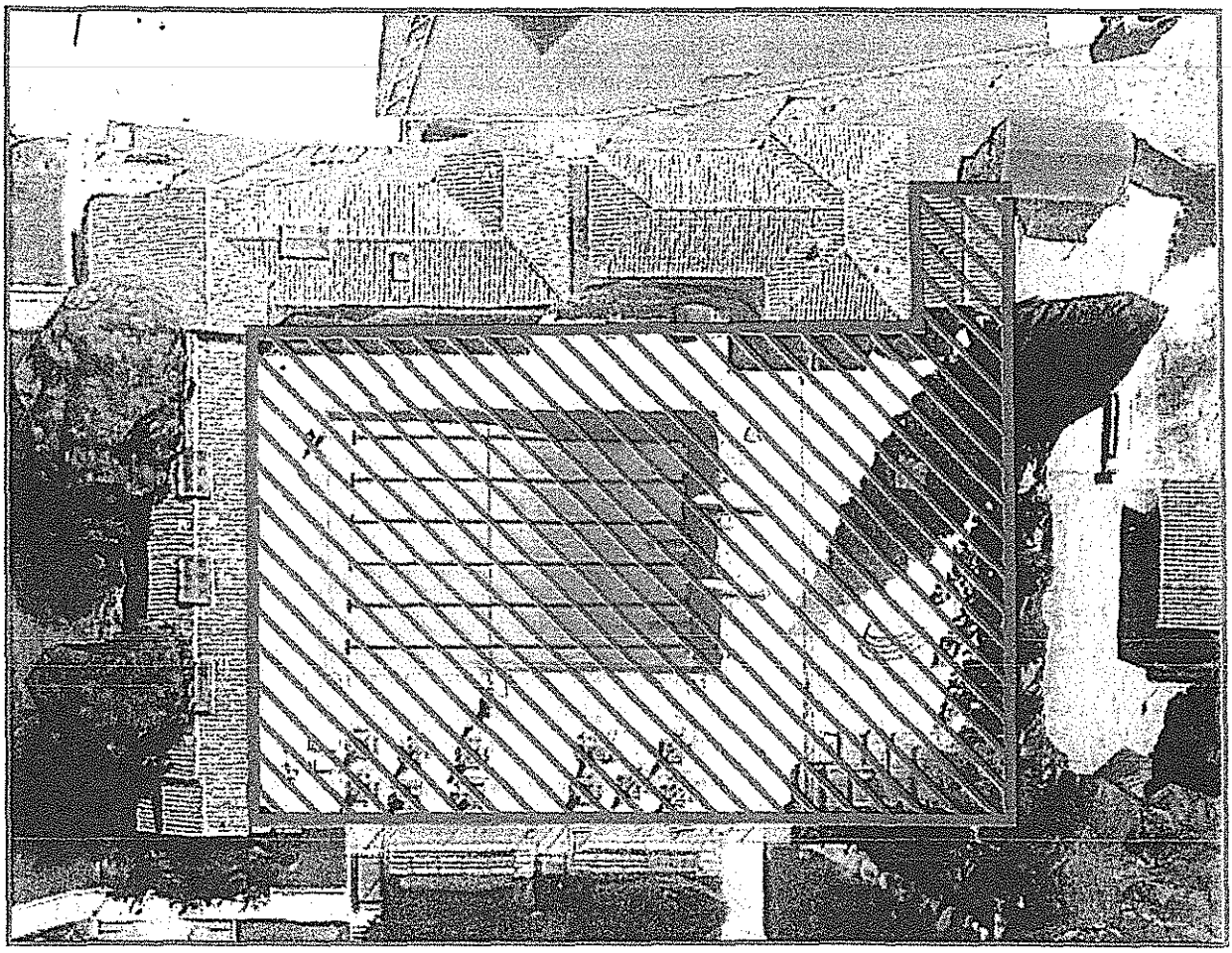
Multi-Purpose Room
Parking Lots
Outdoor Courts
Park Turf

City of Lincoln

School

Exhibit F

McBean Pool



Joint Use Area

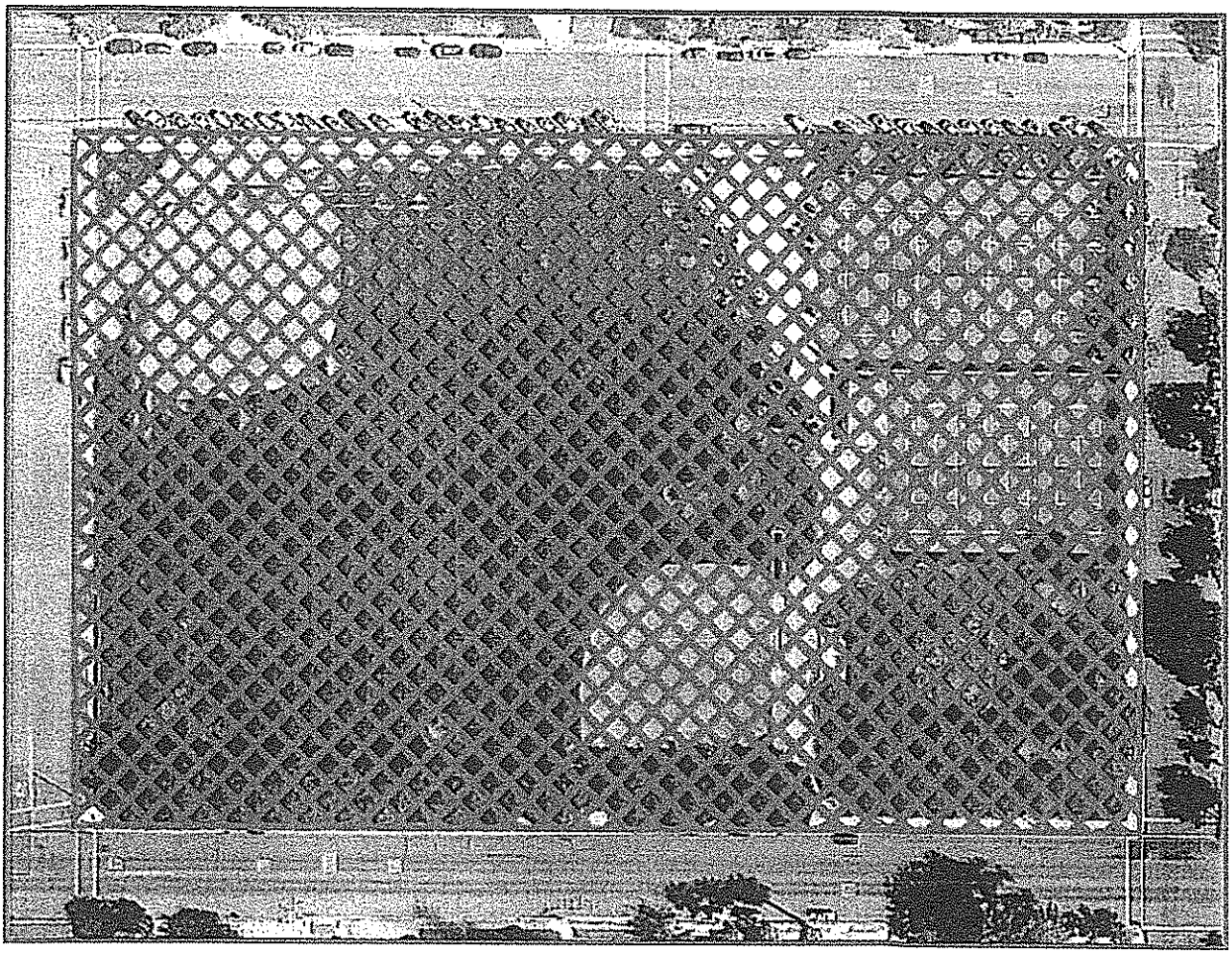
Pool/Pool Deck
Outdoor Restrooms

City of Lincoln

School

Exhibit G

Lincoln High School Tennis Courts and Softball Fields



Joint Use Area

Softball Field
Tennis Courts
Restroom

City of Lincoln

School

AGREEMENT REGARDING THE JOINT USE OF THE LINCOLN HIGH SCHOOL TENNIS COURTS AND SOFTBALL FIELD SITE

THIS JOINT USE AGREEMENT ("Agreement") is entered into as of August 22, 2006, by and between the Western Placer Unified School District, a public school district organized and existing under the laws of the State of California ("District"), and the City of Lincoln, a municipal corporation existing under the laws of the State of California ("City"), together herein referred to as "Parties".

RECITALS

WHEREAS, Education Code Section 10900, et seq., authorizes the Parties hereto to enter into written agreements for community recreation programs; and

WHEREAS, the District has constructed and owns tennis courts and softball fields on the site located on the south portion of Lincoln High School, owned by the District and generally located 6TH and "J" Street, Lincoln, Ca. and the City wishes to jointly use the ("Facility"), in order to take advantage of jointly using parks and school sites for the general benefit of the public by reducing capital and operating costs; and

WHEREAS, the Parties wish to provide facilities that will be available for use by students, faculty, staff and general public for community purposes, in accordance with the provisions of the certain Master Agreements For Joint Use, entered into by the Parties on April 8, 2003; the policies and procedures contained in this Agreement; and

WHEREAS, the Parties wish to specify the method of sharing capital and operating costs, their relative responsibilities for the operation and staffing of the Facility, and the manner in which the safety of school pupils will be maintained during school hours and other terms pertinent to the construction, operation and use of the Facility; and

WHEREAS, the Parties have determined that the Facility will result in both economic and operational benefits to both Parties that could not be fully realized if acting independently.

NOW, THEREFORE, in consideration of the mutual promises and agreements contained herein, the Parties agree as follows:

TERMS

1. Term of Agreement. The term of this Agreement shall commence upon the execution by both parties and shall remain in effect for 40 years. After the initial 40-year term, the agreement shall automatically renew every five (5) years, unless prior to an anniversary date a party provides written notice to the other that the agreement will not be renewed.

2. Description of Facility. The District owns the facility, which includes seven (7) tennis courts, turf area for soccer, two (2) softball diamonds including but not limited to fencing and dugouts, restrooms, landscaping, walkways and parking lot areas as shown on Exhibit "A" attached hereto and incorporated by this reference.

3. Construction of Facility. The District shall be fully responsible for the construction of the facilities located upon the District's site as shown in Exhibit "A" in accordance with all State and local laws relating to the construction of school facilities.

4. City Reimbursement For Construction. The City agrees to pay the District a portion of the costs associated with construction of the tennis courts and softball diamonds. In consideration of the use of these facilities the City shall pay a sum not to exceed $351,000. Payment will be paid in full upon final completion and acceptance of the project and the approved of this Joint Use Agreement by the Lincoln City Council and the Western Placer Unified School District.

5. District Use of the Facilities. The District will generally have exclusive rights to use the facility during regular school hours (7:30 a.m. – 4:00 p.m.) during all days that school is in session (180 student days), unless otherwise changed by State law, from the week of August 15th through the week of June __, excluding school holidays ("school year").

6. City Use of the Facilities. District hereby grants to City and the general public use of the Lincoln High School tennis courts, turf areas and softball diamonds at all times when not in actual use by students participating in school activities. During the time defined as the 'school year', student use while participating in school activities will have priority over resident use and the tennis courts, turf areas and softball diamonds will be posted accordingly. During the 'school year' the facility will be scheduled with the school principal and the City will have use after the requested use is confirmed in writing with the principal. City will generally have exclusive use of these facilities on weekends (unless scheduled in advance by the District), during holidays and vacation periods, and during summer

months in accordance with the terms and conditions of this Joint Use Agreement..

The Lincoln Police Department will regularly monitor the turf area, softball diamonds and tennis courts. The courts will be locked at dusk by the City Public Works Department and unlocked by District personnel on school days and by Public Works on non-school days.

7. Scheduling of Joint Use Facilities. The City and District will meet twice annually, in July and January to establish the schedule for the City's use of the tennis courts, turf area and softball diamonds. Nothing contained herein shall limit the parties in their ability to agree to the use of other facilities not described in this agreement.

8. Bumping Rights. Each Party to the agreement is permitted a one-time bumping right during the course of a calendar year, allowing the party to bump the other party's event at its facility. In order to utilize this bumping right, the party to be removed from the schedule must receive in writing, 10 days advanced notice of the election to use the one time bumping right.

9. Maintenance of Joint Use Facilities. The annual pre-arranged use of facilities and play areas by the City shall be without cost (i.e. custodial, utilities or staff time) except in the case of significant extraordinary clean-up costs, utility usage or wear on facilities associated with a particular activity. In such case the City will pay the extra expenses associated with the activity. Such costs will not include regular, routine maintenance of the facility or play area. The District shall coordinate its schedule to conduct maintenance of the playfield with the City so as not to interfere with the City's use of the playfield areas between the hours of 7:30 a.m. and 2:30 p.m. weekdays. Annual maintenance of turf areas during the school year may include aeration of the turf areas 1 full day, two times a year, weekly mowing, 3 hours per week fertilizing, 3 times per year, 2 hours per time; irrigation trouble-shooting as needed when incidents occur. For maintenance on a regular basis, an acceptable maintenance schedule will be set by the District at the start of each school year.

The District will maintain all turf areas, parking lots, tennis courts and restroom buildings. Nothing herein shall be interpreted to preclude the District from separately contracting with the City for the maintenance of school parking lots and landscaped areas. For purposes of this agreement, maintenance includes keeping sites and facilities in a state of good order and condition, repairing and replacing portions of facilities that are damaged, worn or destroyed, including the removal of graffiti. Either party shall report any defects or dangerous conditions in or on facilities within twenty-four hours of discovery. In addition, either party may take

immediate action to abate the hazard if such action is needed to protect the public health or safety.

The District has the responsibility to clean up the area at the end of the school day, athletic practice or game in order for the City to utilize the playfield property for recreation. The City has the responsibility to clean up the after evening or weekend use so the facility is properly ready for school use. If vandalism or damage occurs the District and the City will agree to pay fifty-fifty to replace the item(s) to district standards. It is the respective party's responsibility to reimburse the other party for expenses incurred for repair, or replacement of facilities damaged during use.

10. Indemnification. Each party shall defend, indemnify and hold harmless from liability the other party, its officers, agents, servants or employees from all damages, costs, expenses which either of them shall become obligated to pay by reason of any liability imposed by law because of property damage or injury or death of any person received or suffered as a result of the use or occupancy by either party of the City or District facilities pursuant to this Agreement. Further, each party shall be responsible for any and all damage to property of the other party resulting from such liable party's use of the facilities pursuant to this Agreement. Each party hereto shall take out a policy of liability insurance or establish a self-insurance program in the manner provided by law. City and District agree to maintain minimum limits of $2,000,000 general liability insurance per occurrence, during the life of this agreement. The City and District also agree to maintain workers' compensation insurance for their respective employees.

11. Unforeseen Changes To District Schedules. If the District must implement a year-round school program, double session, or other special schedule to deliver educational services, this agreement shall be amended within sixty (60) days of a written request of either party. Both parties shall meet to reach an understanding consistent with the spirit of this Agreement and focus on the principle of maintaining the best joint use for both parties.

12. Supervision of Activities. All activities sponsored by the District shall be supervised and conducted by the District and all activities sponsored by the City shall be supervised and conducted by the City. The District and City shall be responsible, respectively, for said areas during the period of their respective sponsorship, and each will bear the cost of all necessary expendable equipment, supervising and teaching personnel needed during said period.

13. Insurance Provisions. The District and City shall each be separately and solely responsible for maintaining insurance coverage for their own faculties in accordance with the provisions of Section 10 and as otherwise deemed appropriate by District and City.

14. Amendments. This agreement may be amended at any time, provided either party is given written notice of the intent to open discussion for amendment purposes.

15. Notices. All notices or other communications required or permitted by this agreement shall be in writing and shall be duly served and given when personally delivered or deposited in the United States mail in certified or registered form, postage prepaid, addressed as follows:

District	Western Placer Unified School District 810 "J" Street Lincoln, CA 95648
City	City of Lincoln 640 5th Street Lincoln, CA 95648

16. Legal Action. Either party may institute legal action to cure, correct or remedy any default to enforce any covenant or agreement herein, or to enjoin any threatened or attempted violation.

17. Entire Agreement. Except as otherwise provided for in subsequent agreements for individual joint use sites, the terms and provisions contained in this agreement constitute the entire agreement of the parties and shall supercede all previous communications, representations or agreements, either verbal or written, between the parties hereto with respect to the subject matter hereof.

