

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

MEMBERS OF THE GOVERNING BOARD

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

DISTRICT ADMINISTRATION

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

School	<u>STUDENT ENROLLMENT</u>		
	2019-2020 CALPADS	12/9/2019	1/8/2020
Sheridan Elementary (K-5)	64	63	60
First Street Elementary (K-5)	447	459	455
Carlin C. Coppin Elementary (K-5)	441	452	453
Creekside Oaks Elementary (K-5)	609	615	615
Twelve Bridges Elementary (K-5)	652	662	662
Foskett Ranch Elementary (K-5)	412	418	418
Lincoln Crossing Elementary (K-5)	698	698	697
Glen Edwards Middle School (6-8)	869	880	877
Twelve Bridges Middle School (6-8)	830	833	830
Lincoln High School (9-12)	2,071	2,051	2,048
Phoenix High School (10-12)	84	78	83
Atlas (K-12) (new 2019-2020)	40	44	42
SDC Program (18-22)	11	10	12
Non-Public Schools	31	32	33
TOTAL	7259	7,295	7,285

SDC Pre-School

Foskett Ranch	14
First Street/LIP	76

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 21, 2020

Lincoln High School – Performing Arts Theater

790 J Street, Lincoln, CA 95648

AGENDA

2019-2020 Goals & Objectives (G & O) for the Management Team: Component I: Quality Student Performance; Component II: Curriculum Themes; Component III: Special Student Services; Component IV: Staff & Community Relations; Component V: Facilities/Administration/Budget.

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

6:00 P.M. START

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

2. COMMUNICATION FROM THE PUBLIC

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

6:05 P.M.

3. CLOSED SESSION – Lincoln High School – Library

3.1 CONFERENCE WITH LABOR NEGOTIATOR

Bargaining groups: WPTA & CSEA Negotiations

Agency Negotiators:

~Scott Leaman, Superintendent

~Kerry Callahan, Deputy Superintendent of Educational Services

~Gabe Simon, Assistant Superintendent of Personnel Services

~Audrey Kilpatrick, Assistant Superintendent of Business and Operations

3.2 CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

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

CPF15-514477

3.3 CONFERENCE WITH REAL PROPERTY NEGOTIATOR

Property Designated as Parcel #335-010-013-000

3.4 PERSONNEL

Public Employee Employment/Discipline/Dismissal/Release

3.5 STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C.

48918

a. Student Re-Entry - Student #18-19-E

b. Student Re-Entry – Student #18-19-F

Regular Meeting of the Board of Trustees

January 21, 2020

Agenda

7:00 P.M.

- 4. ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE** – District Office/City Hall Blvd., - 3rd Floor Conference Room

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

4.1 Page 9 - CONFERENCE WITH LABOR NEGOTIATOR

Bargaining groups: WPTA & CSEA Negotiations

Agency Negotiators:

~Scott Leaman, Superintendent

~Kerry Callahan, Deputy Superintendent of Educational Services

~Gabe Simon, Assistant Superintendent of Personnel Services

~Audrey Kilpatrick, Assistant Superintendent of Business and Operations

4.2 Page 10 - CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

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

4.3 Page 11 – CONFERENCE WITH REAL PROPERTY NEGOTIATOR

Property Designated as Parcel #335-010-013-000

4.4 Page 12 - PERSONNEL

Public Employee Employment/Discipline/Dismissal/Release

4.5 Page 13 - STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918

a. Student Re-Entry - Student #18-19-E

b. Student Re-Entry – Student #18-19-F

5. SPECIAL ORDER OF BUSINESS

- 5.1 **Page 16** – Lincoln High School will be featured

6. Page 19-78 - 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 Classified Personnel Report

6.2 Approval of Request Unpaid Leave of Absence

6.3 Approval of Minutes for: December 3rd & 17th, 2019

6.4 Approval of Warrants

6.5 Ratification of Contract with Elevate Youth Solutions and Western Placer Unified School District – Lincoln High School

6.6 Ratification of Contract with the Catta Verdera Country Club and Western Placer Unified School District

6.7 Student Discipline Re-Entry of Student #18-19-E

6.8 Student Discipline Re-Entry of Student #18-19-F

Roll call vote:

Regular Meeting of the Board of Trustees

January 21, 2020

Agenda

7. COMMUNICATION FROM THE PUBLIC

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8. REPORTS & COMMUNICATION

- Lincoln High School Student Advisory – Mattie Ridgway
- Western Placer Teacher's Association – Tim Allen
- Western Placer Classified Employee Association – Jim Houck
- Superintendent – Scott Leaman

9. ♦ACTION ♦DISCUSSION ♦INFORMATION

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

9.1 Discussion **Page 80 – RECEIPT OF THE 2018-19 AUDITED FINANCIAL STATEMENTS– Kilpatrick (19-20 G & O Component I, II, III, IV, V)**

9.2 Information / **Page 173 – HORIZON CHARTER SCHOOLS 2018-19 ANNUAL FINANCIAL STATEMENTS AND AUDIT REPORT– Kilpatrick (19-20 G & O Component I, II, III, IV, V)**

9.3 Information/ **Page 215 – JOHN ADAMS ACADEMIES INC. CHARTER SCHOOLS 2018-19 CONSOLIDATED FINANCIAL STATEMENTS WITH AUDITOR'S REPORT– Kilpatrick (19-20 G & O Component I, II, III, IV, V)**

9.4 Action **Page 253 – WAIVER REQUEST AND AFFIDAVIT – REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS – SCHOOL CLOSURE FOR CARLIN C COPPIN ELEMENTARY, FIRST STREET ELEMENTARY, TWELVE BRIDGES ELEMENTARY AND GLEN EDWARDS MIDDLE SCHOOL ON OCTOBER 9, 2019– Kilpatrick (19-20 G & O Component I, II, III, IV, V)**

9.5 Information/ **Page 259 – WPUSD'S 2018-2019 CALIFORNIA SCHOOL DASHBOARD RESULTS– Leehane (19-20 G & O Component I, II, III, IV, V)**

9.6 Information **Page 260 – REVISED SUNSHINE PROPOSAL FOR NEGOTIATIONS REGARDING THE COLLECTIVE BARGAINING AGREEMENT BETWEEN THE WESTERN PLACER UNIFIED SCHOOL DISTRICT (WPUSD) AND THE WESTERN PLACER TEACHER'S ASSOCIATION (WPTA)– Simon (19-20 G & O Component I, II, III, IV, V)**
Roll call vote

Regular Meeting of the Board of Trustees

January 21, 2020

Agenda

- 9.7 Action **Page 263 – SUNSHINE FOR NEGOTIATIONS REGARDING THE COLLECTIVE BARGAINING AGREEMENT BETWEEN WESTERN PLACER UNIFIED SCHOOL DISTRICT AND THE CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION (CHAPTER #741) – Simon** (19-20 G & O Component I, II, III, IV, V)
- 9.8 Action **Page 266 – ADOPTION OF REVISED/NEW EXHIBITS/ POLICIES/ REGULATIONS – Leaman** (19-20 G & O Component I, II, III, IV, V)
- The District Policy Committee and Management Team have reviewed the following new and revised policies/regulations/exhibits as per CSBA. They are now being presented for adoption by the Board of Trustees.
 - BP/AR 0460 – Local Control and Accountability Plan
 - BP 0520 – Intervention for Underperforming Schools (New Policy)
 - BP 0520.1 – Comprehensive and Targeted Support and Improvement (New Policy)
 - BP 5131 – Conduct
 - BP 5131.8 Mobile Communication Devices (New Policy)
 - BP 5132 – Dress and Grooming
 - AR 5141.26 – Tuberculosis Testing

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.

- School Safety

10.2 BOARD MEMBER REPORTS/COMMENTS

11. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

- **February 4, 2020 7:00 P.M.**, Regular Meeting of the Board of Trustees – District Office/City Hall Bldg., 3rd Floor Conference Room
- **February 18, 2020 7:00 P.M.**, Regular Meeting of the Board of Trustees – District Office/City Hall Bldg., 3rd Floor Conference Room

12. ADJOURNMENT

Accommodating Those Individuals with Special Needs:

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

**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 21, 2020

Time: 6:05 P.M.

1. LICENSE/PERMIT DETERMINATION
2. SECURITY MATTERS
3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR
4. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
6. LIABILITY CLAIMS
7. THREAT TO PUBLIC SERVICES OR FACILITIES
8. PERSONNEL
 - * PUBLIC EMPLOYEE APPOINTMENT
 - * PUBLIC EMPLOYEE EMPLOYMENT
 - * PUBLIC EMPLOYEE PERFORMANCE EVALUATION
 - * PUBLIC EMPLOYEE EMPLOYMENT/DISCIPLINE/DISMISSAL/RELEASE
 - * COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE
9. CONFERENCE WITH LABOR NEGOTIATOR
10. STUDENTS
 - * STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918
 - * STUDENT PRIVATE PLACEMENT
 - * INTERDISTRICT ATTENDANCE APPEAL
 - * STUDENT ASSESSMENT INSTRUMENTS
 - * STUDENT RETENTION APPEAL, Pursuant to BP 5123
 - * DISCLOSURE OF CONFIDENTIAL STUDENT RECORD INFORMATION
 1. LICENSE/PERMIT DETERMINATION
 - A. Specify the number of license or permit applications.
 2. SECURITY MATTERS
 - A. Specify law enforcement agency
 - B. Title of Officer
 3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR
 - A. Property: specify the street address, or if no street address the parcel number or unique other reference to the property under negotiation.
 - B. Negotiating parties: specify the name of the negotiating party, not the agent who directly or through an agent will negotiate with the agency's agent.
 - C. Under negotiations: specify whether the instructions to the negotiator will concern price, terms of payment or both.

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

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

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

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 21, 2020

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.

**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, Deputy Superintendent of
Educational Services

ENCLOSURES:

No

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 21, 2020

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.

**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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SUBJECT:

CONFERENCE WITH REAL PROPERTY
NEGOTIATORS

AGENDA ITEM AREA:

Closed Session

REQUESTED BY:

Scott Leaman, Superintendent
Audrey Kilpatrick, Asst. Superintendent
Of Business and Operations
Mike Adell, Director of Facilities

ENCLOSURES:

No

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 21, 2020

ROLL CALL REQUIRED:

No

BACKGROUND:

The Board of Trustee will disclose any action taken in closed session in regard to Property designated as the following parcels:

Parcel #335-010-013-000

RECOMMENDATION:

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

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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

DISTRICT GLOBAL GOALS

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SUBJECT:

PUBLIC EMPLOYEE EMPLOYMENT/DISCIPLINE/
DISMISSAL/RELEASE

AGENDA ITEM AREA:

Closed Session

REQUESTED BY:

Gabe Simon
Assistant Superintendent of Personnel Services

ENCLOSURES:

No

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 21, 2020

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.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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

DISTRICT GLOBAL GOALS

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SUBJECT:

Student Discipline
Re-Entry of Student #18-19-E

AGENDA ITEM AREA:

Closed Session

REQUESTED BY:

Chuck Whitecotton
District Hearing Officer

ENCLOSURES:

Yes

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 21, 2020

ROLL CALL REQUIRED:

No

BACKGROUND:

The Board of Trustees will discuss, and disclose any action under consent regarding the Re-Entry of Student #18-19-E.

RECOMMENDATION:

The Administration recommends the Board of Trustees disclose any action taken on the Re-Entry of Student #18-19-E.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Student Discipline
Re-Entry of Student #18-19-F

AGENDA ITEM AREA:

Closed Session

REQUESTED BY:

Chuck Whitecotton
District Hearing Officer

ENCLOSURES:

Yes

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 21, 2020

ROLL CALL REQUIRED:

No

BACKGROUND:

The Board of Trustees will discuss, and disclose any action under consent regarding the Re-Entry of Student #18-19-F.

RECOMMENDATION:

The Administration recommends the Board of Trustees disclose any action taken on the Re-Entry of Student #18-19-F.

SPECIAL ORDER OF BUSINESS

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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

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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 21, 2020

ROLL CALL REQUIRED:

No

BACKGROUND:

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

RECOMMENDATION:

Administration recommends the Board of Trustees enjoy the presentation.



LINCOLN HIGH SCHOOL

790 J Street • Lincoln, CA 95648
Phone (916) 645-6360 • Fax (916) 645-6349

WPUSD School Board Meeting

Tuesday January 21st, 2020

- California Cadet Corps Presentation
- AVID Presentation
- Dashboard Highlights
- Equal Opportunity School Update
- Questions & Answers

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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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 21, 2020

ROLL CALL REQUIRED:

No

BACKGROUND:

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

RECOMMENDATION:

Administration recommends ratification of the classified personnel report.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
PERSONNEL REPORT**

January 21, 2020

CLASSIFIED/MANAGEMENT

NEW HIRES:

- | | |
|--|--|
| 1. Name: Linh Barrientos
Position: Personnel Account Technician
FTE: 8.0 hours/5 days a week
Days: 12 Months | Effective: 1/6/20
Site: District Office
Replacement |
| 2. Name: Maria Del Rosario Garcia
Position: Campus/Cafeteria Supervisor
FTE: 1.75 hours/5 days a week
Days: 10 Months | Effective: 1/6/20
Site: Foscett Ranch Elementary School
Replacement |
| 3. Name: Sandra Ruiz
Position: Food Service Assistant
FTE: 2.25 hours/5 days a week
Days: 10 Months | Effective: 1/6/20
Site: Lincoln Crossing Elementary School
Replacement |
| 4. Name: Kazem Shahhosseini
Position: Bus Driver – Special Needs
FTE: 5.58 hours/5 days a week
Days: 10 Months | Effective: 1/6/20
Site: Transportation
Replacement |

TRANSFER/PROMOTION:

- | | |
|--|--|
| 1. Name: Hunter Dora
Position: Program Facilitator
FTE: 4.0 hours/5 days a week
Days: 10 Months | Effective: 1/6/20
Site: Glen Edwards Middle School
Replacement |
| 2. Name: Cherrie Smith
Position: Paraprofessional
FTE: 5.66 hours/5 days a week
Days: 10 Months | Effective: 1/20/20
Site: Foscett Ranch Elementary School
Replacement |
| 3. Name: Jenni Torgersen
Position: School Clerk III
FTE: 8 hours/5 days a week
Days: 11 Months | Effective: 1/15/20
Site: Twelve Bridges Middle School
Replacement |
| 4. Name: Erin Wilson
Position: Paraprofessional
FTE: 5.66 hours/5 days a week
Days: 10 Months | Effective: 1/6/20
Site: First Street Elementary School
Replacement |

ADDITIONAL POSITION:

1. Name: Holly Gandee-Harris
Position: Health Clerk
FTE: 1 hour/5 days a week
Days: 10 Months

Effective: 1/21/20
Site: Lincoln High School
New Position

RESIGNATION/RETIREMENT:

1. Name: Lisa Knafla
Position: Health Clerk

Effective: 1/17/20
Site: Creekside Oaks Elementary School

2. Name: Linda Powell
Position: Food Service Assistant

Effective: 1/31/20
Site: Lincoln High School

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Approval of Request Unpaid
Leave of Absence

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Gabriel Simon
Assist. Superintendent, Personnel Services

ENCLOSURES:

Yes

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

General

MEETING DATE:

January 21, 2020

ROLL CALL REQUIRED:

Yes

BACKGROUND:

The Board of Trustees will take action to approve the request for an unpaid leave of absence.

RECOMMENDATION:

Administration recommends ratification of the request for an unpaid leave of absence.

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

SUBJECT:

Approval of Minutes:

- December 3 & 17, 2019 Regular Board of Trustee Meeting

AGENDA ITEM AREA:

CONSENT AGENDA

REQUESTED BY:

Scott Leaman,
Superintendent

ENCLOSURES:

Yes

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 21, 2020

ROLL CALL REQUIRED:

No

BACKGROUND:

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

- December 3 & 17, 2019 Regular Board of Trustee Meeting

RECOMMENDATION:

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

Western Placer Unified School District

Regular Meeting of the Board of Trustees

December 3, 2019

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

MINUTES

2019-2020 Goals & Objectives (G & O) for the Management Team: **Component I:** Quality Student Performance; **Component II:** Curriculum Themes; **Component III:** Special Student Services; **Component IV:** Staff & Community Relations; **Component V:** Facilities/Administration/Budget.

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

Board Members Present:

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

Others Present:

Scott Leaman, Superintendent
Kerry Callahan, Deputy Superintendent of Educational Services
Audrey Kilpatrick, Assistant Superintendent of Business & Operations
Gabe Simon, Assistant Superintendent of Personnel Services
Scott Pickett, Director of Educational Services
Mike Adell, Director of Facilities
Maria Gonzalez, Administrative Assistant to the Superintendent
Mattie Ridgway, Student Advisory
Matthew Nobert, Lincoln News Messenger

6:00 P.M. START

1. **CALL TO ORDER** – WPUSD District Office/City Hall Bldg. – 3rd Floor Conference Room
2. **COMMUNICATION FROM THE PUBLIC**
No communication from the public

6:05 P.M.

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

Minutes

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

3.3 PERSONNEL

- a. Employee Employment/Discipline/Dismissal/Release
- b. Public Employee Performance Evaluation - Superintendent

7:00 P.M.

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

4.1 Page 9 - CONFERENCE WITH LABOR NEGOTIATOR

Bargaining groups: WPTA & CSEA Negotiations

Agency Negotiators:

~Scott Leaman, Superintendent

~Kerry Callahan, Deputy Superintendent of Educational Services

~Gabe Simon, Assistant Superintendent of Personnel Services

~Audrey Kilpatrick, Assistant Superintendent of Business and Operations

No action taken

4.2 Page 10 - CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

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

No action taken

4.3 Page 11 - PERSONNEL

Public Employee Employment/Discipline/Dismissal/Release

- a. Employee Employment/Discipline/Dismissal/Release Employee

No action taken

- b. Public Employee Performance Evaluation - Superintendent

Mrs. Wyatt reported that Mr. Leaman received a 5.0 evaluation and the Board of Trustees shared positive comments about Mr. Leaman.

5. Page 14-95 - CONSENT AGENDA

- 5.1 Classified Personnel Report

- 5.2 Approval Minutes for November 5 & 19, 2019

- 5.3 Approval of Warrants

- 5.4 Ratification of Contract with Linmoore Fencing and Western Placer Unified School District – Lincoln High School

December 3, 2019

Minutes

-
- 5.5 Report of Disclosure Requirements for Quarterly Reports of Investments
 5.6 Approve 2019-2020 Single Plans for Student Achievement

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

6. COMMUNICATION FROM THE PUBLIC

No communication from the public

7. REPORTS & COMMUNICATION

- Lincoln High School Student Advisory – Mattie Ridgway shared the following:
 - Finals are in two weeks. Lots of study groups are forming at school
 - Winter sports starting soon which includes, basketball, soccer and wrestling
 - Can food drive just started
 - Staff meeting today, Band, Choir, Drama Club and Dance Team all performed
- Western Placer Teacher's Association – Tim Allen stated no report today.
- Western Placer Classified Employee Association – Gus Nevarez – not present
- Superintendent – Scott Leaman
 - We had a nice break and there were no issues with the district being closed
 - Attended joint Government Relations meeting this morning. Jennifer Hanson spoke of a lot of positive things happening in Lincoln. She spoke very positive about growth.
 - Attended the swearing in of two new Lincoln Police officers.
 - Spoke to the Chief of Police regarding the additional SRO grant. They will be working on a MOU soon. It is 3-year grant.
 - Next meeting is our reorganizational meeting.
 - Regarding Superintendent Evaluation, he has had a lot of positive experience with sites/teachers this past year.
 - Governor's workshop is in January
 - Winter hours begin during the Christmas Break
 - New Clerk – Starting on Monday December 9, 2019 - Faviola Lopez

8. ♦ ACTION ♦ DISCUSSION ♦ INFORMATION

- 8.1 Action** **Page 97 – APPROVE RESOLUTION NO. 19/20.18, AUTHORIZING ESTABLISHING FUND 22 – BUILDING FUND #2 FOR THE SEPARATE ACCOUNTING OF BRIDGE FINANCING DEBT ISSUANCE PROCEEDS FOR CAPITAL PROJECTS – Kilpatrick (19-20 G & O Component I, II, III, IV, V)**

Mrs. Kilpatrick stated that it was recommended that the District open a new fund for the purpose of separately accounting for the bridge financing debt issuance proceeds for new construction or modernization projects. The proceeds may not be used for any purposes other than those for which the

debt issuances are issued. With approval, we are able to set the account up. This is getting us ready for the process to track the funds separately. Motion by Mr. Carras, seconded by Mrs. Wyatt and passed by a 5-0 (*Ayes: Long, Wyatt, Carras, Haley, Armitage No: None*) roll call vote to approve adoption of Resolution 19/20.18 authorizing establishing fund 22 – building fund #2 for the separate accounting of bridge financing debt issuance proceeds for capital projects.

8.2 Action **Page 99 – SUBJECT MATTER VERIFICATION CALIFORNIA EDUCATION CODE 44258.7 – Simon** (19-20 G & O Component I, II, III, IV, V)

Mr. Simon stated that these are teachers at Twelve Bridges Middle School and Lincoln High School that are teaching electives outside of their credential area but they are capable and able based on review by the committee (teachers, administrators, counselors) made up at each site. Mr. Simon recommended the Board of Trustees approve the assignment as recommended by the committee/subject matter specialist. Motion by Mr. Haley, Seconded by Mrs. Wyatt and passed by a 5-0 (*Ayes: Armitage, Carras, Haley, Long, Wyatt No: None*) vote to approve the subject matter verification California Education Code 44258.7

8.3 Information **Page 102 – MUTUAL SUNSHINE FOR NEGOTIATIONS**
Discussion **REGARDING THE COLLECTIVE BARGAINING AGREEMENT**
BETWEEN THE WESTERN PLACER UNIFIED SCHOOL
DISTRICT (WPUSD) AND THE WESTERN PLACER TEACHER
ASSOCIATION (WPTA) – Simon (19-20 G & O Component I, II, III, IV, V)

Mr. Simon stated that this item is letting the public know which articles we will be negotiated during negotiations this year. We will be talking about compensation for the future and possibly benefits and class size. We will continue our productive relationship with the bargaining units.

8.4 Information **Page 104 – 2020-21 ELEMENTARY SCHOOL BOUNDARY**
Discussion **CHANGE – Leaman** (19-20 G & O Component I, II, III, IV, V)
Action

Mr. Leaman stated one of the board mandates is to adopt boundaries for our schools. We engaged this fall in an extensive process around boundary changes. We met with the staff at Lincoln Crossing Elementary (LCE) and Creekside Oaks Elementary (COES). Tim Allen, WPTA was involved in some of the meetings. We had a meeting for all staff in the district to attend and a meeting for parents. We had three options that we were looking at. Two of the options are included in this board packet (pages 105&106). The two options are very similar. Internally the district will be recommending the boundary on page 106, which includes a small development right above

Ferrari Ranch Rd. The areas on page 106 includes more of a walkable area to Leaman Elementary. The number of students with this boundary will leave space for additional students to attend both schools who currently do not attend Lincoln schools. It will also leave LCE as an overflow school for Twelve Bridges Elementary if needed. We will also be accepting Intra-District request for students who currently attend COES to stay at COES and for fourth graders at LCE affected by the boundary changes who want to stay at LCE. We will process another round of Intra-District Transfer request in April for any siblings who want to remain at LCE. The challenge is knowing our exact numbers at each site with so many variables, but we need to set the boundaries at this time.

Mr. Armitage stated that he is supportive of the boundaries at this time due to the new homes going in by the Lincoln Crossing Club House.

Mr. Carras stated great job in coming up with the boundaries.

Mr. Leaman stated that Mrs. Jennifer Hladun was very helpful in getting information out to her parents at Lincoln Crossing Elementary. Motion by Mr. Carras seconded by Mr. Haley and passed by a 5-0 (*Ayes: Armitage, Carras, Haley, Long, Wyatt No: None*) vote to approve 2020-21 Elementary School boundary change.

8.5 Action

Page 107 – ADOPTION OF HISTORY SOCIAL SCIENCE

MATERIALS FOR GRADES 6-8 – Pickett (19-20 G & O Component I, II, III, IV, V)

Kerry Callahan introduced Mr. Scott Pickett, who will explain the process for adopting materials for our district. Mr. Pickett handed out a power point presentation packet. Mr. Pickett talked about the Board responsibility in adopting materials. The reason to adopt new materials is because our current materials do not meet the State Standards and the companies we purchase from no longer provide our current materials. New State Content Standards have changed the way the material is being taught. Changes in the law include SB48– The Fair Act wants to make sure that the state is addressing all the different groups in our society accurately in regards to the cultural and racial diversity of our society. Mr. Haley asked who writes the materials and Mr. Pickett advised the publishers are made up of teachers, professors and staff. Mr. Pickett advised of the process of the book adoption included having books out on display for parents to review. Teachers piloted three programs starting last spring and the teachers made the decision on which material they wanted to have adopted. Motion by Mr. Carras seconded by Mrs. Wyatt and passed by a 5-0 (*Ayes: Armitage, Carras, Haley, Long, Wyatt No: None*) vote to approve adoption of History Social Science materials for grades 6-8.

- 8.6 Action** **Page 112 – ESTABLISH ANNUAL ORGANIZATIONAL MEETING**
– **Leaman** (19-20 G & O Component I, II, III, IV, V)
● Education Code 35143 and 5017 require the scheduling of an annual organizational meeting in December for selecting board officers. Placer County Office of Education request we take board action on the scheduling of the annual organizational meeting and submit to PCOE.

Motion by Mr. Carras seconded by Mr. Long and passed by a 5-0 (**Ayes:** Armitage, Carras, Haley, Long, Wyatt **No:** None) vote to approve establishing annual organizational meeting.

- 8.7 Action** **Page 114 – ADOPTION OF REVISED/NEW EXHIBITS/ POLICIES/ REGULATIONS** – **Leaman** (19-20 G & O Component I, II, III, IV, V)
● The District Policy Committee and Management Team have reviewed the following new and revised policies/regulations/exhibits as per CSBA. They are now being presented for adoption by the Board of Trustees.

- BP/AR 4116 – Probationary/Permanent Status
- AR 4117.6 – Decision Not to Rehire (Deleted)
- BP/ 4119.22/4279.22/4319.22 – Dress and Grooming
- BP/AR 4218 – Dismissal/Suspension/Disciplinary Action

Motion by Mrs. Wyatt and seconded by Mr. Long and passed by a 5-0 (**Ayes:** Armitage, Carras, Haley, Long, Wyatt **No:** None) vote to approve the adoption of revised/new exhibits/policies/regulations.

9. BOARD OF TRUSTEES

9.1 FUTURE AGENDA ITEMS

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

- School Safety

9.2 BOARD MEMBER REPORTS/COMMENTS

Mr. Haley stated he had not comment

Mr. Long stated that he hoped everyone had a great holiday week

Mrs. Wyatt stated that she attended the Chamber breakfast this morning and the City of Lincoln is moving forward and there are many positive things going on and we are all in this together. Complimented Emma on getting information out via social media. Stated don't forget to shop local and talked about the new Quick Quack car wash in town and stated they donated \$3000.00 today to a mom and her four children who lost their father recently.

Mr. Carras stated that he shops local

Mr. Armitage attended the County Committee meeting. He was elected as a representative again for this upcoming year.

Minutes

10. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

➤ **December 17, 2019 7:00 P.M.**, Annual Organizational Meeting of the Board of Trustees – District Office/City Hall Bldg., 3rd Floor Conference Room

11. ADJOURNMENT

There being no further business the meeting was adjourned at 7:48p.m.

Damian Armitage, President

Kris Wyatt, Clerk

Scott Leaman, Superintendent

Maria Gonzalez, Administrative Assistant to the Superintendent

Adopted:

Ayes:

Noes:

Absent:

Accommodating Those Individuals with Special Needs:

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

Western Placer Unified School District

Regular Meeting of the Board of Trustees

December 17, 2019

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

MINUTES

2019-2020 Goals & Objectives (G & O) for the Management Team: Component I: Quality Student Performance; Component II: Curriculum Themes; Component III: Special Student Services; Component IV: Staff & Community Relations; Component V: Facilities/Administration/Budget.

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

Board Members Present:

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

Others Present:

Scott Leaman, Superintendent
Kerry Callahan, Deputy Superintendent of Educational Services
Audrey Kilpatrick, Assistant Superintendent of Business & Operations
Gabe Simon, Assistant Superintendent of Personnel Services
Mike Adell, Director of Facilities
Maria Gonzalez, Administrative Assistant to the Superintendent
Matthew Nobert, Lincoln News Messenger

6:00 P.M. START

1. **CALL TO ORDER** – WPUSD District Office/City Hall Bldg. – 3rd Floor Conference Room
2. **COMMUNICATION FROM THE PUBLIC**
No communication from the public

6:05 P.M.

3. **CLOSED SESSION** – WPUSD District Office – 4th Floor Overlook Room
 - 3.1 **CONFERENCE WITH LABOR NEGOTIATOR**
Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators:
~Scott Leaman, Superintendent
~Kerry Callahan, Deputy Superintendent of Educational Services
~Gabe Simon, Assistant Superintendent of Personnel Services
~Audrey Kilpatrick, Assistant Superintendent of Business and Operations
 - 3.2 **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**
CAL200 et al. v. Apple Valley et al., S.F. County Superior Court Case No. CPF15-514477

Minutes

- 3.3 STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
Student Discipline – Stipulated Expulsion Student #19-20-C

- 3.4 PERSONNEL**
Public Employee Employment/Discipline/Dismissal/Release

7:00 P.M.

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

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

No action taken

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

No action taken

- 4.3 Page 12 - STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
Student Discipline – Stipulated Expulsion Student #19-20-C

No action taken

- 4.4 Page 13 - PERSONNEL**
Public Employee Employment/Discipline/Dismissal/Release

No action taken

- 5. REORGANIZATION OF THE BOARD OF TRUSTEES**
As per Board Bylaw 9100 the Board shall hold an annual organization meeting within the time limits prescribed by law (Education Code 35143). At this meeting the Board shall:

- 5.1 Page 15 - Elect a President, Vice President, and Clerk from its Members**
~ As per Education code 35143 and Board Bylaw 9100 the Board of Trustees shall hold an annual organizational meeting to elect a President, Vice President and Clerk from its members.

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

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

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

5.2 Page 22 - Appoint a Secretary to the Board of Trustees

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

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

5.3 Page 24 - Authorization of Signatures

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

Motion by Mr. Haley, seconded by Mr. Armitage, and passed by a 5-0 vote to approve list of authorized signers.

5.4 Page 25 - Develop a Schedule of Regular Meetings for the 2020 Year and Site Presentations for 2020-2021

~ The Board of Trustees must annually develop a schedule of regular meetings for the upcoming 2020 year and site presentations for 2020-2021.

Motion Mrs. Wyatt, seconded by Mr. Haley and passed by a 5-0 vote to approve the 2020 Regular Meeting Schedule and Site Presentations for 2020-2021.

5.5 Page 28 - Appoint Committee Assignments

~ The Board of Trustees will discuss committee assignments.

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

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

6. Page 30-68 - CONSENT AGENDA

- 6.1 Classified Personnel Report
- 6.2 Ratification of Contract with TNT Fireworks and Western Placer Unified School District-Twelve Bridges Middle School Music Program
- 6.3 Ratification of Contract with Balfour and WPUSD/Lincoln Crossing Elementary School
- 6.4 Ratification of Contract with Ojo Technology and Western Placer Unified School District
- 6.5 Ratification of Memorandum of Understanding between California School Employees Association Chapter #741 and the Western Placer Unified School District
- 6.6 Ratification of Agreement between Brandman University and the Western Placer Unified School District
- 6.7 Acceptance of Glen Edwards Middle School Additions and Modernization Phase I Project and Approval of Notice of Completion
- 6.8 Student Discipline Stipulated Expulsion for Student #19-20-C
- 6.9 Approval of John Adams Academy Relocation Letter

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

7. COMMUNICATION FROM THE PUBLIC

No communication from the public

8. REPORTS & COMMUNICATION

- Lincoln High School Student Advisory – Mattie Ridgway was not present
- Western Placer Teacher's Association – Tim Allen wanted to wish the board a Merry Christmas and Happy Holidays. Stated 2019 has been a great year and looking forward to 2020 and to hearing the First Interim report.
- Western Placer Classified Employee Association – Jim Houck – no report
- Superintendent – Scott Leaman
 - Thanked Kathy Dominico for being here tonight
 - Dropped off our response to argument against for the Bond
 - Measure D will be on the March Ballot
 - Audrey will give report on bridge funding
 - We have early release days this week at our schools
 - The district office hours will change during the holidays
 - New face in the DO, Favi Melendrez Lopez started and is doing great
 - Hope everyone has a great holiday and spends time with family

9. ♦ ACTION ♦ DISCUSSION ♦ INFORMATION

9.1 Action

Page 70 – APPROVE RESOLUTION NO. 19/20.19, AUTHORIZING THE EXECUTION OF CERTAIN LEASE FINANCING DOCUMENTS– Kilpatrick (19-20 G & O Component I, II, III, IV, V)

Mrs. Kilpatrick stated that Kathy Dominico, the District's Financial Advisor is going to give a presentation on bridge financing. We have several projects that we have submitted funding applications to the State. We have not received our funding from the State so we need apply for bridge financing until we receive those funds from the State. The State has not been timely in releasing their share of the funding, for capital projects. Kathy spoke regarding the bridge financing plan. Kathy stated we have a cash flow shortfall because the state has not released their share of the funding for our projects. We have four project applications submitted and are in line for funding from Prop 51. The State has the monies but are slow in releasing it. We are looking at receiving the funds in 2021 -2024. Once we receive the State funding we will make payments to the bridge financing loan. We are looking at closing on the loan and having funding by May/June 2020. Motion by Mr. Carras, seconded by Mrs. Armitage and passed by a 5-0 (*Ayes: Armitage, Wyatt, Carras, Haley, Long No: None*) roll call vote to approve adoption of Resolution 19/20.19 authorizing the execution of certain lease financing documents.

9.2 Action

Page 136 – 2019-20 FIRST INTERIM REPORT – Kilpatrick (19-20 G & O Component I, II, III, IV, V)

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

Mrs. Kilpatrick presented the 2019-2020 First Interim Report for approval. She reviewed the following:

- First Interim Update – 2019-20 Budget
- 2019-20 Budget First Interim
- Adopted Budget vs. First Interim
- Major Revenue & Expenditure Changes to 2019-20 Budget since Adopted Budget
- Major Expenditure Changes to 2019-20 Budget since Adopted Budget
- Contributions to Restricted Programs
- Multiple-Year Budget Projections
- MYP – Budget Assumptions – Revenues
- MYP – Budget Assumptions – Expenditures
- Local Control Funding Formula
- Enrollment and ADA
- CALSTRS and CALPERS Employer Contributions
- Multiple Year Projections
- Components of Fund Balance
- District – Other Funds
- Next Steps
- Questions & Comments

Motion by Mr. Haley, seconded by Mr. Armitage and passed by a 5-0 (*Ayes: Armitage, Carras, Haley, Long, Wyatt No: None*) vote to approve the 2019-20 First Interim.

9.3 Discussion/ Action **Page 281 – APPROVAL OF ADJUSTMENT TO SALARY SCHEDULE FOR AFTER-SCHOOL EMPLOYEES – Simon (19-20 G & O Component I, II, III, IV, V)**

Mr. Simon stated that there is a change to the minimum wage January 1, 2020. We only have one job category that is below the \$13.00 required salary. Proposing for changes to the salary schedule for the after-school employees. Motion by Mr. Haley, Seconded by Mrs. Wyatt and passed by a 5-0 (*Ayes: Armitage, Carras, Haley, Long, Wyatt No: None*) vote to approve the adjustment to salary schedule for after school employees.

9.4 Information/ Discussion **Page 283 – SUNSHINE FOR NEGOTIATIONS REGARDING THE COLLECTIVE BARGAINING AGREEMENT BETWEEN THE WESTERN PLACER UNIFIED SCHOOL DISTRICT AND THE CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION (CHAPTER #741) – Simon (19-20 G & O Component I, II, III, IV, V)**

Mr. Simon stated that the proposals are being presented to the public in order to allow the members of the public to become informed and have an opportunity to express themselves regarding the proposals and to give board an opportunity to ask questions. Mr. Simon stated that he will bring the proposals back to the board for adoption during the January 21, 2020 Board meeting.

9.5 Action **Page 286 – MUTUAL SUNSHINE FOR NEGOTIATIONS REGARDING THE COLLECTIVE BARGAINING AGREEMENT BETWEEN THE WESTERN PLACER UNIFIED SCHOOL DISTRICT (WPUSD) AND THE WESTERN PLACER TEACHERS ASSOCIATION (WPTA) – Simon (19-20 G & O Component I, II, III, IV, V)**

Mr. Simon stated that the District and Western Placer Teacher's Association's mutual proposal was presented for information/discussion at the December 3, 2019 meeting and is now being brought before the board as an action item. Motion by Mrs. Wyatt, Seconded by Mr. Carras and passed by a 5-0 (*Ayes: Armitage, Carras, Haley, Long, Wyatt No: None*) vote to approve the Mutual Sunshine for negotiations regarding the Collective Bargaining Agreement between the Western Placer Unified School District (WPUSD) and the Western Placer Teachers Association (WPTA).

9.6 Discussion/ Action **Page 288 – CONSIDER APPROVAL OF A DISTRICT CALENDAR FOR THE 2021-2022 SCHOOL YEAR – Simon** *(19-20 G & O Component I, II, III, IV, V)*

Mr. Simon stated the proposed 2021-2022 District calendar has been approved by the Calendar Committee and its development has followed contractual language. Input was received from multiple employee groups and additional Public Safety (PS) days have been added for smoke, fire, or power events in the future. This was one of two options developed by the committee and was voted on and approved by staff. Motion by Mr. Armitage, Seconded by Mr. Haley and passed by a 5-0 (**Ayes:** *Armitage, Carras, Haley, Long, Wyatt* **No:** *None*) vote to approve the District Calendar for the 2021-2022 school year.

9.7 Discussion/ Action **Page 302 – SUPERINTENDENT CONTRACT EXTENSION – Leaman** *(19-20 G & O Component I, II, III, IV, V)*

Mr. Leaman stated that based on Board request, a contract extension for the Superintendent is being forwarded for action at this time. This action will extend the contract to June 30, 2023. Motion by Mr. Carras, Seconded by Mrs. Wyatt and passed by a 5-0 (**Ayes:** *Armitage, Carras, Haley, Long, Wyatt* **No:** *None*) vote to approve the Superintendent contract extension with a revision to page 1 of the contract with a correction to the year listed from June 30, 20223 to correctly state June 30, 2023.

9.8 Action **Page 308 – DISTRICT VOTING REPRESENTATIVE – Leaman** *(19-20 G & O Component I, II, III, IV, V)*

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

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

9.9 Action **Page 310 – ADOPTION OF REVISED/NEW EXHIBITS/ POLICIES/ REGULATIONS – Leaman** *(19-20 G & O Component I, II, III, IV, V)*

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

- BP/ 4119.22/4279.22/4319.22 – Dress and Grooming (correction from Certificated Personnel to All Personnel page 1)

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

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.

- School Safety

10.2 BOARD MEMBER REPORTS/COMMENTS

Mr. Haley – No Report

Mr. Armitage thanked Mr. Long for accepting the President positions. His two sons are home from college.

Mrs. Wyatt went to San Diego last week to speak at a CSBA conference to regarding human trafficking. Also stated that the view of GEMS is great and the kids are excited not that the gym is going in. She wished everyone a Merry Christmas, Happy Holidays and Happy New Year

Paul Carras – No Report

Paul Long attended an Educational Foundation meeting and discussed safety issues.

11. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

➤ **January 21, 2020 7:00 P.M.**, Regular Meeting of the Board of Trustees –
Lincoln High School/Theater-Performing Arts Room, 790 J Street

12. ADJOURNMENT

There being no further business, the meeting was adjourned at **8:39** p.m.

Damian Armitage, President

Kris Wyatt, Clerk

Scott Leaman, Superintendent

Maria Gonzalez, Administrative Assistant to
the Superintendent

Adopted:

Ayes:

Noes:

Absent:

Accommodating Those Individuals with Special Needs:

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

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Approval of Warrants

AGENDA ITEM AREA:

Consent Agenda

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent of
Business and Operations

ENCLOSURES:

Warrants may be found at
www.wpusd.org

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 21, 2020

ROLL CALL REQUIRED:

N/A

BACKGROUND:

The Board of Trustees will consider approval of warrants paid since the December 3, 2019 board meeting.

RECOMMENDATION:

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

Checks Dated 01/10/2020

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85724050	01/10/2020	Bettini, Maria H	01-5200		41.80
85724051	01/10/2020	Campbell, Brandon E	01-5200		6.32
85724052	01/10/2020	Eggel, Alla K	01-4300		35.15
85724053	01/10/2020	Gonzalez, Maria A	01-5200		16.59
85724054	01/10/2020	Gordon, Kelley D	01-5200		52.78
85724055	01/10/2020	Harp, Robyn M	01-5200		38.28
85724056	01/10/2020	Kaur, Bhawnpreet	01-5200		128.76
85724057	01/10/2020	Sanchez, Cecilia M	01-5200		40.64
85724058	01/10/2020	Sommer, Tammy J	01-5200		33.18
85724059	01/10/2020	ADD SOME CLASS	01-4300		401.90
85724060	01/10/2020	APPROVED SAFE & LOCK	01-4300	31.98	
			01-5600	63.96	95.94
85724061	01/10/2020	AT&T	01-5560		816.08
85724062	01/10/2020	AT&T BUSINESS SERVICE	01-5560		169.54
85724063	01/10/2020	BLACKBURN CONSULTING	21-6140		78,283.45
85724064	01/10/2020	C & S TELECOMMUNICATIONS INC	01-4300	250.96	
			01-5600	489.04	740.00
85724065	01/10/2020	CAMBIUM LEARNING INC	01-4300		79.04
85724066	01/10/2020	CDW GOVERNMENT INC	01-4300	6,181.67	
			01-4390	388.96	
			01-5800	4,091.00	
			21-4300	17,635.50	
			21-4400	165,052.01	193,349.14
85724067	01/10/2020	DAWSON OIL COMPANY	01-4345	3,227.23	
			01-4350	2,451.42	5,678.65
85724068	01/10/2020	DIESEL EMISSIONS SERVICE	01-5600		260.73
85724069	01/10/2020	EMILY TURNBULL	01-5800		9,900.00
85724070	01/10/2020	EXCELCHEM ENVIRONMENTAL LAB	01-5800		218.00
85724071	01/10/2020	FORREST & BECKER LAW GRP, APC	01-5800		3,000.00
85724072	01/10/2020	GCR TIRES & SERVICE	01-4360		1,587.56
85724073	01/10/2020	GOLD COUNTRY MEDIA PUBLICATIONS	01-5800		317.60
85724074	01/10/2020	HOME DEPOT CREDIT SERVICES	01-4300		719.32
85724075	01/10/2020	JABBERGYM INC.	01-5800		4,560.00
85724076	01/10/2020	KINGSLEY BOGARD THOMPSON LLP	01-5810		3,289.10
85724077	01/10/2020	KYOCERA	01-4300	9.43	
			01-5600	46.90	56.33
85724078	01/10/2020	LANDMARK CONSTRUCTION	21-6270		619,532.93
85724079	01/10/2020	Loomis Union School Dist	01-4100		164.00
85724080	01/10/2020	LOY MATTISON DBA LOY MATTISON ENTERPRISES	01-5800		1,343.75
85724081	01/10/2020	LOZANO SMITH LLP	01-5810		8,793.78
85724082	01/10/2020	MAGDALENA STEPIEN	01-5800		2,520.00
85724083	01/10/2020	MEDICAB	01-5800		3,872.50
85724084	01/10/2020	MEDICAL BILLING TECHNOLOGIES	01-5800		682.40

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Checks Dated 01/10/2020

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85724085	01/10/2020	NANCY ALEXANDER-STORM	01-5800		3,138.00
85724086	01/10/2020	NAVIA BENEFIT SOLUTIONS	01-5800		143.00
85724087	01/10/2020	NORA DAVIS	01-5800		1,183.20
85724088	01/10/2020	NORMAC	01-4300		263.91
85724089	01/10/2020	PACIFIC GAS & ELECTRIC CO	01-5510	61,637.98	
			01-5530	2,565.63	64,203.61
85724090	01/10/2020	PCOE - PLACER CO OFFICE OF ED	01-5800		64,975.00
85724091	01/10/2020	PLACER COUNTY SELPA	01-5200		1,600.00
85724092	01/10/2020	PLACER LEARNING CENTER	01-5800		37,205.50
85724093	01/10/2020	PURCHASE POWER	01-4300		3,842.66
85724094	01/10/2020	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		127.62
85724095	01/10/2020	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		121.50
85724096	01/10/2020	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-4300	2,290.97	
			01-5600	838.70	3,129.67
85724097	01/10/2020	SANDRA ANN STEURER	01-5800		1,680.00
85724098	01/10/2020	SCHOOL NURSE SUPPLY INC.	01-4300		186.03
85724099	01/10/2020	SIERRA OFFICE SUPPLIES &	01-4300		76.64
85724100	01/10/2020	SPECIALIZED EDUC OF CA, INC. DBA SIERRA SCHOOLS	01-5800		12,538.75
85724101	01/10/2020	UNIFIRST CORPORATION	01-5800		75.48
85724102	01/10/2020	VERIZON WIRELESS	01-5560	1,572.16	
			13-5560	81.78	
			21-5560	36.14	1,690.08
85724103	01/10/2020	VICTORIA MILLER	01-5800		941.76
85724104	01/10/2020	WALLACE-KUHL & ASSOCIATES	21-5800	1,860.00	
			21-6170	1,962.50	3,822.50
85724105	01/10/2020	WAXIE'S SANITARY SUPPLY	01-4300		2,083.74
85724106	01/10/2020	WELLNESS TOGETHER	01-5800		18,406.76
85724107	01/10/2020	WENDY WEICHEL MURAWSKI - DBA 2 TEACH LLC	01-5800		12,000.00
85724108	01/10/2020	WINSOR LEARNING, INC.	01-4200		1,527.78
85724109	01/10/2020	WORKABILITY I REGION 3	01-5200		125.00
85724110	01/10/2020	ZOHO CORPORATION	01-5800		455.00
85724111	01/10/2020	CROWN DISTRIBUTING INC.	13-4380		2,693.63
85724112	01/10/2020	DANIELSEN COMPANY	13-4710		1,730.89
85724113	01/10/2020	GOLD STAR FOODS, INC	13-4710		7,171.54
85724114	01/10/2020	HIGHLAND ORCHARD LLC	13-4710		406.00
85724115	01/10/2020	PRODUCERS DAIRY FOODS, INC.	13-4710		1,214.80
85724116	01/10/2020	PROPACIFIC FRESH	13-4710		1,427.99
85724117	01/10/2020	UNIFIRST CORPORATION	13-5800		177.56
85724118	01/10/2020	ALL METALS SUPPLY INC	01-4300		3,325.14
85724119	01/10/2020	AMERIGAS PROPANE LP	01-4300		30.35
85724120	01/10/2020	APPLE INC.	01-4300		52.55
85724121	01/10/2020	B&H PHOTO VIDEO	01-4300	2,522.37	

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Checks Dated 01/10/2020

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85724121	01/10/2020	B&H PHOTO VIDEO	01-4400	7,803.52	10,325.89
85724122	01/10/2020	BALFOUR	01-4300		1,161.79
85724123	01/10/2020	BIO-RAD	01-4300		149.40
85724124	01/10/2020	CALIFORNIA WEEKLY EXPLORER INC	01-5800		1,660.00
85724125	01/10/2020	EATON INTERPRETING SVCS INC	01-5800		131.25
85724126	01/10/2020	FLORAL RESOURCES SACRAMENTO	01-4300		83.86
85724127	01/10/2020	PITNEY BOWES INC	01-5600		134.98
85724128	01/10/2020	PLACER FARM SUPPLY	01-4300		28.48
85724129	01/10/2020	PROJECT LEAD THE WAY INC	01-4300		219.86
85724130	01/10/2020	PURCHASE POWER	01-4300		98.25
85724131	01/10/2020	QUENCH USA, INC	01-4300		259.67
85724132	01/10/2020	ROCKLER WOODWORKING & HARDWARE	01-4300	397.31	
			01-4400	2,064.04	2,461.35
85724133	01/10/2020	ROSEVILLE THEATER ARTS ACADEMY	01-5800		606.00
85724134	01/10/2020	SIERRA HAY & FEED	01-4300		223.06
85724135	01/10/2020	WESTERN TOOL SUPPLY	01-4300	359.63	
			01-4400	750.39	1,110.02
85724136	01/10/2020	WOODWIND & BRASSWIND	01-4300		245.60
85724137	01/10/2020	Derouin-St John, Desiree L	01-4300		53.81
85724138	01/10/2020	Eggel, Alla K	01-4300		33.32
85724139	01/10/2020	ADVANCED INTEGRATED PEST	01-5800		882.00
85724140	01/10/2020	CITY OF LINCOLN	01-5540	10,863.31	
			01-5550	18,453.54	
			01-5570	36,167.74	65,484.59
85724141	01/10/2020	CURRICULUM ASSOCIATES INC.	01-4100		9,793.77
85724142	01/10/2020	DIVERSE NETWORK ASSOC. INC. CatapultK12	01-5800		1,072.00
85724143	01/10/2020	EATON INTERPRETING SVCS INC	01-5800		5,018.00
85724144	01/10/2020	EQ SCHOOLS	01-5200		1,027.45
85724145	01/10/2020	ESGI - EDUCATIONAL SOFTWARE FOR GUIDING INSTRUCTION	01-5800		149.00
85724146	01/10/2020	ESSENTIAL ELEMENTS MUSIC CLASS	01-4100		195.00
85724147	01/10/2020	GEARY PACIFIC SUPPLY	01-4300		216.87
85724148	01/10/2020	SCHOOL STEPS, INC.	01-5800		26,156.25
85724149	01/10/2020	WALLACE-KUHL & ASSOCIATES	21-5800	23,464.45	
			21-6170	402.50	23,866.95
Total Number of Checks			100		1,347,447.35

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	89	424,313.68
13	Cafeteria Fund	8	14,904.19

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

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Checks Dated 01/10/2020

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

Fund	Description	Check Count	Expensed Amount
21	Building Fund #1	6	908,229.48
	Total Number of Checks	100	1,347,447.35
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		1,347,447.35

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

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Checks Dated 01/08/2020

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85723300	01/08/2020	STAPLES BUSINESS ADVANTAGE	01-4300		6,324.99
85723301	01/08/2020	Cubias, Reynaldo A	01-4300		81.57
85723302	01/08/2020	Mandel, Jamie	01-4300		310.90
85723303	01/08/2020	Van Court, Lance R	01-4300		20.97
85723304	01/08/2020	Zimmerman, Mikaela K	01-4300		14.84
85723305	01/08/2020	AUBURN RAVINE RANCH	01-4300		1,204.00
85723306	01/08/2020	CDE - CALIF DEPT OF EDUCATION	01-4300		116.85
85723307	01/08/2020	CHEVRON WEX BANK	01-5800		75.00
85723308	01/08/2020	FOLLETT SCHOOL SOLUTIONS, INC.	01-4300		30.08
85723309	01/08/2020	KYOCERA	01-4300	2,063.33	
			01-5600	241.13	
			01-5800	25.63	2,330.09
85723310	01/08/2020	LAKESHORE LEARNING MATERIALS	01-4300		587.83
85723311	01/08/2020	LEARNING PLUS ASSOCIATES	01-4300		142.25
85723312	01/08/2020	MJB WELDING SUPPLY, INC.	01-4300		38.00
85723313	01/08/2020	MTI ENTERPRISES INC MUSIC THEATRE INTERNATIONAL	01-4300		563.71
85723314	01/08/2020	OFFICE DEPOT	01-4300		166.27
85723315	01/08/2020	ORIENTAL TRADING COMPANY INC	01-4300		316.92
85723316	01/08/2020	RIEBES AUTO PARTS	01-4300		109.20
85723317	01/08/2020	ROBOTICS ED & COMP FOUND INC	01-5200		750.00
85723318	01/08/2020	ROYCE DEE DUNCAN - DBA: MID-SIERRA TOWING	01-5800		1,400.00
85723319	01/08/2020	SAFEWAY INC	01-4300		105.05
85723320	01/08/2020	SIERRA OFFICE SUPPLIES &	01-4300		616.69
85723321	01/08/2020	TEACHERS PAY TEACHERS DEPT. 6759	01-4300		22.99
85723322	01/08/2020	U.S. SCHOOL SUPPLY	01-4300	139.38	
			Unpaid Tax	8.48-	130.90
85723323	01/08/2020	WELLNESS TOGETHER	01-5200		226.98
Total Number of Checks			24		15,686.08

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	24	15,694.56
	Total Number of Checks	24	15,694.56
	Less Unpaid Tax Liability		8.48-
	Net (Check Amount)		15,686.08

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

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Checks Dated 12/20/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85722358	12/20/2019	Adams, Shelly E	01-4300		72.92
85722359	12/20/2019	Borba, Michelle D	13-5200		2.09
85722360	12/20/2019	Freymond, Jenifer C	01-4300		98.27
85722361	12/20/2019	Hood, Cindy J	01-5200		26.39
85722362	12/20/2019	Layton, Cameron M	01-5200		168.45
85722363	12/20/2019	Moss, Kimberly A	01-4300		37.37
85722364	12/20/2019	Salinger, Adam P	01-4300		285.18
85722365	12/20/2019	BEAR RIVER SUPPLY INC	01-4300		4,699.80
85722366	12/20/2019	CALIF MUSIC EDUCATORS ASSOC	01-5200		195.00
85722367	12/20/2019	CARIN CONTRERAS	01-5800		2,340.00
85722368	12/20/2019	CDW GOVERNMENT INC	01-4300		418.59
85722369	12/20/2019	COAST TO COAST COMPUTER PRODUCTS	01-4300		246.61
85722370	12/20/2019	CROWN AWARDS	01-4300		32.88
85722371	12/20/2019	EATON INTERPRETING SVCS INC	01-5800		104.00
85722372	12/20/2019	ESSENTIAL ELEMENTS MUSIC CLASS	01-4300		37.51
85722373	12/20/2019	FIVE SIXTEEN INC	01-4300		279.39
85722374	12/20/2019	FOLLETT SCHOOL SOLUTIONS, INC.	01-4300		207.84
85722375	12/20/2019	FUTURE FARMERS OF AMERICA CALIFORNIA ASSOCIATION	01-4300		4,560.00
85722376	12/20/2019	HAWKINS OFFICIATING SERVICE	01-5800		160.00
85722377	12/20/2019	J.W. PEPPER & SON INC	01-4300		70.00
85722378	12/20/2019	JUST PRINT IT INK	01-4300		563.49
85722379	12/20/2019	KYOCERA.	01-4300	713.22	
			01-5800	842.79	1,556.01
85722380	12/20/2019	LEARNING PLUS ASSOCIATES	01-4300		3,437.52
85722381	12/20/2019	LEGO EDUCATION	01-4300		2,650.90
85722382	12/20/2019	LOCOROBO INNOVATIONS INC	01-4300		1,379.12
85722383	12/20/2019	LOOMIS UNION SCHOOL DISTRICT	01-4300		276.00
85722384	12/20/2019	LOWE'S	01-4300		383.78
85722385	12/20/2019	MILK MAN TONER COMPANY INC	01-4300		4,235.36
85722386	12/20/2019	MJB WELDING SUPPLY, INC.	01-4300		139.00
85722387	12/20/2019	OFFICE DEPOT	01-4300		251.53
85722388	12/20/2019	POWDER CREEK RANCH SUPPLY	01-4400		1,904.76
85722389	12/20/2019	RIBBONS GALORE, INC.	01-4300		115.40
85722390	12/20/2019	SCHOOL SPECIALTY INC	01-4300		79.12
85722391	12/20/2019	STAPLES BUSINESS ADVANTAGE	01-4300	2,281.72	
			13-4300	264.14	2,545.86
85722392	12/20/2019	TEACHERS PAY TEACHERS DEPT. 6759	01-4300		60.30
85722393	12/20/2019	THERAPY SHOPPE INC	01-4300	227.16	
			Unpaid Tax	14.05-	213.11
85722394	12/20/2019	WEST MUSIC	01-4300	56.54	
			Unpaid Tax	3.19-	53.35
85722395	12/20/2019	WOODWIND & BRASSWIND	01-4400		1,726.54

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Checks Dated 12/20/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85722396	12/20/2019	Campbell, Brandon E	01-5200		12.12
85722397	12/20/2019	Chapman, Vivian G	01-5200		58.00
85722398	12/20/2019	ACI SPECIALTY BENEFITS ACI ENTERPRISES INC	01-3901		3,171.69
85722399	12/20/2019	AMERICAN TECHNOLOGIES, INC.	01-5460		2,000.00
85722400	12/20/2019	AT&T BUSINESS SERVICE	01-5560		42.33
85722401	12/20/2019	BEARCOM	01-4365		282.13
85722402	12/20/2019	BRIGHT START THERAPIES INC	01-5800		957.50
85722403	12/20/2019	C & S TELECOMMUNICATIONS INC	01-4300	55.96	
			01-5600	109.04	165.00
85722404	12/20/2019	CALTRONICS BUSINESS SYSTEMS	01-5600		426.05
85722405	12/20/2019	CAPITOL CLUTCH AND BRAKE INC	01-4365		193.05
85722406	12/20/2019	CDW GOVERNMENT INC	01-4300		4,280.71
85722407	12/20/2019	CITY OF LINCOLN - ALARM PRGM LINCOLN POLICE DEPARTMENT	01-5800		150.00
85722408	12/20/2019	CITY OF LINCOLN / PG&E REIMB	01-5510		2,169.46
85722409	12/20/2019	CRITERION CONSTRUCTION PROFESSIONALS, INC.	21-6290		2,700.00
85722410	12/20/2019	CRITERION CONSTRUCTION PROFESSIONALS, INC.	21-6290		5,775.00
85722411	12/20/2019	FLINT BUILDERS, INC.	21-6200		3,185,185.00
85722412	12/20/2019	GCR TIRES & SERVICE	01-4340	170.79	
			01-4360	1,119.40	
			01-4365	80.00	1,370.19
85722413	12/20/2019	GEARY PACIFIC SUPPLY	01-4300		234.07
85722414	12/20/2019	GRAINGER	01-4300		485.45
85722415	12/20/2019	HD SUPPLY FACILITIES MAINTENANCE, LTD.	01-4300		662.79
85722416	12/20/2019	HOLT OF CALIFORNIA	01-4365	2,098.55	
			01-5600	8,394.20	10,492.75
85722417	12/20/2019	KINGSLEY BOGARD THOMPSON LLP	01-5810		3,038.00
85722418	12/20/2019	LANDMARK CONSTRUCTION	21-6200		1,046,447.41
85722419	12/20/2019	LANDMARK CONSTRUCTION	21-6200		1,046,447.41
85722420	12/20/2019	LINCOLN NEWS MESSENGER	01-4300		444.00
85722421	12/20/2019	LOVE AND LOGIC INSTITUTE, INC	01-4200		1,324.95
85722422	12/20/2019	MEDICAB	01-5800		7,933.75
85722423	12/20/2019	MIRA VIA, LLC	01-5200		1,075.00
85722424	12/20/2019	MWG MESTMAKER & ASSOCIATES	01-3901		136.60
85722425	12/20/2019	NORMAC	01-4300		170.82
85722426	12/20/2019	PCOE - PLACER CO OFFICE OF ED	01-5800		8,000.00
85722427	12/20/2019	PEARSON ASSESSMENTS ORDERING DEPARTMENT	01-4300		1,477.17
85722428	12/20/2019	PLACER LEARNING CENTER	01-5800		37,158.50
85722429	12/20/2019	POWER PROTECTION PLUS	01-5600		490.00
85722430	12/20/2019	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		121.50