18. Attorneys' Fees. Should any party hereto retain legal counsel for the purpose of enforcing or preventing the breach of any provision of this Agreement, including but not limited to, by instituting any action or proceeding to enforce any provision of this Agreement, for damages by reason of any alleged breach of any provision of this Agreement, for a declaration of such a party's rights or obligations hereunder, or for any other judicial remedy then, if said matter is settled by judicial determination (which term includes arbitration), the prevailing party (whether at trial or on appeal) shall be entitled, in addition to such other relief as may be granted, to be reimbursed by the losing party for all costs and expenses incurred thereby, including, but not limited to, all actual Attorneys' fees and costs (as billed) for the services rendered to such prevailing party. As used herein, the term "prevailing party" shall include

the definition set forth in California Code of Civil Procedure section 1032(a) (4); and also any party in whose favor declaratory relief is granted by any court. If some form of declaratory relief is granted to opposing parties in any action to enforce this Agreement, the court shall have discretion to apportion attorney's fees and costs between the opposing party.

IN WITNESS WHEREOF, the City of Lincoln, a municipal corporation has authorized the execution of this Agreement in duplicate by its City Manager and attested to by its City Clerk; and the Western Placer Unified School, a public school district has authorized the execution of this Agreement in duplicate by its Superintendent.

CITY OF LINCOLN
A municipal corporation

By:_____
Gerald Johnson, City Manager

Attest:

By:_____
City Clerk

APPROVED AS TO FORM:

By:_____
City Attorney

WESTERN PLACER UNIFIED
SCHOOL DISTRICT

By:_____
Roger Yohe, District Superintendent

By:_____
Secretary to the Board

JOINT USE AGREEMENT

JANUARY 12, 2015

P772

11B

257

PROPOSED JOINT USE AGREEMENT

Western Placer Unified School District

Combines Existing Agreements

Covers 11 Facilities

Supersede All Existing Agreements

Twenty Year Term

P773

CITY OWNED FACILITIES

Wilson Park

Foskett Park

Twelve Bridges Park

Pete Singer Park

Community Center

McBean Pool

P774

SCHOOL DISTRICT OWNED FACILITIES

Twelve Bridges Middle School
Twelve Bridges Elementary School
Lincoln Crossing Elementary School
Foskett Ranch Elementary School
Lincoln High School Tennis Courts and Softball Fields

P775

INPUT RECEIVED

Parks and Recreation Committee (December 3, 2013, March 4, 2014, June 3, 2014, September 2, 2015, December 2, 2015, March 3, 2015, June 16, 2015, November 3, 2015) – General input was received regarding the process and the overall framework of the proposed Joint Use Agreement.

Stakeholder Input (May 26, 2015) – The purpose of the meeting was to obtain input from stakeholder representatives regarding the Joint Use Consolidation Effort.

Parks and Recreation Committee (December 1, 2015) – Formal consideration and unanimous vote of support for the proposed Joint Use Agreement.

P776

MAJOR AGREEMENT POINTS

Coordination Framework

- Meet September, February, and May
- Discuss Scheduling and Related Issues
- Reduce Cancellations and Conflicts

Time Allotment

- 1500 Hours Per Year for Each Party
  - Currently the City Utilizes Approximately 900

MAJOR AGREEMENT POINTS

Tennis Courts & Softball Fields

School District Pay City $351,000 to End Joint Use of Tennis Courts and Softball Field at High School

Effective May 1, 2017 or When the Courts at Chief Jimenez Are Completed, Whichever is Earlier

NEXT STEPS

Input from Council

Council Action Proposed January 26, 2016

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:
Interdistrict Appeal Process

AGENDA ITEM AREA:
Information/Discussion

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
No

DEPARTMENT:
District Office

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 19, 2016

ROLL CALL REQUIRED:
No

BACKGROUND:

Traditionally, WPUSD interdistrict Board appeals have been held in closed session. Staff is requesting the Board discuss holding the appeals in open session if families waive their right to confidentiality. The Board has discretion to hold the appeals in either setting and there are both positives and negatives to both settings.

RECOMMENDATION:

Administration recommends discussion of the item.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Adoption of Revised/New Policies/Regulations/Exhibits

AGENDA ITEM AREA:
Action

REQUESTED BY:
Scott Leaman
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 19, 2016

ROLL CALL REQUIRED:
No

BACKGROUND:
These new and/or revised policies/regulations/exhibits are now being presented for approval by the Board of Trustees.

- E 0420.41 Charter School Oversight
- BP/AR 0460 Local Control and Accountability Plan
- BP/AR 1330 Use of School Facilities
- BP 3312 Contracts
- AR 3514.2 Integrated Pest Management
- E 5145.6 Parental Notifications
- BP/AR 6174 Education for English Language Learners

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

MANUAL MAINTENANCE GUIDESHEET

April 2016

Note: Description below identify major changes in revised materials. Editorial changes have also been made.

E 0420.41 - Charter School Oversight
(E revised)

Exhibit updated to add charter school responsibilities related to (1) immediate enrollment of homeless students; (2) enrollment and placement of foster youth; (3) teacher qualifications for transitional kindergarten (TK) programs pursuant to **NEW LAW** (SB 876, 2014); (4) training regarding responsibilities for reporting child abuse and neglect pursuant to **NEW LAW** (AB 1432, 2014); (5) reporting to the Commission on Teacher Credentialing of any change in employment status of a certificated employee based on alleged misconduct; (6) posting of information about student participation in athletics, by gender, pursuant to **NEW LAW** (SB 1349, 2014); (7) submission to the Cal Grant program of the grade point average of students in grade 12 pursuant to **NEW LAW** (AB 2160, 2014); and (8) provision on epinephrine auto-injectors pursuant to **NEW LAW** (SB 1266, 2014).

BP/AR 0460 - Local Control and Accountability Plan
(BP/AR revised)

Policy updated to reflect **NEW TITLE 5 REGULATIONS** (Register 2015, No. 2) which (1) present a template for the local control and accountability plan (LCAP), (2) define and give examples of the means by which districts may consult with students when developing the LCAP, (3) address the composition of the parent advisory committee and English learner parent advisory committee, and (4) require the County Superintendent of Schools to review district descriptions, if any, of districtwide or schoolwide services provided with local control funding formula (LCFF) supplemental or concentration funds. Regulation adds new section which addresses requirement for districts receiving LCFF supplemental or concentration funds to increase or improve services for "unduplicated students" and reflects **NEW TITLE 5 REGULATIONS** (Register 2015, No. 2) which specify the method for determining the percentage by which services for unduplicated students must be increased or improved above services provided to all students.

BP/AR 1330 - Use of School Facilities
(BP/AR revised)

Regulation updated to reflect **NEW LAW** (AB 2073, 2014) which authorizes districts to allow the use of school facilities for events that may involve the acquisition, possession, use, or consumption of alcohol when the event is covered by a special events permit and will be held at a time that students are not present. Regulation provides that, if the district chooses to exercise this authority, it may specify limitations in the facility use agreement to reduce risks to the district and ensure the safety of participants. **Mandated** policy updated to reflect **NEW TITLE 5 REGULATIONS** (Register 2014, No. 19) which (1) require boards to adopt a fee schedule that specifies the hourly fee to be charged for specific school facilities or grounds or for types/categories of school facilities or grounds, (2) contain specific rules for determining "direct costs" to be charged for use of school facilities and grounds, (3) authorize districts to discount direct cost fees based on the type or category of the applicant, and (4) address the expenditure of funds collected as capital direct costs.

BP 3312 - Contracts
(BP revised)

Policy updated to reflect **NEW LAW** (AB 1584, 2014) which **mandates** policy when the district chooses to enter into a contract with a third party for digital storage, maintenance, or retrieval of student records. Policy also updates section for contracts for non-nutritious foods or beverages and adds new section reflecting requirements for contracts for personal services.

Note: Description below identify major changes in revised materials. Editorial changes have also been made.

AR 3514.2 - Integrated Pest Management
(AR revised)

Regulation updated to reflect **NEW LAW** (SB 1405, 2014) which (1) requires certain persons to complete a Department of Pesticide Regulation (DPR) approved training course beginning July 1, 2016; (2) requires posting of the integrated pest management (IPM) plan on the school or district web site or distribution of the plan with the annual parental notification whenever a non-exempted pesticide will be used; (3) expands the content of the annual notification to include the Internet address where the school's IPM plan is posted, if applicable, and the opportunity to view the IPM plan in the school office; and (4) requires reporting to the DPR whenever the pesticide use is not otherwise reported by the pest control operator to county officials.

E 5145.6 - Parental Notifications
(E revised)

Exhibit updated to add notices related to (1) the IPM plan, if the school or district does not have a web site, pursuant to **NEW LAW** (SB 1405, 2014); (2) forwarding of students' grade point average to the Cal Grant program, pursuant to **NEW LAW** (AB 2160, 2014); (3) advertising in the classroom; (4) basis for placement of foster youth; (5) exemption of foster youth and homeless students from local graduation requirements when transferring between high schools in grade 11 or 12; (6) district program to gather information related to student or school safety from students' social media, pursuant to **NEW LAW** (AB 1442, 2014); (7) permission granted for sex offender to volunteer on campus; and (8) educational opportunities, placement, and transportation for homeless students.

BP/AR 6174 - Education for English Language Learners
(BP/AR revised)

Policy updated to reflect requirements to address goals and specific actions for English language learners in the district's LCAP, establish an English learner parent advisory committee to consult on LCAP development when applicable, and measure progress toward district goals for English learners. Policy also provides updated information about the status of state standards for English language development, instructional materials adoption, and state assessment of English language proficiency. Policy adds language on professional development required for districts receiving federal Title III funds and reflects **NEW LAW** (SB 1174, 2014) which, contingent upon voter approval in the November 2016 statewide general election, would authorize parents/guardians to select a language acquisition program that best suits their child. Regulation updated to delete definitions of "long-term English learner" and "at risk of becoming a long-term English learner" as the assessments on which those definitions are based are in transition. Regulation also adds section on the LCAP English learner parent advisory committee, updates information on the state assessment of English language proficiency, revises the testing window, and adds notifications required for districts that receive Title III funds.

CHARTER SCHOOL OVERSIGHT

REQUIREMENTS FOR CHARTER SCHOOLS

Charter schools are generally exempt from provisions of the Education Code unless they are expressly included in the law. However, charter schools are subject to the terms of their charters, any memorandum of understanding with their chartering authority, and other legal requirements including, but not limited to, requirements that each charter school:

1. Comply with the state and federal constitution and applicable federal laws

2. Comply with state laws that apply to governmental agencies in general, such as the Brown Act requirements in Government Code 54950-54963

3. Be nonsectarian in its programs, admission policies, employment practices, and all other operations (Education Code 47605)

4. Not discriminate against any student on the basis of the characteristics listed in Education Code 220 (Education Code 47605)

5. Not charge tuition (Education Code 47605)

6. Not charge student fees for any activity that is an integral component of the educational program, except as authorized by those Education Code provisions that explicitly apply to charter schools

7. Adhere to all laws establishing the minimum age for public school attendance (Education Code 47610)

8. Serve students who are California residents and who, if over 19 years of age, are continuously enrolled in a public school and making "satisfactory progress" toward a high school diploma as defined in 5 CCR 11965 (Education Code 47612)

9. Serve students with disabilities in the same manner as such students are served in other public schools (Education Code 47646, 56145)

10. Admit all students who wish to attend the school, according to the following criteria and procedures:

    a. Admission to the charter school shall not be determined according to the student's place of residence, or that of his/her parents/guardians, within the state, except that any existing public school converting partially or entirely to a charter school shall adopt and maintain a policy giving admission preference to students who reside within the school's former attendance area. (Education Code 47605)

CHARTER SCHOOL OVERSIGHT (continued)

However, if a charter school will be physically located in a public elementary school attendance area in which 50 percent or more of the student enrollment is eligible for free or reduced-price meals, it may also establish an admissions preference for students who are currently enrolled in the public elementary school and for students who reside in the public school attendance area. (Education Code 47605.3)

b. If the number of students who wish to attend the charter school exceeds the school's capacity, attendance shall be determined by a public random drawing. However, preference shall be extended to students currently attending the charter school and students who reside in the district, except as provided for in Education Code 47614.5. (Education Code 47605)

c. Other admissions preferences may be ~~established~~ **permitted by the chartering district** on an individual school basis as consistent with law. **(Education Code 47605)**

~~11. If the school offers a kindergarten program, offer a transitional kindergarten program to eligible students who do not yet meet the age criterion for entry into kindergarten (Education Code 48000)~~

11. Immediately enroll a homeless student, except where such enrollment would conflict with Education Code 47605(d) (Education Code 48850; 42 USC 11431-11435)

~~12. Require its teachers to hold a certificate, permit, or other document issued by the Commission on Teacher Credentialing equivalent to that which a teacher in other public schools would be required to hold (Education Code 47605)~~

12. If the school participates as a member of a special education local plan area (SELPA), comply with the requirements of Education Code 48850-48859 regarding the enrollment and placement of foster youth (Education Code 48853.5, 48859)

~~13. Require its teachers of core academic subjects to satisfy requirements for "highly qualified teachers" as defined by the State Board of Education (SBE) (20 USC 6319; 34 CFR 300.18)~~

13. If the school offers a kindergarten program: (Education Code 48000)

a. Offer a transitional kindergarten (TK) program to students whose fifth birthday is from September 2 through December 2

CHARTER SCHOOL OVERSIGHT (continued)

b. Ensure that any credentialed teacher first assigned to teach a TK class after July 1, 2015 meets the qualifications specified in Education Code 48000 by August 1, 2020

14. Require its teachers to hold a certificate, permit, or other document issued by the Commission on Teacher Credentialing (CTC) equivalent to that which a teacher in other public schools would be required to hold (Education Code 47605)

15. Require its teachers of core academic subjects to satisfy requirements for "highly qualified teachers" as defined by the State Board of Education (SBE) (20 USC 6319; 34 CFR 300.18)

16. Provide annual training on child abuse and neglect reporting requirements to employees and persons working on their behalf who are mandated reporters, within the first six weeks of each school year or within six weeks of employment (Education Code 44691)

174. Not hire any person, in either a certificated or classified position, who has been convicted of a violent or serious felony except as otherwise provided by law (Education Code 44830.1, 45122.1)

18. Report to the CTC any change in a certificated employee's employment status (dismissal, nonreelection, resignation, suspension, unpaid administrative leave for more than 10 days, retirement, or other decision not to employ or reemploy) as a result of an allegation of misconduct or while an allegation of misconduct is pending (Education Code 44030.5)

195. Meet the requirements of Education Code 47611 regarding the State Teachers' Retirement System (Education Code 47610)

2016. Meet the requirements of Government Code 3540-3549.3 related to collective bargaining in public education employment (Education Code 47611.5)

217. If applicable, meet federal requirements for qualifications of paraprofessionals working in programs supported by Title I funds (20 USC 6319)

2218. Meet all statewide standards and conduct the student assessments required by Education Code 60605 and 60851 and any other statewide standards or assessments applicable to noncharter public schools (Education Code 47605, 47612.5)

2319. Offer at least the number of instructional minutes required by law for the grade levels provided by the charter school (Education Code 46201.2, 47612.5)

CHARTER SCHOOL OVERSIGHT (continued)

~~24~~0. If the school provides independent study, meet the requirements of Education Code 51745-51749.3, except that the school may be allowed to offer courses required for graduation solely through independent study as an exception to Education Code 51745(e) (Education Code 47612.5, 51747.3; 5 CCR 11705)

~~25~~1. Identify and report to the Superintendent of Public Instruction (SPI) any portion of its average daily attendance that is generated through nonclassroom-based instruction, including, but not limited to, independent study, home study, work study, and distance and computer-based education (Education Code 47612.5, 47634.2; 5 CCR 11963.2)

26. If the school offers competitive athletics, annually post on the school's web site or on the web site of the charter operator the total enrollment of the school classified by gender, the number of students who participate in competitive athletics classified by gender, and the number of boys' and girls' teams classified by sport and by competition level (Education Code 221.9)

~~27~~2. If the school offers an athletic program, annually provide an information sheet about concussion and head injury to athletes and their parents/guardians**, which must be signed and returned to the school** before the athlete initiates practice or competition. In the event that an athlete is suspected of sustaining a concussion or head injury in an athletic activity, he/she shall be immediately removed from the activity for the remainder of the day and shall not be permitted to return to the activity until he/she is evaluated by a licensed health care provider and receives written clearance to return to the activity. (Education Code 49475)

~~28~~3. On a regular basis, consult with parents/guardians and teachers regarding the school's educational programs (Education Code 47605)

~~29~~4. Provide students the right to exercise freedom of speech and of the press including, but not limited to, the use of bulletin boards; the distribution of printed materials or petitions; the wearing of buttons, badges, and other insignia; and the right of expression in official publications (Education Code 48907, 48950)

~~30~~25. Maintain written contemporaneous records that document all student attendance and make these records available for audit and inspection (Education Code 47612.5)

~~31~~26. If a student subject to compulsory full-time education is expelled or leaves the charter school without graduating or completing the school year for any reason, notify the Superintendent of the school district of the student's last known address within 30 days and, upon request, provide that district with a copy of the student's cumulative record, including a transcript of grades or report card, and health information (Education Code 47605)

CHARTER SCHOOL OVERSIGHT (continued)

32. Electronically submit the grade point average of all students in grade 12 to the Student Aid Commission each academic year for use in the Cal Grant program, after notifying the students and their parents/guardians as applicable, by October 15 of each year, of the opportunity to opt out of being deemed a Cal Grant applicant within a specified period of time of at least 30 days (Education Code 69432.9)

33~~27~~. Comply with the California Building Standards Code as adopted and enforced by the local building enforcement agency with jurisdiction over the area in which the charter school is located, unless the charter school facility meets either of the following conditions: (Education Code 47610, 47610.5)

a. The facility complies with the Field Act pursuant to Education Code 17280-17317 and 17365-17374.

b. The facility is exclusively owned or controlled by an entity that is not subject to the California Building Standards Code, including, but not limited to, the federal government.