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Checks Dated 12/20/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85722431	12/20/2019	SAC CITY BLUE SIGNATURE GRAPHICS	21-5800		995.00
85722432	12/20/2019	SIERRA BUILDING SYSTEMS INC	01-4300	65.35	
			01-5600	338.19	
			01-5800	158.96	562.50
85722433	12/20/2019	SNACK NATION AWESOME OFFICE INC	01-4300		1,937.00
85722434	12/20/2019	STATE OF CALIFORNIA - DOJ	01-5821		49.00
85722435	12/20/2019	SUTTER MEDICAL FOUNDATION	01-5800		142.00
85722436	12/20/2019	UNIFIRST CORPORATION	01-5800		545.77
85722437	12/20/2019	WAVE	01-5560	899.36-	
			01-5903	4,379.25	3,479.89
85722438	12/20/2019	WAXIE'S SANITARY SUPPLY	01-4300		3,046.24
85722439	12/20/2019	WESTERN PLACER WASTE MGT AUTH ACCOUNTING DIVISION WPWMA	01-5540		319.32
85722440	12/20/2019	LOZANO SMITH LLP	01-5810		459.91
85722441	12/20/2019	Eggel, Alla K	01-4300		370.31
85722442	12/20/2019	Fury, Lori J	01-5200		49.47
85722443	12/20/2019	Getz, Pamela	01-5200		25.93
85722444	12/20/2019	Horton, Jennifer L	01-4300		85.03
85722445	12/20/2019	Jocoy, Clelia	01-4300		237.56
85722446	12/20/2019	Lillie, Tracey N	01-5200	205.90	
			11-5200	17.40	223.30
85722447	12/20/2019	Martelle, Jina S	01-5200		53.28
85722448	12/20/2019	Melendrez-Lopez, Faviola J	01-4300		52.43
85722449	12/20/2019	A-Z BUS SALES INC	01-4365		177.98
85722450	12/20/2019	ADD SOME CLASS	01-4400		1,284.23
85722451	12/20/2019	BANK OF AMERICA #4333	01-4300	1,031.62	
			01-4400	922.34	
			01-5200	845.96	
			01-5600	152.81	
			01-5800	41.67	2,994.40
85722452	12/20/2019	BANK OF NEW YORK MELLON CORPORATE TRUST DEPT.	21-5800		1,500.00
85722453	12/20/2019	CDW GOVERNMENT INC	01-4300		289.50
85722454	12/20/2019	CULVER ARMATURE & MOTOR	01-4300		580.05
85722455	12/20/2019	ECONOMIC & PLANNING SYS. INC.	49-5800		411.25
85722456	12/20/2019	GOPHER SPORT	01-4300		701.38
85722457	12/20/2019	HASTIE'S CAPITOL SAND & GRAVEL	01-4300		576.32
85722458	12/20/2019	HMC GROUP	21-6210	72,753.40	
			35-5800	1,410.00	74,163.40
85722459	12/20/2019	J & J SCREEN & GLASS	01-5600		580.00
85722460	12/20/2019	JAMIE PUCCETTI ESCOBAR	01-5800		156.60
85722461	12/20/2019	LINCOLN SOBER GRAD	01-8699		2,000.00
85722462	12/20/2019	LOWE'S	01-4300		3,155.75
85722463	12/20/2019	LOZANO SMITH LLP	21-5810	99.23	

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Checks Dated 12/20/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85722463	12/20/2019	LOZANO SMITH LLP	25-5810	413.00	512.23
85722464	12/20/2019	PLACER COUNTY PUBLIC WORKS ATTN MEGAN WEST	01-5800		206.25
85722465	12/20/2019	RAINFORTH GRAU ARCHITECTS	21-6210		40,452.80
85722466	12/20/2019	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		1,272.21
85722467	12/20/2019	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		509.43
85722468	12/20/2019	RECOLOGY FMRLY AUBURN PLACER DISPOSAL	01-4300		1,063.28
85722469	12/20/2019	SIERRA OFFICE SUPPLIES &	01-4300		125.08
85722470	12/20/2019	SIERRA PACIFIC TURF SUPPLY INC	01-5200		60.00
85722471	12/20/2019	SIG EMPLOYEE BENEFITS TRUST	76-9558		726,499.70
85722472	12/20/2019	SNACK NATION AWESOME OFFICE INC	01-4300		298.00
85722473	12/20/2019	SUNSTATE EQUIPMENT CO	01-5600		839.19
85722474	12/20/2019	U.S. BANK NATIONAL ASSOCIATION U.S. BANCORP PURCHASING CARD	01-4300	5,718.78	
			01-4390	98.37	
			01-4400	860.34	
			01-5200	5,436.82	
			01-5600	74.69	
			01-5800	13.75	
			13-4300	56.47	
			13-4380	30.20-	
			21-4300	637.44	
			21-5800	92.93	12,959.39
85722475	12/20/2019	Castillo, Abigail C	01-5200		133.40
85722476	12/20/2019	Keaton, Evelyn G	01-5200		24.36
85722477	12/20/2019	CROWN DISTRIBUTING INC.	13-4380		2,422.95
85722478	12/20/2019	CULTURE SHOCK YOGURT	13-4710		240.00
85722479	12/20/2019	DANIELSEN COMPANY	13-4380	35.95	
			13-4710	978.89	1,014.84
85722480	12/20/2019	GOLD STAR FOODS, INC	13-4710		8,176.70
85722481	12/20/2019	HIGHLAND ORCHARD LLC	13-4710		986.00
85722482	12/20/2019	ORIENTAL TRADING COMPANY INC	01-4300		898.99
85722483	12/20/2019	PRODUCERS DAIRY FOODS, INC.	13-4710		2,904.48
85722484	12/20/2019	PROPACIFIC FRESH	13-4380	101.80	
			13-4710	1,363.98	1,465.78
85722485	12/20/2019	UNIFIRST CORPORATION	13-5800		177.56
Total Number of Checks			128		6,315,139.26

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	107	165,638.72
11	Adult Education Fund	1	17.40
13	Cafeteria Fund	11	17,680.81

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Checks Dated 12/20/2019

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

Fund	Description	Check Count	Expensed Amount
21	Building Fund #1	11	5,403,085.62
25	Capital Facilities Fund	1	413.00
35	Schools Facilities (Prop 1A)	1	1,410.00
49	Mello Roos Capital Projects	1	411.25
76	Payroll Fund	1	726,499.70
Total Number of Checks		128	6,315,156.50
Less Unpaid Tax Liability			17.24-
Net (Check Amount)			<u>6,315,139.26</u>

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Checks Dated 12/13/2019					
Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85720740	12/13/2019	AQUA CLEAN SOLUTIONS	13-5800		597.00
85720741	12/13/2019	CA DEPARTMENT OF EDUCATION	01-8590		207.77
85720742	12/13/2019	CULTURE SHOCK YOGURT	13-4710		240.00
85720743	12/13/2019	DANIELSEN COMPANY	13-4380	121.67	
			13-4710	4,439.32	4,560.99
85720744	12/13/2019	FIERY GINGER FARM	13-4710		143.75
85720745	12/13/2019	GOLD STAR FOODS, INC	13-4710		11,934.48
85720746	12/13/2019	PROPACIFIC FRESH	13-4380	271.46	
			13-4710	2,329.64	2,601.10
85720747	12/13/2019	S & S WORLDWIDE	01-4300		589.68
85720748	12/13/2019	UNIFIRST CORPORATION	13-5800		355.12
85720749	12/13/2019	Kristen Howell	01-8675		15.00
85720750	12/13/2019	Court, Robyn M	01-4300		87.39
85720751	12/13/2019	Hladun, Jennifer C	01-4300		91.37
85720752	12/13/2019	Kent, Julia J	01-4300		77.08
85720753	12/13/2019	Lacey Alarcon, Misty M	01-4300		158.71
85720754	12/13/2019	Middleton, William R	01-4300		39.00
85720755	12/13/2019	Palafox, Benjamin D	01-4300		342.63
85720756	12/13/2019	Roberts, Karen A	01-4300		37.18
85720757	12/13/2019	Salinger, Adam P	01-4300		80.00
85720758	12/13/2019	Shelton, Laretta L	01-4300		70.76
85720759	12/13/2019	Silva, Rhonda G	25-4300		300.00
85720760	12/13/2019	Soha, Pamela S	01-4300		56.91
85720761	12/13/2019	AMERIGAS PROPANE LP	01-4300		32.87
85720762	12/13/2019	ATHLETICS UNLIMITED	01-4300		1,098.83
85720763	12/13/2019	B&H PHOTO VIDEO	01-4300	84.88	
			01-4400	711.21	796.09
85720764	12/13/2019	BELIEVE KIDS FUNDRAISING	01-4300		3,760.40
85720765	12/13/2019	BURKETT'S OFFICE	01-4300		887.34
85720766	12/13/2019	CA STATE RAILROAD MUSEUM	01-5800		400.00
85720767	12/13/2019	CCIS - CA CONSORTIUM INDEPENDENT STUDY	01-5200		410.00
85720768	12/13/2019	CDW GOVERNMENT INC	01-4300	1,788.25	
			01-4400	2,196.25	3,984.50
85720769	12/13/2019	COAST TO COAST COMPUTER PRODUCTS	01-4300		85.79
85720770	12/13/2019	DEMCO MEDIA	01-4300		220.34
85720771	12/13/2019	DICK BLICK COMPANY	01-4300		2,767.78
85720772	12/13/2019	DISCOUNT MAGAZINE SUB SERVICE	01-4300		164.82
85720773	12/13/2019	EL DORADO MUSICAL THEATRE	01-5800		1,740.00
85720774	12/13/2019	FOLLETT SCHOOL SOLUTIONS, INC.	01-4300		1,136.26
85720775	12/13/2019	KRISTON L TAGUE - DBA TAGUE BAND INSTRUMENT SERVICES	01-5600		469.77
85720776	12/13/2019	KYOCERA.	01-4300		694.99
85720777	12/13/2019	MCMASTER CARR SUPPLY CO	01-4300		246.29

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Checks Dated 12/13/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85720778	12/13/2019	OFFICE DEPOT	01-4300		587.27
85720779	12/13/2019	PEAR DECK, INC.	01-5800		137.50
85720780	12/13/2019	PURCHASE POWER	01-4300		1,967.53
85720781	12/13/2019	RECOLOGY FMRLY AUBURN PLACER DISPOSAL	01-4300		135.00
85720782	12/13/2019	RISO PRODUCTS OF SAC INC	01-4300		564.53
85720783	12/13/2019	ROSEVILLE THEATER ARTS ACADEMY	01-5800		636.00
85720784	12/13/2019	SAFEWAY INC	01-4300		196.59
85720785	12/13/2019	SELWAY MACHINE TOOLS	01-4400		4,487.86
85720786	12/13/2019	SEQUOIA WHOLESALE FLORIST	01-4300		763.50
85720787	12/13/2019	SIGHT WORD BUSTERS	01-5800		600.00
85720788	12/13/2019	TEACHERS PAY TEACHERS DEPT. 6759	01-4300		7.84
85720789	12/13/2019	VEX ROBOTICS INOVATION FIRST INC.	01-4400		1,286.98
85720790	12/13/2019	VIKING SHRED LLC	01-5800		47.99
85720791	12/13/2019	WHOLESALE CHESS LLC	01-4300		232.16
85720792	12/13/2019	WOODWIND & BRASSWIND	01-4300		10.70
85720793	12/13/2019	Fury, Lori J	01-5200		152.69
85720794	12/13/2019	Kessler, Jeanne L	01-4300		61.02
85720795	12/13/2019	A-Z BUS SALES INC	01-4365		271.85
85720796	12/13/2019	ADVANCED INTEGRATED PEST	01-5800		1,570.00
85720797	12/13/2019	ASBURY ENVIRONMENTAL SERVICES	01-5800		55.00
85720798	12/13/2019	AT&T	01-5560		10,136.66
85720799	12/13/2019	BOYLE FUTURE TECHNOLOGY	01-4345	179.43	
			01-5600	83.04	262.47
85720800	12/13/2019	BRIGHT START THERAPIES INC	01-5800		2,050.00
85720801	12/13/2019	BUREAU OF EDUCATION & RESEARCH	01-5200		479.00
85720802	12/13/2019	C & S TELECOMMUNICATIONS INC	01-4300	114.37	
			01-5600	222.88	337.25
85720803	12/13/2019	CAPITOL CLUTCH AND BRAKE INC	01-4365		171.68
85720804	12/13/2019	CAPITOL PUBLIC FINANCE GROUP	25-5800		6,922.50
85720805	12/13/2019	CDW GOVERNMENT INC	01-4300		1,320.20
85720806	12/13/2019	CITY OF LINCOLN	01-5540	1,881.33	
			01-5550	2,047.12	
			01-5570	8,667.79	12,596.24
85720807	12/13/2019	CPI - CRISIS PREVENTION INSTITUTE	01-5300		150.00
85720808	12/13/2019	CRITERION CONSTRUCTION PROFESSIONALS, INC.	21-6290		8,475.00
85720809	12/13/2019	CURRICULUM ASSOCIATES INC.	01-4100	3,996.20	
			01-4300	52.29	4,048.49
85720810	12/13/2019	DANG ELECTRIC	01-5600		3,937.00
85720811	12/13/2019	EATON INTERPRETING SVCS INC	01-5800		4,771.00

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Checks Dated 12/13/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85720812	12/13/2019	ESSENTIAL ELEMENTS MUSIC CLASS	01-4100	195.00	
			01-4300	195.00	390.00
85720813	12/13/2019	GOLD COUNTRY MEDIA PUBLICATIONS	21-5800		202.46
85720814	12/13/2019	JABBERGYM INC.	01-5800		4,560.00
85720815	12/13/2019	JOHN A. MILLEN	21-6290		12,400.00
85720816	12/13/2019	JOYLABZ LLC	01-4100		788.48
85720817	12/13/2019	KAISER FOUND HEALTH PLAN INC	01-5800		1,680.00
85720818	12/13/2019	KYOCERA.	01-4300	20.44	
			01-5600	300.72	321.16
85720819	12/13/2019	LANDMARK CONSTRUCTION	21-6200		2,092,894.82
85720820	12/13/2019	LEARNING SOLUTIONS INC	01-5800		3,473.92
85720821	12/13/2019	MAXIM HEALTHCARE SERVICES DBA MAXIM STAFFING SOLUTIONS	01-5800		212.50
85720822	12/13/2019	MEDICAB	01-5800		3,623.00
85720823	12/13/2019	MEDICAL BILLING TECHNOLOGIES	01-5800		1,143.35
85720824	12/13/2019	MIRACLE PLAYSYSTEMS INC	01-6170		4,643.00
85720825	12/13/2019	ODYSSEY LEARNING CENTER, INC.	01-5800		23,239.68
85720826	12/13/2019	PACIFIC GAS & ELECTRIC CO	01-5510	94,751.43	
			01-5530	1,397.55	96,148.98
85720827	12/13/2019	PLACER COUNTY SELPA	01-5200		1,450.00
85720828	12/13/2019	PRO-ED	01-4300		553.30
85720829	12/13/2019	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		183.40
85720830	12/13/2019	RIEBES AUTO PARTS	01-4365		4,530.06
85720831	12/13/2019	SAFEWAY INC	01-4300		124.75
85720832	12/13/2019	SCHOOL FACILITY CONSULTANTS	25-5800		5,893.75
85720833	12/13/2019	SHARP ARCHITECTURE, INC.	21-5800		10,240.00
85720834	12/13/2019	SIERRA FOOTHILLS ACADEMY	01-5800		35,738.75
85720835	12/13/2019	THOMAS L WILLIAMS - DBA I - LEAD, INSTITUTE FOR	01-5800		10,850.00
85720836	12/13/2019	VICTORIA MILLER	01-5800		911.76
85720837	12/13/2019	VIKING SHRED LLC	01-5800		61.99
85720838	12/13/2019	WALTER MAY	21-6290		12,160.00
85720839	12/13/2019	WAVE	01-5560		260.84
85720840	12/13/2019	WELLNESS TOGETHER	01-5800		14,531.65
85720841	12/13/2019	WESTERN PSYCHOLOGICAL SERVICES	01-4300		158.09
Total Number of Checks			102		2,454,281.18

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	86	284,360.21
13	Cafeteria Fund	7	20,432.44
21	Building Fund #1	6	2,136,372.28
25	Capital Facilities Fund	3	13,116.25

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Checks Dated 12/13/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
		Total Number of Checks	102	2,454,281.18	
		Less Unpaid Tax Liability		.00	
		Net (Check Amount)		<u>2,454,281.18</u>	

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Checks Dated 12/11/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85719979	12/11/2019	STAPLES BUSINESS ADVANTAGE	01-4300		4,011.99
Total Number of Checks			1		4,011.99

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	1	4,011.99
Total Number of Checks		1	4,011.99
Less Unpaid Tax Liability			.00
Net (Check Amount)			4,011.99

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Checks Dated 12/06/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85719200	12/06/2019	Adams, Shelly E	01-5200		166.46
85719201	12/06/2019	Chapman, Vivian G	01-5200		23.20
85719202	12/06/2019	Gonzalez, Maria A	01-5200		13.46
85719203	12/06/2019	Gordon, Kelley D	01-5200		141.52
85719204	12/06/2019	Harp, Robyn M	01-5200		44.66
85719205	12/06/2019	Hichborn, Amber N	01-5200		128.93
85719206	12/06/2019	Lillie, Tracey N	01-5200		62.35
85719207	12/06/2019	Morford, Kristin N	01-5200		28.42
85719208	12/06/2019	Watkins, Susan E	01-4300		88.36
85719209	12/06/2019	ADD SOME CLASS	01-4300		566.87
85719210	12/06/2019	AERIAL LIFT SERVICE CO INC	01-4300		300.00
85719211	12/06/2019	APPLE INC.	01-4390		331.00
85719212	12/06/2019	ASBURY ENVIRONMENTAL SERVICES	01-5800		65.00
85719213	12/06/2019	AT&T BUSINESS SERVICE	01-5560		98.62
85719214	12/06/2019	BENCHMARK EDUCATION COMPANY	01-4100		975.98
85719215	12/06/2019	CARIN CONTRERAS	01-5800		10,395.00
85719216	12/06/2019	CASBO - CALIF ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	01-5200		120.00
85719217	12/06/2019	CITRUS HEIGHTS SAW & MOWER	01-4365	586.03	
			01-5600	672.34	1,258.37
85719218	12/06/2019	CRAM-A-LOT JV MANUFACTURING, INC.	01-4365		177.64
85719219	12/06/2019	DANIKA LYNN DAVIS	01-5800		133.17
85719220	12/06/2019	GOLD COUNTRY MEDIA PUBLICATIONS	01-5800		376.25
85719221	12/06/2019	HD SUPPLY FACILITIES MAINTENENCE, LTD.	01-4300		194.34
85719222	12/06/2019	JOHN A. MILLEN	21-6290		11,120.00
85719223	12/06/2019	KYOCERA.	01-5600		34.08
85719224	12/06/2019	L & H AIRCO	01-5600		243.60
85719225	12/06/2019	MAGDALENA STEPIEN	01-5800		2,520.00
85719226	12/06/2019	MAXIM HEALTHCARE SERVICES DBA MAXIM STAFFING SOLUTIONS	01-5800		566.50
85719227	12/06/2019	NANCY ALEXANDER-STORM	01-5800		3,887.53
85719228	12/06/2019	NAVIA BENEFIT SOLUTIONS	01-5800		143.00
85719229	12/06/2019	NORTHERN SPEECH SERVICES, INC.	01-5200		199.00
85719230	12/06/2019	OJO TECHNOLOGY INC.	01-5800		1,980.00
85719231	12/06/2019	PITNEY BOWES INC	01-5600		2,187.27
85719232	12/06/2019	POWER PROTECTION PLUS	01-5600		2,676.23
85719233	12/06/2019	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		183.40
85719234	12/06/2019	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		940.71
85719235	12/06/2019	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		206.99

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Checks Dated 12/06/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85719236	12/06/2019	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-4300		309.69
85719237	12/06/2019	RECOLOGY FMRLY AUBURN PLACER DISPOSAL	01-5540		701.68
85719238	12/06/2019	ROEBBELEN CONTRACTING INC	21-6270		1,403,532.20
85719239	12/06/2019	ROSETTA STONE LTD.	01-4300		1,530.00
85719240	12/06/2019	SACRAMENTO CO OFFICE OF ED.	01-5200		1,400.00
85719241	12/06/2019	SANDRA ANN STEURER	01-5800		1,680.00
85719242	12/06/2019	SIERRA BUILDING SYSTEMS INC	01-4300	130.69	
			01-5600	676.38	
			01-5800	317.93	1,125.00
85719243	12/06/2019	SIERRA FOOTHILLS ACADEMY	01-5800		33.00
85719244	12/06/2019	SITEONE LANDSCAPE SUPPLY	01-4300		128.01
85719245	12/06/2019	SNACK NATION AWESOME OFFICE INC	01-4300		2,235.00
85719246	12/06/2019	SUNBELT RENTALS	01-5600		3,437.20
85719247	12/06/2019	TAG / AMS INC	01-5800		508.00
85719248	12/06/2019	TIME FOR KIDS	01-4100		1,050.06
85719249	12/06/2019	UNIFIRST CORPORATION	01-5800		141.75
85719250	12/06/2019	WALTER MAY	21-6290		12,160.00
85719251	12/06/2019	WAXIE'S SANITARY SUPPLY	01-4300		3,567.03
85719252	12/06/2019	WESTERN PLACER WASTE MGT AUTH ACCOUNTING DIVISION WPWMA	01-5540		246.36
85719253	12/06/2019	WHITSNACKS HEALTHY VENDING	01-4300		240.00
85719254	12/06/2019	Castillo, Abigail C	01-5200		131.08
85719255	12/06/2019	CROWN DISTRIBUTING INC.	13-4380		902.56
85719256	12/06/2019	GOLD STAR FOODS, INC	13-4710		8,871.81
85719257	12/06/2019	PROPACIFIC FRESH	13-4710		1,131.35
85719258	12/06/2019	Erica Glaser	13-8634		47.20
85719259	12/06/2019	Lisa Heath	13-8634		65.86
85719260	12/06/2019	Mary Helot	13-8634		119.50
85719261	12/06/2019	Mary Helot	13-8634		100.00
85719262	12/06/2019	Salas, Maritza K	01-9550		243.12
85719263	12/06/2019	CDW GOVERNMENT INC	21-4300	797.32	
			21-4400	7,979.81	8,777.13
85719264	12/06/2019	EMILY TURNBULL	01-5800		5,940.00
85719265	12/06/2019	ESSENTIAL ELEMENTS MUSIC CLASS	01-4100		195.00
85719266	12/06/2019	FLINT BUILDERS, INC.	21-6200		3,185,185.00
85719267	12/06/2019	PLACER LEARNING CENTER	01-5800		47,705.90
85719268	12/06/2019	SCHOOL STEPS, INC.	01-5800		25,406.25
85719269	12/06/2019	SHARP ARCHITECTURE, INC.	21-5800		12,120.00
85719270	12/06/2019	ZOHO CORPORATION	01-5800		455.00
85719271	12/06/2019	Adams, Shelly E	01-4300		192.08
85719272	12/06/2019	Bettini, Maria H	01-5200		52.20
85719273	12/06/2019	Chandler, Jennifer A	01-4300		126.93

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Checks Dated 12/06/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85719274	12/06/2019	Merwin, Emily J	01-4300		47.16
85719275	12/06/2019	Saul, Jada L	01-5200		111.37
85719276	12/06/2019	Simko, Rebecca L	01-5200		35.44
85719277	12/06/2019	Stolesen, Afton M	01-5200		262.18
85719278	12/06/2019	ALPHA FIRED ARTS	01-4300		980.73
85719279	12/06/2019	B&H PHOTO VIDEO	01-4300	5,201.05	
			01-4400	1,194.79	6,395.84
85719280	12/06/2019	BARCharts PUBLISHING INC	01-4300	753.07	
			Unpaid Tax	48.78-	704.29
85719281	12/06/2019	BARNES & NOBLE BOOKSTORES	01-4300		178.06
85719282	12/06/2019	CANYON CREEK SOFTWARE	01-5800		254.00
85719283	12/06/2019	CARIN CONTRERAS	01-5800		2,340.00
85719284	12/06/2019	CARRIE PEREIRA DBA - STARSTRUCK SHOWCASE	01-5800		3,700.00
85719285	12/06/2019	CDW GOVERNMENT INC	01-4300		3,644.30
85719286	12/06/2019	CHEVRON WEX BANK	01-4300	138.24	
			01-5800	75.00	213.24
85719287	12/06/2019	CORWIN PRESS	01-4200		27.78
85719288	12/06/2019	DICK BLICK COMPANY	01-4300		1.64
85719289	12/06/2019	ENTERPRISE RENT A CAR	01-5800		145.65
85719290	12/06/2019	HAWKINS OFFICIATING SERVICE	01-5800		640.00
85719291	12/06/2019	KYOCERA.	01-4300	8.73	
			01-5600	486.24	
			01-5800	25.63	520.60
85719292	12/06/2019	LOOMIS UNION SCHOOL DISTRICT	01-4300		244.20
85719293	12/06/2019	MARLO GUILLOT FOOTHILL FUNDRAISING LLC	01-5800		2,104.00
85719294	12/06/2019	MJB WELDING SUPPLY, INC.	01-4300		38.00
85719295	12/06/2019	QUENCH USA, INC	01-5600		1,093.95
85719296	12/06/2019	SHADY CREEK OUTDOOR SCHOOL	01-4300		855.00
85719297	12/06/2019	SMART SIGN	01-4300		87.84
85719298	12/06/2019	TEACHERS PAY TEACHERS DEPT. 6759	01-4300		17.50
85719299	12/06/2019	WAVE	01-5800		20.98
85719300	12/06/2019	Elizabeth Roccucci	01-5800		12.00
85719301	12/06/2019	Presley Wheeler	01-5800		250.00
Total Number of Checks			102		4,799,296.61

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	89	155,212.78
13	Cafeteria Fund	7	11,238.28
21	Building Fund #1	6	4,632,894.33

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Checks Dated 12/06/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
		Total Number of Checks	102	4,799,345.39	
		Less Unpaid Tax Liability		48.78-	
		Net (Check Amount)		<u>4,799,296.61</u>	

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Checks Dated 11/27/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85718307	11/27/2019	STAPLES BUSINESS ADVANTAGE	01-4300		9,175.52
Total Number of Checks			1		9,175.52

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	1	9,175.52
Total Number of Checks		1	9,175.52
Less Unpaid Tax Liability			.00
Net (Check Amount)			9,175.52

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Checks Dated 11/22/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85717496	11/22/2019	Lawson, Christina A	13-4710		69.50
85717497	11/22/2019	A-Z BUS SALES INC	01-4365		163.57
85717498	11/22/2019	AT&T BUSINESS SERVICE	01-5560		42.33
85717499	11/22/2019	BARE BONES WORKWEAR	01-4300		150.00
85717500	11/22/2019	BLACKBURN CONSULTING	21-6140		68,711.55
85717501	11/22/2019	BRIGHT START THERAPIES INC	01-5800		1,957.50
85717502	11/22/2019	BUS WEST - DIVISION OF VELOCITY VEHICLE GROUP	01-6400		671,997.57
85717503	11/22/2019	C.A.S.H COALITION FOR ADEQUATE SCHOOL HOUSING	25-5200		334.00
85717504	11/22/2019	CASBO - CALIF ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	01-5200		445.00
85717505	11/22/2019	CASBO - SACRAMENTO SECTION SHERYL BAILEY	01-5200		120.00
85717506	11/22/2019	CDE - CALIF DEPT OF EDUCATION	13-8290		8,502.45
85717507	11/22/2019	CDW GOVERNMENT INC	01-4300	317.46	
			01-4400	910.55	
			01-5800	26,698.00	
			21-4300	107.84	
			21-4400	857.41	28,891.26
85717508	11/22/2019	CITY OF LINCOLN/NON UTILITY	21-6170		1,634.38
85717509	11/22/2019	ECORP CONSULTING INC	21-6140		2,156.25
85717510	11/22/2019	HMC GROUP	21-6210	72,753.40	
			35-5800	5,940.00	78,693.40
85717511	11/22/2019	J & J SCREEN & GLASS	01-5600		325.00
85717512	11/22/2019	JAMIE PUCETTI ESCOBAR	01-5800		240.12
85717513	11/22/2019	LEARNING SOLUTIONS INC	01-5800		3,636.55
85717514	11/22/2019	LOZANO SMITH LLP	01-5810	24,242.71	
			21-5810	297.50	
			25-5810	3,265.25	27,805.46
85717515	11/22/2019	MAXIM HEALTHCARE SERVICES DBA MAXIM STAFFING SOLUTIONS	01-5800		1,029.00
85717516	11/22/2019	MEDICAB	01-5800		4,396.50
85717517	11/22/2019	MEDICAL BILLING TECHNOLOGIES	01-5800		158.00
85717518	11/22/2019	MWG MESTMAKER & ASSOCIATES	01-3901		136.60
85717519	11/22/2019	PACIFIC GAS & ELECTRIC CO	01-5530		244.58
85717520	11/22/2019	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		121.50
85717521	11/22/2019	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		509.43
85717522	11/22/2019	SAFEWAY INC	01-4300		65.23
85717523	11/22/2019	SIERRA OFFICE SUPPLIES &	01-4300		200.71
85717524	11/22/2019	STATE OF CALIF DEPT OF REHAB	11-8290		23,360.00
85717525	11/22/2019	SUTTER MEDICAL FOUNDATION	01-5800		426.00
85717526	11/22/2019	TOBII DYNAVOS LLC	01-4300		437.93
85717527	11/22/2019	U.S. BANK NATIONAL ASSOCIATION U.S. BANCORP PURCHASING CARD	01-4300	4,854.44	
			01-4390	235.89	

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Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85717527	11/22/2019	U.S. BANK NATIONAL ASSOCIATION U.S. BANCORP PURCHASING CARD	01-5200	7,772.60	
			01-5560	509.04	
			01-5600	171.34	
			01-5800	350.90	
			13-4300	628.63	
			13-4710	209.43	14,732.27
85717528	11/22/2019	UNIFIRST CORPORATION	01-5800		83.79
85717529	11/22/2019	VICTORIA MILLER	01-5800		1,519.60
85717530	11/22/2019	WALLACE-KUHL & ASSOCIATES	21-5800	16,786.15	
			21-6170	2,821.50	19,607.65
85717531	11/22/2019	WHEST KOAST PLUMBING	01-5600		654.50
85717532	11/22/2019	WPUSD FOOD SERVICE DEPARTMENT	01-4300		1,818.24
85717533	11/22/2019	ZEP SALES & SERVICE	01-4300		211.04
85717534	11/22/2019	BANK OF AMERICA #4333	01-4300	949.81	
			01-4400	1,170.90	
			01-5200	1,307.45	
			01-5300	455.00	
			01-5800	420.00	4,303.16
85717535	11/22/2019	BI JAMAR INC QUALITY SOUND SYSTEMS	01-4300	30.00	
			01-5600	412.50	442.50
85717536	11/22/2019	BORDERLAN SECURITY	01-5800		1,300.00
85717537	11/22/2019	CAPITAL LIVE SCAN	01-5821		39.00
85717538	11/22/2019	CAPITOL CLUTCH AND BRAKE INC	01-4365		64.35
85717539	11/22/2019	CDW GOVERNMENT INC	01-4300		3,215.35
85717540	11/22/2019	CROWE LLP	01-5811	27,950.00	
			21-5811	4,800.00	32,750.00
85717541	11/22/2019	DANIKA LYNN DAVIS	01-5800		513.65
85717542	11/22/2019	FOLLETT SCHOOL SOLUTIONS, INC.	01-4100		2,717.12
85717543	11/22/2019	GRAINGER	01-4300		179.73
85717544	11/22/2019	LOZANO SMITH LLP	01-5810		643.68
85717545	11/22/2019	MEDICAB	01-5800		2,919.50
85717546	11/22/2019	OMG DIVERSIFIED DOOR & LOCK	01-4300		3,367.72
85717547	11/22/2019	PJ'S MAIL & PARCEL SERVICE	01-5800		314.31
85717548	11/22/2019	PURCHASE POWER	01-4300		197.34
85717549	11/22/2019	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		121.50
85717550	11/22/2019	UNIFIRST CORPORATION	01-5800		37.74
85717551	11/22/2019	VERIZON WIRELESS	01-5560	1,372.98	
			13-5560	81.78	
			21-5560	36.14	1,490.90
85717552	11/22/2019	CROWN DISTRIBUTING INC.	13-4380		1,279.60
85717553	11/22/2019	CULTURE SHOCK YOGURT	13-4710		360.00
85717554	11/22/2019	DANIELSEN COMPANY	13-4710		843.79

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Checks Dated 11/22/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
85717555	11/22/2019	GOLD STAR FOODS, INC	13-4710		5,931.07
85717556	11/22/2019	PROPACIFIC FRESH	13-4710		1,336.17
85717557	11/22/2019	UNIFIRST CORPORATION	13-5800		355.12
85717558	11/22/2019	Drina Black	13-8634		78.25
85717559	11/22/2019	Maria Gonzalez	13-8634		23.25
85717560	11/22/2019	Thara Ea	13-8634		18.80
85717561	11/22/2019	CITY OF LINCOLN/NON UTILITY	01-5800		123,622.77
85717562	11/22/2019	RAINFORTH GRAU ARCHITECTS	21-6210		85,013.20
85717563	11/22/2019	SIG EMPLOYEE BENEFITS TRUST	76-9558		734,379.90
85717564	11/22/2019	WALLACE-KUHL & ASSOCIATES	21-6170		525.00
85717565	11/22/2019	Alcorn, Daniel T	01-4300		106.09
85717566	11/22/2019	Bombard, Ersula M	01-5200		30.00
85717567	11/22/2019	Derouin-St John, Desiree L	01-4300		71.54
85717568	11/22/2019	Gonzalez, Felicitas M	01-4300		146.39
85717569	11/22/2019	Hess, Barret B	01-4300		104.70
85717570	11/22/2019	Kent, Julia J	01-5200		181.49
85717571	11/22/2019	Lazaro, Norma P	01-4300		341.97
85717572	11/22/2019	London, Conni B	01-4300		91.99
85717573	11/22/2019	Whitecotton, Charles E	01-4300		51.79
85717574	11/22/2019	Zimmerman, Mikaela K	01-4300	17.33	
			01-5200	164.00	181.33
85717575	11/22/2019	ADD SOME CLASS	01-4300		162.55
85717576	11/22/2019	ALL WEST COACHLINES INC	01-5800		1,746.00
85717577	11/22/2019	AUBURN HARDWOODS	01-4300		1,791.86
85717578	11/22/2019	B&H PHOTO VIDEO	01-4300	8,309.82	
			01-4400	4,964.96	13,274.78
85717579	11/22/2019	BLACK DOG GRAPHICS	01-4300		148.45
85717580	11/22/2019	CAPITAL LIVE SCAN	01-5800		90.00
85717581	11/22/2019	CDW GOVERNMENT INC	01-4300	1,581.51	
			01-4400	850.63	2,432.14
85717582	11/22/2019	COAST TO COAST COMPUTER PRODUCTS	01-4300		302.99
85717583	11/22/2019	CURRICULUM ASSOCIATES INC.	01-5800		1,500.00
85717584	11/22/2019	FLORA FRESH, INC.	01-4300		441.60
85717585	11/22/2019	FLORAL RESOURCES SACRAMENTO	01-4300		60.06
85717586	11/22/2019	FOLLETT SCHOOL SOLUTIONS, INC.	01-4300		2,205.83
85717587	11/22/2019	GBC TECHNICAL SERVICE & ACCO BRANDS USA LLC	01-4300		568.04
85717588	11/22/2019	GOPHER SPORT	01-4300		2,044.11
85717589	11/22/2019	J.W. PEPPER & SON INC	01-4300	53.63	
			Unpaid Tax	3.63-	50.00
85717590	11/22/2019	LOWE'S	01-4300		223.45
85717591	11/22/2019	MARLEEN NOBELL DBA: MAR/CAL	01-4300		168.77
85717592	11/22/2019	MCMaster CARR SUPPLY CO	01-4300		239.50
85717593	11/22/2019	NATIONAL FFA	01-4300	666.19	

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Checks Dated 11/22/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
			Unpaid Tax	41.19-	625.00
85717594	11/22/2019	OFFICE DEPOT	01-4300		141.33
85717595	11/22/2019	ORIENTAL TRADING COMPANY INC	01-4300		106.94
85717596	11/22/2019	PIZZA GUYS	01-5800		64.35
85717597	11/22/2019	PLACER FARM SUPPLY	01-4300		308.23
85717598	11/22/2019	REDI-MAT COMPANY, INC.	01-4300		2,290.66
85717599	11/22/2019	RICHARDS INSTITUTE OF EDUCATION & RESEARCH	01-5200		315.00
85717600	11/22/2019	RISO PRODUCTS OF SAC INC	01-4300		2,136.26
85717601	11/22/2019	SAFETYGEAR CORPORATION	01-4300	38.26	
			Unpaid Tax	1.49-	36.77
85717602	11/22/2019	SAFEWAY INC	01-5800		90.08
85717603	11/22/2019	SIERRA HAY & FEED	01-4300		20.90
85717604	11/22/2019	SMART APPLE MEDIA	01-4300		354.66
85717605	11/22/2019	SPORTIME LLC SCHOOL SPECIALTY	01-4300		76.11
85717606	11/22/2019	SUNDORA PROMOTIONS LLC	01-4300		180.00
85717607	11/22/2019	VEX ROBOTICS INOVATION FIRST INC.	01-4400		3,906.09
85717608	11/22/2019	WOODWIND & BRASSWIND	01-4300		818.31
Total Number of Checks			113		<u>2,014,201.04</u>

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	92	970,750.04
11	Adult Education Fund	1	23,360.00
13	Cafeteria Fund	13	19,717.84
21	Building Fund #1	11	256,500.32
25	Capital Facilities Fund	2	3,599.25
35	Schools Facilities (Prop 1A)	1	5,940.00
76	Payroll Fund	1	734,379.90
Total Number of Checks		113	2,014,247.35
Less Unpaid Tax Liability			46.31-
Net (Check Amount)			<u>2,014,201.04</u>

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

ESCAPE ONLINE

Page 4 of 4

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Ratification of Contract with
Elevate Youth Solutions and Western Placer Unified
School District – Lincoln High School

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent of
Business and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

No Cost

MEETING DATE:

January 21, 2020

ROLL CALL REQUIRED:

No

BACKGROUND:

The attached agreement is for services with Elevate Youth Solutions and Lincoln High School. The agreement includes two coaching groups for up to 24 LHS students. The groups will function as catalysts for measurable growth among school-identified teens by focusing energy on engaging and empowering the students in mentor-coaching groups, structured peer interactions and one to one support as well as a Parent Orientation at the beginning of each semester. There will be no cost to WPUSD for the services. They will be paid by Summit Church and Children First FFA.

RECOMMENDATION:

Administration recommends that the Board ratify the contract agreement between Elevate Youth Solutions and Western Placer Unified School District.

ELEVATE YOUTH SOLUTIONS SERVICES CONTRACT

For Lincoln High School



OVERVIEW

Elevate Youth Solutions is pleased to submit this contract for services to Lincoln High School in achieving its goals of supporting underserved or at-risk students by providing personal development support groups using a self-discovery, mentor-coaching methodology. These groups are organized around a robust curriculum focused on academic achievement, personal character development, problem-solving and effective social skills.

Scope of work

Through our partnership with Lincoln High School we will provide a turn-key operation of 2 successive coaching groups for up to 24 students running a total of 24 weeks (One 12-week session within the spring semester and one 12-week session within the fall semester). We will provide professionally trained and DOJ cleared facilitators who will run weekly groups and maintain student interactions through December 2020. These groups will function as catalysts for measurable growth among school-identified teens by focusing energy on engaging and empowering the students in mentor-coaching groups, structured peer interactions and one to one support.

We will also provide a Parent's Orientation meeting at the beginning of each semester.

- Recommendation #1: Design a 12-month program that enables LHS to support students through the efficacy of a mentor-coaching methodology that has been uniquely shaped to teenagers.
- Recommendation #2: Interface with High School administration on the identification of students, calendar for groups and group meeting locations.
- Recommendation #3: Deploy two facilitators for one group serving up to a maximum of 12 students beginning in January 2020 and one additional group beginning in September 2020. Monitor and record student data, and report progress findings back to local school administration.
- Recommendation #5: Interface with High School administration to promote and schedule a Parent's Orientation night on campus in January and again in September 2020.

Timeline for Execution

Key project dates are outlined below.

Description	Start Date	End Date	Duration
Project Start	1/3/2020	12/28/2020	12 months
Milestone 1 – Group 1 Basecamp Organize and conduct Parent's Orientation meeting	2/3/20	2/14/20	12 days
Milestone 2 – Completion of 1 st 12-week session	2/3/20	5/15/20	102 days
Milestone 3 – Debrief, Program Data Assessment Report to LHS Administration	5/15/20	5/29/20	14 Days
Phase 1 Complete	6/5/20		
Milestone 4 – Group 2 Basecamp Organize and conduct Parent's Orientation meeting	9/7/20	9/25/20	19 days
Milestone 5 – Completion of 2 nd 14-week session	9/7/20	12/11/20	95 days
Phase 2 Complete	12/11/20		
Milestone 6 – Debrief, Program Data Assessment Report to LHS Administration	12/14/20	12/28/20	15 days
Project End	12/28/20		

Supplied Material

The following materials are to be supplied by Lincoln High School for this project. For Elevate Youth Solutions to meet the project milestones, this material must be supplied on schedule.

Materials to be supplied by Lincoln High School	Due Date*
Contact point, approved calendar, identification of students and group location for 1 st 12-week groups Contact point, approved calendar and group location for parenting group	1/3/20
Contact point, approved calendar and group location for 2 nd 16-week groups	8/28/20

PRICING

Services Cost Category #1	Price
Program Implementation Fee (Design, logistics)	400.00
Elevate coaching services (24 weeks)	8,050.00
Materials (Student guides, forms and tokens)	500.00
Facilitation of Parent's Orientation Meetings	250.00
Total	\$9,200.00
Amount Funded by Summit Church & Children First FFA	9,200.00
Cost to Lincoln High School	\$0

Minimum Scope of Insurance

Coverage shall be at least as broad as:

1. **Commercial General Liability** on an occurrence form. Liability deductible or Self-Insured Retention not to exceed \$5,000. Claims Made coverage will not be accepted. Coverage shall be at least as broad as ISO form CG0001. Policy to include abuse and molestation coverage.
2. **Automobile Liability** including owned, non-owned, and hired automobiles. *(Can be waived by DISTRICT if the CONTRACTOR will not use an automobile for any phase of the work performed by this Contract).*
3. **Workers' Compensation** insurance as required by the State of California and Employer's Liability Insurance. *(Can be waived by the DISTRICT if no employees and CONTRACTOR qualifies as independent CONTRACTOR).*
4. **Professional Liability / Errors & Omissions Liability/Malpractice.** Insurance appropriate to the CONTRACTOR's profession. Claims Made Coverage form is acceptable, however retroactive date must be before the date of the Contract. Architects' and Engineers' coverage is to be endorsed to include contractual liability.

Minimum Limits of Insurance

CONTRACTOR shall maintain limits no less than:

- | | | |
|--------------------------------|--|--|
| 1. General Liability: | \$2,000,000 | General Aggregate |
| | \$2,000,000 | Products/Completed Operations Aggregate |
| | \$1,000,000 | Personal & Advertising Injury |
| | \$1,000,000 | Each Occurrence |
| 2. Automobile Liability: | \$1,000,000 | Per Accident for Bodily Injury & Property Damage |
| 3. Workers' Compensation: | As required by the State of California | |
| 4. Employer's Liability: | \$1,000,000 | Per Accident for Bodily Injury or Disease |
| 5. Professional Liability/E&O: | \$1,000,000 | Per Occurrence |

Other Insurance Provisions

The general liability policy is to contain, or be endorsed to contain, the following provisions:

1. **Additional Insured:** The Western Placer Unified School District (**DISTRICT**), its elected or appointed officials, employees, agents and volunteers are to be included as Additional Insured's.
2. **Primary Insurance:** For any claims related to this Contract, the CONTRACTOR's insurance coverage shall be primary insurance as respects the **DISTRICT**, its elected or appointed officials, employees, agents and volunteers. Any insurance or self-insurance maintained by the **DISTRICT**, its elected or appointed officials, employees, agents and volunteers shall be excess of the CONTRACTOR's insurance and shall not contribute with it.
3. **Cancellation Provision:** Each insurance policy required by this clause shall be endorsed to state that coverage shall not be canceled by either party, except after thirty (30) day's prior written notice has been provided to the **DISTRICT**.

Acceptability of Insurers

All required insurance must be written by an admitted company licensed to do business in the State of California at the time the policy is issued. All required Insurance as set forth in this Contract shall be underwritten by a company with a balance sheet strength, operating performance and business profile that are equal to or exceed an A VIII rating as listed in the A.M. Best Insurance Guide's latest edition. On a case-by-case basis, the **DISTRICT** may accept insurance written on a company listed on the State of California Department of Insurance List of Eligible Surplus Lines ("LESLI List") with a rating of A VIII or above as listed in Best's Insurance Guide's latest edition. Exception may be made for Workers' Compensation Insurance provided by the State Compensation Insurance Fund when not specifically rated.

Proof of Insurance

CONTRACTOR shall furnish the **DISTRICT** with original certificates and amendatory endorsements effecting coverage required by this contract. All certificates and endorsements are to be received and approved by the **DISTRICT** before work commences. However, failure to do so shall not operate as a waiver of these insurance requirements. If the CONTRACTOR fails to maintain such insurance as specified by this Contract, the **DISTRICT** may take out such insurance to cover any damages of the above mentioned classes for which the District might be held liable on account of the CONTRACTOR'S failure to pay such damages, and deduct and retain the amount of the premium from any sums due the CONTRACTOR under the Contract.

The **DISTRICT** reserves the right to require complete, certified copies of all required insurance policies, including endorsements effecting the coverage required by these specifications at any time

Indemnity

The stated parties: Lincoln High School (LHS), and Elevate Youth Solutions (EYS), shall, at all times, defend, indemnify, protect and hold harmless the Western Placer Unified School District and all of their officers, agents, attorneys, and employees from any and all claims, expenses, actions, injuries, attorney fees, liability, or the like, arising out of or relating to this memorandum

of understanding the negligence of the party, its employees and or agents, while participating in its partnership, or and act or omission of its agents or employees.

Term of Agreement

This agreement will begin on December 20, 2019 and terminate on December 28, 2020. The annual license agreement may be renewed upon approval of involved parties.

Termination of Agreement

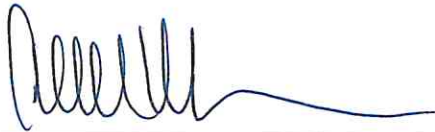
Any party to this agreement may terminate this entire agreement within ninety (90) days notice in writing to other parties to the agreement.

Modification of the Agreement

This agreement may be modified at any time by mutual written agreement of the parties hereto.

Notices

Any notices required to be given pursuant to the terms and provisions of this agreement shall be in writing to the following persons:



Audrey Kilpatrick, Assistant Superintendent
Western Placer Unified School District
600 Sixth St.
Lincoln, CA 95648

12/17/19

Date

Mike Logan, Executive Director
Elevate Youth Solutions/Children First FFA
590 Antelope Blvd.
Red Bluff, CA 96080

Date

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

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

SUBJECT:

Ratification of Contract with the
Catta Verdera Country Club and Western
Placer Unified School District

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick 
Assistant Superintendent of
Business and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

General Fund - Administration Budget

MEETING DATE:

January 21, 2020

ROLL CALL REQUIRED:

No

BACKGROUND:

The attached contract is for services with the Catta Verdera Country Club and Western Placer Unified School District for the annual Community Leaders Breakfast on March 6th, 2020. The services include catering for 65 people and an event space for the Community Leaders Breakfast. The cost of services is \$1,271.79 (without gratuity) and will be paid with Administration Budget.

RECOMMENDATION:

Administration recommends that the Board ratify the contract agreement between the Catta Verdera Country Club and Western Placer Unified School District.

Catta Verdera Country Club

1111 Catta Verdera

(916) 645-6731

Event Contract**Primary Contact Information**

Contact Name: Emma Oehler
Home Phone: 530-450-5029
Alternate Phone:
Cellphone:
Email: Eoehler@wpusd.org
Fax:

General Event Information

Event Name:	WPUSD Breakfast 2020	Start Date:	03/06/2020	Credit Limit:	\$0.00
Event Number:	03062020	End Date:	03/06/2020	Est. Guest Count:	75
Event Type:	Gathering	Contract Date:	12/12/2019	Final Guest Count:	0
Terms:	Net 0 days	Deposit Due Date:		Deposit Amount:	\$0.00
Tax Exempt:	No	Balance Due Date:	03/06/2020	Balance Amount:	\$1,505.79

Event Details:

Item Description	Quantity	Price	Extended Price
Sunrise Buffet	65	\$18.00	\$1,170.00
CONTRACT SUBTOTAL			\$1,170.00
CONTRACT TAX			\$101.79
CONTRACT GRATUITY			\$234.00
CONTRACT TOTAL			\$1,505.79

Terms and Conditions:**EVENT AGREEMENT**

Thank you for your interest in holding your event at Catta Verdera Country Club. Our experienced staff is committed to excellence in service. We are confident that we will help to make your Event a memorable one for years to come.

MENU PLANNING

Catta Verdera-Country Club, LLC, a California limited liability company is pleased to offer you the use of the Club's culinary team of professionals and to furnish you with several suggested menus. Food and beverage choices and prices are subject to change at any time prior to the mutual execution of the Client purchase order attached hereto as Exhibit A and incorporated herein by this reference. Client must provide Club with a complete and fully executed Purchase Order on or before thirty (30) days prior to the Event. Upon delivery to Club of the executed Purchase Order, Client will become obligated to purchase those items identified on the Purchase Order.

Catta Verdera Country Club
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(916) 645-6731

EVENT DETAILS ONLY AN ESTIMATION

Please note that the Event Details set forth above are merely for your convenience and are approximations only which are not binding on either Client or Club. In no event shall Client's food and beverage selections be deemed to constitute a binding portion of this Event Agreement, it being the intent of the parties that such binding selections shall be made only upon the execution of the Purchase Order attached hereto as Exhibit A.

FOOD AND BEVERAGE

All food and beverages consumed at the Club premises must be purchased from the Club. As a licensee responsible for administration of California Health and Liquor laws, the Club does not permit food or beverage to be brought in from the outside by guests, for consumption in any public area or function space within the Club premises or facilities. The Club prohibits the removal of food or beverages from the premises by Client or Client's guests or invitees. The Club adheres to standard liquor laws and reserves the right to refuse and/or discontinue alcohol service or other service to any person at any time.

TAX AND SERVICE CHARGE

Gratuities to any employees of the Club are not permitted. All federal, state and local taxes which may be imposed on or applied to this Event Agreement are included in the prices contained in this Event Agreement.

RESERVATIONS AND DEPOSITS

Reservations and the required Initial Deposit are required to secure the date of your Event. Upon receipt of your signed copy of this Event Agreement with your Initial Deposit, your Event will be considered reserved. The Initial Deposit and all other deposits required by this Event Agreement are non-refundable and non-transferable under any circumstances, and will be credited to your account and available to you on the day of the Event only. The following is a schedule of the Deposits due:

Deposit Schedule:

- The remaining estimated balance to be paid 5 days prior to your Event; and
- Final payment of any additional charges will be payable at the conclusion of and on the day of your Event.

All Deposits are non-refundable and non-transferable under any circumstances and will be applied to the final bill for your Event. Final payment may be made by cash, check or credit card. Enclosed is a credit card authorization form which must be filed with the Club no later than 90 days prior to your Event. The failure of Client to timely make any required deposit payment shall be grounds for immediate termination of this Event Agreement by the Club. No failure of Client to make any required deposit payment shall relieve Client of the obligation to make such payment.

GUEST COUNT

A preliminary guest count is required no later than 30 days prior to the date of your Event. In an effort to provide the best possible service to guests using the Club facilities, the final count of guests attending your Event is due in writing no later than 10 days prior to your Event. If a final count is not provided within the period specified, the final count will be

Catta Verdera Country Club
1111 Catta Verdera

(916) 645-6731

the greater of (i) the minimum number of guests specified above plus 10%, or (ii) the actual number of guests attending your Event. The Club reserves the right to refuse service to any persons beyond the final guest count (or the Preliminary Guest Count if no final count is provided).

CANCELLATION

Should a partial or entire cancellation of the Event outlined in this Event Agreement occur, the Club will assess the appropriate charge above based upon when such cancellation occurred. The charge will be based upon Event pricing in effect at the time of the mutual execution of the Purchase Order (or upon the mutual execution of this Event Agreement if no Purchase Order is executed) and will be fully payable for all periods prior to the effective date of cancellation pursuant to the schedule above.

INDEMNIFICATION

Client agrees that it shall indemnify, defend and hold harmless the Club and the Club Parties (as defined below) from and against any and all damage, loss, claims, suits, demands, actions, fines, liabilities, costs and expenses (including, without limitation, reasonable attorneys' fees) arising out of or in connection with damage to property or injury to persons (including death) which arise out of Client's or Client Parties' (as defined below) use of the Club's premises or facilities, including any acts or omissions of Client or Client Parties. Client shall provide the Club immediate notice of any injury or damage to persons or property in, to or around the Club premises or facilities.

EXCULPATION

Except for the gross negligence or willful misconduct of the Club, the Club shall not be liable to Client, Client's guests, agents, invitees, planners, consultants or employees ("Client Parties") for any loss, injury or other damage to any person or property (including, but not limited to, Client, Client Parties, Client's property or Client Parties' property) in or about the Club premises or facilities from any cause (including, but not limited to, Force Majeure Events (as hereinafter defined)) or any other matter which is not within the Club's reasonable control. Client and Client Parties hereby waive all claims against Club, its owners, partners, directors, officers, employees, agents, and contractors ("Club Parties") for such damage and any loss or liability attributable to consequential or punitive damages. For purposes hereof, "Force Majeure Events" shall include any failure, reduction, suspension, stoppage, curtailment or interruption of any public utility services, air conditioning or elevator service, caused by mechanical failure or repairs, riots, strikes, labor disputes, fire, explosions, earthquake, floods, rain storms, war, insurrection, failure of any public utility to furnish service for any reason whatsoever (including, but not limited to, any rationing or curtailment or other reduction in service due to any energy or natural resource conservation act or agency, now or hereinafter enacted, or any environmental protection act or agency, or any other similar or dissimilar act, statute, ordinance, regulation or directive of any federal, state, county, municipality, or any other governmental or quasi-governmental agency, or of any public utility or other public or private agency or entity vested with the power to curtail service as a means of conserving or controlling the consumption of water, gas, electricity or any other utility, or any other energy or energy product, or natural resource, or any product or service, acts of God, accident or any other similar or dissimilar causes beyond the reasonable control of Club or Club Parties); nor shall any of the foregoing constitute a basis of liability on the part of Club or Club Parties to Client or Client Parties. Notwithstanding any contrary provision of this Agreement, in the event that the Event is cancelled by the Club by reason of any Force Majeure Events, Club shall bear no responsibility or liability to Client or Client Parties, except that Club shall refund to Client any deposits actually paid by Client to Club.

Catta Verdera Country Club
1111 Catta Verdera

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RIGHT OF ENTRY

The Club and those persons authorized by it, shall have the right to enter any portion of the Club premises and facilities for any purpose, and at any time, including without limitation, during the Event.

SECURITY

The Club and the Club Parties shall not assume responsibility for damage to or loss of any merchandise or articles left on the Club premises or facilities before, during, or after the Event. Please arrange to have all personal items removed upon the conclusion of the Event. All items left for 48 hours may be discarded by the Club without liability therefor. The Club may (but will not necessarily) require Client to provide security at Client's sole cost and expense. Only security approved by the Club may be employed and all costs and liability in connection therewith are Client's responsibility.

YOUNG GUESTS

To make the Event enjoyable and memorable for Client and Client's guests, we respectfully request that all children be properly supervised for the duration of your Event. In accordance with California State Laws, no minor (under the age of 21) will be served or permitted to consume alcoholic beverages. In the event that minors will be in attendance at any function where alcohol is being served, the Club shall hold the Client both responsible and liable for the enforcement of and any violation of this provision.

SET UP/DAMAGE DEPOSIT

Access to the Club Facility identified on the Purchase Order will be permitted at 7:00 AM on the day of the Event for set-up. Client must provide the Club with a detailed proposal for the items that Client will be bringing into the Club. The Club reserves the right to refuse items and decorations that the Club believes would be harmful to or inappropriate for the decorum of the Club premises and facilities. Client and Client Parties are prohibited from hanging any decorations or other items from walls, ceilings, windows, lights and other fixtures. The Club will charge a damage deposit ("Damage Deposit") to insure proper take-down and clean-up of the Club premises and facilities. The Damage Deposit required for the Event is \$1,000.00 which shall be provided by credit card imprint at the time of Client's payment of the final deposit owed to the Club (i.e., no later than 5 days prior to the Event). At this time, no damage deposit is required. The credit card imprint for the Damage Deposit will be destroyed within 14 days after the Event, except that any amounts reasonably applied to damages or clean-up (for which Client will receive an invoice detailing how such amounts were applied) will either be paid by Client upon demand by Club or charged to Client's credit card, at Club's sole option.

EVENT HOURS

The Event Hours are as provided for above. For any Event Hours exceeding a 5 hour duration, there will be an overtime charge of \$500.00 per hour. All overtime charges will be prorated to the nearest quarter hour.

MISCELLANEOUS

Entire Agreement; Governing Law: This Event Agreement contains the complete agreement of the parties concerning the subject matter hereof, and supersedes any prior oral or written understandings, representations, or agreements pertaining thereto which have not been incorporated herein. This Event Agreement shall be construed and governed by the laws of the State of California, without regard to its conflicts of laws provisions. No Amendment: No amendment or

Catta Verdera Country Club
1111 Catta Verdera

(916) 645-6731

modification to this Event Agreement shall be binding upon the Club unless same is in writing. No Assignment: This Event Agreement is for the sole benefit of the named Client and the Club, and the named Client may not assign or transfer any or all of its obligations or rights under this Event Agreement. Any assignment or transfer contrary to the provisions of this paragraph shall be null and void. Enforcement: Client shall be responsible for all costs, expenses and reasonable attorneys' fees incurred by the Club in enforcing this Event Agreement in the event the Club prevails in any such enforcement. By signing below, Client agrees that Client has read, understood and agreed to be bound by the terms of this Event Agreement.

THE CLUB:

CATTA VERDERA - COUNTRY CLUB, LLC,

a California limited liability company

By: _____

Date: _____

Note: Additional addendum sheets dealing with special preparations and set up instructions may accompany this contract

Approved (Client's Signature): _____

Date: 12/18/19

Approved (Salesman's Signature): _____

Date: _____

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Approve Re-Entry of Discipline/Expulsion
Student's #18-19-E

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Chuck Whitecotton
District Hearing Officer

ENCLOSURES:

N/A

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 21, 2020

ROLL CALL REQUIRED:

Yes

BACKGROUND:

The Board of Trustees will take action to approve the re-entry of Discipline/ Expulsion of Student #18-19-E

RECOMMENDATION:

The Administration recommends the Board of Trustees approve student re-entry.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Approve Re-Entry of Discipline/Expulsion
Student's #18-19-F

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Chuck Whitecotton
District Hearing Officer

ENCLOSURES:

N/A

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 21, 2020

ROLL CALL REQUIRED:

Yes

BACKGROUND:

The Board of Trustees will take action to approve the re-entry of Discipline/ Expulsion of Student #18-19-F

RECOMMENDATION:

The Administration recommends the Board of Trustees approve student re-entry.