34. Ensure the availability and proper use of emergency epinephrine auto-injectors by: (Education Code 49414)

a. Providing school nurses or other voluntary, trained personnel with at least one regular and one junior device for elementary schools and, for secondary schools, one regular device if there are no students who require a junior device

b. Distributing a notice at least once per school year to all staff requesting volunteers and describing the training that volunteers will receive

c. Providing defense and indemnification to volunteers for any and all civil liability from such administration

35~~28~~. Promptly respond to all reasonable inquiries from the district, the county office of education, or the SPI, including, but not limited to, inquiries regarding the school's financial records (Education Code 47604.3)

36~~29~~. Annually prepare and submit financial reports to the Governing Board and the County Superintendent of Schools in accordance with the following reporting cycle:

a. By July 1, a preliminary budget for the current fiscal year. For a charter school in its first year of operation, financial statements submitted with the

CHARTER SCHOOL OVERSIGHT (continued)

charter petition pursuant to Education Code 47605(g) will satisfy this requirement. (Education Code 47604.33)

b. By July 1 each year, an update of the school's goals and the actions to achieve those goals as identified in the charter, developed using the SBE template in accordance with Education Code 47606.5. This report shall include a review of the progress toward the goals, an assessment of the effectiveness of the specific actions toward achieving the goals, a description of changes the school will make to the specific actions as a result of the review and assessment, and a listing and description of expenditures for the fiscal year implementing the specific actions. (Education Code 47604.33, 47606.5)

When conducting this review, the governing body of the school may consider qualitative information including, but not limited to, findings that result from any school quality reviews conducted pursuant to Education Code 52052 or any other reviews. To the extent practicable, data shall be reported in a manner consistent with how information is reported on a school accountability report card. The update shall be developed in consultation with teachers, principals, administrators, other school personnel, parents/guardians and students. (Education Code 47606.5)

c. By December 15, an interim financial report for the current fiscal year reflecting changes through October 31. (Education Code 47604.33)

d. By March 15, a second interim financial report for the current fiscal year reflecting changes through January 31. (Education Code 47604.33)

e. By September 15, a final unaudited report for the full prior year. The report submitted to the Board shall include an annual statement of all the charter school's receipts and expenditures for the preceding fiscal year. (Education Code 42100, 47604.33)

f. By December 15, a copy of the charter school's annual, independent financial audit report for the preceding fiscal year, unless the charter school's audit is encompassed in the district's audit. The audit report shall also be submitted to the state Controller and the California Department of Education. (Education Code 47605

LOCAL CONTROL AND ACCOUNTABILITY PLAN

Content of the Plan

The district's local control and accountability plan (LCAP) shall include, for the district and each district school: (Education Code 52060)

1. A description of the annual goals established for all students and for each numerically significant subgroup as defined in Education Code 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, and foster youth**, and homeless students**. The LCAP shall identify goals for each of the following state priorities:

    a. The degree to which district teachers are appropriately assigned in accordance with Education Code 44258.9 and fully credentialed in the subject areas and for the students they are teaching; every district student has sufficient access to standards-aligned instructional materials as determined pursuant to Education Code 60119; and school facilities are maintained in good repair as specified in Education Code 17002

(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 3517 - Facilities Inspection)
(cf. 4112.2 - Certification)
(cf. 4113 - Assignment)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

    b. Implementation of the academic content and performance standards adopted by the State Board of Education (SBE), including how the programs and services will enable English learners to access the Common Core State Standards and the English language development standards for purposes of gaining academic content knowledge and English language proficiency

(cf. 6011 - Academic Standards)
(cf. 6174 - Education for English Language Learners)

    c. Parent/guardian involvement, including efforts the district makes to seek parent/guardian input in district and school site decision making and how the district will promote parent/guardian participation in programs for unduplicated students, as defined in Education Code 42238.02 and Board policy

(cf. 3553 - Free and Reduced Price Meals)
(cf. 6020 - Parent Involvement)
~~(cf. 6159 - Individualized Education Program)~~
(cf. 6173.1 - Education for Foster Youth)

LOCAL CONTROL AND ACCOUNTABILITY PLAN

d. Student achievement, as measured by all of the following as applicable:

(1) Statewide assessments of student achievement

(2) Academic Performance Index

(3) The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study that satisfy specified requirements and align with SBE-approved career technical education standards and frameworks, including, but not limited to, those described in Education Code 52302, 52372.5, or 54692

(4) The percentage of English learners who make progress toward English proficiency as measured by the SBE-certified assessment of English proficiency

(5) The English learner reclassification rate

(6) The percentage of students who have passed an advanced placement examination with a score of 3 or higher

(7) The percentage of students who participate in and demonstrate college preparedness in the Early Assessment Program pursuant to Education Code 99300-99301

(cf. 0500 - Accountability)
(cf. 6141.5 - Advanced Placement)
(cf. 6162.5 - Student Assessment)
(cf. 6162.51 - Standardized Testing and Reporting Program)
(cf. 6178 - Career Technical Education)

e. Student engagement, as measured by school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, and high school graduation rates, as applicable

(cf. 6146.1 - High School Graduation Requirements)
(cf. 5113.1 - Chronic Absence and Truancy)
(cf. 5147 - Dropout Prevention)
~~*(cf. 5149 - At-Risk Students)*~~

LOCAL CONTROL AND ACCOUNTABILITY PLAN

f. School climate, as measured by student suspension and expulsion rates and other local measures, including surveys of students, parents/guardians, and teachers on the sense of safety and school connectedness, as applicable

(cf. 5137 - Positive School Climate)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

g. The extent to which students have access to and are enrolled in a broad course of study that includes all of the subject areas described in Education Code 51210 and 51220, as applicable, including the programs and services developed and provided to unduplicated students and students with disabilities, and the programs and services that are provided to benefit these students as a result of supplemental and concentration grant funding pursuant to Education Code 42238.02 and 42238.03

(cf. 6143 - Courses of Study)
Cf. 6159 – Individualized Education Program)

h. Student outcomes, if available, in the subject areas described in Education Code 51210 and 51220, as applicable

2. Any goals identified for any local priorities established by the Board.

(cf. 0200 - Goals for the School District)

3. A description of the specific actions the district will take during each year of the LCAP to achieve the identified goals, including the enumeration of any specific actions necessary for that year to correct any deficiencies in regard to the state and local priorities specified in items #1-2 above. Such actions shall not supersede provisions of existing collective bargaining agreements within the district.

For purposes of the descriptions required by items #1-3 above, the Board may consider qualitative information, including, but not limited to, findings that result from any school quality reviews conducted pursuant to Education Code 52052 or any other reviews. (Education Code 52060)

For any local priorities addressed in the LCAP, the Board and Superintendent or designee shall identify **and include in the LCAP** the method for measuring the district's progress toward achieving those goals. (Education Code 52060)

LOCAL CONTROL AND ACCOUNTABILITY PLAN

To the extent practicable, data reported in the LCAP shall be reported in a manner consistent with how information is reported on a school accountability report card. (Education Code 52060)

(cf. 0510 - School Accountability Report Card)

Increase or Improvement in Services for Unduplicated Students

The LCAP shall demonstrate how the district will increase or improve services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students. (5 CCR 15494-15496)

When the district expends supplemental and/or concentration funds on a districtwide or schoolwide basis during the year for which the LCAP is adopted, the district's LCAP shall: (5 CCR 15496)

1. **Identify those services that are being funded and provided on a districtwide or schoolwide basis**

2. **Describe how services are principally directed towards, and are effective in, meeting the district's goals for unduplicated students in the state priority areas and any local priority areas**

3. **If the enrollment of unduplicated students is less than 55 percent of district enrollment or less than 40 percent of school enrollment, describe how these services are the most effective use of the funds to meet the district's goals for its unduplicated students in the state priority areas and any local priority areas. The description shall provide the basis for this determination, including, but not limited to, any alternatives considered and any supporting research, experiences, or educational theory. (5 CCR 15496)**

Annual Updates

On or before July 1 of each year, the LCAP shall be updated using the template developed by the SBE and shall include all of the following: (Education Code 52061)

1. A review of any changes in the applicability of the goals described in the existing LCAP pursuant to the section "Content of the Plan" above

2. A review of the progress toward the goals included in the existing LCAP, an assessment of the effectiveness of the specific actions described in the existing LCAP

toward achieving the goals, and a description of changes to the specific actions the district will make as a result of the review and assessment

3. A listing and description of the expenditures for the fiscal year implementing the specific actions included in the LCAP and the changes to the specific actions made as a result of the reviews and assessment required by items #1-2 above

4. A listing and description of expenditures for the fiscal year that will serve unduplicated students and students redesignated as fluent English proficient

Availability of the Plan

The Superintendent or designee shall post the LCAP and any updates or revisions to the LCAP on the district's web site. (Education Code 52065)

(cf. 1113 - District and School Web Sites)

LOCAL CONTROL AND ACCOUNTABILITY PLAN

The Board of Trustees desires to ensure the most effective use of available state funding to improve outcomes for all students. A community-based, comprehensive, data-driven planning process shall be used to identify annual goals and specific actions aligned with state and local priorities and to facilitate continuous improvement of district practices.

(cf. 0000 - Vision)
(cf. 0200 - Goals for the School District)

The Board shall adopt a districtwide local control and accountability plan (LCAP), using the template provided **in 5 CCR 15497.5,** ~~by the State Board of Education,~~ which addresses the state priorities specified in Education Code 52060 **and any local priorities adopted by the Board**. The LCAP shall be ~~effective for three years and shall be~~ updated on or before July 1 of each year**, and like the district budget, shall cover the next fiscal year and subsequent two fiscal years**. (Education Code 52060; **5 CCR 15497.5**)

(cf. 3100 – Budget)

~~In addition, the LCAP shall address any local priorities adopted by the Board.~~

The LCAP shall focus on improving outcomes for all students, particularly those who are "unduplicated students" and other underperforming students.

Unduplicated students include students who are eligible for free or reduced-price meals, English learners, and foster youth and are counted only once for purposes of the local control funding formula. (Education Code 42238.02)

(cf. 3553 - Free and Reduced Price Meals)
(cf. 6173.1 - Education for Foster Youth)
(cf. 6174 - Education for English Language Learners)

The Superintendent or designee shall review the single plan for student achievement (SPSA) submitted by each district school pursuant to Education Code 64001 to ensure that the specific actions included in the LCAP are consistent with strategies included in the SPSA. (Education Code 52062)

(cf. 0420 - School Plans/Site Councils)

To minimize duplication of effort and provide clear direction for program implementation, the LCAP and other district and school plans shall be aligned to the extent possible.

(cf. 0400 - Comprehensive Plans)
(cf. 0440 - District Technology Plan)
(cf. 0450 - Comprehensive Safety Plan)
(cf. 5030 - Student Wellness)
(cf. 6171 - Title I Programs)

LOCAL CONTROL AND ACCOUNTABILITY PLAN

(cf. 7110 - Facilities Master Plan)

~~The Superintendent or designee shall review the single plan for student achievement (SPSA) submitted by each district school pursuant to Education Code 64001 to ensure that the specific actions included in the LCAP or the annual update are consistent with strategies included in the SPSA. (Education Code 52062)~~

~~*(cf. 0420 - School Plans/Site Councils)*~~

Any complaint that the district has not complied with legal requirements pertaining to the LCAP may be filed pursuant to AR 1312.3 - Uniform Complaint Procedures. (Education Code 52075)

(cf. 1312.3 - Uniform Complaint Procedures)

Plan Development

The Superintendent or designee shall gather data and information needed for effective and meaningful plan development and present it to the Board and community. Such data and information shall include, but not be limited to, data regarding the numbers of students in various student subgroups, disaggregated data on student achievement levels, and information about current programs and expenditures.

The Board shall consult with teachers, principals, administrators, other school personnel, employee bargaining units, parents/guardians, and students in developing the LCAP. **Consultation with students shall enable unduplicated students and other numerically significant student subgroups to review and comment on LCAP development and may include surveys of students, student forums, student advisory committees, and/or meetings with student government bodies or other groups representing students.** (Education Code 52060; **5 CCR 15495**)

(cf. 1220 - Citizen Advisory Committees)
(cf. 4140/4240/4340 - Bargaining Units)
~~*(cf. 4143/4243 - Negotiations/Consultation)*~~
(cf. 6020 - Parent Involvement)

Public Review and Input

The Board shall establish ~~the following~~ **a parent advisory** committee~~(s)~~ to review and comment on the LCAP. **The committee shall be composed of a majority of parents/guardians and shall include at least one parent/guardian of an unduplicated student as defined above.** (Education Code 52063; **5 CCR 15495**)

LOCAL CONTROL AND ACCOUNTABILITY PLAN

~~1. A parent advisory committee including at least one parent/guardian of unduplicated students as defined above~~

~~2. An English learner parent advisory committee whenever district enrollment includes at least 15 percent English learners and at least 50 students who are English learners~~

Whenever district enrollment includes at least 15 percent English learners, with at least 50 students who are English learners, the Board shall establish an English learner parent advisory committee composed of a majority of parents/guardians of English learners. (Education Code 52063; 5 CCR 15495)

The Superintendent or designee shall present the LCAP ~~or the annual update~~ to the committee(s) before it is submitted to the Board for adoption, and shall respond in writing to comments received from the committee(s). (Education Code 52062)

The Superintendent or designee shall notify members of the public of the opportunity to submit written comments regarding the specific actions and expenditures proposed to be included in the LCAP ~~or the annual update to the LCAP.~~ The notification shall be provided using the most efficient method of notification possible, which may not necessarily include producing printed notices or sending notices by mail. All written notifications related to the LCAP ~~or the annual update~~ shall be provided in the primary language of parents/guardians when required by Education Code 48985. (Education Code 52062)

(cf. 5145.6 – Parental Notifications)

The Board shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the LCAP. ~~or the annual update.~~ The public hearing shall be held at the same meeting as the public hearing required prior to the adoption of the district budget in accordance with Education Code 42127 and AR 3100 - Budget. (Education Code 42127, 52062)

~~*(cf. 3100 - Budget)*~~
~~*(cf. 3460 - Financial Reports and Accountability)*~~
(cf. 9320 - Meetings and Notices)

Adoption of the Plan

Prior to adopting the district budget, but at the same public meeting, the Board shall adopt the LCAP or the annual update. This meeting shall be held after the public hearing described above, but not on the same day as the hearing. (Education Code 52062)

LOCAL CONTROL AND ACCOUNTABILITY PLAN

The Board may adopt revisions to the LCAP at any time during the period in which the plan is in effect, provided the Board follows the process to adopt the LCAP pursuant to Education Code 52062 and the revisions are adopted in a public meeting. (Education Code 52062)

Submission of Plan to County Superintendent of Schools

Not later than five days after adoption of the LCAP ~~or the annual update to the LCAP,~~ the Board shall file the LCAP or the annual update with the County Superintendent of Schools. (Education Code 52070)

If the County Superintendent sends, by August 15, a written request for clarification of the contents of the LCAP, ~~or the annual update,~~ the Board shall respond in writing within 15 days of the request. If the County Superintendent then submits recommendations for amendments to the LCAP within 15 days of receiving the Board's response, the Board shall consider those recommendations in a public meeting within 15 days of receiving the recommendations. (Education Code 52070)

Monitoring Progress

The Superintendent or designee shall report to the Board, at least annually in accordance with the timeline and indicators established by him/her and the Board, regarding the district's progress toward attaining each goal identified in the LCAP. Evaluation data shall be used to recommend any necessary revisions to the LCAP.