INFORMATION

DISCUSSION

ACTION

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

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

SUBJECT:

Receipt of the 2018-19 Audited Financial Statements

AGENDA ITEM AREA:

Discussion

REQUESTED BY:



Audrey Kilpatrick, Asst. Supt. – Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 21, 2020

ROLL CALL REQUIRED:

No

BACKGROUND:

The 2018-19 Unaudited Actuals were presented to the Board of Trustees in September. The audit firm, Crowe, has performed the required independent annual audit and submitted our audit report to the State Controller's Office by December 15 as required by law. The auditors will be present at the Board meeting to present highlights of the Audited Financial Statements.

RECOMMENDATION:

Administration recommends the Board of Trustees receive the 2018-19 Audited Financial Statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2019

WESTERN PLACER UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2019
(Continued)

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WESTERN PLACER UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2019

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Western Placer Unified School District
Lincoln, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Western Placer Unified School District, as of and for the year ended June 30, 2019, 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, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

(Continued)

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* on pages 4 to 12 and other Required Supplementary Information, such as the General Fund Budgetary Comparison Schedule, Schedule of Changes in Net Other Postemployment Benefits (OPEB) Liability, Schedule of the District's Proportionate Share of the Net Pension Liability, and Schedule of the District's Contributions on pages 53 to 58 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2019 on our consideration of Western Placer Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Western Placer Unified School District's internal control over financial reporting and compliance.

Crowe LLP

Crowe LLP

Sacramento, California
December 11, 2019

**Western Placer Unified School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2019**

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, 2019. 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 and 3, notes to the financial statements on pages 23 to 53, and the District's financial statements, which begin on page 14.

FINANCIAL HIGHLIGHTS

- California K-12 education finance has fully implemented the new funding model "Local Control Funding Formula" (LCFF).
- In 2018-19 the District's Total Assets increased by \$51,469,952 which represents an 18.85% increase from the 2017-18 fiscal year. The increase was primarily due to increases in cash from bond issuances and from capital assets, specifically buildings, site improvements and work in progress (WIP) at Glen Edwards Middle School, Scott M. Leaman Elementary School and Twelve Bridges High School of a net \$34.2 million.
- The District's Net Position decreased by \$429,134 from June 30, 2018. Total revenues were \$98,288,443, compared to \$98,717,577 in expenditures.
- The fund balance of the General Fund increased overall by \$3,163,792 from the prior year ending the year at \$12,026,794. The fund balance in the undesignated fund balance category increased by \$1,907,322, having begun the year with a balance of \$7,525,900. This reserve also includes the 3% Reserve for Economic Uncertainty of \$2,313,776. 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 2018-19 was 7,081 at Second Period reporting, an increase of 121 students, or 1.7%, with a corresponding increase of 112 Average Daily Attendance (ADA) to 2018-19 ADA of 6,779. For 2019-20 enrollment is projected to increase by 127 students. The District attendance rate is projected to remain stable at 95.8% for the next two years.
- Although in past years, the housing crisis had a significant impact on District demographics and enrollment growth, over the last couple of years we have seen an uptick in construction growth. Developers have been pulling housing permits for the past few years, and new homes continue to appear within District boundaries. Administration is optimistic that once we see steady growth in new housing, we will begin to see a consistent increase in student enrollment.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

- Management's Discussion and Analysis – this section, which provides an overall review of the financial activity for the past fiscal year as well as a look at the future years.
- Basic Financial Statements – a look at Western Placer Unified School District's financial statement as a whole for the entire operating entity. The financial statements also include notes that explain some of the information in the statements and provide more detailed data.
- Required Supplementary Information – detailed information for specific financial activities including required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year.

Reporting on the District as a Whole

Statement of Net Position and Statement of Activities

These two statements provide information about the District as a whole using the accrual accounting methods similar to those used by private-sector companies. They help answer the question, "How did we do financially during 2018-19?"

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 Building Fund. Governmental funds focus on how money flows into and out of the funds and the balances that remain at the end of the year. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.
- **Proprietary Funds** – Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds use the full accrual basis of accounting, the same as the District-wide statements. The District does not have programs classified in this category.
- **Fiduciary Funds** – The District is the trustee, or fiduciary, for assets that belong to others, such as the student activities funds. The District is responsible for ensuring that the assets that are reported in these funds are used only for their intended purposes and by those to whom the assets belong. The District's fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. We exclude these activities from the District-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

The District as a Whole

Statement of Net Position

The District's total assets increased by \$51,469,952 to \$324,450,333 during the 2018-19 fiscal year. Cash and cash equivalent accounts increased \$19,005,036 from FY 2017-18. Deferred outflows of resources for pensions increased by \$1,501,057 due to the continued implementation of GASB 68.

Total liabilities increased \$52,933,311 primarily due to an increase in general obligation bonds of \$43,063,582 and the GASB 68 net pension liability of \$3,312,000. Accounts payable increased \$5,203,634 and unearned revenues decreased by \$437,787 due to grant funds earned and spent in 2018-19. Deferred inflows of resources for pensions increased by \$466,832 due to the continued implementation of GASB 68.

The District's net position for FY 2018-19 was (\$10,253,397), a decrease of \$429,134 from FY 2017-18. Of this balance, \$16,172,681 was restricted while (\$52,932,075) was unrestricted. Net investment in capital assets accounted for \$26,505,997 of the total net position.

The Statement of Net Position is included in the table below and provides the detail information for 2017-18 and 2018-19, along with the variances between the years.

Table 1
Net Position
June 30, 2018 and 2019
Governmental Activities

	2017-18	2018-19	\$ Difference	% Difference
Assets:				
Cash and investments	\$ 76,523,402	\$ 95,528,438	\$ 19,005,036	24.84%
Receivables	3,557,256	4,749,431	1,192,175	33.51%
Prepaid expenses	2,981,015	25,060	(2,955,955)	-99.16%
Stores inventory	14,111	5,946	(8,165)	-57.86%
Other current assets	-	1,331	1,331	100.00%
Capital assets (net of accumulated depreciation)	189,904,597	224,140,127	34,235,530	18.03%
Total assets	272,980,381	324,450,333	51,469,952	18.85%
Deferred Outflows of Resources:				
Deferred outflows of resources-pensions and OPEB	21,464,695	23,211,441	1,746,746	8.14%
Deferred outflow from advance refunding of debt	7,146,089	6,900,400	(245,689)	-3.44%
Total deferred outflows of resources - pensions	28,610,784	30,111,841	1,501,057	5.25%
Liabilities:				
Accounts payable	10,732,913	15,936,547	5,203,634	48.48%
Unearned revenue	558,792	121,005	(437,787)	-78.35%
Long-term liabilities				
Due within one year	6,202,835	5,922,541	(280,294)	-4.52%
Due after one year	291,410,888	339,858,646	48,447,758	16.63%
Total liabilities	308,905,428	361,838,739	52,933,311	17.14%
Deferred Inflows of Resources:				
Deferred inflows of resources-pensions and OPEB	2,510,000	2,976,832	466,832	18.60%
Net Position				
Invested in capital assets, net of related debt	26,315,414	26,505,997	190,583	0.72%
Restricted	16,621,027	16,172,681	(448,346)	-2.70%
Unrestricted	(52,760,704)	(52,932,075)	(171,371)	0.32%
Net Investment in Capital Assets	\$ (9,824,263)	\$ (10,253,397)	\$ (429,134)	4.37%

Statement of Activities

The District's total expenses were \$98,717,577; \$7,180,263 higher in 2018-19 than 2017-18. Program revenues were \$16,092,164; \$2,950,792 higher in 2018-19 than 2017-18. General revenues were \$82,196,279; \$8,825,993 higher than 2017-18.

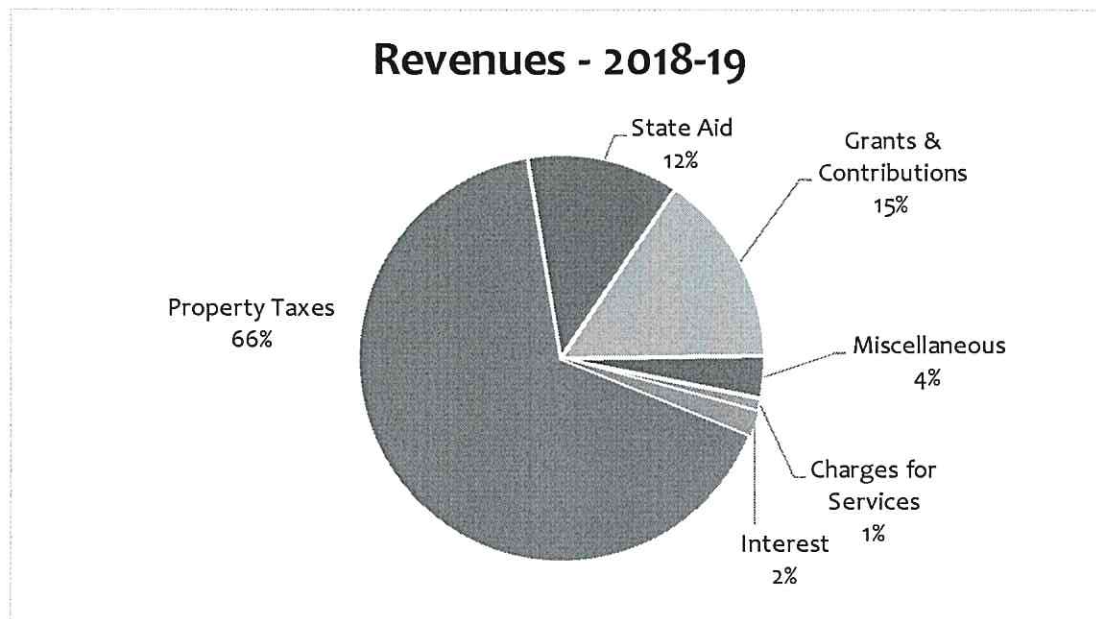
Table 2
Statement of Activities
June 30, 2018 and 2019

	Governmental Activities			
	2017-18	2018-19	\$ Difference	% Difference
General Revenues				
Taxes Levied for General Purposes	\$ 49,185,985	\$ 52,614,581	\$ 3,428,596	6.97%
Taxes Levied for Debt Service	4,524,949	6,466,876	1,941,927	42.92%
Taxes Levied for Specific Purposes	5,893,155	6,027,595	134,440	2.28%
Unrestricted Federal and State Aid	9,855,652	11,875,670	2,020,018	20.50%
Interest and Investment Earnings	1,563,288	1,878,158	314,870	20.14%
Interagency Revenues	307,037	251,367	(55,670)	-18.13%
Miscellaneous	2,040,220	3,082,032	1,041,812	51.06%
Total General Revenues	73,370,286	82,196,279	8,825,993	12.03%
Program Revenues				
Charges for Services	1,160,255	1,013,978	(146,277)	-12.61%
Operating Grants & Contributions	11,971,136	15,072,484	3,101,348	25.91%
Capital Grants & Contributions	9,981	5,702	(4,279)	-42.87%
Total Program Revenues	13,141,372	16,092,164	2,950,792	22.45%
Total Revenues	86,511,658	98,288,443	11,776,785	13.61%
Expenses				
Instruction	52,258,931	56,557,498	4,298,567	8.23%
Supervision of Instruction	2,657,543	2,880,860	223,317	8.40%
Instructional Library, Media & Technology	760,924	861,555	100,631	13.22%
School Administration	4,961,797	5,274,052	312,255	6.29%
Pupil Support Services	3,258,126	3,482,754	224,628	6.89%
Home-to-School Transportation	1,653,406	1,830,509	177,103	10.71%
Food Service	1,996,769	2,050,429	53,660	2.69%
General Administration	4,579,024	5,071,139	492,115	10.75%
Plant Services	7,097,243	7,500,371	403,128	5.68%
Ancillary Services	1,310,433	1,340,159	29,726	2.27%
Community Services	35,851	46,256	10,405	29.02%
Transfer Between Agencies	8,297,084	2,144,065	(6,153,019)	-74.16%
Interest on Debt and Fiscal Charges	2,670,183	9,677,930	7,007,747	100.00%
Total Expenses	91,537,314	98,717,577	7,180,263	7.84%
Change in Net Position	(5,025,656)	(429,134)	4,596,522	-91.46%
Net Position - Beginning	(4,377,753)	(9,824,263)	(5,446,510)	-100.00%
Cumulative Effect of GASB 75 Implementation	(420,854)	-	420,854	100.00%
Net Position - Beginning, as restated	(4,798,607)	(9,824,263)	(5,025,656)	100.00%
Net Position - Ending	\$ (9,824,263)	\$ (10,253,397)	\$ (429,134)	4.37%

The users of the District's programs paid \$1,013,978 of the cost. This revenue was generated through cafeteria sales of \$674,650 and other miscellaneous revenue of \$329,307. The federal and state governments subsidized certain programs with grants and contributions of \$11,875,670. Most of the governmental activities were paid with \$65,109,052 in property taxes, \$11,875,670 of unrestricted state aid based on the statewide Local Control Funding Formula, and \$1,878,158 of investment earnings. Miscellaneous revenues of \$3,333,399 is comprised of a number of items, including interest revenue, facilities use fees, developer fees, Mello-Roos receipts, interagency revenues and site co-curricular revenues.

Sources of Western Placer USD's Revenue for the 2018-19 Fiscal Year

Figure 1



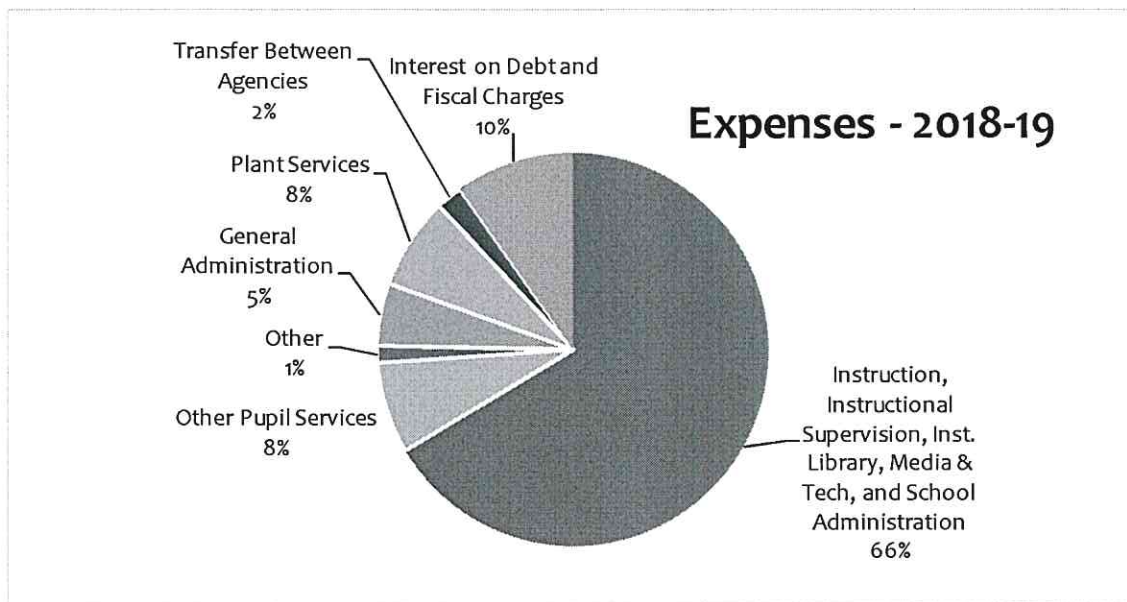
As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was \$98,717,577.

Instruction, supervision of instructional, instructional library, media & technology, and school administration expenses made up approximately 66% of total 2018-19 expenditures, no change from 2017-18. General administration accounted for approximately 5% of the expenditure budget, no change from 2017-18. Interest on debt, fiscal charges and transfers between agencies represented 12% of all outgo, no change from 2017-18, and pupil services accounted for 7% of expenditures, a 1% decrease from 2017-18. Plant maintenance and operations accounted for 8% of the expenditure budget, no change from 2017-18.

Figure 2 charts the Districts expenditures for the 2018-19 school year.

Western Placer USD's Expenses for the Fiscal Year 2018-19

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 \$89.1 million, a increase of \$12.3 million from the previous fiscal year's combined ending balance of \$76.8 million. The funds with greatest change were:

- Building Fund increasing by a net \$8.7 million due to the full issuance revenues for both Measure A and Measure N bonds and the progress construction and site planning expenditures at Glen Edwards Middle School and Scott M. Leaman Elementary School,
- Bond Interest Redemption Fund increasing by \$2.3 million due to increased property tax revenues from the full issuance of both Measure A and Measure N bonds,
- Capital Facilities Fund decreasing by \$394,717 due to facilities expenditures and transfers out to the Mello-Roos Fund exceeding developer fee and interest revenues,
- Mello-Roos Fund decreasing by \$565,354 due to debt services payments exceeding revenues and transfers in from the Capital Facilities funds
- County School Facilities Fund decreasing by \$443,441 due to increased special facility projects costs at board approved high priority school sites,
- Special Reserve Fund decreasing by \$466,239 due to the completion of the district-wide Proposition 39 California Clean Energy Savings project,
- General Fund increasing nearly \$3.2 million for unspent local and state revenues received but not spent, and \$.5 million from the City of Lincoln for refund of overcharged water bills.

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 \$4.67 million. Actual audited activity reflected a net increase to the ending balance of \$3.16million. The difference between the final budget and the actual ending balance is due primarily to unspent District and school site, federal and state program fund carryovers, including state one-time mandate reimbursement funds of approximately \$3.3 million. This is not uncommon, particularly in categorical programs and unspent one-time funds that carry balances over from year to year.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of the 2018-19 fiscal year, the District had invested \$224.1 million in a broad range of capital assets, including school sites, school buildings, site improvements, vehicles, equipment, and work in progress regarding the construction of new schools and buildings and modernization at existing schools. This amount represents an increase of \$34.2 million from the previous fiscal year, which consists of construction work in progress, building construction, parcel land purchase and equipment additions totaling \$38.4 million, net of deletions and depreciation expense in the current fiscal year of \$4.2 million.

Table 3
Capital Assets
(net of depreciation)

	2017-18	2018-19	\$ Difference	% Difference
Land	\$ 43,082,246	47,581,849	\$ 4,499,603	10.44%
Site Improvement	6,144,257	6,133,678	(10,579)	-0.17%
Buildings	120,451,802	117,472,630	(2,979,172)	-2.47%
Equipment & Vehicles	1,104,764	1,243,789	139,025	12.58%
Work in Progress (WIP)	19,121,528	51,708,181	32,586,653	100.00%
Total	\$ 189,904,597	\$ 224,140,127	\$ 34,235,530	18.03%

During 2018-19 the District completed the modernization construction projects at Lincoln High School to include the quad area with a new covered eating area, stadium field replacement and stadium grounds resurfacing. The Glen Edwards Middle School, Scott M. Leaman Elementary School and Twelve Bridges High School projects make up the majority of the June 30, 2019 WIP balance.

Long-Term Debt

At June 30, 2019, the District had \$345,781,187 in long-term debt outstanding.

Table 4
Outstanding Liabilities

	2017-18	2018-19
General Obligation Bonds	\$ 74,756,418	\$ 117,820,000
Accreted Interest on G.O. Bonds	1,470,347	-
Special Tax Bond	10,898,403	10,373,511
Unamortized Premiums	11,024,949	13,692,512
Other Post Employment Benefits	2,916,151	5,351,122
PARS	615,539	410,360
Compensated Absences	218,916	208,682
Cerfificates of Participation	126,605,000	125,505,000
Net Pension Liability	69,108,000	72,420,000
TOTAL	\$ 297,613,723	\$ 345,781,187

The General Obligation Bonds are financed by the local taxpayers and represent 34.07% 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 36.3% of the District long-term debt. The District's Net Pension Liability represents 20.9% of the District's long-term liability. PARS represents the five-year payment of an early retirement incentive the District offered in 2015-16. Nineteen employees took the opportunity to retire early under this plan. PARS debt represents .12% of the District's long-term liabilities at June 30, 2019. Other post-employment benefits are approximately 1.6% of the long-term liability balance.

FACTORS BEARING ON THE DISTRICT'S FUTURE

For several years, the District saw rapid growth as new housing developments were completed and new homeowners moved into the District. The housing crisis and the economic downturn of prior years had a significant impact on this development. Enrollment in 2013-14 increased 114 students (or 1.7%) over 2012-13. Over the last five years since 2013-14, the district has increased enrollment by 369 students (or 5.5%). The District currently anticipates that enrollment will increase by 1.8% for 2019/20 and approximately 1.0% annually for 2020/21 and 2021/22. The District will be opening a new elementary school in 2020/21 and a new comprehensive high school in 2021/22. We are not projecting enrollment growth from the two new schools at this time but will be monitoring projected enrollment growth as we move closer to the schools' opening dates. We anticipate that the enrollment growth will increase steadily as developers continue to pull permits and building houses in Lincoln.

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

The 2019-20 State Budget was approved by June 30, 2019. The State Budget continues to be balanced and the structural deficit has been eliminated, at least for the duration of Proposition

The Governor has used the Proposition 98 revenues to fully fund the Local Control Funding Formula (LCFF) program, two years earlier than scheduled, and has also provided funding to support a one-time allocation of prior year State-mandate cost program reimbursements. On the expenditure side, the State continues to project increases in STRS and PERS employer contribution rates over the next several years. The increases in employer contribution rates continue to outpace State funded cost of living adjustment (COLA) increases.

In 2019-20, the District adopted a General Fund budget with COLA for revenue of 3.26% (Approved State Budget). Due to the COLA, full funding of the LCFF program, increased STRS and PERS costs and on-going support expenditures, the District adopted its General Fund budget with a modest structural deficit of \$327,804. Although the district projects this deficit, it still maintains the required 3% reserve for Economic Uncertainty plus an additional 1.6%, 3.5% and 3.6% over for 2019-20, 2020-21 and 2021-22.

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, 2019

	Governmental <u>Activities</u>
ASSETS	
Cash and investments (Note 2)	\$ 95,528,438
Receivables	4,749,431
Prepaid expenses	25,060
Stores inventory	5,946
Other current assets	1,331
Non-depreciable capital assets (Note 4)	99,290,030
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>124,850,097</u>
Total assets	<u>324,450,333</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions (Notes 7 and 8)	21,154,673
Deferred outflows of resources - OPEB (Note 9)	2,056,768
Deferred outflow from advance refunding of debt	<u>6,900,400</u>
Total deferred outflows of resources	<u>30,111,841</u>
LIABILITIES	
Accounts payable	15,936,547
Unearned revenue	121,005
Long-term liabilities (Note 5):	
Due within one year	5,922,541
Due after one year	<u>339,858,646</u>
Total liabilities	<u>361,838,739</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions (Notes 7 and 8)	2,853,000
Deferred inflow of resources - OPEB (Note 9)	<u>123,832</u>
Total deferred inflows of resources	<u>2,976,832</u>
NET POSITION	
Net investment in capital assets	26,505,997
Restricted:	
Legally restricted programs	2,016,002
Capital projects	379,097
Debt service	13,777,582
Unrestricted	<u>(52,932,075)</u>
Total net position	<u>\$ (10,253,397)</u>

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
	Expenses				
Governmental activities:					
Instruction	\$ 56,557,498	\$ 5,952	\$ 9,976,014	\$ 5,702	\$ (46,569,830)
Instruction-related services:					
Supervision of instruction	2,880,860	31	801,978	-	(2,078,851)
Instructional library, media and technology	861,555	-	35,758	-	(825,797)
School site administration	5,274,052	22	416,065	-	(4,857,965)
Pupil services:					
Home-to-school transportation	1,830,509	-	60,315	-	(1,770,194)
Food services	2,050,429	674,650	1,172,095	-	(203,684)
All other pupil services	3,482,754	60	776,955	-	(2,705,739)
General administration:					
Data processing	1,570,430	44	30,766	-	(1,539,620)
All other general administration	3,500,709	2,866	455,065	-	(3,042,778)
Plant services	7,500,371	1,034	157,202	-	(7,342,135)
Ancillary services	1,340,159	12	415,601	-	(924,546)
Community services	46,256	-	11,414	-	(34,842)
Other outgo	2,144,065	329,307	763,256	-	(1,051,502)
Interest on long-term liabilities	9,677,930	-	-	-	(9,677,930)
Total governmental activities	<u>\$ 98,717,577</u>	<u>\$ 1,013,978</u>	<u>\$ 15,072,484</u>	<u>\$ 5,702</u>	<u>(82,625,413)</u>
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					52,614,581
Taxes levied for debt service					6,466,876
Taxes levied for other specific purposes					6,027,595
Federal and state aid not restricted to specific purposes					11,875,670
Interest and investment earnings					1,878,158
Interagency revenues					251,367
Miscellaneous					<u>3,082,032</u>
Total general revenues					<u>82,196,279</u>
Change in net position					(429,134)
Net position, July 1, 2018					<u>(9,824,263)</u>
Net position, June 30, 2019					<u>\$ (10,253,397)</u>

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2019

	<u>General Fund</u>	<u>Building Fund</u>	<u>All Non-Major Funds</u>	<u>Total Govern- mental Funds</u>
ASSETS				
Cash and investments:				
Cash in County Treasury	\$ 13,036,910	\$ 68,460,652	\$ 14,006,899	\$ 95,504,461
Cash in revolving fund	5,000	-	-	5,000
Cash with Fiscal Agent	-	-	18,586	18,586
Cash awaiting deposit	391	-	-	391
Receivables	4,424,702	116,888	207,841	4,749,431
Prepaid expenditures	25,060	-	-	25,060
Stores inventory	-	-	5,946	5,946
Other current assets	-	-	1,331	1,331
Due from other funds	-	-	40,297	40,297
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 17,492,063</u>	<u>\$ 68,577,540</u>	<u>\$ 14,280,900</u>	<u>\$100,350,503</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 5,355,267	\$ 5,721,047	\$ 33,213	\$ 11,109,527
Unearned revenue	69,705	-	51,300	121,005
Due to other funds	40,297	-	-	40,297
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>5,465,269</u>	<u>5,721,047</u>	<u>84,513</u>	<u>11,270,829</u>
Fund balances:				
Nonspendable	30,060	-	5,946	36,006
Restricted	1,976,294	62,856,493	14,190,441	79,023,228
Assigned	524,218	-	-	524,218
Unassigned	9,496,222	-	-	9,496,222
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>12,026,794</u>	<u>62,856,493</u>	<u>14,196,387</u>	<u>89,079,674</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 17,492,063</u>	<u>\$ 68,577,540</u>	<u>\$ 14,280,900</u>	<u>\$100,350,503</u>

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, 2019

Total fund balances - Governmental Funds \$ 89,079,674

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 \$280,361,830 and the accumulated depreciation is \$56,221,703 (Note 4). 224,140,127

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statements, it is recognized in the period that it is incurred. (4,827,020)

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, 2019 consisted of (Note 5):

Special Tax Bonds	\$ (10,373,511)	
General Obligation Bonds	(117,820,000)	
Unamortized premiums	(13,692,512)	
Certificates of Participation	(125,505,000)	
Public Agency Retirement System (PARS)	(410,360)	
Net OPEB liability (Note 9)	(5,351,122)	
Net pension liability (Notes 7 and 8)	(72,420,000)	
Compensated absences	<u>(208,682)</u>	
		(345,781,187)

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: 6,900,400

In government funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions and OPEB are reported (Notes 7, 8 and 9).

Deferred outflows of resources relating to pensions	\$ 21,154,673	
Deferred outflows of resources relating to OPEB	2,056,768	
Deferred inflows of resources relating to pensions	(2,853,000)	
Deferred inflows of resources relating to OPEB	<u>(123,832)</u>	
		<u>20,234,609</u>

Total net position - governmental activities \$ (10,253,397)

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, 2019

	General Fund	Building Fund	All Non-Major Funds	Total Govern- mental Funds
Revenues:				
Local Control Funding Formula (LCFF):				
State apportionment	\$ 22,023,682	\$ -	\$ -	\$ 22,023,682
Local sources	<u>39,777,333</u>	<u>-</u>	<u>-</u>	<u>39,777,333</u>
Total LCFF	<u>61,801,015</u>	<u>-</u>	<u>-</u>	<u>61,801,015</u>
Federal sources	2,534,145	-	1,058,563	3,592,708
Other state sources	10,666,598	15,992	120,374	10,802,964
Other local sources	<u>5,276,099</u>	<u>1,397,251</u>	<u>14,750,401</u>	<u>21,423,751</u>
Total revenues	<u>80,277,857</u>	<u>1,413,243</u>	<u>15,929,338</u>	<u>97,620,438</u>
Expenditures:				
Current:				
Certificated salaries	32,464,549	-	-	32,464,549
Classified salaries	9,517,953	246,811	929,016	10,693,780
Employee benefits	21,448,899	122,538	490,315	22,061,752
Books and supplies	3,341,536	547,604	696,880	4,586,020
Contract services and operating expenditures	7,853,130	550,858	803,671	9,207,659
Other outgo	1,900,075	-	-	1,900,075
Capital outlay	340,547	36,243,110	652,753	37,236,410
Debt service:				
Principal retirement	205,179	-	3,561,310	3,766,489
Interest	<u>-</u>	<u>-</u>	<u>11,267,881</u>	<u>11,267,881</u>
Total expenditures	<u>77,071,868</u>	<u>37,710,921</u>	<u>18,401,826</u>	<u>133,184,615</u>
Deficiency of revenues under expenditures	<u>3,205,989</u>	<u>(36,297,678)</u>	<u>(2,472,488)</u>	<u>(35,564,177)</u>
Other financing sources (uses):				
Transfers in	15,643	-	357,840	373,483
Transfers out	(57,840)	-	(315,643)	(373,483)
Proceeds from the issuance of long-term liabilities	-	45,000,000	-	45,000,000
Premium on the issuance of long-term liabilities	<u>-</u>	<u>-</u>	<u>2,861,411</u>	<u>2,861,411</u>
Total other financing sources (uses)	<u>(42,197)</u>	<u>45,000,000</u>	<u>2,903,608</u>	<u>47,861,411</u>
Change in fund balances	3,163,792	8,702,322	431,120	12,297,234
Fund balances, July 1, 2018	<u>8,863,002</u>	<u>54,154,171</u>	<u>13,765,267</u>	<u>76,782,440</u>
Fund balances, June 30, 2019	<u>\$ 12,026,794</u>	<u>\$ 62,856,493</u>	<u>\$ 14,196,387</u>	<u>\$ 89,079,674</u>

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, 2019

Net change in fund balances - Total Governmental Funds \$ 12,297,234

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). \$ 38,447,104

Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4). (4,211,574)

Proceeds from debt are recognized as other financing sources in the governmental funds, but increased the long-term liabilities in the statement of net position (Note 5). (45,000,000)

Repayment of principal on long-term liabilities is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 5). 3,561,310

In governmental funds, public agency retirement system incentives are recognized when employers contributions are made. In the governmental-wide statements, public agency retirement system incentives are measured on the accrual basis. (Note 5). 205,179

Accreted interest is not accrued in the governmental funds, but is recognized over the life of the debt in the government-wide financial statements (Note 5). 1,470,347

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. 171,341

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). (2,667,563)

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: (245,689)

(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, 2019

In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was (Notes 5, 7, and 8):

(3,829,321)

In the statement of activities, expenses related to the net OPEB liability and compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Notes 5 and 9).

(627,502) (12,726,368)

Change in net position of governmental activities

\$ (429,134)

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
TRUST AND AGENCY FUNDS
June 30, 2019

	<u>Trust Funds</u>		<u>Agency Funds</u>
	<u>Scholarship</u>	<u>Retiree Benefits</u>	
ASSETS			
Cash and investments (Note 2):			
Cash in County Treasury	\$ 163,760	\$ 7,131	\$ 111,725
Cash on hand and in banks	-	-	309,021
Receivables	<u>274</u>	<u>12</u>	<u>-</u>
Total assets	<u>164,034</u>	<u>7,143</u>	<u>\$ 420,746</u>
LIABILITIES			
Accounts payable	-	-	\$ 111,725
Due to student groups	<u>-</u>	<u>-</u>	<u>309,021</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>\$ 420,746</u>
NET POSITION			
Restricted for scholarships and retiree benefits	<u>\$ 164,034</u>	<u>\$ 7,143</u>	

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, 2019

	<u>Trust Funds</u>	
	<u>Scholarship</u>	<u>Retiree Benefits</u>
Additions:		
Other local sources	\$ <u>3,142</u>	\$ <u>136</u>
Deductions:		
Contract services and operating expenditures	<u>1,900</u>	<u>-</u>
Change in net position	1,242	136
Net position, July 1, 2018	<u>162,792</u>	<u>7,007</u>
Net position, June 30, 2019	<u>\$ 164,034</u>	<u>\$ 7,143</u>

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

A - Accountability:

1. The CFD and Corporation's Board of Directors were appointed by the District's Board of Trustees.
2. The CFD and Corporation have no employees. The District's Assistant Superintendent, Business and Operations functions as the agent of the CFD and 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 and Corporation as the District is the sole lessee of all facilities owned by the CFD and Corporation.
4. All major financing arrangements, contracts, and other transactions of the CFD and Corporation must have the consent of the District.
5. Any deficits incurred by the CFD and Corporation will be reflected in the lease payments of the District. Any surpluses of the CFD and Corporation revert to the District at the end of the lease period.

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. The District's lease payments are the sole revenue source of the CFD and Corporation.
7. The District has assumed a "moral obligation," and potentially a legal obligation, for any debt incurred by the CFD and Corporation.

B - Scope of Public Service:

The CFD and Corporation were formed for the sole purpose of financially assisting the District. The CFD and 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 and Corporation's financial activity have been blended with the financial data of the District. The basic financial statements present the CFD and Corporation's financial activity within the Mello-Roos and Building Funds, respectively.

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

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

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

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

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

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

A - Major Funds

General Fund:

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

Building Fund:

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

B - Other Funds

Special Revenue Funds:

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

Capital Projects Funds:

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

Debt Service Funds:

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. The Mello-Roos Fund is a debt service fund used to account for the accumulation of resources for, and the payment of, Mello-Roos 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)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Agency Funds:

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

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

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

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

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

Receivables: Receivables are made up principally of amounts due from the State of California and Categorical programs. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2019.

Stores Inventory: Inventory is stated at cost (average cost) which does not exceed replacement cost. Inventory consists of expendable supplies held for future use in the following period by the District's operating units, transportation supplies, and food held for consumption. Maintenance and other supplies held for physical plant repair are not included in inventory; rather, these amounts are recorded as expenditures when purchased.

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

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

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Certain investments are reported at fair value. The following is a summary of pension amounts in the aggregate as of June 30, 2019:

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 15,905,861	\$ 5,248,812	\$ 21,154,673
Deferred inflows of resources	\$ 2,853,000	\$ -	\$ 2,853,000
Net pension liability	\$ 53,798,000	\$ 18,622,000	\$ 72,420,000
Pension expense	\$ 12,383,322	\$ 4,475,541	\$ 16,858,863

Compensated Absences: Compensated absences totaling \$208,682 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.

Interfund Activity: Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Net Position: Net position is displayed in three components:

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

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position:

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

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

A - Nonspendable Fund Balance:

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

B - Restricted Fund Balance:

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

C - Committed Fund Balance:

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Trustees. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Trustees is required to remove any commitment from any fund balance. At June 30, 2019, the District had no committed fund balances.

D - Assigned Fund Balance:

The assigned fund balance classification reflects amounts that the District's Board of Trustees has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Trustees can designate personnel with the authority to assign fund balances, however, as of June 30, 2019, no such designation has occurred.

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Classifications:

E - Unassigned Fund Balance:

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

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

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

While GASB Cod. Sec. 1300 and 1800 do not require districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Trustees. At June 30, 2018, the District has established a minimum General Fund fund balance policy of 5% of General Fund total outgo. As of June 30, 2019, the District has an unassigned balance of \$9,496,222 or 12.3%.

Custodial Relationships: The Statement of Net Position for Fiduciary Funds represents the assets, liabilities and trust and agency accounts of various student organizations and scholarship funds within the District. As the funds are custodial in nature, no measurement of operating results is involved.

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

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

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

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

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 2 - CASH AND INVESTMENTS

Cash and investments at June 30, 2019 are reported at fair value and consisted of the following:

	<u>Governmental Activities</u>	<u>Fiduciary Activities</u>
Pooled Fund:		
Cash in County Treasury	\$ 95,504,461	\$ 282,616
Deposits:		
Cash on hand and in banks	-	309,021
Cash in revolving fund	5,000	-
Cash awaiting deposit	391	-
Investments:		
Cash with Fiscal Agent	<u>18,586</u>	<u>-</u>
Total cash and investments	<u>\$ 95,528,438</u>	<u>\$ 591,637</u>

Pooled Funds: In accordance with Education Code Section 41001, the Office of Education maintains substantially all of its cash in the interest bearing Placer County Treasurer's Pooled Investment Fund. The Office of Education is considered to be an involuntary participant in an external investment pool. The fair value of the Office of Education's investment in the pool is reported in the financial statements at amounts based upon the Office of Education's prorata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2019, the carrying amount of the District's accounts was \$314,412 and the bank balance was \$330,484, all of which was insured by the FDIC .

Cash with Fiscal Agent: The Cash with Fiscal Agent of \$18,586 in the Mello-Roos Fund represents debt proceeds that have been set aside for capital projects and the repayment of long-term liabilities. These amounts are held by a third party custodian in the District's name.

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 2 - CASH AND INVESTMENTS (Continued)

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2019, 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, 2019, the District had no concentration of credit risk.

NOTE 3 - INTERFUND TRANSACTIONS

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

Interfund Receivables/Payables: Individual interfund receivable and payable balances at June 30, 2019 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Fund:		
General	\$ -	\$ 40,297
Non-Major Funds:		
Adult Education	770	-
Cafeteria	37,989	-
County School Facilities	<u>1,538</u>	<u>-</u>
Totals	<u>\$ 40,297</u>	<u>\$ 40,297</u>

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

Transfers for the 2018-19 fiscal year were as follows:

Transfer from the General Fund to the Adult Education Fund for TPP.	\$ 23,771
Transfer from the General Fund to the Cafeteria Fund for contribution for food services.	34,069
Transfer from the Adult Education Fund to the General Fund for indirect costs.	3,843
Transfer from the Capital Facilities Fund to the Mello Roos Fund for debt repayment.	300,000
Transfer from the Special Reserve Fund to the General Fund for a contribution for the Lincoln High School scoreboard.	<u>11,800</u>
	<u>\$ 373,483</u>

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 4 - CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2019 is shown below:

	Balance July 1, <u>2018</u>	Transfers and <u>Additions</u>	Transfers and <u>Deductions</u>	Balance June 30, <u>2019</u>
<u>Governmental Activities</u>				
Non-depreciable:				
Land	\$ 43,082,246	\$ 4,499,603	\$ -	\$ 47,581,849
Work-in-process	19,121,528	32,586,653	-	51,708,181
Depreciable:				
Buildings	166,331,592	613,807	-	166,945,399
Equipment	5,125,923	387,541	32,555	5,480,909
Site improvements	<u>8,285,992</u>	<u>359,500</u>	<u>-</u>	<u>8,645,492</u>
Totals, at cost	<u>241,947,281</u>	<u>38,447,104</u>	<u>32,555</u>	<u>280,361,830</u>
Less accumulated depreciation:				
Buildings	(45,879,790)	(3,592,979)	-	(49,472,769)
Equipment	(4,021,159)	(248,516)	(32,555)	(4,237,120)
Site improvements	<u>(2,141,735)</u>	<u>(370,079)</u>	<u>-</u>	<u>(2,511,814)</u>
Total accumulated depreciation	<u>(52,042,684)</u>	<u>(4,211,574)</u>	<u>(32,555)</u>	<u>(56,221,703)</u>
Capital assets, net	<u>\$ 189,904,597</u>	<u>\$ 34,235,530</u>	<u>\$ -</u>	<u>\$ 224,140,127</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 3,734,586
Instructional supervision and administration	4,987
Instructional library, media and technology	1,912
School site administration	67,659
Home-to-School transportation	248,082
Food services	15,336
General administrative	1,244
Centralized data processing	39,468
Plant services	<u>98,300</u>
Total depreciation expense	<u>\$ 4,211,574</u>

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 5 - LONG-TERM LIABILITIES

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

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

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

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 538,899	\$ 347,466	\$ 886,365
2021	552,449	332,884	885,333
2022	568,064	314,935	882,999
2023	586,747	294,725	881,472
2024	604,595	273,877	878,472
2025-2029	3,364,880	1,030,192	4,395,072
2030-2034	3,803,765	391,108	4,194,873
2035	<u>354,112</u>	<u>6,197</u>	<u>360,309</u>
	<u>\$ 10,373,511</u>	<u>\$ 2,991,384</u>	<u>\$ 13,364,895</u>

General Obligation Bonds: A summary of General Obligation Bonds payable as of June 30, 2019 follows:

<u>Series</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Original Maturity</u>	<u>Amount of Original Issue</u>	<u>Balance July 1, 2018</u>	<u>Current Year Issuance</u>	<u>Current Year Refunded and Matured</u>	<u>Balance June 30, 2019</u>
1999 Series A	4.6-6.1%	1999	2019	\$ 15,052,284	711,418	\$ -	\$ 711,418	\$ -
2015 Series A	3.0-5.0%	2015	2041	20,000,000	19,045,000	-	500,000	18,545,000
2016 Series A	3.0-5.0%	2016	2048	30,000,000	30,000,000	-	400,000	29,600,000
2014 Series B	3.0-5.0%	2017	2048	25,000,000	25,000,000	-	325,000	24,675,000
2014 Series C	3.4-5.0%%	10/16/2018	2044	15,000,000	-	15,000,000	-	15,000,000
2016 Series B	3.5-5.0%%	10/16/2018	2044	30,000,000	-	30,000,000	-	30,000,000
					<u>\$ 74,756,418</u>	<u>\$ 45,000,000</u>	<u>\$ 1,936,418</u>	<u>\$ 117,820,000</u>

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 5 - LONG-TERM LIABILITIES (Continued)

The annual requirements to amortize the General Obligation Bonds payable and outstanding as of June 30, 2019 are as follows:

Year Ending June 30	Principal	Interest	Total
2020	\$ 3,095,000	\$ 6,143,133	\$ 9,238,133
2021	2,690,000	4,739,851	7,429,851
2022	2,800,000	4,630,676	7,430,676
2023	2,920,000	4,511,851	7,431,851
2024	3,035,000	4,387,951	7,422,951
2025-2029	17,145,000	19,944,342	37,089,342
2030-2034	21,100,000	15,936,689	37,036,689
2035-2039	25,760,000	11,215,031	36,975,031
2040-2044	27,595,000	5,413,138	33,008,138
2045-2048	<u>11,680,000</u>	<u>987,900</u>	<u>12,667,900</u>
	<u>\$ 117,820,000</u>	<u>\$ 77,910,562</u>	<u>\$ 195,730,562</u>

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

Year Ended June 30,	Principal	Interest	Total
2020	\$ -	\$ 373,737	\$ 373,737
2021	-	373,737	373,737
2022	-	373,737	373,737
2023	-	373,737	373,737
2024	-	373,737	373,737
2025-2029	1,905,000	1,738,755	3,643,755
2030-2034	1,955,000	1,149,350	3,104,350
2035-2039	2,060,000	674,133	2,734,133
2040-2042	<u>1,525,000</u>	<u>121,811</u>	<u>1,646,811</u>
	<u>\$ 7,445,000</u>	<u>\$ 5,552,734</u>	<u>\$ 12,997,734</u>

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 5 - LONG-TERM LIABILITIES (Continued)

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

Year Ended June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 1,105,000	\$ 2,346,769	\$ 3,451,769
2021	1,015,000	2,320,494	3,335,494
2022	1,265,000	2,286,294	3,551,294
2023	1,570,000	2,243,769	3,813,769
2024	1,920,000	2,191,419	4,111,419
2025-2029	3,420,000	10,360,944	13,780,944
2030-2034	5,670,000	9,569,069	15,239,069
2035-2039	13,925,000	8,119,594	22,044,594
2040-2044	23,370,000	4,234,591	27,604,591
2045-2048	<u>14,000,000</u>	<u>751,406</u>	<u>14,751,406</u>
	<u>\$ 67,260,000</u>	<u>\$ 44,424,349</u>	<u>\$ 111,684,349</u>

In September 2017, the District issued \$51,795,000 Refinancing Project COP, with interest rates ranging from 2.0% to 5.0%, maturing in 2050. Bond proceeds from the issuance were used to refund the 2009 refinancing COP. The 2017 Refinancing Project COP is scheduled to mature as follows:

Year Ended June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 490,000	\$ 2,015,038	\$ 2,505,038
2021	580,000	2,005,238	2,585,238
2022	465,000	1,993,638	2,458,638
2023	270,000	1,979,688	2,249,688
2024	165,000	1,971,588	2,136,588
2025-2029	7,865,000	9,017,688	16,882,688
2030-2034	9,315,000	7,041,788	16,356,788
2035-2039	4,680,000	5,353,638	10,033,638
2040-2044	1,200,000	5,056,719	6,256,719
2045-2049	18,425,000	4,053,700	22,478,700
2050	<u>7,345,000</u>	<u>293,800</u>	<u>7,638,800</u>
	<u>\$ 50,800,000</u>	<u>\$ 40,782,523</u>	<u>\$ 91,582,523</u>

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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 15, 2016. There are 19 participants in the Plan. The District will make non-elective employer contributions to the participants' 403(b) annuity contract held with Pacific Life Insurance Company. The following is a schedule of the future payments for the PARS Supplementary Retirement Plan:

Year Ending June 30,	Annual Payments
2020	\$ 205,180
2021	<u>205,180</u>
	<u>\$ 410,360</u>

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the year ended June 30, 2019 is shown below:

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019	Amounts Due Within One Year
Governmental activities:					
Special Tax Bonds	\$ 10,898,403	\$ -	\$ 524,892	\$ 10,373,511	\$ 538,899
General Obligation Bonds	74,756,418	45,000,000	1,936,418	117,820,000	3,095,000
Accreted interest	1,470,347	63,236	1,533,583	-	-
Unamortized Premiums	11,024,949	2,861,411	193,848	13,692,512	279,780
Certificates of Participation	126,605,000	-	1,100,000	125,505,000	1,595,000
PARS	615,539	-	205,179	410,360	205,180
Net OPEB liability (Note 9)	2,916,151	2,434,971	-	5,351,122	-
Net pension liability (Notes 7 and 8)	69,108,000	3,312,000	-	72,420,000	-
Compensated absences	218,916	-	10,234	208,682	208,682
Total	<u>\$ 297,613,723</u>	<u>\$ 53,671,618</u>	<u>\$ 5,504,154</u>	<u>\$ 345,781,187</u>	<u>\$ 5,922,541</u>

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

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 6 - FUND BALANCES

Fund balances, by category, at June 30, 2019 consisted of the following:

	General Fund	Building Fund	All Non-Major Funds	Total
Nonspendable:				
Revolving cash fund	\$ 5,000	\$ -	\$ -	\$ 5,000
Prepaid expenditures	25,060	-	-	25,060
Stores inventory	-	-	5,946	5,946
	<u>30,060</u>	<u>-</u>	<u>5,946</u>	<u>36,006</u>
Subtotal non-spendable				
Restricted:				
Legally restricted programs	1,976,294	-	33,762	2,010,056
Capital projects	-	62,856,493	379,097	63,235,590
Debt service	-	-	13,777,582	13,777,582
	<u>1,976,294</u>	<u>62,856,493</u>	<u>14,190,441</u>	<u>79,023,228</u>
Subtotal restricted				
Assigned:				
Fund 17	524,218	-	-	524,218
Unassigned:				
Reserve for economic uncertainty	2,313,776	-	-	2,313,776
Undesignated	7,182,446	-	-	7,182,446
	<u>9,496,222</u>	<u>-</u>	<u>-</u>	<u>9,496,222</u>
Subtotal unassigned				
Total fund balances	<u>\$ 12,026,794</u>	<u>\$ 62,856,493</u>	<u>\$ 14,196,387</u>	<u>\$ 89,079,674</u>

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

General Information about the State Teachers' Retirement Plan

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

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

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

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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

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

CalSTRS 2% at 60

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

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

CalSTRS 2% at 62

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

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

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

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

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.25 percent of applicable member earnings for fiscal year 2018-19. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2018-19.

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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

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

Employers – 16.28 percent of applicable member earnings.

In June 2019, California Senate Bill 90 (SB 90) was signed into law and appropriated approximately \$2.2 billion in fiscal year 2018–19 from the state's General Fund as contributions to CalSTRS on behalf of employers. The bill requires portions of the contribution to supplant the amounts remitted by employers such that the amounts remitted will be 1.03 and 0.70 percentage points less than the statutorily required amounts due for fiscal years 2019–20 and 2020–21, respectively. The remaining portion of the contribution is allocated to reduce the employers' share of the unfunded actuarial obligation of the Defined Benefit Program.

The employer contribution rates set in statute by the CalSTRS Funding Plan were not changed by the passage of SB 90. A summary of statutory contribution rates and other sources of contributions to the Defined Benefit Program are as follows:

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

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

The District contributed \$5,121,861 to the plan for the fiscal year ended June 30, 2019.

State - 9.828 percent of the members' creditable earnings from the fiscal year ending in the prior calendar year.

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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

Also as a result of AB 1469, the additional state appropriation required to fully fund the benefits in effect as of 1990 by 2046 is specific in subdivision (b) of Education Code Section 22955.1. The increased contributions end as of fiscal year 2045-2046.

The state's base contribution to the Defined Benefit Program is calculated based on creditable compensation from two fiscal years prior. The state rate will increase to 5.811% on July 1, 2019, to continue paying down the unfunded liabilities associated with the benefits structure that was in place in 1990 prior to certain enhancements in benefits and reductions in contributions. Additionally, the enactment of SB 90 will result in future supplemental contributions to be made by the state to pay down its portion of the unfunded actuarial obligation of the Defined Benefit Program in fiscal years 2019–20 through 2022–23. The CalSTRS state contribution rates effective for fiscal year 2018-19 and beyond are summarized in the table below.

<u>Effective Date</u>	<u>Base Rate</u>	<u>AB 1469 Increase For 1990 Benefit Structure</u>	<u>SBMA Funding(1)</u>	<u>Total State Appropriation to DB Program</u>
July 01, 2018	2.017%	5.311%	2.50%	9.828%
July 01, 2019	2.017%	5.811%(2)	2.50%	10.328% (3)
July 01, 2020 to June 30, 2046	2.017%	(4)	2.50%	(4)
July 1, 2046 and thereafter	2.017%	(5)	2.50%	4.517%(5)

(1) This rate does not include the \$72 million reduction in accordance with Education Code Section 22954.

(2) In May 2019, the board of CalSTRS exercised its limited authority to increase the state contribution rate by 0.5 percent of the payroll effective July 1, 2019.

(3) This rate does not include the \$2.2 billion supplemental state contribution on behalf of employers pursuant to SB 90.

(4) The CalSTRS board has limited authority to adjust state contribution rates annually through June 30, 2046 in order to eliminate the remaining unfunded actuarial obligation associated with the 1990 benefit structure. The board cannot increase the rate by more than 0.50 percent in a fiscal year, and if there is no unfunded actuarial obligation, the contribution rate imposed to pay for the 1990 benefit structure would be reduced to 0 percent.

(5) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining 1990 unfunded actuarial obligation.

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

At June 30, 2019, 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	\$ 53,798,000
State's proportionate share of the net pension liability associated with the District	<u>30,802,000</u>
Total	<u><u>\$ 84,600,000</u></u>

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school districts and the State. At June 30, 2018, the District's proportion was 0.059 percent, which increased by 0.002 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the District recognized pension expense of \$12,383,322 and revenue of \$5,576,070 for support provided by the State. At June 30, 2019, 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	\$ 167,000	\$ 781,000
Changes of assumptions	8,358,000	-
Net differences between projected and actual earnings on investments	-	2,072,000
Changes in proportion and differences between District contributions and proportionate share of contributions	2,259,000	-
Contributions made subsequent to measurement date	<u>5,121,861</u>	<u>-</u>
Total	<u>\$ 15,905,861</u>	<u>\$ 2,853,000</u>

\$5,121,861 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, 2020. 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,	
2020	\$ 2,443,933
2021	\$ 1,666,933
2022	\$ 255,433
2023	\$ 1,435,433
2024	\$ 1,939,933
2025	\$ 189,335

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2018 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2017, and rolling forward the total pension liability to June 30, 2018. The financial reporting actuarial valuation as of June 30, 2017, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2017
Experience Study	July 1, 2010 through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB Not applicable for DBS/CBB

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

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

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Global Equity	47%	6.30%
Fixed Income	12	0.30
Real Estate	13	5.20
Private Equity	13	9.30
Absolute Return / Risk Mitigating Strategies	9	2.90
Inflation Sensitive	4	3.80
Cash / Liquidity	2	(1.00)

* 20-year geometric average

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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

Discount Rate: The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension liability	<u>\$ 79,808,000</u>	<u>\$ 53,798,000</u>	<u>\$ 33,063,000</u>

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

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

General Information about the Public Employer's Retirement Fund B

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

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

<https://www.calpers.ca.gov/docs/forms-publications/cafr-2018.pdf>

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

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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

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

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

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2019, were as follows:

Members - The member contribution rate was 6.50 or 7.50 percent of applicable member earnings for fiscal year 2018-19.

Employers - The employer contribution rate was 18.062 percent of applicable member earnings.

The District contributed \$1,689,812 to the plan for the fiscal year ended June 30, 2019.

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

At June 30, 2019, the District reported a liability of \$18,622,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017. 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, 2018, the District's proportion was 0.070 percent, which was an increase of 0.001 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the District recognized pension expense of \$4,475,541 and revenue of \$4,908,071 for support provided by the State. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,221,000	\$ -
Changes of assumptions	1,859,000	-
Net differences between projected and actual earnings on investments	153,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	317,000	-
Contributions made subsequent to measurement date	<u>1,698,812</u>	<u>-</u>
Total	<u>\$ 5,248,812</u>	<u>\$ -</u>

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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

\$1,698,812 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, 2020. 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 <u>June 30,</u>	
2020	\$ 2,144,667
2021	\$ 1,523,666
2022	\$ (8,333)
2023	\$ (110,000)

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2018 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2017, and rolling forward the total pension liability to June 30, 2018. The financial reporting actuarial valuation as of June 30, 2017, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2017
Experience Study	June 30, 1997 through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.50%
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 2.50% thereafter

The mortality table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90% of scale MP 2016. For more details on this table, please refer to the 2017 experience study report.

All other actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS' website.

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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

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

<u>Asset Class</u>	<u>Long -Term* Assumed Asset Allocation</u>	<u>Expected Real Rate of Return Years of 1 - 10 (1)</u>	<u>Expected Real Rate of Return Years of 11+ (2)</u>
Global Equity	50%	4.80%	5.98%
Fixed Income	28	1.00	2.62
Inflation of Assets	-	0.77	1.81
Private Equity	8	6.30	7.23
Real Estate	13	3.75	4.93
Liquidity	1	-	(0.92)

* 10-year geometric average

(1) An expected inflation rate of 2.00% used for this period

(2) An expected inflation rate of 2.92% used for this period

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

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

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

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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

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

	1% Decrease <u>(6.15%)</u>	Current Discount Rate <u>(7.15%)</u>	1% Increase <u>(8.15%)</u>
District's proportionate share of the net pension liability	\$ 27,112,000	\$ 18,622,000	\$ 11,577,000

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

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS

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

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

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2019:

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

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Benefits Provided: The District pays the full cost of health care benefits to age 65 for employees who retired prior to June 30, 1990 and had reached age 60. The full cost of benefits is limited to the amount the District was paying as of June 30, 1990. After age 65, the District continues to pay 50% of the current certificate cap and the retiree pays the remainder. As of June 30, 2019, there were 14 retirees receiving benefits under this agreement.

The District's certificated retirees who had at least fifteen years of service and had reached a minimum age of 55 and retire after July 1, 2001 receive up to \$6,455 per year in health care benefits for a maximum of 10 years or until age 65, whichever comes first. As of June 30, 2019, there were 9 retired employees receiving benefits under this agreement.

The District pays up to \$2,775 per year in healthcare benefits for classified employees who had at least fifteen years of service and had reached age 55 and retired after July 1, 2003. These benefits cease after a maximum of five years or at age 65, whichever comes first. As of June 30, 2019, there were 3 retired employees receiving benefits under this agreement.

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

Contributions to the Plan from the District were \$196,373 for the year ended June 30, 2019. Employees are not required to contribute to the OPEB plan.

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

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

* Geometric average

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

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

<u>Valuation Date</u>	June 30, 2017
<u>Measurement Date</u>	June 30, 2018
<u>Fiscal Year End</u>	June 30
<u>Actuarial Value of Assets</u>	Market Value
<u>Mortality Rate</u>	PERS - Non-work related rates developed in 2014 California PERS experience study. STRS - Match rates developed in 2010 experience study.
<u>Discount Rate as of June 30, 2017</u>	4.2% Based on the long-term expected rate of return.
<u>Assumed Investment Return</u>	4.2%
<u>Retirement Rate</u>	Retirement rates match rates developed in the most recent experience studies for California PERS (2014) and California STRS (2010)
<u>Inflation Rate</u>	2.75% per year
<u>Dependent Coverage</u>	Female spouses are assumed to be three years younger than male spouses. 80% of retirees are assumed to be married. Current retirees are valued based on elected coverage.

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Total Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance, July 1, 2018	\$ 7,032,660	\$ 4,116,509	\$ 2,916,151
Changes for the year:			
Service cost	611,556	-	611,556
Interest	304,091	-	304,091
Employer contributions	-	196,373	(196,373)
Change in assumptions	2,035,583	-	2,035,583
Net investment income	-	172,733	(172,733)
Investment gains/losses	-	154,790	(154,790)
Administrative expense	-	(7,637)	7,637
Benefit payments	(196,373)	(196,373)	-
Net change	2,754,857	319,886	2,434,971
Balance, June 30, 2019	\$ 9,787,517	\$ 4,436,395	\$ 5,351,122

Fiduciary Net Position as a % of the Total OPEB Liability, at June 30, 2019: 45.3%

There were no changes between the measurement date and the year ended June 30, 2019 which had a significant effect on the District's total OPEB liability.