(cf. 0500 - Accountability)

Technical Assistance/Intervention

When it is in the best interest of the district, the Board may submit a request to the County Superintendent for technical assistance, including, but not limited to: (Education Code 52071)

1. Assistance in the identification of district strengths and weaknesses in regard to state priorities and review of effective, evidence-based programs that apply to the district's goals

2. Assistance from an academic expert, team of academic experts, or another district in the county in identifying and implementing effective programs to improve the outcomes for student subgroups

3. Advice and assistance from the California Collaborative for Educational Excellence established pursuant to Education Code 52074

LOCAL CONTROL AND ACCOUNTABILITY PLAN

In the event that the County Superintendent requires the district to receive technical assistance pursuant to Education Code 52071, the Board shall review all recommendations received from the County Superintendent or other advisor and shall consider revisions to the LCAP as appropriate in accordance with the process specified in Education Code 52062.

If the Superintendent of Public Instruction (SPI) identifies the district as needing intervention pursuant to Education Code 52072, the district shall cooperate with any action taken by the SPI or any academic advisor appointed by the SPI, which may include one or more of the following:

1. Revision of the district's LCAP

2. Revision of the district's budget in accordance with changes in the LCAP

3. A determination to stay or rescind any district action that would prevent the district from improving outcomes for all student subgroups, provided that action is not required by a collective bargaining agreement

Legal Reference: (see next page)

LOCAL CONTROL AND ACCOUNTABILITY PLAN

Legal Reference:

EDUCATION CODE

305-306 English language education

17002 State School Building Lease-Purchase Law, including definition of good repair

41020 Audits

42127 Public hearing on budget adoption

42238.01-42238.07 Local control funding formula

44258.9 County superintendent review of teacher assignment

48985 Parental notices in languages other than English

51210 Course of study for grades 1-6

51220 Course of study for grades 7-12

52052 Academic Performance Index; numerically significant student subgroups

52060-52077 Local control and accountability plan

52302 Regional occupational centers and programs

52372.5 Linked learning pilot program

54692 Partnership academies

60119 Sufficiency of textbooks and instructional materials; hearing and resolution

60605.8 California Assessment of Academic Achievement; Academic Content Standards Commission

60811.3 Assessment of language development

64001 Single plan for student achievement

99300-99301 Early Assessment Program

CODE OF REGULATIONS, TITLE 5

15494-15497.5 Local control and accountability plan and spending requirements

UNITED STATES CODE, TITLE 20

6312 Local educational agency plan

6826 Title III funds, local plans

Management Resources:

CSBA PUBLICATIONS

Impact of Local Control Funding Formula on Board Policies, November 2013

Local Control Funding Formula 2013, Governance Brief, August 2013

State Priorities for Funding: The Need for Local Control and Accountability Plans, Fact Sheet, August 2013

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

WEB SITES

CSBA: http://www.csba.org

California Department of Education: http://www.cde.ca.gov

Policy
adopted: December 17, 2013
revised: January 19, 2016

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

USE OF SCHOOL FACILITIES

Application for Use of Facilities

Any persons applying for the use of any school facility or grounds on behalf of any society, group, or organization shall complete the application as required by the District.

Persons or organizations applying for the use of school facilities or grounds shall submit a facilities use statement indicating that they uphold the state and federal constitutions and do not intend to use school premises or facilities to commit unlawful acts.

Civic Center Use

Subject to district policies and regulations, school facilities and grounds shall be available to citizens and community groups as a civic center for the following purposes: (Education Code 32282, 38131)

1. Public, literary, scientific, recreational, educational, or public agency meetings

2. The discussion of matters of general or public interest

3. The conduct of religious services for temporary periods, on a one-time or renewable basis, by any church or religious organization

4. Child care programs to provide supervision and activities for children of preschool and elementary school age

(cf. 5148 - Child Care and Development)
(cf. 5148.2 - Before/After School Programs)
(cf. 6300 - Preschool/Early Childhood Education)

5. The administration of examinations for the selection of personnel or the instruction of precinct board members by public agencies

6. Supervised recreational activities including, but not limited to, sports league activities that are arranged for and supervised by entities, including religious organizations or churches, and in which youths may participate regardless of religious belief or denomination

7. A community youth center

(cf. 1020 - Youth Services)

8. Mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare

USE OF SCHOOL FACILITIES (continued)

(cf. 0450 - Comprehensive Safety Plan)
(cf. 3516 - Emergencies and Disaster Preparedness Plan)

9. A ceremony, patriotic celebration, or related educational assembly conducted by a veterans' organization

A *veterans' organization* means the American Legion, Veterans of Foreign Wars, Disabled American Veterans, United Spanish War Veterans, Grand Army of the Republic, or other duly recognized organization of honorably discharged soldiers, sailors, or marines of the United States, or any of their territories. (Military and Veterans Code 1800)

10. Other purposes deemed appropriate by the Governing Board

~~**Personnel Responsibilities**~~

~~1. The Superintendent or designee shall:~~

~~a. Be responsible for the orderly administration of the public use of the facilities program.~~

~~b. Develop, print, and distribute the Use of Facilities application forms.~~

~~c. Make final approval or disapproval of Use of Facilities applications and inform requester of action taken.~~

~~d. Send to applicants, when pertinent, a copy of Board policies and regulations.~~

~~e. Maintain a file for at least 18 months of facilities request applications.~~

~~f. Ensure that where appropriate, use fees are collected.~~

~~2. Individual/Organization Requester shall:~~

~~a. Make request for use of school facilities on a form provided by the district.~~

~~b. Obtain forms at any school or the district office.~~

~~c. Submit a completed request form to the appropriate school principal at least two weeks in advance of the desired use date.~~

~~d. Have an adult sponsor submit the Use of Facilities application form on behalf of non-adult groups using school facilities.~~

USE OF SCHOOL FACILITIES (continued)

e. Identify the school employee sponsor when applicable.

f. Attach certificate of general liability and additional insured endorsement to the Use of Facilities form.

g. Resolve scheduling conflicts with the school principal.

3. School principal shall:

a. Upon request, provide Use of Facility application to potential users.

b. Be responsible for maintaining a master scheduling calendar of building and grounds.

c. Resolve scheduling conflicts on a first come, first served basis.

d. Review Use of Facility application forms for completeness, then schedule the event on the master calendar, sign form, and forward to the district's Business Office.

e. Assign school employees to ensure coverage of scheduled facility usage.

f. Maintain a log of employee's work hours expended on use of facility activities and indicate such on district employee time sheets.

4. School employees on duty during community use of facilities shall:

a. Serve as a representative of the district and as such be responsible for the proper use and safeguard of school property.

b. Ensure that the facilities requested are open and ready for use.

c. Not be responsible for the supervision of the participants. Supervision is the responsibility of the user organization.

d. Report to the Superintendent or designee any violations of Board policies and these regulations.

e. Be paid for services rendered on payroll warrants and shall be prohibited from accepting payment from individuals or organizations.

USE OF SCHOOL FACILITIES (continued)

~~f. At the close of the activity, be responsible for making the final check of the facilities used.~~

~~5. Director of Maintenance and Operations shall:~~

~~a. During vacation periods of school principals perform their duties as related to the use of facilities program.~~

~~b. Work with school principals to assist in providing employee coverage of facilities.~~

~~**Use of Facilities Application Form Shall**~~

~~Contain a hold harmless and damages clause, statement of information and list of fee charges.~~

~~Require that each applicant affix their signature under penalty of perjury to the substance of the conditions set forth on the form and in the policy.~~

~~Require certification of applicant's liability insurance coverage.~~

~~Require a copy of the endorsement naming the district as an additional insured.~~

~~**User Fees**~~

~~Fees charges shall be in accordance with the schedule of fees adopted by the Board.~~

~~Invoices will be rendered within 30 days of the activity and payment must follow within 10 days of the billing date.~~

~~Bills not paid on time shall cause a user to be denied continued use of school facilities until delinquent payments are paid.~~

Restrictions

School facilities or grounds shall not be used for any of the following activities:

1. Any use by an individual or group for the commission of any crime or any act prohibited by law

2. Any use of school facilities or grounds which is inconsistent with their use for school purposes or which interferes with the regular conduct of school or school work

USE OF SCHOOL FACILITIES (continued)

3. Any use which is discriminatory in the legal sense

4. Any use which involves the possession, consumption, or sale of alcoholic beverages or any restricted substances on school property

(cf. 3513.3 - Tobacco-Free Schools)

However, the Superintendent or designee may approve the use of district facilities for special events that may involve the acquisition, possession, use, or consumption of alcoholic beverages when the event is covered by a special events permit pursuant to Division 9 of the Business and Professions Code and will occur at a time when students are generally not on the school grounds. (Business and Professions Code 25608)

Any such use of school facilities shall be subject to any limitations that may be necessary to reduce risks to the district and ensure the safety of participants, as determined by the Superintendent or designee. Applicable limitations shall be clearly stated in the facility use agreement to be signed by the user's representative.

The district may exclude certain school facilities from nonschool use for safety or security reasons.

Damage and Liability

Groups, organizations, or persons using school facilities or grounds shall be liable for any property damages caused by the activity. The Board may charge the amount necessary to repair the damages and may deny the group further use of school facilities or grounds. **(Education Code 38134)**

Any group or organization using school facilities or grounds shall be liable for any injuries resulting from its negligence during the use of district facilities or grounds. The group shall bear the cost of insuring against this risk and defending itself against claims arising from this risk. (Education Code 38134)

Groups or organizations shall provide the district with evidence of insurance against claims arising out of the group's own negligence when using school facilities. (Education Code 38134)

As permitted, the Superintendent or designee may require a hold harmless agreement and indemnification when warranted by the type of activity or the specific facilities being used.

USE OF SCHOOL FACILITIES (continued)

Schedule of Facility Use Fees ***(see exhibit (2) 1330)***

~~**Cancellations**~~

~~If a group or organization finds it necessary to cancel a scheduled meeting, the appropriate principal should be notified as soon as possible and at least 24 hours prior to the meeting time.~~

~~Should a group or organization fail to comply with the provisions of the application, it will be charged for any expenses incurred in opening the facility.~~

~~**Revocations**~~

~~Any permit may be revoked without previous notice for violation of Board policy or regulations.~~

~~For other causes, permits may be revoked at any time upon reasonable notice.~~

~~All permits are terminated automatically on June 30th of each year.~~

~~**Safety Precautions**~~

~~In cases involving the use of larger indoor areas, the number of people admitted or seated shall not exceed the regular capacity as established in 19 CCR 3130.~~

~~No large room or area shall be occupied by more persons that indicated on posted signs.~~

~~No classroom or single portable shall be occupied by more than 40 persons.~~

~~**Grounds Utilization**~~

~~Any activity which constitutes a hazard or public nuisance, is prohibited. A list of prohibited activities as defined by the district insurance carrier is available upon request.~~

~~No power driven vehicles of any nature shall be used on any play fields of the district except as necessary by school personnel in carrying out their assigned responsibilities.~~

~~The flying of motorized model airplanes shall not take place on any school play field.~~

USE OF SCHOOL FACILITIES (continued)

~~Decorations~~

~~Arrangements for the decorating of school facilities must be made through the school principal.~~

~~Decorations shall be erected in a manner that will not be destructive of school property and such shall be approved by the custodian on duty.~~

~~All decorations shall be removed at the termination of the activity.~~

~~Use of Furniture and Equipment~~

~~1. Movement of Furniture and Equipment~~

~~a. Furniture and equipment shall not be moved from room to room by user without the expressed permission of the school principal or the school employee on duty during a scheduled activity.~~

~~b. Under no circumstances are pianos to be moved from room to room nor moved between a stage and cafeteria floor. If a piano relocation is essential, arrangements must be made prior to the event to provide sufficient time for school custodial or maintenance to move the piano.~~

~~2. Loan of School Furniture and Equipment~~

~~a. All such requests shall be in writing from the user to the school principal or the Superintendent or designee.~~

~~b. Such requests shall be made sufficiently in advance to allow enough time for necessary arrangements to be made.~~

~~c. It shall be the responsibility of the requester to provide for pick up and return of the borrowed equipment. This shall include, but not limited to adequate transportation and manpower to effect the movement of the items borrowed.~~

~~d. School property must be protected from damage and mistreatment and ordinary precautions for cleanliness must be maintained.~~

~~e. The group borrowing school furniture or equipment will be charged for any damage or loss to school equipment while in their use.~~

USE OF SCHOOL FACILITIES (continued)

f. Loan of furniture and equipment shall be on a limited time basis which is considered to be normally one day.

g. Such loan of furniture and equipment shall in no way conflict or degrade the educational function of the district.

Facility Use Classifications Definitions

CLASSIFICATION I

The Board authorizes free, non-daily, short-term facility use for activities of nonprofit organizations and clubs or associations, which promote youth, and school activities. All non-profit groups must provide a copy of IRS Form 501c (Certificate of Exempt Status). These groups include, but are not limited to:

1. Community advisory councils and community groups such as Red Cross, Alcoholics Anonymous etc.

2. Youth sports groups such as Little League, Youth Soccer, and Bobby Sox & no admission fee is charged or contribution solicited.

3. Camp Fire, Boy Scouts, Girl Scouts and affiliated organizations.

4. Senior citizen organizations and affiliations.

5. School initiated & sponsored activities with Booster clubs and Parent/Teacher clubs.

6. Other similar groups at the discretion of district administration.

Additional fees will be charged for opening and closing the facilities, monitoring the event or performing extra services, if no school employee would otherwise be available to perform that function as part of his/her normal duties.

CLASSIFICATION II

Groups using facilities for non-school initiated activities during the non-school operating hours will be defined as a Class II.

Activities other than those specified under Classification I or Classification III, and daily use by Classification I groups shall be charged a fee at least equal to direct costs to the district. The following are examples of users that fall into the Classification II fee category (but not limited to):

USE OF SCHOOL FACILITIES (continued)

1. Use by any group where admission is charged or contributions solicited and net receipts are expended for youth related or charitable purposes.

2. Charitable fund raising activities which are beneficial to youth or public school activities of the district, as determined by the superintendent.

3. Activities not previously identified which do not fall within the free use or fair rental value classifications and which are included herein through subsequent Board action.

4. Churches and religious organizations unless the activity is a Class III activity, in which case Class III charges shall be imposed.

Fees are to offset costs for supplies, utilities, custodial services, services of any other district employees and salaries paid to school district employees necessitated by the organization's use of the school facilities and grounds of the district.

Additional fees will be charged for opening and closing the facilities, monitoring the event or performing extra services, if no school employee would otherwise be available to perform that function as part of his/her normal duties.

CLASSIFICATION III

Commercial and for profit activities shall be charged fair rental value. The following are examples of users that fall into the Classification III fee category (but not limited to):

1. Organizations/groups where admission fees re charged or contributions are solicited and the net receipts are not expended for the welfare of the pupils of the district or charitable purposes.

2. Commercial use shall apply to those organizations or individuals requesting to use school facilities for advertising, selling any product of service, or conducting any other type of commercial business or function. It shall be considered commercial if the publicity and/or advertising would benefit a particular person or concern in commercial way.

A charge shall be made for the use of the school facilities or grounds, plus the cost of opening and closing the facilities, if no school employee would otherwise be available to perform that function as a part of his/her normal duties; the cost of a school employee's presence during the organization's use of the facility if that employee would not otherwise be present as a part of his/her normal duties; and the cost of services, if the services are necessary and would have otherwise been performed as a part of the custodian's normal duties.

USE OF SCHOOL FACILITIES (continued)

Insurance Requirements

1. Liability Insurance of $1,000,000 is required.

   During the entire term of use of the school facilities, the applicant is required to maintain in effect, at its own cost and expense, a policy or policies of comprehensive general liability insurance, including coverage of owned, non-owned and hired automobiles providing a minimum combined single limit coverage of $1,000,000 for defense of lawsuits and the payment of damages and the payment of damages arising from bodily injury, sickness or disease, and death to any person, and property loss, damage and destruction for each accident or occurrence. The insurance coverage shall provide that the insurance carrier or its representative shall process and respond to all claims from acts of applicant's employees and agents, and shall provide legal counsel for the defense of lawsuits.

2. Current Certificate of Insurance naming the district as additional insured must be on file with the office prior to the date of use.

   Applicant shall cause the district, its officers, employees, agents and Board to be named as additional insured in the above insurance policies, and provide a certificate of insurance as evidence of the above insurance coverage's. The certificate of insurance shall be delivered to the school office prior to the actual commencement of the facility use. The certificate shall contain a provision that the district shall be given written notice 30 calendar days in advance of cancellation or any material change in the insurance policies of the applicant.

3. The applicant will maintain Workers' Compensation coverage.

   Applicant, shall, at its own cost and expense, maintain Workers' Compensation insurance coverage for its employees including volunteer employees under the State Workers' Compensation Insurance Law.

Regulations For Use

- There shall be NO alcohol consumed on school property and anyone under the influence of alcohol shall be kept from the school property.
- There shall be NO smoking on school property.
- Use of kitchen facilities requires prior written approval of Food Services Department.

USE OF SCHOOL FACILITIES (continued)

- ~~It shall be the responsibility of the group using the building to supervise all participants.~~

- ~~Applicant shall leave the room used in the same condition in which it was found.~~

- ~~Costs: All organizations and persons using the facility will assume responsibility for damages occurring during or as a result of the scheduled event.~~

~~**Fees**~~

~~The district will charge applicable fees to any group or organization. Personnel fees to all groups are based on the schedule below.~~

1. ~~All rates are in addition to applicable personnel fees. Overtime will apply on weekends, holidays, and after 9:30 p.m. on weekdays.~~
2. ~~A damage deposit equal to the total anticipated cost of the facility rental may be required.~~

Regulation
approved: September 4, 2007
revised: April 15, 2008
revised: January 18, 2011
revised: June 19, 2012
revised: October 15, 2013
revised: June 17, 2014
revised: June 16, 2015
revised: January 19, 2016

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

USE OF SCHOOL FACILITIES

~~The Board of Trustees recognizes that the school facilities of the district should be made available for community purposes under the supervision of responsible persons. This is provided that such use does not interfere with the educational program of the schools. The Board will permit the use of school facilities on a first-come, first-served basis when such request has been made in writing and been approved by the Superintendent or the principal.~~

The Governing Board believes that school facilities and grounds are a vital community resource which should be used to foster community involvement and development. Therefore, the Board authorizes the use of school facilities by district residents and community groups for purposes specified in the Civic Center Act, to the extent that such use does not interfere with school activities or other school-related uses.

(cf. 6145.5 - Student Organizations and Equal Access)

The Superintendent or designee shall give priority to school-related activities in the use of school facilities and grounds. Other uses authorized under the Civic Center Act shall be on a first-come, first-served basis.

For the effective management and control of school facilities and grounds, the Superintendent or designee shall maintain procedures and regulations that: (Education Code 38133)

~~In the event of competing requests, priority will be determined as follows:~~

~~1. Groups directly related to the schools and the operation of the schools including parent teacher groups.~~

~~2. Departments or agencies of the local, state or federal government.~~

~~3. Community organizations formed for educational, political, economic, artistic or moral interest of the citizens of the county.~~

1. **Aid, encourage, and assist groups desiring to use school facilities for approved activities**

2. **Preserve order in school facilities and on school grounds and protect school facilities, designating a person to supervise this task, if necessary**

(cf. 0450 - Comprehensive School Safety Plan)
(cf. 3516 - Emergencies and Disaster Preparedness Plan)

3. **Ensure that the use of school facilities or grounds is not inconsistent with their use for school purposes and does not interfere with the regular conduct of school work**

USE OF SCHOOL FACILITIES (continued)

Subject to prior approval by the Board, the Superintendent or designee may grant the use of school facilities or grounds on those days on which district schools are closed. (Education Code 37220)

(cf. 6115 - Ceremonies and Observances)

There shall be no advertising on school facilities and grounds except as allowed by district policy specified in BP 1325 - Advertising and Promotion.

(cf. 1325 - Advertising and Promotion)

As necessary to ensure efficient use of school facilities, the Superintendent or designee may, with the Board's approval, enter into an agreement for the joint use of any school facilities or grounds. The Board shall approve any such agreement only if it determines that it is in the best interest of the district and the community.

(cf. 1330.1 - Joint Use Agreements)

Fees

The Board shall adopt a comprehensive schedule of fees to be charged for community use of school facilities and grounds, including, but not limited to, the multipurpose room(s), playing or athletic field(s), track and field venue(s), tennis court(s), and outdoor basketball court(s). The schedule of fees shall be prepared in accordance with 5 CCR 14037-14041. (5 CCR 14041)

(cf. 9320 - Meetings and Notices)

~~The following guidelines will be strictly followed:~~

~~1. No use of school property shall be authorized until the applicant has completed and filed with the district an authorization to apply for use of school property, pursuant to Education Code 38133.~~

~~2. No use of school property shall be authorized until the applicant has completed and filed with the district a declaration regarding the prohibition of actions or activities prohibited by law, pursuant to Education Code 38133.~~

~~3. The use of school facilities shall not be granted to any individual, society, group or organization which commits any act intended to further any program or movement, the purpose of which is to accomplish the overthrow of the government by force, violence or other unlawful means while using school property pursuant to the provisions of Education Code 38132. A signed statement of information as authorized by Education Code 38133 shall be executed and filed by each user.~~

USE OF SCHOOL FACILITIES (continued)

~~4. Use of equipment in conjunction with facilities must be specifically requested and may be granted by the procedure by which permission to use the facilities is granted. The user of equipment shall be liable for any damage or loss of such equipment that occurs while it is in his/her use or possession.~~

~~5. No use shall be inconsistent with the use of the buildings or grounds for school purposes or interfere with the regular conduct of schoolwork. (Education Code 38131.)~~

~~6. No privilege of using the buildings or grounds shall be granted for a period exceeding one year by the district. The privilege is renewable and revocable at the discretion of the Board at any time.~~

~~7. The district shall grant without charge the use of any school facilities or grounds under its control when an alternative location is not available to non-profit organizations, clubs or associations organized to promote youth and school activities including but not limited to:~~

~~a. Girl Scouts, Boy Scouts, Campfire, etc.~~

~~b. Parent-Teacher Associations~~

~~c. School/Community advisory councils~~

~~This paragraph shall not apply to any group which uses school facilities or grounds for fund raising which are not beneficial to youth or public school activities of the district,~~

~~8. Except as set forth in item number nine below, for any other use of school property and grounds pursuant to the provisions of the Education Code or this policy and its rules and regulations, including uses for which charges may be made under Government Code 38131 the district shall charge for the use of said school houses, property, and grounds in a sum not to exceed an amount sufficient to pay the cost to the district employees necessitated by such use of school property and grounds.~~

~~9. The case of entertainment or meetings where admission fees are charged or contributions are solicited and the net receipts are not expended for the welfare of the pupils of the district or for charitable purposes, a charge shall be made for the use of the school property and grounds as determined by the Board. The fair rental value means the direct costs to the district, plus the amortized cost of the school facilities or grounds used for the duration of the activity. (Education Code 38131)~~

USE OF SCHOOL FACILITIES (continued)

~~10.~~The Superintendent shall be delegated the right to revoke a request for use of school facilities at any time. The applicant retains the right of appeal from the Superintendent's revocation to the Board.

~~11. The district shall not authorize the use by any group under the Civic Center Act, or otherwise, if the costs incurred by the district in support of said requested use of school property will come out of program funds or of the General Fund for the district.~~

Any group using school facilities shall be liable for any injuries resulting from its negligence during such use. The group shall bear the cost of insuring against the risk and defending itself against claims arising from this risk.

All ~~G~~groups ~~other than free use groups~~ shall be required to include the district as additional insured on their policies.

The Superintendent or designee may require a hold harmless agreement when warranted by the type of activity or the specific facility being used.

The Board authorizes the use of school facilities or grounds without charge by nonprofit organizations, clubs, or associations organized to promote youth and school activities. As specified in Education Code 38134(a), these groups include, but are not limited to, Girl Scouts, Boy Scouts, Camp Fire USA, YMCA, parent-teacher associations, and school-community advisory councils. Other groups that request the use of school facilities under the Civic Center Act, including nonprofit groups not organized to promote youth and school activities and for-profit groups, shall be charged an amount not exceeding direct costs determined in accordance with 5 CCR 14037-14041. (Education Code 38134)

The Board authorizes the use of school facilities or grounds without charge by nonprofit organizations, clubs, or associations organized to promote youth and school activities. As specified in Education Code 38134(a), these groups include, but are not limited to, Girl Scouts, Boy Scouts, Camp Fire USA, YMCA, parent-teacher associations, and school-community advisory councils. Other groups that request the use of school facilities under the Civic Center Act, including nonprofit groups not organized to promote youth and school activities and for-profit groups, shall be charged an amount not exceeding direct costs determined in accordance with 5 CCR 14037-14041. (Education Code 38134)

In determining direct costs to be charged for community use of each, or each type of, school facility or grounds, the Superintendent or designee shall calculate, in accordance with 5 CCR 14038, the community's proportionate share of the following costs: (Education Code 38134; 5 CCR 14038-14041)

USE OF SCHOOL FACILITIES (continued)

1. **Capital direct costs calculated in accordance with 5 CCR 14039, including the estimated costs of maintenance, repair, restoration, and refurbishment of non-classroom space school facilities or grounds**

   However, capital direct costs shall not be charged to organizations retained by the district or school to provide instruction or instructional activities to students during school hours or for classroom-based programs that operate after school hours, including, but not limited to, after-school, tutoring, and child care programs. (5 CCR 14037)

(cf. 5148 - Child Care and Development)
(cf. 5148.2 - Before/After School Programs)

2. **Operational direct costs calculated in accordance with 5 CCR 14040, including estimated costs of supplies, utilities, janitorial services, other services of district employees and/or contracted workers, and salaries and benefits paid to district employees directly associated with the administration of the Civic Center Act to operate and maintain school facilities and grounds**

Direct cost fees shall not be discounted to any group or organization except when the discount is specifically authorized in the adopted fee schedule. (5 CCR 14041)

Groups shall be charged fair rental value when using school facilities or grounds for entertainment or meetings where admission is charged or contributions solicited and net receipts are not to be expended for charitable purposes or for the welfare of the district's students. (Education Code 38134)

Expending Funds Collected as Capital Direct Costs

Any funds collected as capital direct costs shall be deposited into a special fund to be used only for capital maintenance, repair, restoration, and refurbishment of school facilities and grounds. (5 CCR 14042)

Legal Reference: (see next page)

USE OF SCHOOL FACILITIES (continued)

Legal Reference:

EDUCATION CODE
10900-10914.5 Community recreation programs
32282 School safety plan
37220 School holidays
38130-38138 Civic Center Act, use of school property for public purposes
BUSINESS AND PROFESSIONS CODE
25608 Alcoholic beverage on school premises
GOVERNMENT CODE
54950-54963 The Ralph M. Brown Act
MILITARY AND VETERANS CODE
1800 Definitions
CODE OF REGULATIONS, TITLE 5
14037-14042 Proportionate direct costs for use of school facilities and grounds
UNITED STATES CODE, TITLE 20
7905 Equal access to public school facilities
COURT DECISIONS
Good News Club v. Milford Central School, (2001) 533 U.S. 98
Lamb's Chapel v. Center Moriches Union Free School District, (1993) 508 U.S. 384
Cole v. Richardson, (1972) 405 U.S. 676
Connell v. Higgenbotham, (1971) 403 U.S. 207
ACLU v. Board of Education of Los Angeles, (1961) 55 Cal .2d 167
Ellis v. Board of Education, (1945) 27 Cal.2d 322
ATTORNEY GENERAL OPINIONS
82 Ops.Cal.Atty.Gen. 90 (1999)
79 Ops.Cal.Atty.Gen. 248 (1996)

Management Resources:

CSBA PUBLICATIONS
Maximizing Opportunities for Physical Activity Through Joint Use of Facilities, Policy Brief, February 2010
Building Healthy Communities: A School Leader's Guide to Collaboration and Community Engagement, 2009
~~*CALIFORNIA DEPARTMENT OF EDUCATION LEGAL ADVISORIES*~~
~~*1101.89 School District Liability and "Hold Harmless" Agreements, LO: 4-89*~~
WEB SITES
CSBA: http://www.csba.org
California Department of Education: http://www.cde.ca.gov

Policy
adopted: September 4, 2007
revised: April 15, 2015
revised: January 19, 2016

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

CONTRACTS

Whenever state law invests the Board of Trustees with the power to enter into contracts on behalf of the district **for the acquisition of equipment, supplies, services, and other resources necessary for the achievement of district goals in exercising this authority to enter into a contract, the Board shall ensure that the district's interest is protected and that the terms of the contract conform to applicable legal standards, including the bidding requirements in Public Contract Code 20111.** ~~the Board may, by a majority vote, delegate this power to the Superintendent or designee. To be valid or to constitute an enforceable obligation against the district, all contracts must be approved and/or ratified by the Board. (Education Code 17604)~~

(cf. 2121- Superintendent's Contract)
(cf. 4312.1 - Contracts)
(cf. 9124 - Attorney)

The Board may, by a majority vote, delegate to the Superintendent or designee the authority to enter into contracts on behalf of the district. To be valid or to constitute an enforceable obligation against the district, all such contracts must be approved and/or ratified by the Board.

(cf. 3300 - Expenditures/Expending Authority)
(cf. 3314 - Payment for Goods and Services)
~~*(cf. 3400 - Management of District Assets/Accounts)*~~

~~All contracts between the district and outside agencies shall conform to standards required by law and shall be prepared under the direction of the Superintendent or designee.~~

Every contract entered into on behalf of the district shall be made available for public inspection, except when the law prohibits disclosure. No contract shall prohibit a district employee from disparaging the goods or services of any contracting party.

(cf. 1340 - Access to District Records)

~~When required by law, contracts and subcontracts made by the district for public works or for goods or services shall contain a nondiscrimination clause prohibiting discrimination by contractors or subcontractors. The nondiscrimination clause shall contain a provision requiring contractors and subcontractors to give written notice of their obligations to labor organizations with which they have a collective bargaining or other agreement. (Government Code 12990)~~

~~*(cf. 0410 - Nondiscrimination in District Programs and Activities)*~~

~~The district shall not enter into a contract that prohibits a school employee from disparaging the goods or services of the contracting party. (Education Code 35182.5)~~

CONTRACTS (continued)

Contracts for Non-Nutritious Foods or Beverages

Effective July 1, 2007, the district or a district school shall not enter into or renew a contract for the sale of foods that do not meet the nutritional standards specified in Education Code 49431**, 49431.7, 5 CCR 15500-15501 or 15575-15578,** or **7 CFR 210.11 or 220.12** ~~49431.2~~ unless the contract specifies that such sales will occur later than one-half hour after the end of the school day and/or off school premises. (Education Code 49431, 49431.2)

(cf. 3554 - Other Food Sales)
(cf. 3555 – Nutrition Program Compliance)

~~In accordance with the dates specified in law, the district or a district school shall not enter into or renew a contract for the sale of beverages that do not meet the nutritional standards in Education Code 49431.5 unless the contract specifies that such sales will occur later than one-half hour after the end of the school day and/or off school premises.~~

Before the district or a district school enters into or renews a contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages, or non-nutritious food as defined in law, the Board shall ensure that the district has sufficient internal controls in place to protect the integrity of public funds and to ensure that funds raised as a result of the contract benefit public education. (Education Code 35182.5)

The Superintendent or designee shall develop the district's internal control procedures to protect the integrity of public funds. Such internal controls may include but not be limited to the following:

1. Control procedures that produce accurate and reliable financial statements and, at the same time, safeguard the assets, financial resources, and integrity of every employee responsible for handling money or property. Control systems shall be systematically evaluated and revised to keep pace with the changing responsibilities of management.

(cf. 3100 - Budget)
(cf. 3400 - Management of District Assets/Accounts)
(cf. 3460 - Financial Reports and Accountability)

2. Procedures to ensure that district personnel do not handle cash or product at the school site. The contract shall specify that the vendor stock the machines and shall provide cash accounting, along with a check, for district proceeds directly to the control office.

~~In addition, the contract may specify whether contractor logos are permitted on district facilities, including but not limited to scoreboards and other equipment. If such logos are permitted, the contractor shall present the equipment to the Board as a gift. The gift may be accepted by the Board in accordance with Board policy and administrative regulation.~~

CONTRACTS (continued)

~~*(cf. 3290 - Gifts, Grants and Bequest)*~~

To ensure that funds raised by the contract benefit district schools and students:

1. The Superintendent or designee may involve parents/guardians, students, staff, and interested community members to make recommendations regarding the contract, including recommendations as to how the funds will be spent in a manner that benefits public education.

(cf. 1220 - Citizen Advisory Committees)

2. Prior to ratifying the contract, the Board shall designate the specific programs and activities that will be funded by the proceeds of the contract and consider how the contract reflects the district's vision and goals.

(cf. 0000 - Vision)
(cf. 0100 - Philosophy)
(cf. 0200 - Goals for the School District)

3. The contract shall specify that the contractor report, on a quarterly basis, to the Superintendent or designee the number of food items or beverages sold within the district and the amount of money raised by the sales. The Superintendent or designee shall report these amounts to the Board on a regular basis.

4. The Superintendent or designee shall ensure that the contract does not limit the ability of student and parent organizations to plan and operate fund-raising activities.