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Sensitivity of the net OPEB Liability to Changes in the Discount Rate: The following presents the net OPEB Liability of the District, as well as what the District's net OPEB Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease (3.2%)	Current Discount Rate (4.2%)	1% Increase (5.2%)
Net OPEB liability	\$ <u>6,218,541</u>	\$ <u>5,351,122</u>	\$ <u>4,699,414</u>

Sensitivity of the net OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the net OPEB Liability of the District, as well as what the District's net OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (3%)	Healthcare Cost Trend Rates Rate (4%)	1% Increase (5%)
Net OPEB Liability	\$ <u>4,541,783</u>	\$ <u>5,351,122</u>	\$ <u>5,750,911</u>

OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2019, the District recognized OPEB expense of \$869,269. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ -
Changes of assumptions	1,885,907	-
Net differences between projected and actual earnings on investments	-	123,832
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
Benefits made subsequent to measurement date	<u>170,861</u>	<u>-</u>
Total	<u>\$ 2,056,768</u>	<u>\$ 123,832</u>

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

\$170,861 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2019. 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 <u>June 30,</u>	
2020	\$ 118,718
2021	\$ 118,718
2022	\$ 118,718
2023	\$ 118,718
2024	\$ 149,676
Thereafter	\$ 1,137,527

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 13.6 years as of the June 30, 2018 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

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, 2018 (most recent):

Total assets	\$ 100,763,353
Deferred outflows of resources	\$ 342,409
Total liabilities	\$ 34,839,315
Deferred inflows of resources	\$ 63,352
Total net position	\$ 66,203,095
Total revenues	\$ 91,650,321
Total expenses	\$ 88,460,093
Change in net position	\$ 3,190,228

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

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 11 - CONTINGENCIES

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

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

Construction Commitments: As of June 30, 2019, the District has \$121 million in outstanding commitments on construction contracts. The District will meet these commitments through State funding, a bridge financing, and the issuance of Community Facilities District Bonds.

NOTE 12 - SUBSEQUENT EVENTS

Tax and Revenue Anticipation Notes: On July 1, 2019, the District issued Tax and Revenue Anticipation Notes (TRANS) totaling \$16,000,000, with an interest rate of 2.0%. The 2019 TRANS are payable only out of taxes, income, revenue, cash receipts and other monies which are received by the District for its General Fund and are attributable to the fiscal year 2019-2020 and legally available for payment thereof. The TRANS are secured by a pledge of certain unrestricted revenues received by the District issuing such TRANS for its General Fund attributable to the fiscal year 2019-2020, and the TRANS constitute a first lien and charge payable from the first monies received by the District from such pledged revenues. The TRANS are scheduled to mature on June 30, 2020.

Certificates of Participation:

On October 29, 2019, the District issued Certificates of Participation 2019 Refinancing Project in the amount of \$8,285,000 to advance refund the Certificates of Participation 2011 Refinancing Project. The 2019 Refinancing Certificates of Participation mature in varying amounts during the succeeding year through November 2037 with interest rates ranging from 2.0% to 3.7%

REQUIRED SUPPLEMENTARY INFORMATION

WESTERN PLACER UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2019

	<u>Budget</u>			<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Revenues:				
Local Control Funding Formula:				
State apportionment	\$ 23,663,580	\$ 22,456,677	\$ 22,023,682	\$ (432,995)
Local sources	<u>37,120,340</u>	<u>38,785,798</u>	<u>39,777,333</u>	<u>991,535</u>
Total LCFF	<u>60,783,920</u>	<u>61,242,475</u>	<u>61,801,015</u>	<u>558,540</u>
Federal sources	2,273,363	2,754,046	2,534,145	(219,901)
Other state sources	7,871,633	7,523,094	10,666,598	3,143,504
Other local sources	<u>4,110,989</u>	<u>4,722,534</u>	<u>5,276,099</u>	<u>553,565</u>
Total revenues	<u>75,039,905</u>	<u>76,242,149</u>	<u>80,277,857</u>	<u>4,035,708</u>
Expenditures:				
Current:				
Certificated salaries	32,322,975	32,385,620	32,464,549	(78,929)
Classified salaries	9,331,776	9,564,159	9,517,953	46,206
Employee benefits	18,748,328	18,658,891	21,448,899	(2,790,008)
Books and supplies	5,562,357	8,992,561	3,341,536	5,651,025
Contract services and operating expenditures	6,802,807	8,755,786	7,853,130	902,656
Other outgo	1,961,363	1,908,072	1,900,075	7,997
Capital outlay	330,000	448,513	340,547	107,966
Debt service:				
Principal retirement	<u>205,179</u>	<u>205,179</u>	<u>205,179</u>	<u>-</u>
Total expenditures	<u>75,264,785</u>	<u>80,918,781</u>	<u>77,071,868</u>	<u>3,846,913</u>
Deficiency of revenues under expenditures	<u>(224,880)</u>	<u>(4,676,632)</u>	<u>3,205,989</u>	<u>7,882,621</u>
Other financing sources (uses):				
Transfers in	3,869	3,869	15,643	11,774
Transfers out	<u>-</u>	<u>-</u>	<u>(57,840)</u>	<u>(57,840)</u>
Total other financing sources (uses)	<u>3,869</u>	<u>3,869</u>	<u>(42,197)</u>	<u>(46,066)</u>
Change in fund balance	<u>(221,011)</u>	<u>(4,672,763)</u>	<u>3,163,792</u>	<u>7,836,555</u>
Fund balance, July 1, 2018	<u>8,863,002</u>	<u>8,863,002</u>	<u>8,863,002</u>	<u>-</u>
Fund balance, June 30, 2019	<u>\$ 8,641,991</u>	<u>\$ 4,190,239</u>	<u>\$ 12,026,794</u>	<u>\$ 7,836,555</u>

See accompanying note to required supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY
For the Year Ended June 30, 2019

Last 10 Fiscal Years

	<u>2018</u>	<u>2019</u>
Total OPEB liability:		
Service cost	\$ 595,188	\$ 611,556
Interest	445,026	304,091
Changes in assumptions	-	2,035,583
Benefit payments	<u>(151,318)</u>	<u>(196,373)</u>
Net change in total OPEB liability	888,896	2,754,857
Total OPEB liability, beginning of year	<u>6,143,764</u>	<u>7,032,660</u>
Total OPEB liability, end of year (a)	<u>7,032,660</u>	<u>9,787,517</u>
Plan fiduciary net position		
Employer contributions	151,318	196,373
Employee contributions	-	-
Investment gains/losses	-	154,790
Net investment income	393,328	172,733
Administrative expense	(1,996)	(7,637)
Benefits payment	<u>(151,318)</u>	<u>(196,373)</u>
Change in plan fiduciary net position	391,332	319,886
Fiduciary trust net position, beginning of year	<u>3,725,177</u>	<u>4,116,509</u>
Fiduciary trust net position, end of year (b)	<u>4,116,509</u>	<u>4,436,395</u>
Net OPEB liability, ending (a) - (b)	<u>\$ 2,916,151</u>	<u>\$ 5,351,122</u>
Covered payroll	\$ 38,720,231	\$ 39,795,256
Plan fiduciary net position as a percentage of the total OPEB liability	59%	45%
Net OPEB liability as a percentage of covered payroll	8%	13%

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

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2019

	State Teachers' Retirement Plan Last 10 Fiscal Years				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
District's proportion of the net pension liability	0.055%	0.056%	0.057%	0.057%	0.059%
District's proportionate share of the net pension liability	\$ 32,101,000	\$ 37,482,000	\$ 45,850,000	\$ 52,519,000	\$ 53,798,000
State's proportionate share of the net pension liability associated with the District	<u>19,384,000</u>	<u>19,824,000</u>	<u>26,104,000</u>	<u>31,070,000</u>	<u>30,802,000</u>
Total net pension liability	<u>\$ 51,485,000</u>	<u>\$ 57,306,000</u>	<u>\$ 71,954,000</u>	<u>\$ 83,589,000</u>	<u>\$ 84,600,000</u>
District's covered payroll	\$ 24,468,000	\$ 25,841,000	\$ 28,252,000	\$ 30,309,000	\$ 30,944,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	131.20%	145.05%	162.29%	173.28%	173.86%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%	70.99%

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

All years prior to 2015 are not available.

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2019

Public Employer's Retirement Fund B
Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
District's proportion of the net pension liability	0.063%	0.065%	0.068%	0.069%	0.070%
District's proportionate share of the net pension liability	\$ 7,110,000	\$ 9,545,000	\$ 13,361,000	\$ 16,589,000	\$ 18,622,000
District's covered payroll	\$ 6,575,000	\$ 7,169,000	\$ 8,116,000	\$ 8,855,000	\$ 9,219,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	108.14%	133.14%	164.63%	187.34%	202.00%
Plan fiduciary net position as a percentage of the total pension liability	83.83%	79.43%	73.89%	71.87%	70.85%

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

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2019

State Teachers' Retirement Plan
Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Contractually required contribution	\$ 2,294,702	\$ 3,031,452	\$ 3,812,851	\$ 4,465,253	\$ 5,121,861
Contributions in relation to the contractually required contribution	<u>(2,294,702)</u>	<u>(3,031,452)</u>	<u>(3,812,851)</u>	<u>(4,465,253)</u>	<u>(5,121,861)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 25,841,000	\$ 28,252,000	\$ 30,309,000	\$ 30,944,000	\$ 31,461,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%	14.43%	16.28%

All years prior to 2015 are not available.

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2019

Public Employer's Retirement Fund B
Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Contractually required contribution	\$ 843,887	\$ 961,530	\$ 1,229,817	\$ 1,431,741	\$ 1,698,812
Contributions in relation to the contractually required contribution	<u>(843,887)</u>	<u>(961,530)</u>	<u>(1,229,817)</u>	<u>(1,431,741)</u>	<u>(1,698,812)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 7,169,000	\$ 8,116,000	\$ 8,855,000	\$ 9,219,000	\$ 9,405,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%	15.53%	18.06%

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2019

NOTE 1 - PURPOSE OF SCHEDULES

A - Budgetary Comparison Schedule

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

B - Schedule of Changes in Net OPEB Liability

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

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

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

D - Schedule of the District's Contributions

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

E - Changes of Benefit Terms

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

F - Changes of Assumptions

The discount rate for OPEB was 7.0% and 4.2% in the June 30, 2017 and June 30, 2018 actuarial reports, respectively. The discount rate for Public Employer's Retirement Fund B was 7.50, 7.65, 7.65, 7.15, 7.15 and 7.15 percent in the June 30, 2013, 2014, 2015, 2016 and 2017 actuarial reports, respectively.

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

<u>Assumptions</u>	<u>Measurement Period</u>			
	As of June 30, <u>2018</u>	As of June 30, <u>2017</u>	As of June 30, <u>2016</u>	As of June 30, <u>2015</u>
Consumer price inflation	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.75%	3.75%

SUPPLEMENTARY INFORMATION

WESTERN PLACER UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NON-MAJOR FUNDS
June 30, 2019

	Adult Education Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund	Mello Roos Fund	Bond Interest Redemption Fund	Total
ASSETS									
Cash in County Treasury	\$ (5,185)	\$ 19,634	\$ (142,347)	\$ 223,189	\$ 87,946	\$ 82,643	5,616,706	\$ 8,124,313	\$ 14,006,899
Cash with Fiscal Agent	-	-	-	-	-	-	18,586	-	18,586
Receivables	28,090	33	156,901	903	180	157	8,537	13,040	207,841
Stores inventory	-	-	5,946	-	-	-	-	-	5,946
Due from other funds	770	-	37,989	-	1,538	-	-	-	40,297
All other current assets	-	-	1,331	-	-	-	-	-	1,331
Total assets	\$ 23,675	\$ 19,667	\$ 59,820	\$ 224,092	\$ 89,664	\$ 82,800	\$ 5,643,829	\$ 8,137,353	\$ 14,280,900
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 767	\$ 8,813	\$ 2,574	\$ 11,179	\$ 6,280	\$ -	\$ 3,600	\$ -	\$ 33,213
Unearned revenue	-	-	51,300	-	-	-	-	-	51,300
Total liabilities	767	8,813	53,874	11,179	6,280	-	3,600	-	84,513
Fund balances:									
Nonspendable	-	-	5,946	-	-	-	-	-	5,946
Restricted	22,908	10,854	-	212,913	83,384	82,800	5,640,229	8,137,353	14,190,441
Total fund balances	22,908	10,854	5,946	212,913	83,384	82,800	5,640,229	8,137,353	14,196,387
Total liabilities and fund balances	\$ 23,675	\$ 19,667	\$ 59,820	\$ 224,092	\$ 89,664	\$ 82,800	\$ 5,643,829	\$ 8,137,353	\$ 14,280,900

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, 2019

	Adult Education Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund	Mello Roos Fund	Bond Interest Redemption Fund	Total
Revenues:									
Federal sources	\$ 49,797	\$ -	\$ 1,008,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,058,563
Other state sources	2,726	-	111,492	6,156	-	-	-	-	120,374
Other local sources	(412)	374	726,408	575,411	5,702	2,677	6,905,683	6,534,558	14,750,401
Total revenues	52,111	374	1,846,666	581,567	5,702	2,677	6,905,683	6,534,558	15,929,338
Expenditures:									
Current:									
Classified salaries	43,577	-	791,204	94,235	-	-	-	-	929,016
Employee benefits	27,807	-	418,959	43,549	-	-	-	-	490,315
Books and supplies	399	-	650,232	44,078	-	2,171	-	-	696,880
Contract services and operating expenditures	256	-	35,739	195,619	95,193	454,945	21,919	-	803,671
Capital outlay	-	-	-	298,803	353,950	-	-	-	652,753
Debt service:									
Principal retirement	-	-	-	-	-	-	1,624,892	1,936,418	3,561,310
Interest	-	-	-	-	-	-	6,124,226	5,143,655	11,267,881
Total expenditures	72,039	-	1,896,134	676,284	449,143	457,116	7,771,037	7,080,073	18,401,826
(Deficiency) excess of revenues (under) over expenditures	(19,928)	374	(49,468)	(94,717)	(443,441)	(454,439)	(865,354)	(545,515)	(2,472,488)
Other financing sources (uses):									
Transfers in	23,771	-	34,069	-	-	-	300,000	-	357,840
Transfers out	(3,843)	-	-	(300,000)	-	(11,800)	-	-	(315,643)
Premium on the issuance of long-term liabilities	-	-	-	-	-	-	-	2,861,411	2,861,411
Total other financing sources (uses)	19,928	-	34,069	(300,000)	-	(11,800)	300,000	2,861,411	2,903,608
Net change in fund balances	-	374	(15,399)	(394,717)	(443,441)	(466,239)	(565,354)	2,315,896	431,120
Fund balances, July 1, 2018	22,908	10,480	21,345	607,630	526,825	549,039	6,205,583	5,821,457	13,765,267
Fund balances, June 30, 2019	\$ 22,908	\$ 10,854	\$ 5,946	\$ 212,913	\$ 83,384	\$ 82,800	\$ 5,640,229	\$ 8,137,353	\$ 14,196,387

WESTERN PLACER UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2019

Western Placer Unified School District, a political subdivision of the State of California, was established in 1966 and is comprised of an area of approximately 170 square miles located in Placer County. There were no changes in the boundaries of the District during the year. The District currently operates seven elementary schools, two middle schools, one comprehensive high school, one continuation high school and one independent study academy.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Damian Armitage	President	November 2022
Paul Long	Vice President	November 2020
Kris Wyatt	Clerk	November 2022
Brian Haley	Member	November 2022
Paul Carras	Member	November 2020

ADMINISTRATION

Scott Leaman
Superintendent

Kerry Callahan
Deputy Superintendent, Educational Services

Audrey Kilpatrick
Assistant Superintendent, Business and Operations

Gabe Simon
Assistant Superintendent of Personnel Services

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
For the Year Ended June 30, 2019

	Second Period <u>Report</u>	Annual <u>Report</u>
Certificate #	E364403B	CA0748C8
Elementary:		
Transitional Kindergarten through Third	2,165	2,170
Fourth through Sixth	1,516	1,513
Seventh and Eighth	1,068	1,069
Special Education	<u>16</u>	<u>15</u>
Total Elementary	<u>4,765</u>	<u>4,767</u>
Secondary:		
Ninth through Twelfth	1,930	1,917
Continuation Education	71	68
Special Education	<u>13</u>	<u>13</u>
Total Secondary	<u>2,014</u>	<u>1,998</u>
ADA Totals	<u><u>6,779</u></u>	<u><u>6,765</u></u>

See accompanying notes to supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2019

<u>Grade Level</u>	<u>Statutory Minutes Require- ment</u>	<u>2018-2019 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Status</u>
Kindergarten	36,000	36,000	180	In Compliance
Grade 1	50,400	53,665	180	In Compliance
Grade 2	50,400	53,665	180	In Compliance
Grade 3	50,400	53,665	180	In Compliance
Grade 4	54,000	54,515	180	In Compliance
Grade 5	54,000	54,515	180	In Compliance
Grade 6	54,000	61,620	180	In Compliance
Grade 7	54,000	61,620	180	In Compliance
Grade 8	54,000	61,620	180	In Compliance
Grade 9	64,800	65,354	180	In Compliance
Grade 10	64,800	65,354	180	In Compliance
Grade 11	64,800	65,354	180	In Compliance
Grade 12	64,800	65,354	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, 2019

<u>Federal Catalog Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass- Through Entity Identifying Number</u>	<u>Federal Expend- itures</u>
<u>U.S. Department of Education - Passed through California Department of Education</u>			
	Special Education Cluster:		
84.027	Special Ed: IDEA Basic and Local Assistance Entitlement, Part B, Sec 611 (Formerly 94-142)	13379	\$ 1,224,911
84.173	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	15197	64,356
84.173	Special Ed: IDEA Preschool Grants, Part B, Sec 619	13430	<u>37,531</u>
	Subtotal Special Education Cluster		<u>1,326,798</u>
84.010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected	14329	823,100
	ESEA Title III:		
84.365	ESEA: Title III, English Learner Student Program	14346	42,416
84.365	ESEA: Title III: Immigrant Education Program	15146	<u>7,859</u>
	Subtotal ESEA Title III		<u>50,275</u>
84.367	ESEA: Title II, Part A, Improving Teacher Quality Local Grants	14341	142,058
84.424	ESEA: Title IV, Part A, Student Support	15396	18,100
84.048	Carl D. Perkins Career and Technical Education: Secondary, Section 131	14894	38,517
84.126	Department of Rehabilitation: Workability II, Transitions Partnership	10006	<u>47,791</u>
	Total U.S. Department of Education		<u>2,446,639</u>
<u>U.S. Department of Agriculture - Passed through California Department of Education</u>			
	Child Nutrition Cluster:		
10.553	Especially Needy School Breakfast	13526	159,071
10.555	Child Nutrition: School Programs	13523	<u>849,695</u>
	Total Child Nutrition Cluster and U.S. Department of Agriculture		<u>1,008,766</u>

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2019

<u>Federal Catalog Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass- Through Entity Identifying Number</u>	<u>Federal Expend- itures</u>
<u>U.S. Department of Health and Human Services - Passed through California Department of Education</u>			
93.778	Department of Health Care Services (DHCS): Medi-Cal Billing Option - Medicaid Cluster	10013	\$ <u>126,981</u>
	Total Federal Awards		\$ <u><u>3,582,386</u></u>

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, 2019

There were no 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, 2019
(UNAUDITED)

	(Budget) <u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<u>General Fund</u>				
Revenues and other financing sources	\$ 76,576,001	\$ 80,293,500	\$ 70,315,584	\$ 70,576,318
Expenditures	76,544,550	77,071,868	72,135,079	71,680,078
Other uses and transfers out	<u>138,755</u>	<u>57,840</u>	<u>23,719</u>	<u>118,873</u>
Total outgo	<u>76,683,305</u>	<u>77,129,708</u>	<u>72,158,798</u>	<u>71,798,951</u>
Change in fund balance	\$ (107,304)	\$ 3,163,792	\$ (1,843,214)	\$ (1,222,633)
Ending fund balance	\$ 11,919,490	\$ 12,026,794	\$ 8,863,002	\$ 10,706,216
Available reserves	\$ 9,199,070	\$ 9,496,222	\$ 7,525,900	\$ 9,208,664
Designated for economic uncertainties	\$ 2,306,859	\$ 2,313,776	\$ 2,168,961	\$ 2,158,381
Undesignated fund balance	\$ 6,892,211	\$ 7,182,446	\$ 5,356,939	\$ 7,050,283
Available reserves as percentages of total outgo	<u>12.00%</u>	<u>12.31%</u>	<u>10.43%</u>	<u>12.80%</u>
<u>All Funds</u>				
Total long-term liabilities	\$ 339,858,646	\$ 345,781,187	\$ 297,613,723	\$ 288,093,710
Average daily attendance at P-2	<u>6,878</u>	<u>6,779</u>	<u>6,667</u>	<u>6,581</u>

The General Fund fund balance has increased by \$97,945 over the past three years. The fiscal year 2019-2020 budget projects a decrease of \$107,304. 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, 2019, the District met this requirement.

The District has incurred operating deficits in two of the past three years, and anticipates an operating deficit in fiscal year 2020.

Total long-term liabilities have increased by \$57,687,477 over the past two years.

Average daily attendance has increased by 198 over the past two years. An increase of 99 ADA is projected for the 2019-2020 fiscal year.

See accompanying notes to supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
For the Year Ended June 30, 2019

<u>Charter Schools Chartered by District</u>	<u>Included in District Financial Statements, or Separate Report</u>
0015 - Horizon Charter School	Separate report
1715 - John Adams Academy	Separate report

See accompanying notes to supplementary information.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
June 30, 2019

NOTE 1 - PURPOSE OF SCHEDULES

A - Schedule of Average Daily Attendance

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

B - Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District neither met nor exceeded its target funding. This schedule presents information on the amount of instructional time offered by the District, and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

C - Schedule of Expenditure of Federal Awards

The Schedule of Expenditure of Federal Awards includes the federal award activity of Western Placer Unified School District, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Expenditures are recognized following the cost principles in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Change in Fund Balances and the related expenditures reported on the Schedule of Expenditure of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues that have not been expended by June 30, 2019.

<u>Description</u>	<u>CFDA Number</u>	<u>Amount</u>
Total Federal revenues, Statement of Revenues, Expenditures and Change in Fund Balances		\$ 3,592,708
Less: Medi-Cal Billing unspent funds	93.778	(8,317)
Department of Rehabilitation: Workability II, Transitions Partnership reimbursement of student wages	84.126	<u>(2,005)</u>
Total Schedule of Expenditure of Federal Awards		<u>\$ 3,582,386</u>

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)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
June 30, 2019

NOTE 1 - PURPOSE OF SCHEDULES (Continued)

E - Schedule of Financial Trends and Analysis - Unaudited

This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2019-2020 fiscal year, as required by the State Controller's Office.

F - Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2019, the District did not adopt this program.

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

Board of Trustees
 Western Placer Unified School District
 Lincoln, California

Report on Compliance with State Laws and Regulations

We have audited Western Placer Unified School District's compliance with the types of compliance requirements described in the State of California's *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2019.

<u>Description</u>	<u>Procedures Performed</u>
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No, see below
Continuation Education	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	No, see below
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program:	
General requirements	Yes
After school	Yes
Before school	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	No, see below
Attendance, for charter schools	No, see below
Mode of Instruction, for charter schools	No, see below
Nonclassroom-Based Instruction/Independent Study, for charter schools	No, see below
Determination of Funding for Nonclassroom-Based Instruction, for charter schools	No, see below
Annual Instructional Minutes - Classroom-Based, for charter schools	No, see below
Charter School Facility Grant Program	No, see below

(Continued)

The District did not perform testing for Independent Study because the ADA was under the level which required testing.

The District did not perform any procedures related to the Early Retirement Incentive Program because the District did not offer this program in the current year.

The District did not perform procedures related to Juvenile Court Schools because the District does not offer Juvenile Court Schools.

The District did not perform procedures related to Middle or Early College High Schools because the District does not offer Middle or Early College High Schools.

The District does not operate an Apprenticeship Program; therefore, we did not perform any testing of this program.

The District did not elect to operate as a District of Choice, therefore, we did not perform any procedures related to District of Choice.

The District 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.

The District did not perform procedures related to the Independent Study-Course Based Program, as the District does not operate an Independent Study-Course Based Program.

The District did not perform procedures for the charter school section because the charter schools sponsored by the District have separate reports.

Management's Responsibility

Management is responsible for compliance with the requirements of state laws and regulations, as listed above.

Auditor's Responsibility

Our responsibility is to express an opinion on Western Placer Unified School District's compliance with state laws and regulations, as listed above of based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State of California's *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on Western Placer Unified School District's compliance with the state laws and regulations listed above occurred. An audit includes examining, on a test basis, evidence about Western Placer Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with state laws and regulations. However, our audit does not provide a legal determination of Western Placer Unified School District's compliance.

Opinion with State Laws and Regulations

In our opinion, Western Placer Unified School District complied, in all material respects, with the state laws and regulations referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2019.

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 *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
December 11, 2019

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

Board of Trustees
Western Placer Unified School District
Lincoln, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Western Placer Unified School District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Western Placer Unified School District's financial statements, and have issued our report thereon dated December 11, 2019.

Internal Control Over Financial Reporting

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

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

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

(Continued)

Compliance and Other Matters

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

Purpose of this Report

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

Crowe LLP

Crowe LLP

Sacramento, California
December 11, 2019

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

Board of Trustees
Western Placer Unified School District
Lincoln, California

Report on Compliance for Each Major Federal Program

We have audited Western Placer Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Western Placer Unified School District's major federal program for the year ended June 30, 2019. Western Placer Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Western Placer Unified School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Western Placer Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Western Placer Unified School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Western Placer Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

(Continued)

Report on Internal Control Over Compliance

Management of Western Placer Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Western Placer Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Western Placer Unified School District's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Sacramento, California
December 11, 2019

FINDINGS AND RECOMMENDATIONS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes X No

Significant deficiency(ies) identified not considered to be material weakness(es)? Yes X None reported

Noncompliance material to financial statements noted? Yes X No

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? Yes X No

Significant deficiency(ies) identified not considered to be material weakness(es)? Yes X None reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes X No

Identification of major programs:

CFDA Number(s)
10.553, 10.555

Name of Federal Program or Cluster
Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X Yes No

STATE AWARDS

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

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION III- FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

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, 2019

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

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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


SUBJECT:

Horizon Charter Schools 2018-19 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 21, 2020

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, 2019.

RECOMMENDATION:

Administration recommends the Board of Trustees receive the 2018-19 audited financial statements for Horizon Charter Schools.

HORIZON CHARTER SCHOOLS

**INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2019**

Operating:
**HORIZON CHARTER SCHOOL
PARTNERSHIPS FOR STUDENT-CENTERED LEARNING**

HORIZON CHARTER SCHOOLS

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Feddersen & Company, LLP

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of the Governing Board of
Horizon Charter Schools
Lincoln, California

We have audited the accompanying financial statements of Horizon Charter Schools (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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, 2019, 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The management's discussion and analysis on pages 3 – 8 and the accompanying supplementary information on pages 26 – 29 are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the financial statements as a whole.

The Local Education Agency Organization Structure on page 25 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on the schedule.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2019, on our consideration of Horizon Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 Horizon Charter Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Horizon Charter Schools' internal control over financial reporting and compliance.



Agoura Hills, California
November 11, 2019

HORIZON CHARTER SCHOOLS

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended June 30, 2019

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, 2019. Readers should also review the notes to the financial statements to enhance their understanding of the Schools' financial performance.

INTRODUCTION

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. Horizon Charter School 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 School 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.
- 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 Roseville.
 - Virtual Learning classes (VLI) are offered for high school students. Students attend these online interactive classes once a week for 90 minutes, with classes being recorded for regular viewing. They also have the opportunity to meet with their VLI teacher during "office hours" within the week.
- Full time Classroom Instruction
 - Parents seeking a more traditional approach to their child's education have the option of attending Lincoln Montessori. In this site-based program, students in grades K-8 attend school all day, Monday through Friday. This option follows the Maria Montessori educational methodology adapted within a public school setting. These student-led, multi-grade combination classes develop collaboration and communication within the classrooms.

HORIZON CHARTER SCHOOLS

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2019

Personalized Choices. Horizon Charter School is dedicated to the belief that each and every student can succeed through personalized learning using a variety of instructional methodologies. Our personalized learning approach embraces the idea that parents everywhere should have a voice in how their students learn and how their educational plan is designed. As such, a Personalized Learning Plan is developed for every child based on the Common Core Content Standards and on each child's abilities, interests, and aptitudes. Students and families are largely responsible for their educational inquiry and pursuits. Special education services are provided to eligible students.

In addition to the core academic instruction, Horizon Charter School offers several enrichment classes at the learning centers. These classes run from 6-week increments to 12-week increments. These parent requested offerings are based on interest from the stakeholder community. They involve all facets of interests, such as: lego engineering, art classes, guitar lessons, tutoring and many more.

FINANCIAL ANALYSIS OF THE SCHOOL

Financial Overview. Horizon Charter School's Governing Board and staff continues to effectively use its resources to improve its academic programs and thereby its students success. Programmatic decisions are based on the commitment of "Quality Education through Personalized Learning" and fiscal soundness.

For the 2018-19 school year, Horizon Charter School remained fiscally sound, as this report will reflect. This document focuses on how Horizon Charter School maintains its fiscal position and how it utilizes its resources to ensure the best possible education possible for its students.

Net assets. The School's net assets of \$9,902,145 were less on June 30, 2019 than they were the prior year, decreasing by \$1,804,300 or 15.4 percent (See Table 1.) Table 1 provides a summary of the School's net assets for the fiscal years ended 2019 and 2018.

Table 1
Horizon Charter Schools' Net Assets

	School Activities		Total Change	Total % Change
Summary of Statement of Financial Position	2019	2018		
Current assets	\$10,291,455	\$12,543,068	\$(2,251,613)	(18.0 %)
Capital assets	756,338	363,642	392,696	108.0 %
Other Assets	70,059	136,651	(66,592)	(48.7 %)
Total Assets	11,117,852	13,043,361	(1,925,509)	(14.8 %)
Current liabilities	1,081,989	1,228,719	(146,730)	(11.9 %)
Long-Term liabilities	46,479	108,197	(61,718)	(57.0 %)
Total Liabilities	1,128,468	1,336,916	(208,448)	(15.6 %)
Net assets – unrestricted	4,959,273	5,652,167	(692,894)	(12.3 %)
Net assets – temporarily restricted	5,030,111	6,054,278	(1,024,167)	(16.9 %)
Total Net Assets	\$ 9,989,384	\$11,706,445	\$(1,717,061)	(14.7%)

HORIZON CHARTER SCHOOLS

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2019

Total assets were \$11,117,852, 4.1 percent in cash in banks, 59.5 percent in cash in county treasury, 21.6 percent in accounts receivable, 7.4 percent in prepaid expenses, 6.8 percent in property and equipment, and .6 percent in deposits. Total liabilities were \$1,128,468, 71.1 percent in accounts payable, 13.0 percent in accrued payroll and payroll liabilities, 11.8 percent in deferred revenue, and 4.1 percent in deferred lease obligations. Of the School's \$9,989,384 net assets, 49.6 percent were unrestricted and 50.4 percent were temporarily restricted.