(cf. 1230 - School-Connected Organizations)
(cf. 1321 - Solicitation of Funds from and by Students)

~~The~~ **Any** contract **for the sale or advertisement of non-nutritious foods or carbonated or non-nutritious beverages** shall be entered into on a competitive bid basis pursuant to Public Contract Code 20111 or through the issuance of a Request for Proposal. (Education Code 35182.5)

(cf. 3311 - Bids)

The Board shall not enter into or renew a contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages, or non-nutritious food until parents/guardians, students, and members of the public have had an opportunity to comment on the contract at a public hearing held during a regularly scheduled board meeting or as otherwise authorized by Education Code 35182.5. The Board shall clearly, and in a manner recognizable to the general public, identify in the agenda the contract to be discussed at the meeting. (Education Code 35182.5)

CONTRACTS (continued)

(cf. 9322 - Agendas/Meeting Materials)
(cf. 9323 - Meeting Conduct)

The public hearing shall include but not be limited to a discussion of the nutritional value of food and beverages sold within the district; the availability of fresh fruit, vegetables, and grains in school meals and snacks, including locally grown and organic produce; the amount of fat, sugar, and additives in the food and beverages discussed; and barriers to student participation in school breakfast and lunch programs. (Education 35182.5)

(cf. 5030 - Student Wellness)

The contract shall be accessible to the public and may not include a confidentiality clause that would prevent the district or a district school from making any part of the contract public. (Education Code 35182.5)

~~*(cf. 1340 - Access to District Records)*~~

Contracts for Electronic Products or Services

The Board shall not enter into a contract for electronic products or services that requires the dissemination of advertising to students, unless the Board: (Education Code 35182.5)

1. Enters into the contract at a noticed, public hearing of the Board.

(cf. 9320 - Meetings and Notices)

2. Makes a finding that the electronic product or service is or would be an integral component of the education of students.

(cf. 0440 - District Technology Plan)
~~*(cf. 6162.7 - Use of Technology in Instruction)*~~

3. Makes a finding that the district cannot afford to provide the electronic product or service unless it contracts to permit dissemination of advertising to students.

(cf. 1325 - Advertising and Promotion)

4. As part of the district's normal, ongoing communication to parents/guardians, provides written notice that the advertising will be used in the classroom or other learning center.

(cf. 5145.6 – Parental Notifications)

CONTRACTS (continued)

5. Offers parents/guardians the opportunity to request in writing that their child not be exposed to the program that contains the advertising. Any request shall be honored for the school year in which it is submitted, or longer if specified, but may be withdrawn by the parents/guardians at any time.

Contracts for Digital Storage and Maintenance of Student Records

The district may enter into or renew a contract with a third party for the purpose of providing services, including cloud-based services, for the digital storage, management, and retrieval of student records and/or to provide digital educational software that authorizes a third-party provider of digital educational software to access, store, and use student records. For these purposes, student records include any information maintained by the district that is directly related to a student and any information acquired directly from the student through the use of instructional software or applications assigned to the student by a teacher or other district employee, and do not include de-identified information. (Education Code 49073.1)

(cf. 5125 - Student Records)

Any such contract shall contain all of the following: (Education Code 49073.1)

1. **A statement that student records continue to be the property of and under the control of the district**

2. **If applicable, a description of the means by which students may retain possession and control of their own student-generated content, as defined in Education Code 49073.1, including options by which a student may transfer student-generated content to a personal account**

3. **A prohibition against the third party using any information in the student record for any purpose other than those required or specifically permitted by the contract**

4. **A description of the procedures by which a parent/guardian or a student age 18 years or older may review personally identifiable information in the student's records and correct erroneous information**

5. **A description of the actions the third party will take, including the designation and training of responsible individuals, to ensure the security and confidentiality of student records**

CONTRACTS (continued)

6. **A description of the procedures for notifying the affected parent/guardian, or the affected student if age 18 years or older, in the event of an unauthorized disclosure of the student's records**

7. **A certification that a student's records shall not be retained or available to the third party upon completion of the terms of the contract and a description of how that certification will be enforced, except that these requirements shall not apply to student-generated content if the student chooses to establish or maintain an account with the third party for the purpose of storing that content**

8. **A description of how the district and the third party will jointly ensure compliance with the federal Family Educational Rights and Privacy Act, 20 USC 1232g**

9. **A prohibition against the third party using personally identifiable information in student records to engage in targeted advertising**

Contracts for Personal Services

In order to achieve cost savings, the district may enter into or renew a contract for any personal service that is currently or customarily performed by classified employees, if the contract does not displace school district employees and meets other conditions specified in Education Code 45103.1. To enter into or renew such a contract, the Board shall ensure that the district meets the numerous conditions specified in Education Code 45103.1.

(cf. 4200 - Classified Personnel)

In addition, the district may enter into or renew any contract for personal service without meeting the conditions described above, if any of the following conditions exists: (Education Code 45103.1)

1. **The contract is for new district functions and the Legislature has specifically mandated or authorized the performance of the work by independent contractors.**

2. **The services contracted are not available within the district, cannot be performed satisfactorily by district employees, or are of such a highly specialized or technical nature that the necessary expert knowledge, experience, and ability are not available through the district.**

3. **The services are incidental to a contract for the purchase or lease of real or personal property, including, but not be limited to, agreements to service or maintain office equipment or computers that are leased or rented.**

CONTRACTS (continued)

4. **The district's policy, administrative, or legal goals and purposes cannot be accomplished through the utilization of persons selected pursuant to the regular or ordinary district hiring process.**

5. **The nature of the work is such that the criteria for emergency appointments, as defined in Education Code 45103.1, apply.**

6. **The contractor will provide equipment, materials, facilities, or support services that could not feasibly be provided by the district in the location where the services are to be performed.**

7. **The services are of such an urgent, temporary, or occasional nature that the delay that would result from using the district's regular or ordinary hiring process would frustrate their very purpose.**

Legal Reference: (see next page)

CONTRACTS (continued)

Legal Reference:

EDUCATION CODE
200-262.4 Prohibition of discrimination on the basis of sex
14505 Provisions required in contracts for audits
17595-17606 Contracts
35182.5 Contract prohibitions
45103.0 Personal services contracts
45103.5 Contracts for management consulting service related to food service
49073.1 Contract requirements for digital storage, maintenance and retrieval of student records
49431-49431.5 Nutritional standards
CODE OF CIVIL PROCEDURE
685.010 Rate of interest
GOVERNMENT CODE
12990 Nondiscrimination and compliance employment programs
53260 Contract provision re maximum cash settlement
53262 Ratification of contracts with administrative officers
LABOR CODE
1775 Penalties for violations
1810-1813 Working hours
PUBLIC CONTRACT CODE
4100-4114 Subletting and subcontracting fair practices
7104 Contracts for excavations; discovery of hazardous waste
7106 Noncollusion affidavit
20111 Contracts over $50,000; contracts for construction; award to lowest responsible bidder
20104.50 Construction Progress Payments
22300 Performance retentions
CODE OF REGULATIONS, TITLE 5
15500 Food sales by student organizations
15501 Sales in high schools and junior high schools
15575-15578 Food and beverage requirements outside of the federal school meal programs
UNITED STATES CODE, TITLE 20
1232g Family Educational Rights and Privacy Act
1681-1688 Title IX, discrimination
CODE OF FEDERAL REGULATIONS, TITLE 7
210.1-210.31 National School Lunch Program
220.1-220.21 National School Breakfast Program

Management Resources:

CSBA PUBLICATIONS
Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, rev. 2005
WEB SITES
CSBA: http://www.csba.org
California Association of School Business Officials: http://www.casbo.org

Policy
adopted: September 4, 2007
revised: January 19, 2016

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

INTEGRATED PEST MANAGEMENT

Definition

The Superintendent or designee shall designate an employee at the district office and/or school site to develop, implement, and coordinate an integrated pest management (IPM) program that incorporates effective, least toxic pest management practices. The IPM coordinator shall prepare and regularly update a districtwide or school site IPM plan based on the template provided by the California Department of Pesticide Regulation (DPR).

Integrated Pest Management (IPM) means a strategy that focuses on long-term prevention or suppression of pest problems through a combination of techniques such as monitoring for pest presence and establishing treatment threshold levels, using nonchemical practices to make the habitat less conducive to pest development, improving sanitation, and employing mechanical and physical controls. Pesticides that pose the least possible hazard and are effective in a manner that minimizes risks to people, property, and the environment are used only after careful monitoring indicates they are needed according to pre-established guidelines and treatment thresholds. (Food and Agricultural Code 13181)

The IPM plan and this administrative regulation shall not apply to reduced-risk pesticides, including self-contained baits or traps, gels or pastes used for crack and crevice treatments, antimicrobials, and pesticides exempt from registration by law. (Education Code 17610.5; 3 CCR 6147)

The IPM coordinator shall not use any pesticide that is prohibited by DPR or the U.S. Environmental Protection Agency, as listed on the DPR web site. (Education Code 17610.1)

~~Procedures~~ *Program Components*

~~The Superintendent or designee shall designate a staff person to develop, implement, and coordinate an IPM program that incorporates effective, least toxic pest management practices.~~ The district's program shall include**, but not necessarily be limited to,** the following **components:** ~~elements:~~

1. Carefully monitoring and identifying the pest population levels and identifying practices that could affect pest populations. Strategies for managing the pest shall be influenced by the pest species and whether that species poses a threat to people, property, or the environment.

2. Setting action threshold levels to determine when pest populations or vegetation at a specific location might cause unacceptable health or economic hazard that would indicate corrective action should be taken.

INTEGRATED PEST MANAGEMENT (continued)

3. Modifying or eliminating pest habitats to deter pest populations and minimize pest infestations.

4. Considering a full range of possible alternative **cost-effective** treatments. Such alternative treatments may include taking no action or controlling the pest by physical, horticultural, or biological methods. Cost or staffing considerations alone will not be adequate justification for use of chemical control agents.

5. Selecting nonchemical pest management methods over chemical methods whenever such methods are effective in providing the desired control or, when it is determined that chemical methods must be used, giving preference to those chemicals that pose the least hazard to people and the environment.

6. Ensuring that persons applying pesticides follow label precautions and are trained in the principles and practices of IPM.

(cf. 4231 - Staff Development)

7. Limiting pesticide purchases to amounts needed for the year. Pesticides shall be stored at a secure location that is not accessible to students and unauthorized staff. They shall be stored and disposed of in accordance with state regulations and label directions registered with the U.S. Environmental Protection Agency (EPA) as well as any disposal requirements indicated on the product label.

(cf. 3514 – Environmental Safety)
(cf. 3514.1 - Hazardous Substances)

8. Ensuring that persons applying pesticides follow label precautions and are sufficiently trained in the principles and practices of IPM.

(cf. 4231 - Staff Development)

Beginning July 1, 2016, the IPM coordinator and any employee or contractor who intends to apply a pesticide at a school site shall annually complete a DPR-approved training course on IPM and the safe use of pesticides in relation to the unique nature of school sites and children's health. (Education Code 17614; Food and Agricultural Code 13186.5)

~~**Prohibited Pesticides**~~

~~The IPM Coordinator shall not use a pesticide on a school site if that pesticide has been granted a conditional or interim registration or an experimental use permit by the California Department of Pesticide Regulation (DPR) or if the pesticide is subject to an experimental~~

INTEGRATED PEST MANAGEMENT (continued)

~~registration issued by the EPA and either of the following conditions exists: (Education Code 17610.1)~~

~~1. The pesticide contains a new active ingredient.~~

~~2. The pesticide is for new use.~~

~~In addition, the IPM Coordinator shall not use a pesticide on a school site if DPR cancels or suspends registration or requires that the pesticide be phased out from use. (Education Code 17610.1)~~

Notifications

The IPM Coordinator shall annually notify staff and parents/guardians of students enrolled at a school site, in writing, regarding pesticide products expected to be applied at the school facility in the upcoming year. The notification shall include at least the following: (Education Code 17612)

1. The Internet address (http://www.schoolipm.info) used to access information on pesticides and pesticide use reduction developed by the DPR pursuant to Food and Agricultural Code 13184.

2. The name of each pesticide product expected to be applied in the upcoming year and the active ingredient(s) in it.

3. An opportunity for interested persons to register to receive notification of individual pesticide application at the school site. ~~The IPM Coordinator shall notify such registered persons of individual pesticide applications at least 72 hours prior to the application. The notice shall include the product name, the active ingredient(s) in the product, and the intended date of application.~~

4. Other information deemed necessary by the Superintendent or IPM Coordinator.

5. **An opportunity for interested persons to register to receive prior notification of each application of a pesticide at the school site**

6. **Other information deemed necessary by the IPM coordinator**

(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 3517 - Facilities Inspection)
(cf. 4112.9/4212.9/4312.9 - Employee Notifications)
(cf. 5145.6 - Parental Notifications)

INTEGRATED PEST MANAGEMENT (continued)

Whenever a person registers to receive notice of individual pesticide application pursuant to item #5 above, the IPM coordinator shall notify such registered persons of individual pesticide applications at least 72 hours prior to the application. The notice shall include the product name, the active ingredient(s) in the product, and the intended date of application. (Education Code 17612)

If a pesticide product not included in the annual notification is subsequently intended for use at a school site, the IPM Coordinator shall provide written notification of its intended use to staff and parents/guardians of students enrolled at the school, at least 72 hours prior to the application. (Education Code 17612)

If a school chooses to use a pesticide not exempted pursuant to Education Code 17610.5, it shall post the school or district IPM plan on the school's web site or, if the school does not have a web site, then on the district web site. If neither the school nor district has a web site, then the IPM plan shall be included with the annual notification sent to staff and parents/guardians pursuant to Education Code 17612 as described above. The plan shall include the name of the school designee or IPM coordinator, the pesticides applied at the school site by school or district employees and hired pest control applicators, and a date when the plan shall be reviewed and updated as necessary. When not required, the IPM coordinator may post or distribute the IPM plan at his/her discretion. (Education Code 17611.5)

Whenever the IPM Coordinator deems that the immediate use of a pesticide is necessary to protect the health and safety of students, staff, or other persons at the school site, he/she shall make every effort to provide the required notifications prior to the application of the pesticide. (Education Code 17612)

~~*(cf. 3514 - Environmental Safety)*~~

Posting of Warning Signs

The IPM Coordinator shall post a warning sign at each area of the school site where pesticides will be applied that shall be visible to all persons entering the treated area. The sign shall be posted at least 24 hours prior to the application and until 72 hours after the application. The warning sign shall display the following information: (Education Code 17612)

1. The term "Warning/Pesticide Treated Area"

2. The product name, manufacturer's name, and the EPA's product registration number

3. Intended areas and dates of application

4. Reason for the pesticide application

INTEGRATED PEST MANAGEMENT (continued)

When advance posting is not possible due to an emergency condition requiring immediate use of a pesticide, the warning sign shall be posted immediately upon application and shall remain posted until 72 hours after the application. (Education Code 17609, 17612)

Records

At the end of each calendar year, the IPM coordinator shall submit to the DPR, on a form provided by the DPR, a copy of the records of all pesticide use at the school site for that year, excluding any pesticides exempted by law and any pesticide use reported by the pest control operator pursuant to Food and Agricultural Code 13186. The IPM coordinator may submit more frequent reports at his/her discretion. (Education Code 17611)

Each school site shall maintain records of all pesticide use at the school for four years, and shall make the information available to the public, upon request, in accordance with the California Public Records Act. Such records may be maintained by retaining a copy of the warning sign posted for each pesticide application with a recording on that copy of the amount of the pesticide used. (Education Code 17611)

(cf. 1340 - Access to District Records)
(cf. 3580 - District Records)

Legal Reference: (see next page)

INTEGRATED PEST MANAGEMENT (continued)

Legal Reference:

BUSINESS AND PROFESSIONS CODE
8593.2 Licensed pest control operations; training requirements
EDUCATION CODE
17366 Legislative intent (fitness of buildings for occupancy)
17608-17613 Healthy Schools Act of 2000
48980 Notice at beginning of term
48980.3 Notification of pesticides
FOOD AND AGRICULTURAL CODE
11401-12408 Pest control operations and agricultural chemicals
13180-13188 Healthy Schools Act of 2000
GOVERNMENT CODE
3543.2 Scope of representation; right to negotiate safety conditions
6250-6270 California Public Records Act
CODE OF REGULATIONS, TITLE 3
6147 Pesticides exempted from registration requirements
CODE OF REGULATIONS, TITLE 8
340-340.2 Employer's obligation to provide safety information
UNITED STATES CODE, TITLE 7
136-136y Insecticide, Fungicide and Rodenticide Act

Management Resources:

CALIFORNIA DEPARTMENT OF PESTICIDE REGULATION PUBLICATIONS
California School IPM Model Program Guidebook
U.S. ENVIRONMENTAL PROTECTION AGENCY
Protecting Children in Schools from Pests and Pesticides, 2002
Pest Control in the School Environment: Adopting Integrated Pest Management, 1993
WEB SITES
California Department of Education: http//www.cde.ca.gov
California Department of Pesticide Regulation, School IPM: http://schoolipm.info
U.S. Environmental Protection Agency, Integrated Pest Management at Schools: http://www.epa.gov/pesticides/ipm

PARENTAL NOTIFICATIONS

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. Annually			
Beginning of each school year	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**
~~Annually~~ 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
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** 48206.3, 48207, 48208, 48980	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** 49423, 49480, 48980	AR 5141.21	Administration of prescribed medication
Beginning of each school year	**Education Code** 49451, 48980 20 USC 1232h	AR 5141.3	Right to refuse consent to physical examination
Beginning of each school year	**Education Code** 49472, 48980	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 9937	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** 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~~	~~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	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, if K-6 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 ~~high school~~ graduation requirement does or does not satisfy college entrance a-g course criteria;list of district CTE courses that satisfy a-g course 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	~~BP~~ **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 sex and HIV/ AIDS instruction; right to view A/V materials, who's teaching, request specific Education Code sections, 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
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			
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

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur (continued)			
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
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

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur (continued)			
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
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**

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur (continued)			
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**
~~When student is removed from class and teacher requires parental attendance at school~~	~~48900.1~~	~~BP 5144.1~~ ~~AR 5144.1~~	~~Parental attendance required; timeline for attendance~~
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 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 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	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 6173.1**	**Exemption from local graduationrequirements, effect on college admission, option for fifth year of high school**
Before any test 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 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: unexcused absences
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 taught for four or more consecutive weeks by a teacher who is not "highly qualified"	20 USC 6311	AR 4112.24	Timely notice to parent of child's assignment
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

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	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	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 appeal
When student is homeless or unaccompanied minor	**42 USC 11432**	**AR 6173**	**Educational and related opportunities; transportation services; placement decision and right to appeal**
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
IV. Special Education Notices			
~~Before functional behavioral assessment begins~~	~~56321~~	~~AR 6159.4~~	~~Notification and consent~~

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
IV. Special Education Notices (continued)			
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
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
~~Initial referral for evaluation~~ **Upon filing of state complaint**	**Education Code** 20 USC 1415(d); 34 CFR 300.503	AR 6159.1	Procedural safeguards notice
~~Registration of complaint~~	~~20 USC 1415(d) 34 CFR 300.504~~	~~AR 6159.1~~	~~Procedural safeguards notice~~
When disciplinary ~~action~~ measures **are** taken ~~for dangerous behavior~~ **to change in placement**	**Education Code** 20 USC 1415(k) 34 CFR 300.530	AR 5144.2	Decision and procedural safeguards notice

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
V. Classroom Notices			
~~Suspension or change of Placement for more than 10 days~~	~~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	Students 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
In each classroom in each school	35186	AR 1312.4 E 1312.4	Complaint rights re: sufficiency instructional materials, teacher vacancy and misassignment, maintenance of facilities

EDUCATION FOR ENGLISH LANGUAGE LEARNERS

The Board of Trustees intends to provide English ~~language~~ learners with challenging curriculum and instruction that develop proficiency in English as rapidly and effectively as possible **while facilitating students achievement in the district's regular course of study.** ~~in order to assist students in accessing the full educational program and achieving the district's academic standards. The district's program shall be based on sound instructional theory and shall be adequately supported so that English language learners can achieve results at the same academic level as their English proficient peers in the regular course of study.~~

The district shall identify in its local control and accountability plan (LCAP) specific actions and services to enhance student engagement, academic achievement, and other outcomes for English learners.

(cf. 0460 - Local Control and Accountability Plan)
(cf. 3100 - Budget)

English learners shall be provided English language development instruction targeted to their English proficiency level and aligned with the state content standards and curriculum framework. The district's program shall be based on sound instructional theory, use standards-aligned instructional materials, and assist students in accessing the full educational program.

(cf. 6011 - Academic Standards)
(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)
(cf. 6161.11 - Supplementary Instructional Materials)
(cf. 6171 - Title I Programs)

~~The Board encourages staff to exchange information with staff in other districts and the county office of education about programs, options and strategies for English language learners that succeed under similar demographic conditions.~~

The Superintendent or designee shall ensure that all staff employed to teach English learners possess the appropriate authorization from the Commission on Teacher Credentialing.

(cf. 4112.22 - Staff Teaching Students of Limited English Proficiency)

The Superintendent or designee shall provide to teachers, administrators, and other school staff research-based professional development that is designed to improve the instruction and assessment of English learners and enhance staff's ability to understand and use curricula, assessment, and instructional strategies for English learners. (20 USC 6825)

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

(cf. 4331 - Staff Development)

The Superintendent or designee shall encourage parent/guardian and community involvement in the development, implementation, and evaluation of English language development programs. In addition, to support students' English language development, the Superintendent or designee may provide an adult literacy training program that leads to English fluency for parents/guardians and community members.

(cf. 0420 - School Plans/Site Councils)
(cf. 1220 - Citizen Advisory Committees)
(cf. 6020 - Parent Involvement)

Identification and Assessment

The Superintendent or designee shall maintain procedures which provide for the **accurate** identification~~, assessment and placement~~ of English ~~language~~ learners **and an assessment of their proficiency** and **needs in the areas of listening, speaking, reading and writing English.** ~~for their redesignation based on criteria adopted by the Board and specified in administrative regulations.~~

Once identified as an English learner, a student shall be annually assessed for language proficiency until he/she is reclassified based on criteria specified in the accompanying administrative regulation.

~~To evaluate program effectiveness, the Superintendent or designee shall regularly examine program results, including reports of the English language learners' academic achievement, their progress towards proficiency in English and the progress of students who have been redesignated as fluent English proficient. The Superintendent or designee shall annually report these findings to the Board and shall also provide the Board with regular reports from any district or schoolwide English learner advisory committees.~~

~~*(cf. 6190 - Evaluation of the Instructional Program)*~~

English learners' academic achievement in English language arts, mathematics, science, and any additional subject required by law shall be assessed using the California Assessment of Student Performance and Progress. As necessary, the test shall be administered with allowable testing variations in accordance with 5 CCR 853.5 and 853.7. English learners who are in their first 12 months of attending a school in the United States shall be exempted from taking the English language arts assessment to the extent allowed by federal law. (Education Code 60603, 60640; 5 CCR 853.5, 853.7)

(cf. 6152.51 - State Academic Achievement Tests)

~~**Type of Instruction**~~

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

~~English learners shall be provided English language development instruction targeted to their English proficiency level and aligned with grade level state are content standards. The district's program shall be based on sound instructional theory and adequately supported in order to assist students in accessing the full educational program.~~

Placement of English Learners

Students who are English language learners shall be educated through ~~"sheltered English immersion" or~~ "structured English immersion" **(also known as "sheltered English immersion") as defined in law and the accompanying administrative regulation, for** ~~during~~ a temporary transition period not normally intended to exceed one year. ~~"~~Nearly all~~"~~ of the classroom instruction in the district's ~~sheltered~~ **structured** English immersion program shall be in English, but with the ~~grade level~~ curriculum and presentation designed for students who are learning the language. (Education Code 305, 306)

~~The district has defined the term~~ "Nearly all," ~~as follows:~~ **for the purpose of determining the amount of instruction to be conducted in English, means that** ~~A~~all classroom instruction ~~is~~ **shall be** conducted in English except for clarification, explanation and support as needed.

When an English language learner has acquired a reasonable level of English proficiency as measured by any of the state-designated assessments approved by the California Department of Education, **any district** ~~or any locally developed~~ assessments, and/**or** ~~using~~ other criteria **adopted** developed by the **Board,** ~~district,~~ he/she shall be transferred from a structured English immersion classroom to an English language mainstream classroom in which the instruction is ~~"~~overwhelmingly~~"~~ in English. (Education Code 305-**306**; 5 CCR 11301)

(cf. 6162.5 - Student Assessment)

An English ~~language~~ learner has acquired a "reasonable level of English proficiency" when he/she has achieved the following:

> A **minimum** score of ~~"Early Advanced"~~ **"4"**~~or better~~ on the ~~California~~ **State's** English Language **Proficiency Assessment.** ~~Development Test.~~

~~*(cf. 6011 - Academic Standards)*~~
~~*(cf. 6162.5 - Student Assessment)*~~
~~*(cf. 6171 - Title I Programs)*~~

At any time during the school year, ~~Upon the request of his/her~~ **the** parent/guardian **of an English learner may have his/her child moved into an** ~~, a student shall be placed in an~~ English language mainstream **program** ~~classroom~~. (5 CCR 11301)

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

Parental Exception Waivers

~~At any time during the school year, the parent/guardian of an English language learner may have his/her child moved into an English language mainstream program.~~

~~Parent/guardian requests for waivers from Education Code 305 regarding placement in a sheltered English immersion program shall be granted in accordance with law and administrative regulation.~~

When allowed by law, the parent/guardian of an English learner may submit a request that his/her child be exempted from placement in a structured English immersion program and instead be placed in a class where he/she is taught English and other subjects through bilingual education techniques or other generally recognized educational methodologies permitted by law. (Education Code 310-311)

Each waiver request shall be considered on its individual merits with deference given to the parent/guardian's preference for student placement.

A waiver request shall be granted in accordance with law unless the principal and educational staff have determined that an alternative program would not be better suited to the student's overall educational development. (5 CCR 11309)

If the Superintendent or designee denies the waiver request, he/she shall provide a written justification to the parent/guardian describing the reasons for the denial. A parent/guardian may appeal the Superintendent's decision in writing to the Board. The Board may consider the matter at its next regular Board meeting. The Board may decide not to hear the appeal, in which case the Superintendent's decision shall be final. If the Board hears the appeal, the Superintendent shall send the Board's decision to the parent/guardian within seven working days.

Program Evaluation

To evaluate the effectiveness of the district's educational program for English learners, the Superintendent or designee shall report to the Board, at least annually, regarding:

1. Progress of English learners towards proficiency in English

2. The number and percentage of English learners reclassified as fluent English proficient

3. The number and percentage of English learners who are or are at risk of being classified as long-term English learners in accordance with Education Code 313.1

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

4. The achievement of English learners on standards-based tests in core curricular areas

5. Progress toward any other goals for English learners identified in the district's LCAP

6. A comparison of current data with data from at least the previous year.

The Superintendent or designee also shall provide the Board with regular reports from any district or schoolwide English learner advisory committees.

Legal Reference:

EDUCATION CODE
300-340 English language education for immigrant children
430-446 English Learner and Immigrant Pupil Federal Conformity Act
~~*33308.5 CDE guidelines not binding*~~
33050 State Board of Education waiver authority
42238.02-42238.03 Local control funding formula
~~*44253.5-44253.10 Certification for bilingual cross-cultural competence*~~
44253.1-44253.11 Qualifications for teaching English learners
48985 Notices to parents in language other than English
~~*51101-51101.1 Rights of parents*~~
52130-52135 Impacted languages act of 1984
52160-52178 Bilingual Bicultural Act
~~*52180-52186 Bilingual teacher training assistance program*~~
~~*54000-54028 Programs for disadvantaged children*~~
60200.7 Suspension of state instructional materials adoptions
60605.87 Supplemental instructional materials, English language development
60640 California Assessment of Student Performance and Progress
60810-60812 Assessment of language development
62005.5 Continuation of advisory committee after program sunsets
CODE OF REGULATIONS, TITLE 5
853.5-853.7 Test administration; universal tools, designated supports, and accommodations
11300-11316 English Learner Education
11510-11517 California English Language Development Test
UNITED STATES CODE, TITLE 20
1701-1705 Equal Educational Opportunities Act
6312 Local education agency plans
6801-6871 Title III, Language instruction for limited English proficient and immigrant students
7012 Parental notification
COURT DECISIONS
Valeria G. v. Wilson, 2002 U.S. 307 F.3d 1036
California Teachers Association v. State Board of Education et al., (9th Circuit, 2001) 271 F.3d 1141
McLaughlin v. State Board of Education, (1999) 75 Cal.App.4th 196
Teresa P. et al v. Berkeley Unified School District et al, (1989) 724 F.Supp. 698
ATTORNEY GENERAL OPINIONS
83 Ops.Cal.Atty.Gen. 40 (2000)

Management Resources: (see next page)

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Academic Criterion for Reclassification, CDE Correspondence, August 11, 2014

California English Language Development Test (CELDT): 2012-13 CEDLT Information Guide 2012

English Language Arts/English Language Development Framework for California Public Schools: Transitional Kindergarten Through Grade Twelve, 2014

English Language Development Standards for California Public Schools: Kindergarten Through Grade Twelve, 2012

Matrix of Test Variations, Accommodations, and Modifications for Administration of California Statewide Assessments

U.S. DEPARTMENT OF EDUCATION NONREGULATORY GUIDANCE

Assessment and Accountability for Recently Arrived and Former Limited English Proficient (LEP) Student, May 2007

WEB SITES

California Department of Education: http://www.cde.ca.gov/sp/el

U.S. Department of Education: http://www.ed.gov

EDUCATION FOR ENGLISH LANGUAGE LEARNERS

Definitions

English learner, **also known as a limited English proficient student,** means a student who does not speak English or whose native language is not English and who is not currently able to perform ordinary classroom work in English. ~~also known as a limited English proficient or LEP child.~~ *(Education Code 306)*

***Long-term** English language classroom* means a classroom in which the language of instruction used by the teaching personnel is overwhelmingly the English language, and in which such teaching personnel possess a good knowledge of the **state's English language proficiency assessment**. (Education Code 306)

English learner at risk of becoming a long-term English learner means an English learner who is enrolled in grades 5-11 in the United States for four years, scores at the intermediate level or below on the **state's English language proficiency assessment** ~~CELDT or any successor test~~, and scores in the fourth year **below grade level on an objective assessment of basic skills in English** ~~at the below basic or far below basic level on the English language arts test of the California Standards Tests or any successor test~~. (Education Code 313.1)

~~*Long-term English learner* means an English learner who is enrolled in grades 6-12, has been enrolled in schools in the United States for more than six years, has remained at the same English language proficiency level for two or more consecutive years as determined by the California English Language Development Test (CELDT) or any successor test, and scores far below basic or below basic on the English language arts test of the California Standards Tests or any successor test~~. (Education Code 313.1)

English language mainstream classroom means a classroom in which the students either are native English language speakers or already have acquired reasonable fluency in English. *(Education Code 306)*

~~*Sheltered English immersion or*~~ ***Structured** English immersion* **(also known as "sheltered English immersion")** means an English language acquisition process in which nearly all classroom instruction is in English but with the curriculum and presentation designed for students who are learning the language. *(Education Code 306)*

Bilingual education/native language instruction means a language acquisition process for students in which much or all instruction, textbooks, and teaching materials are in the student's native language. *(Education Code 306)*

Identification and Assessment

Upon enrollment **in the district**, each student's primary language shall be determined through use of a home language survey. (**Education Code 52164.1;** 5 CCR 11307)

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

~~Within 30 calendar days of their initial enrollment,~~ **Any** students who are identified as having a primary language other than English, as determined by the home language survey, **and who has not yet previously been identified as an English learner by a California public school or** ~~and~~ for whom there is no record of results from an ~~a current~~ **administration of an** English Language Development test, shall be assessed **for English proficiency** using the **state's designated** ~~California~~ English Language ~~Development~~ **proficiency** test ~~(CELDT)~~. **(Education Code 313, 52164.1;** 5 CCR 11511)

Each year after a student is identified as an English learner and until he/she is redesignated as English proficient, the summative assessment shall be administered to the student during a four-month period after January 1 as determined by the California Department of Education. (Education Code 313)

~~All students shall have sufficient time to complete the CELDT as provided in the directions for test administration. (5 CCR 11516)~~

The state assessment shall be administered in accordance with test publisher instructions and 5 CCR 11511-11516.7. Variations and accommodations in test administration may be provided pursuant to 5 CCR 11516-11516.7. Any student with a disability shall **be allowed to** take the ~~CELDT~~ **assessment** with those accommodations for testing that the student has regularly used during instruction and classroom assessment as delineated in the student's individualized education program (IEP) or Section 504 plan that are appropriate and necessary to address the student's individual needs. **If he/she is unable to participate in the assessment or a portion of the assessment with such accommodations, he/she shall be administered an alternate assessment for English language proficiency as set forth in his/her IEP. (5 CCR 11516-11516.7)**
~~(5 CCR 11516.5)~~

(cf. 6152.51 – State Academic Achievement Tests)
(cf. 6159 - Individualized Education Program)
(cf. 6164.6 - Identification and Education under Section 504)

Parental Notifications

The Superintendent or designee shall provide the following written notifications to parents/guardians of English learners:

1. **Assessment Notification:** The district shall notify parents/guardians of their child's results on the **state's English language proficiency assessment** within 30 calendar days **following receipt of the results from the test contractor. (Education Code 52164.1;** 5 CCR 11511.5)

(cf. 5145.6 - Parental Notifications)

EDUCATION FOR ENGLISH LANGUAGE LEARNERS (continued)

~~The district shall notify parents/guardians of their child's results on the CELDT within 30 calendar days. (5 CCR 11511.5)~~

~~Within 30 days of initial enrollment, students identified as having limited English proficiency shall be further assessed for primary language proficiency in comprehension, speaking, reading and writing. The Superintendent or designee shall develop criteria for determining student needs on the basis of these assessments. *(former Education Code 52164.1, 62002)*~~

2. **Placement Notification: At the beginning of each school year, parents/guardians shall be informed of the placement of their child in a structured English immersion program and shall be notified of an opportunity to apply for a parental exception waiver. (Education Code 310; 5 CCR 11309)**

~~Before students are enrolled in a program for English language learners, parents/guardians shall receive information about the program and their opportunities for parental involvement. This information shall include the fact that an individual student's participation in the program is voluntary on the part of the parent/guardian. *(Education Code 52173)*~~

3. **Title III Notifications: Each parent/guardian of a student participating in, or identified for participation in, a language instruction program supported by federal Title III funds shall receive notification of the assessment of his/her child's English proficiency. Such notice shall be provided** not later than 30 calendar days after the beginning of the school year **or, if the student is identified for program participation during the school year, within two weeks of the student's placement in the program. The notice shall include all of the following: (Education Code 440; 20 USC 7012)**

~~Not later than 30 calendar days after the beginning of the school year, each parent/guardian of a student participating in, or identified for participation in, a language instruction program supported by federal Title III funds shall receive notification of the assessment of his/her child's English proficiency. The notice shall include all of the following:~~

~~1.~~ **a.** The reason for the student's classification as English ~~language~~ learner

~~2.~~ **b.** The level of English proficiency**, how the level was assessed, and the status of the student's academic achievement**

~~3.~~ **c.** A description of the program for English language development instruction, including a description of all of the following:

~~a.~~**(1)** The manner in which the program will meet the educational strengths and needs of the student

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~~b.~~**(2)** The manner in which the program will help the student develop his/her English proficiency and meet age-appropriate academic standards

~~c.~~**(3)** The specific exit requirements for the program, the expected rate of transition from the program into classrooms not tailored for English ~~language~~ learner students, and the expected rate of graduation from secondary school if **applicable** ~~Title I funds are used for students in secondary schools~~

~~d.~~**(4)** Where the student has been identified for special education, the manner in which the program meets the requirements of the student's IEP

~~4.~~ **d.** Information regarding a parent/guardian's option to decline to allow the student to become enrolled in the program or to choose to allow the student to become enrolled in an alternative program

~~5.~~ **e.** Information designed to assist a parent/guardian in selecting among available programs, if more than one program is offered

~~Parent/guardians also shall be notified of the results of any reassessments. *(Education Code 52164.3)*~~

4. Annual Measurable Objectives Notification: If the district fails to make progress on the annual measurable achievement objectives for English learners established pursuant to 20 USC 6842, the Superintendent or designee shall, within 30 days after such failure occurs, send a notification regarding such failure to the parents/guardians of each student identified for participation in a language instruction educational program supported by Title III funds. (20 USC 7012)

Parental Exception Waivers

~~At the beginning of each school year, parents/guardians shall be informed of the placement of their children in a structured English immersion program and shall be notified of an opportunity to apply for a parental exception waiver. *(Education Code 310; 5 CCR 11309)*~~

A parent/guardian may**, be personally visiting the school,** request that the district waive the requirements ~~of Education Code 305,~~ pertaining to the placement of ~~a student~~ **his/her child** in a structured English immersion program if ~~the~~ one of the following circumstances exists: **(Education Code 310-311)**

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1. ~~Students who already know English:~~ The student already possesses ~~good~~ **sufficient** English language skills, as measured by standardized tests of English vocabulary comprehension, reading and writing, in which the student scores at or above the state average for his/her grade level or at or above the fifth-grade average, whichever is lower. ~~*(Education Code 311(a))*~~

2. ~~Older students:~~ The student is age 10 years or older, and it is the informed belief of the school principal and educational staff that an alternate course of study would be better suited to the student's rapid acquisition of basic English skills. ~~*(Education Code 311(b))*~~

3. ~~Students with special needs:~~ The student already has been placed, for a period of not less than 30 calendar days during that school year, in an English language classroom and it is subsequently the informed belief of the ~~school~~ principal and educational staff that the student has special physical, emotional, psychological or educational needs and that an alternate course of educational study would be better suited to the student's overall educational development. ~~*(Education Code 311(c))*~~

~~The parent/guardian shall personally visit the school to apply for the waiver. *(Education Code 310)*~~

Upon request for a waiver, the Superintendent or designee shall provide to the parents/guardians:

~~1.~~ A full written description, and a spoken description upon request, of the intent and content of the structured English immersion program, any alternative courses of study and all educational opportunities offered by the district and available to the student, and the educational materials to be used in the different educational program choices

~~2.~~ For a request for waiver pursuant to ~~Education Code 311(c)~~ **item #3 above, the Superintendent or designee shall notify the parent/guardian** ~~for students with special needs, notification~~ that the student must be placed for a period of not less than 30 calendar days in an English language classroom and that the **waiver must be approved by the** Superintendent ~~must approve the waiver~~ pursuant to **any guidelines established by the** Board of Trustees. ~~Guidelines~~ **(Education Code 310, 311; 5 CCR 11309)**

~~Pursuant to Education Code 311(b) and 311(c),~~ The principal and educational staff may recommend a waiver to a parent/guardian **pursuant to item #2 or #3 above.** ~~for a student 10 years or older and a student with special needs.~~ Parents/guardians shall be informed in writing of any recommendation for an alternative program made by the principal and staff and shall be given notice of their right to refuse to accept the recommendation. The notice shall include a full description of the recommended alternative program and the educational materials to be used for the alternative program as well as a description of all other programs available to the student. If the parent/guardian elects to request the alternative program

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recommended by the principal and educational staff, the parent/guardian shall comply with district procedures and requirements otherwise applicable to a parental exception waiver, including Education Code 310. (**Education Code 311;** 5 CCR 11309)

When evaluating waiver requests pursuant to **item #1 above** ~~Education Code 311(a) for students who already know English~~ and other waiver requests for those students for whom standardized assessment data are not available, other equivalent assessment measures may be used. These equivalent measures may include ~~local assessments, local~~ **district** standards and **assessment and** teacher evaluations **of such students**.

Parental exception waivers pursuant to **item #2 above** ~~Education Code 311(b) for students 10 years or older~~ shall be granted if it is the informed belief of the principal and educational staff that an alternate course of educational study would be better suited to the student's rapid acquisition of basic English language skills. (Education Code 311)

Parental exception waivers pursuant to **item #3 above** ~~Education Code 311(c) for students with special needs~~ shall be granted **by the Superintendent** if it is the informed belief of the principal and educational staff that, due to the student's special physical, emotional, psychological or educational needs, an alternate course of educational study would be better suited to the student's overall educational development. (Education Code 311)

~~The principal shall consider all waiver requests made pursuant to Education Code 311(c) for students with special needs and shall submit a rationale of the decision regarding the waiver to the Superintendent or designee. When determining whether or not to recommend the approval of the waiver request, the principal shall assume that the facts justifying the request attested by the parent/guardian are a true representation of the child's condition.~~

~~Each waiver shall be considered on its individual merits with great deference given to parental preference for student placement.~~

~~The principal or designee shall act upon~~ **All** parental exception waivers **shall be acted upon** within 20 instructional days of submission to the principal. However, parental waiver requests pursuant to **item #3 above** ~~Education Code 311(c) for students with special needs~~ shall not be acted upon during the 30-day placement in an English language classroom. ~~These~~ **Such** waivers shall be acted upon no later than 10 calendar days after the expiration of that 30-day English language classroom placement or within 20 instructional days of submission of the waiver to the principal, whichever is later. (5 CCR 11309)

~~All parental exception waivers shall be granted unless the principal and educational staff have determined that an alternative program offered at the school would not be better suited for the overall educational development of the student. (5 CCR 11309)~~

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~~Any Individual schools in which 20 students or more of a given grade level receive a waiver shall be required to offer such a class; otherwise they must allow the students to transfer to a public school in which such a class is offered. (Education Code 310)~~

Any individual school in which 20 or more students of a given grade level receive a waiver shall offer an alternative class where the students are taught English and other subjects through bilingual education techniques or other generally recognized educational methodologies permitted by law. Otherwise, the students shall be allowed to transfer to a public school in which such a class is offered. (Education Code 310)

~~Students wishing to transfer shall be subject to the district's intradistrict and interdistrict attendance policies and administrative regulations. Students wishing to transfer to another district shall also be subject to the receiving district's interdistrict attendance policies and administrative regulations.~~

~~*(cf. 5116.1 - Intradistrict Open Enrollment)*~~
~~*(cf. 5117 - Interdistrict Attendance)*~~

~~*(cf. 5117.1 - Interdistrict Attendance Agreements)*~~
~~*(cf.5117.2 - Alternative Interdistrict Attendance Programs)*~~

In cases where a parental exception waiver pursuant to **item #2 or #3 above** ~~Education Code 311(b) or (c)~~ is denied, the parent/guardian shall be informed in writing of the reason(s) for the denial and advised that he/she may appeal the decision to the Board if the Board authorizes such an appeal, or to the court. (5 CCR 11309)

Waiver requests shall be renewed annually by the parent/guardian. (Education Code 310)

Reclassification/*Redesignation*

The district shall continue to provide additional and appropriate educational services to English ~~language~~ learners for the purposes of overcoming language barriers until the**y:** ~~English language learners have:~~ (5 CCR 113092)

1. Demonstrated English language proficiency comparable to that of the district's average native English language speakers

2. Recouped any academic deficits which may have been incurred in other areas of the core curriculum as a result of language barriers

English ~~language~~ learners shall be redesignated as fluent English proficient when they are able to comprehend, speak, read and write English well enough to receive instruction in ~~the regular program and~~ **an English language mainstream classroom and** make academic progress at a level substantially equivalent to that of students of the same age or grade whose

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primary language is English and who are in the regular course of study. (Education Code 52164.6)

The following measures shall be used to determine whether an English ~~language~~ learner shall be reclassified as fluent English proficient: **(Education Code 313;** 5 CCR 11303)

1. **Assessment of English language proficiency using an objective assessment instrument, including, but not limited to, the state's English language proficiency assessment**

2. **Participation of the student's classroom teacher and any other certificated staff with direct responsibility for teaching or placement decisions related to the student**

3. **Parent/guardian opinion and consultation**

   The Superintendent or designee shall provide the parent/guardian with notice and a description of the reclassification process and of his/her opportunity to participate in the process and shall encourage his/her involvement in the process.

4. **Student performance on an objective assessment of basic skills in English that shows whether the student is performing at or near grade level**

~~**Assessment of English Language Proficiency**~~

~~1. Using the California English Language Development Test (CELDT) consider for reclassification those pupils whose overall proficiency level is Early Advanced or higher and:~~

- ~~Listening is intermediate or higher.~~
- ~~Speaking in intermediate or higher.~~
- ~~Reading is intermediate or higher.~~
- ~~Writing is intermediate or higher.~~

~~Those pupils whose overall proficiency level is in the upper end of intermediate may also be considered for reclassification if additional measures determine the likelihood that a pupil is proficient in English.~~

~~**Teacher Evaluation Based on the Following Accommodations**~~

~~2. For reclassification those pupils which receive:~~

~~a. Elementary a "2" (minimum)/Satisfactory or higher on the core academic portions of their elementary report card.~~

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b. Secondary – a grade of "C" or better in the core academic areas of their report card.

Parent Opinion and Consultation

3. Prior to reclassification of all pupils, an invited committee comprised of the site administrator or designee, presenting teacher, parent, and other interested teachers will meet to determine the appropriateness of reclassification and discuss the reclassification based on the criteria. Parents and guardians will be provided notice of their right to provide input and will be encouraged to participate in the process. The recommendation of the committee will be forwarded to the Superintendent or designee for ratification.

Comparison of Performance in Basic Skills

4. Consider for reclassification those pupils who meet the following:

a. 3-5 scoring at the midpoint of the basic level (75) on the end-of-first-trimester ELA final exam

b. 6-10 scoring at the midpoint of the basic level (75) on the end-of-first-semester ELA final exam

c. For grade 10 only: may also consider pupils scoring at the minimum of the proficient level (350) on the ELA section of the California High School Exit Exam (CAHSEE) at the end of their sophomore year

d. 11-12 scoring at the minimum of the proficient level (350) on the ELA section of the California High School Exit Exam (CAHSEE)

Pupils who have achieved the above scores should be sufficiently prepared to participate effectively in grade level curriculum.

5. Consider for reclassification those pupils in grades k-12:

a. For pupils in grades one and two, CELDT results, teacher evaluation, parent consultation, a minimum of "2" on the core academic portions of their elementary report card, and other available assessments.

b. Kindergarten pupils who have been identified as English learners probably should not be reclassified.

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~~**Monitoring Reclassified Students**~~

~~Pupil performance will be monitored for two years after reclassification in accordance with existing California regulations and the federal No Child Left Behind (NCLB) legislation. Monitoring does not mean that the CELDT should be administered again; rather, the pupil's academic achievement and progress should be monitored to be certain the pupil is continuing to progress. If the student fails to progress, it is necessary to intervene and not allow him or her to fall behind.~~

~~The Superintendent or designee shall develop a process to monitor the effectiveness of the district's program for English language learners. The district's program shall be modified as needed to help ensure language and academic success for each English language learner.~~

Advisory Committees

A parent/guardian advisory committee shall be established ~~A~~at the district level when there are more than 50 English ~~language~~ learners in the district and at ~~each~~ **the** school **level when there are** ~~with~~ more than 20 English ~~language~~ learners. ~~, parent/guardian advisory committees shall be maintained to serve the advisory functions specified in law. (5 CCR 11308~~) Parents/guardians of English ~~language~~ learners shall constitute committee membership in at least the same percentage as **English learners** ~~their children~~ represent of the total number of students in the school. *(Education Code 52176;* ***5 CCR 11308)***

The district's English language advisory committee shall advise the Board on at least the following tasks: (5 CCR 11308)

1. The timetable for and development of a district master plan of education programs and services for English learners, taking into consideration the school site plans for English learners.

2. The districtwide needs assessment **on a school-by-school basis**.

3. Establishment of a district program, goals and objectives for programs and services for English learners.

4. Development of a plan to ensure compliance with applicable teacher or aide requirements.

5. Administration of the annual language census.

6. Review of and comments on the written notification ~~of initial enrollment as~~ required ~~in~~ **to be sent to parents/guardians pursuant to** 5 CCR 11303-**11316**.

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~~7. Review and comments on any related waiver request.~~

87. Review of and comment on the **written notification required to be sent to parents/guardians pursuant to 5 CCR 11300+11316** ~~district's reclassification procedures~~.

(cf. 0420 - School Plans/Site Councils)
(cf. 1220 - Citizen Advisory Committees)
(cf. 5020 - Parent Rights and Responsibilities)
(cf. 6020 - Parent Involvement)

In order to assist the advisory committee in carrying out its responsibilities, the Superintendent or designee shall ensure that committee members receive appropriate training and materials. This training shall be planned in full consultation with the members. (5 CCR 11308)

~~**State Mandated Assessments**~~

~~Identified English Learners students enrolled for 12 months or less may receive accommodations on mandated assessments consistent with state guidelines.~~

~~The Superintendent or designee shall ensure that committee members receive appropriate training and materials to help the members carry out their responsibilities.~~

LCAP Advisory Committee

When there are at least 15 percent English learners in the district, with at least 50 students who are English learners, a district-level English learner parent advisory committee shall be established to review and comment on the district's local control and accountability plan (LCAP) in accordance with BP 0460 - Local Control and Accountability Plan. The committee shall be composed of a majority of parents/guardians of English learners. (Education Code 52063; 5 CCR 15495)

(cf. 0460 - Local Control and Accountability Plan)

The advisory committee established pursuant to 5 CCR 11308, as described in the section "Advisory Committee" above, could serve as the LCAP English learner advisory committee if its composition includes a majority of parents/guardians of English learners.

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