Table 2
Analysis of Horizon Charter Schools' Total Net Asset

Summary of Statement of Activities	2019	2018
Program revenues	\$ 21,717,203	\$ 20,533,244
General revenues	142,102	185,096
Total revenues	21,859,305	20,718,340
Program expenses	15,600,325	14,335,068
Management and general expenses	7,507,448	7,354,574
Total expenses	23,107,773	21,689,642
Net Assets released from restrictions	468,593	316,498
Change in total net assets	(1,717,061)	(1,287,800)
Net Assets, beginning	11,706,445	12,994,245
Net Assets, ending	\$ 9,989,384	\$ 11,706,445

Statement of Revenues, Expenses and Changes in Net Assets. Changes in total net assets, as presented on the Statement of Net Assets, are based on the activity presented in the Statement of Activities. The purpose of this statement is to present the revenues earned, whether received or not, by the School, and the expenses incurred, whether paid or not, by the School. Thus, this statement presents the Schools' results of operations.

Table 3
Analysis of Horizon Charter Schools' 2019 Budget and Actual Results

Summary of Statement of Activities	Original	Final	Actual	Final/Actual Difference
Program revenues	\$ 20,470,564	\$ 20,912,157	\$ 21,717,203	\$ 805,046
General revenues	-	-	142,102	142,102
Total Revenues	20,470,564	20,912,157	21,859,305	947,148
Certificated Salaries	9,639,096	8,429,704	9,465,728	1,036,024
Classified Salaries	2,255,670	2,371,708	2,584,449	212,741
Benefits	3,484,117	3,318,240	3,457,264	139,024
Books and Supplies	1,557,270	1,848,868	1,679,576	(169,292)
Contracts and Services	3,664,432	4,736,870	5,920,756	1,183,886
Total Expenses	20,600,585	20,705,390	23,107,773	2,402,383
Net Assets released from restrictions	-	-	468,593	468,593
Change in net assets	\$ (130,021)	\$ 206,767	\$ (1,717,061)	\$ (1,510,294)

HORIZON CHARTER SCHOOLS

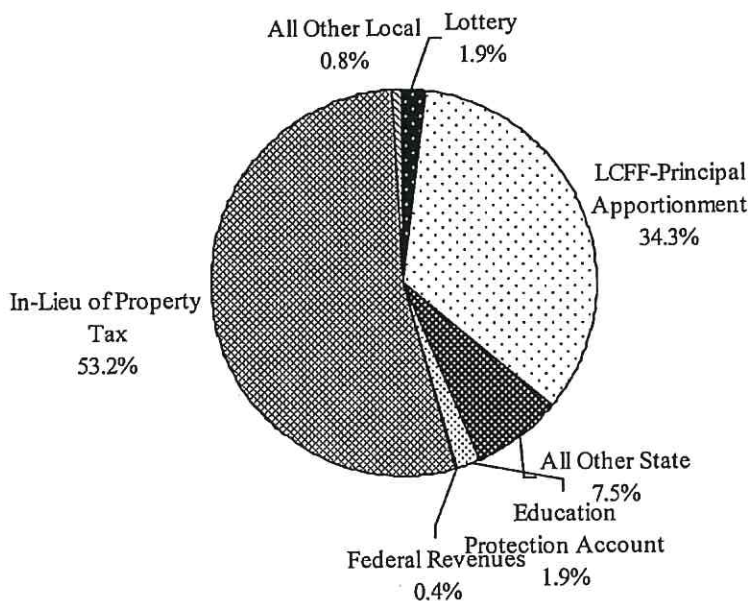
MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2019

General Budgetary Highlights. Per the charters for each School, the Schools shall provide the following reports to the Western Placer Unified District as required by Education Code Section 47604.33: 1) by July 1, a preliminary budget for the current fiscal year, 2) by December 15, an interim financial report for the current fiscal year reflecting changes through October 31, 3) by December 15, a copy of the annual, independent financial audit report for the preceding fiscal year to be delivered to the Western Placer Unified District, State Controller, State Department of Education and the County Superintendent of Schools, 4) by March 15, a second interim financial report for the current fiscal year reflecting changes through January 31, and 5) by September 15, a final unaudited report for the full prior year.

Governmental Activities. By the end of the fiscal year, the revenues for the Schools' activities totaled \$21,859,305. LCFF-principal apportionment funding was 34.3 percent of total revenues, in-lieu of property tax funding was 53.2 percent and 1.9 percent from education protection account. Federal revenues accounted for .4 percent and lottery revenues were 1.9 percent. The remaining 8.3 percent was from all other state and local revenue sources.

Figure 1
Horizon Charter Schools' Revenues for Fiscal Year 2019
Analysis of Revenue Sources



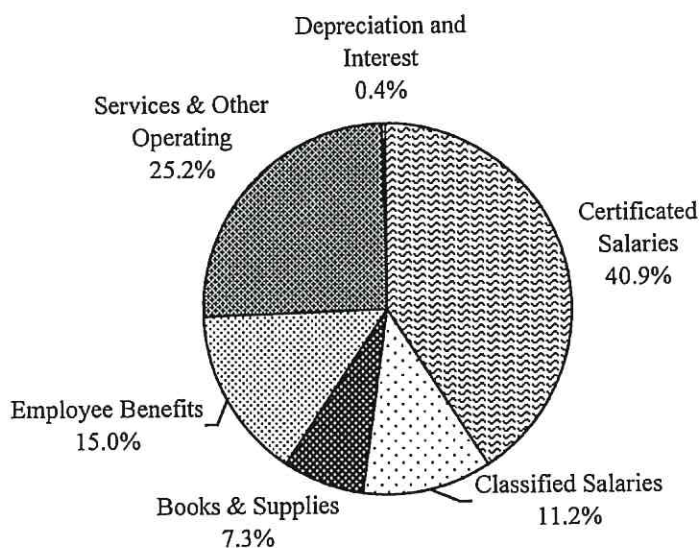
HORIZON CHARTER SCHOOLS

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2019

The cost of all the Schools' major activities: Instruction, guidance, counseling, evaluation, school leadership, administration, maintenance and operations was \$23,107,773. Program service expenses accounted for \$15,600,325 or 67.5 percent while \$7,507,448 or 32.5 percent were management and general support.

Figure 2
Horizon Charter Schools' Expenses for Fiscal Year 2019



Capital Assets

The following is a summary of changes in capital assets:

SUMMARY OF CHANGES IN PROPERTY AND EQUIPMENT

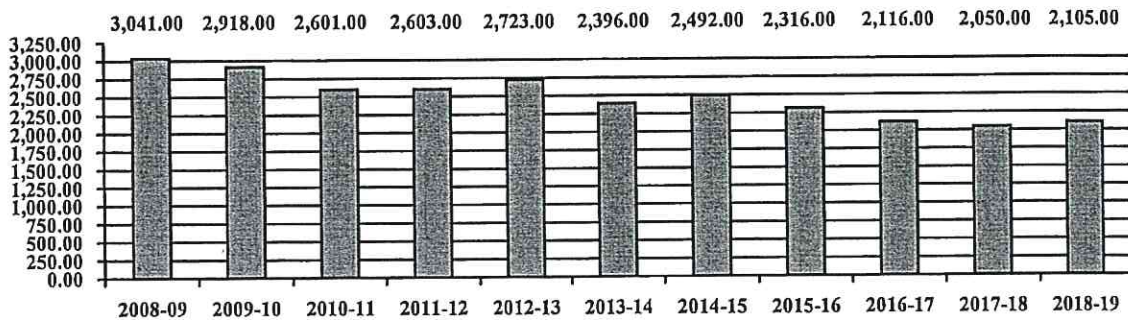
	<u>Beginning Balance</u>	<u>Additions/ Subtractions</u>	<u>Current Depreciation</u>	<u>Ending Balance</u>
Equipment, net	\$ 263,810	\$ 448,939	\$ 78,330	\$ 634,419
Vehicles, net	21,489	-	9,068	12,421
Buildings, net	78,343	36,707	5,552	109,498
Totals	<u>\$ 363,642</u>	<u>\$ 485,646</u>	<u>\$ 92,950</u>	<u>\$ 756,338</u>

HORIZON CHARTER SCHOOLS

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended June 30, 2019

Average Daily Attendance. The Schools' average daily attendance increased by 55 to 2,105 for the fiscal year ended June 30, 2019 at the P-2 reporting period. The School continues to focus on attendance for the fiscal year ending June 30, 2020.

Second Period Report Average Daily Attendance (ADA)



Factors Bearing on the Schools' Future

- Although the School is 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 School's accountability for the money it receives. If you have questions about this report or need additional information, contact Dr. Cynthia D. V. Wood, EdD, Superintendent/CEO at (916) 408-5200.

HORIZON CHARTER SCHOOLS

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2019

ASSETS			
	Horizon Charter School	Partnerships for Student-Centered Learning	Total
CURRENT ASSETS			
Cash in Bank	\$ 460,303	\$ -	\$ 460,303
Cash in County Treasury	6,614,914	-	6,614,914
Accounts Receivable	2,397,614	-	2,397,614
Prepaid Expenses	818,624	-	818,624
Due from Partnerships for Student-Centered Learning	-	-	-
Total Current Assets	10,291,455	-	10,291,455
PROPERTY AND EQUIPMENT, NET	756,338	-	756,338
OTHER ASSETS			
Deposits	70,059	-	70,059
Total Assets	\$ 11,117,852	\$ -	\$ 11,117,852
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 802,040	\$ -	\$ 802,040
Accrued Payroll and Payroll Liabilities	147,143	-	147,143
Deferred Revenue	132,806	-	132,806
Current Portion of Long-Term Liabilities	-	-	-
Total Current Liabilities	1,081,989	-	1,081,989
LONG-TERM LIABILITIES			
Capital Lease Obligations	-	-	-
Deferred Lease Obligations	46,479	-	46,479
Less: Current Portion of Long-Term Liabilities	-	-	-
Total Long-Term Liabilities	46,479	-	46,479
Total Liabilities	1,128,468	-	1,128,468
NET ASSETS			
Without donor restrictions	4,959,273	-	4,959,273
With donor restrictions	5,030,111	-	5,030,111
Total Net Assets	9,989,384	-	9,989,384
Total Liabilities and Net Assets	\$ 11,117,852	\$ -	\$ 11,117,852

The accompanying notes are an integral part of these financial statements

HORIZON CHARTER SCHOOLS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2019

CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS:	Horizon Charter School	Partnerships for Student-Centered Learning	Total
SUPPORT AND REVENUES			
LCFF Sources:			
Principal Apportionment State Aid	\$ 7,495,196	\$ -	\$ 7,495,197
Education Protection Account	420,984	-	420,984
In-Lieu of Property Taxes and Transfers	11,629,352	-	11,629,352
Federal Revenues	85,708	-	85,708
Other State Revenue:			
Lottery Revenue	406,611	-	406,612
All Other	657,009	-	657,009
Local Revenue:			
All Other	422,899	130,851	553,750
Other Revenue:			
Interest Income	142,102	-	142,102
Net Assets Released from Donor Restrictions	468,593	-	468,593
Total Support and Revenue	<u>21,728,454</u>	<u>130,851</u>	<u>21,859,305</u>
EXPENSES			
PROGRAM SERVICES			
Education	15,600,325	-	15,600,325
SUPPORT SERVICES			
Management and General	7,507,448	-	7,507,448
Total Expenses	<u>23,107,773</u>	<u>-</u>	<u>23,107,773</u>
Increase (Decrease) in Unrestricted Net Assets	<u>(1,379,319)</u>	<u>130,851</u>	<u>(1,248,468)</u>
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS:			
Net Assets Released from Donor Restrictions	(468,593)	(555,574)	(1,024,167)
Decrease in Net Assets with Donor Restrictions	<u>(468,593)</u>	<u>(555,574)</u>	<u>(1,024,167)</u>
DECREASE IN NET ASSETS	(1,847,912)	(424,723)	(2,272,635)
NET ASSETS			
Beginning of Year	12,386,706	(680,261)	11,706,445
Net Assets Released from Donor Restrictions	-	555,574	555,574
Transfer to/from Partnerships	(549,410)	549,410	-
End of Year	<u>\$ 9,989,384</u>	<u>\$ -</u>	<u>\$ 9,989,384</u>

The accompanying notes are an integral part of these financial statements

HORIZON CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2019

	Program Services	Support Services	
		Management and General	
<u>Horizon Charter School</u>	<u>Education</u>	<u>and General</u>	<u>Total</u>
Compensation and Related Expenses			
Salaries - Certificated	\$ 7,656,079	\$ 1,809,649	\$ 9,465,728
Salaries - Classified	136,001	2,448,448	2,584,449
Employee Benefits	2,135,170	1,322,094	3,457,264
Total Compensation and Related Expenses	9,927,250	5,580,191	15,507,441
Books and Supplies	1,605,196	74,380	1,679,576
Services and Other Operating Expenses	4,067,879	1,759,719	5,827,598
Depreciation and Amortization	-	92,950	92,950
Debt Service - Interest	-	208	208
Total Horizon Charter School	<u>\$ 15,600,325</u>	<u>\$ 7,507,448</u>	<u>\$ 23,107,773</u>
<u>Partnerships for Student-Centered Learning</u>			
Compensation and Related Expenses			
Salaries - Certificated	\$ -	\$ -	\$ -
Salaries - Classified	-	-	-
Employee Benefits	-	-	-
Total Compensation and Related Expenses	-	-	-
Books and Supplies	-	-	-
Services and Other Operating Expenses	-	-	-
Debt Service - Interest	-	-	-
Total Partnerships for Student-Centered Learning	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Horizon Charter School	<u>\$ 15,600,325</u>	<u>\$ 7,507,448</u>	<u>\$ 23,107,773</u>

The accompanying notes are an integral part of these financial statements

HORIZON CHARTER SCHOOLS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2019

	Horizon Charter School	Partnerships for Student-Centered Learning
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (Decrease) in Net Assets	\$ (1,847,912)	\$ (424,723)
Adjustments to Reconcile to Net Cash Provided by Operating Activities:		
Depreciation	92,950	-
Transfer of Net Assets from Partnerships	(549,410)	
(Increase) Decrease in Assets:		
Accounts Receivable	(941,420)	348,580
Prepaid Expenses	(128,087)	31,592
Due from Partnerships for Student-Centered Learning	80,287	-
Deposits	35,000	-
Increase (Decrease) in Liabilities:		
Accounts Payable and Accrued Expenses	106,705	(304,631)
Accrued Payroll and Payroll Liabilities	2,866	-
Due to Horizon Charter School	-	(80,286)
Deferred Revenue	132,806	-
Net Cash Used in Operating Activities	(3,016,214)	(429,468)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property and Equipment	(485,646)	-
Net Cash Used in Investing Activities	(485,646)	-
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayments on Capital Lease Obligations	(4,190)	-
Increase in Deferred Lease Obligations	(61,718)	-
Net Cash Used in Financing Activities	(65,908)	-
Net Decrease in Cash and Cash Equivalents	(3,567,768)	(429,468)
Cash, Beginning of Year	10,642,986	(675,516)
Cash, End of Year	\$ 7,075,218	\$ -
SUPPLEMENTAL DISCLOSURES:		
Interest Paid	\$ 208	\$ -

The accompanying notes are an integral part of these financial statements

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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

Organization and Nature of Activities – Horizon Charter School (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.

Horizon Charter School’s (hereinafter “HCS”) initial charter was granted for the 1993-94 school year. The Western Placer Unified School District Governing Board has renewed the charter for a term of five years, commencing July 1, 2018 and continuing through June 30, 2023. HCS serves students in grades K-12 through an independent study program.

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

On February 15, 2018 the Board of Directors approved the Merger of Partnerships for Student Centered Learning into HCS. The merger of operations was completed by June 30, 2018.

Accordingly, the final school year for Partnerships for Student Centered Learning was the 2017/2018 year. Management completed the process of winding down the residual operations of Partnerships for Student Centered Learning prior to June 30, 2019.

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

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

- *Unrestricted* – All resources over which the governing board has discretionary control to use in carrying on the general operations of the Organization.
- *Temporarily Restricted* – These net assets are restricted by donors to be used for specific purposes. See Note 8 for details of the Organization’s temporarily restricted net assets.
- *Permanently Restricted* – These net assets are permanently restricted by donors and cannot be used by the Organization. The Organization does not currently have any permanently restricted net assets.

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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

Contributions – All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as temporarily restricted. Restricted contributions that are received and released in the same period are reported as unrestricted revenue. All other restricted revenues are reported as increases in temporarily restricted net assets.

Revenue Recognition – The School receives Federal, State and local revenues for their various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies. Amounts received from the California Department of Education are recognized as revenue by the School based on the average daily attendance of students. Unearned revenue is recorded to the extent cash received on grants exceeds qualified expenses. Some government grants are based on reimbursable costs as defined by the grants. Reimbursements recorded under these grants are subject to audit by the granting agency. Management believes that no material adjustments will result from subsequent audits of costs reflected in the accompanying financial statements.

Cash and Cash Equivalents – For purposes of reporting cash flows, cash is defined as cash on hand, amounts held at financial institutions, and short-term highly liquid investments that are readily convertible to known amounts of cash. Investments with an original maturity of three months or less are considered short-term for these purposes. Cash in the County treasury is recorded at cost, which approximates fair value.

Accounts Receivable – Accounts receivable primarily represent amounts due from federal, state and local governments as of June 30, 2019. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

Fixed Assets – Property and equipment are recorded at cost when purchased. Donated fixed assets are recorded at fair value on the date of donation. Purchases and donations greater than \$10,000 are capitalized. Contributions of donated fixed assets are reported as increases to unrestricted net assets unless the donor has stipulated that the donation has a specific purpose. Expenditures for repairs and maintenance are charged to expense as incurred, whereas renewals and betterments that extend the lives of property are capitalized. Depreciation is computed on the straight-line method over the estimated useful lives of the assets. For additional information, see Note 7.

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Significant management estimates included in the financial statements are the collectability of the receivables, the estimated useful lives of fixed assets, and the functional allocation of expenses.

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

Compensated Absences – Compensated absences benefits are recorded as a liability of the Schools. The liability of \$111,657 is for the earned but unused benefits.

Advertising – The School expenses advertising costs as incurred. For the year ended June 30, 2019, advertising costs totaled \$454,980.

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

Fair Value Measurements – In accordance with fair value measurements, the School categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs are unadjusted quoted prices for identical assets and liabilities in active markets to which the School has access.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs are unobservable and significant to the fair value measurement.

The carrying amounts of cash, receivables, accounts payable, and other accrued liabilities approximate fair value because of the short maturity of these financial instruments.

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

Evaluation of Subsequent Events – The School has evaluated subsequent events through November 11, 2019, the date these financial statements were available to be issued.

NOTE 2—NEW ACCOUNTING PRONOUNCEMENT

On August 18, 2016, the FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities*. The School has adjusted the presentation of its financial statements, accordingly, applying the changes retrospectively to the comparative period presented. The new standards change the following aspects of the School's financial statements:

- The temporarily restricted and permanently restricted net asset classes have been combined into a single net asset class called net assets with donor restrictions.
- The unrestricted net asset class has been renamed net assets without donor restrictions.

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 2—NEW ACCOUNTING PRONOUNCEMENT (CONTINUED)

- The financial statements include a new disclosure about liquidity and availability of resources (Note 5.)

The changes have the following effect on net assets at June 30, 2018:

<u>Net Asset Class</u>	<u>As Originally Presented</u>	<u>After Adoption of ASU 2016-14</u>
Unrestricted net assets	\$ 5,652,167	\$ -
Temporarily Restricted net assets	6,054,278	
Net assets without donor restrictions		5,652,167
Net assets with donor restrictions	-	6,054,278
Total net assets	<u>\$11,706,445</u>	<u>\$ 11,706,445</u>

NOTE 3 – CONCENTRATION OF CREDIT RISK

Cash at June 30, 2019 consisted of the following:

Pooled Funds:

Cash in County Treasury	\$ 6,614,914
Cash in Banks	460,303
	<u>\$ 7,075,217</u>

Pooled Funds

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

Deposits - Custodial

Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). The Schools maintain its cash in bank deposit accounts that at times may exceed federally insured limits. The Schools have not experienced any losses in such accounts. At June 30, 2019, no deposits were in excess of the FDIC limit. Management believes the Schools are not exposed to any significant credit risk related to cash.

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts Receivable outstanding at June 30, 2019 consisted of the following:

State Government	\$ 2,131,486
Other Agencies	<u>266,128</u>
Total Accounts Receivable	<u>\$ 2,397,614</u>

NOTE 5 – LIQUIDITY AND RESERVES

The School has a policy to manage its liquidity and reserves following three guiding principles: operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be met. The following reflects the School's financial assets as of June 30, 2019, reduced by amounts not available for general use within one year because of contractual or donor-imposed restrictions or internal board designations.

	2019
Cash and cash equivalents	\$ 7,075,217
Accounts receivable, net, collected in one year	<u>2,397,614</u>
Total financial assets	9,472,831
Less those unavailable for general expenditure within one year due to:	
Purpose restrictions	<u>30,111</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 9,442,720</u>

In addition to financial assets available to meet general expenditures over the year, the School operates with a balanced budget and anticipates covering its general expenditures by receiving the state, federal, and local funding apportionments due to the School, and spending within the approved budget and plans.

NOTE 6 – EMPLOYEE BENEFIT PLANS

Qualified employees are covered under cost-sharing multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). All employees who are not members of CalSTRS or CalPERS must contribute to the federal Social Security system.

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 6 – EMPLOYEE BENEFIT PLANS (CONTINUED)

- If the School chooses to stop participating in the multi-employer plans, it may be required to pay those plans an amount based on the unfunded status of the plan, referred to as a withdrawal liability.

The School has no plans to withdraw from these multi-employer plans.

California State Teachers' Retirement System (CalSTRS)

Plan Name:	California State Teachers' Retirement System
Plan EIN:	94-6291617
Actuarial value of assets:	\$190,451
Actuarial accrued liability:	\$297,603
Unfunded accrued liability:	\$107,152
Funded status:	Less than 65 percent funded

The actuarial value of assets and accrued liability are expressed in millions and are valued as of June 30, 2018, the most recent actuarial valuation date.

Plan Description

The School contributes to the State Teachers Retirement Plan (STRP), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 100 Waterfront Place, West Sacramento, California 95605, and is also available online at www.calstrs.com.

Benefits Provided

The benefits are established by contract, in accordance with the provisions of the State Teachers' Retirement Law. Benefits are based on members' years of service, age, final compensation, and a benefit formula. The California Public Employees' Pension Reform Act of 2013 (PERPA) made significant changes to the benefit structure that primarily affect members first hired to perform CalSTRS creditable activities on or after January 1, 2013. As a result of PERPA, the CalSTRS Plan has two benefit structures: 1) CalSTRS 2% at 60 – Members first hired on or before December 31, 2012, to perform CalSTRS creditable activities, and 2) CalSTRS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalSTRS creditable activities. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 60 with a minimum of five years of CalSTRS-credited service, while members hired after January 1, 2013, must be at least age 62 with a minimum of five years of CalSTRS-credit service.

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 6 – EMPLOYEE BENEFIT PLANS (CONTINUED)

Contributions

The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalSTRS Teachers' Retirement Board. School employer contributions will increase from 8.25 percent to a total of 19.1 percent of covered payroll over a seven-year period, effective July 1, 2014. The required employer contribution rate for the fiscal year 2018-2019 was 16.28 percent of annual payroll. The School's contribution to CalSTRS for the fiscal years ended June 30, 2019, 2018 and 2017 was \$1,389,890, \$1,150,427 and \$1,032,739, respectively, and equals 100.0 percent of the required contributions for the year. The School's contributions are less than 5 percent of total plan contributions. For the fiscal year 2020, the School is required to contribute 17.10 percent of annual payroll.

California Public Employees' Retirement System (CalPERS)

Plan Name:	California Public Employees' Retirement System
Plan EIN:	94-6207465
Market value of assets:	\$64,486
Actuarial accrued liability:	\$92,071
Unfunded accrued liability:	\$27,225
Funded status:	65-80 percent funded

The market value of assets and the actuarial accrued liability are expressed in millions and are valued as of June 30, 2018, the most recent actuarial valuation date.

Plan Description

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

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 6 – EMPLOYEE BENEFIT PLANS (CONTINUED)

Contributions

Contribution rates for the CalPERS plan are determined annually on an actuarial basis as of June 30 by CalPERS. The CalPERS Plan's actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Classic plan members, defined as a member who joined CalPERS prior to January 1, 2013, are required to contribute 7 percent of their salary. New members who joined CalPERS for the first time on or after January 1, 2013 are required to contribute 6.5 percent of their salary. The required employer contribution rate for the fiscal year 2018-2019 was 18.062 percent of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute. The School's contributions to CalPERS for the fiscal years ended June 30, 2019, 2018 and 2017 was \$569,663, \$461,913 and \$478,676, respectively, and equals 100.0 percent of the required contributions for the year. The School's contributions are less than 5 percent of total plan contributions. For the fiscal year 2020, the School is required to contribute 19.721 percent of annual payroll.

NOTE 7 – OPERATING LEASES

The School leases property under various non-cancelable operating lease agreements. Total rental expenses were \$966,449 for the year ended June 30, 2019. Future minimum lease payments under the lease agreement are as follows as of June 30, 2019:

Year Ending June 30,	Minimum Lease Payments
2020	\$ 953,257
2021	346,839
2022	213,037
2023	218,363
2024	223,822
Thereafter	705,601
	<u>\$ 2,660,919</u>

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 8 – CAPITAL LEASE

The School leases certain equipment under capital leases. The assets and liabilities under the capital lease were recorded at the fair value of the assets. The assets are depreciated on a straight-line basis over the estimated useful lives. Depreciation of assets under the capital lease charged to expense during the years ended June 30, 2019 and 2018 was \$16,668 and \$16,668, respectively.

The following is a summary of property held under the capital lease included in property and equipment:

	<u>2019</u>	<u>2018</u>
Computers and Equipment	\$ 204,202	\$ 204,202
Less: Accumulated Depreciation	(144,501)	(127,833)
	<u>\$ 59,701</u>	<u>\$ 76,369</u>

NOTE 9 – PROPERTY AND EQUIPMENT

A schedule of changes in property and equipment and accumulated depreciation for the year ended June 30, 2019, is as follows:

SUMMARY OF CHANGES IN PROPERTY AND EQUIPMENT

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Subtractions</u>	<u>Ending Balance</u>
Equipment	\$ 1,388,610	\$ 448,939	\$ -	\$ 1,837,549
Vehicles	57,915	-	-	57,915
Buildings	92,984	36,707	-	129,691
Totals	<u>\$ 1,539,509</u>	<u>\$ 485,646</u>	<u>\$ -</u>	<u>\$ 2,025,155</u>

SUMMARY OF CHANGES IN ACCUMULATED DEPRECIATION

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Subtractions</u>	<u>Ending Balance</u>
Equipment	\$ 1,124,800	\$ 78,330	\$ -	\$ 1,203,130
Vehicles	36,426	9,068	-	45,494
Buildings	14,641	5,552	-	20,193
Totals	<u>\$ 1,175,867</u>	<u>\$ 92,950</u>	<u>\$ -</u>	<u>\$ 1,268,817</u>

During the fiscal year ended June 30, 2019, \$92,950 was charged to depreciation expense.

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 10 – RESTRICTED NET ASSETS

Temporarily restricted net assets were restricted for the following purposes as of June 30, 2019:

California Clean Energy Jobs Act	\$ 30,111
Economic Uncertainties	<u>5,000,000</u>
Total temporarily restricted net assets	<u>\$5,030,111</u>

NOTE 11 – CONTINGENCIES

The School has 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 School 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 Schools.

NOTE 12 – FINAL AUDIT OF PARTNERSHIPS FOR STUDENT - CENTERED LEARNING AND MERGER WITH HORIZON CHARTER SCHOOLS

On February 15, 2018 the Governing Board of the schools approved the plan for Partnerships for Student Centered Learning to merge with Horizon Charter School.

The merger of the operations was completed by June 30, 2018. All liabilities of Partnerships for Student - Centered have been satisfied. Partnership for Student Centered Learning students and faculty were transferred to Horizon Charter School, and the charter for Partnerships for Student - Centered Learning was voluntarily closed.

The designation of the responsible person for conducting and overseeing all closure-related procedures and activities has been delegated to the Horizon Charter School Superintendent Cynthia D.V. Wood, EdD.

Proper and timely notification of the merger has been made to all of the appropriate parties and entities. All records, files and documents of Partnerships for Student Centered Learning have been properly labeled and stored and are in the custody of Horizon Charter School. An independent final audit was conducted for the year and period ended June 30, 2019. The audit included an accounting of all financial assets and liabilities. All assets and were transferred to Horizon Charter School and all liabilities have been satisfied in full. Partnerships for Student Centered Learning had no restricted funds. The income reported on the Statement of Activities represents revenue from the prior year ended June 30, 2018.

HORIZON CHARTER SCHOOLS
SUPPLEMENTARY INFORMATION SECTION
FOR THE YEAR ENDED
JUNE 30, 2019
Operating
HORIZON CHARTER SCHOOL
PARTNERSHIPS FOR STUDENT-CENTERED LEARNING

HORIZON CHARTER SCHOOLS

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE

JUNE 30, 2019

ORGANIZATION

Horizon Charter School is a California nonprofit corporation that was incorporated in December 2001, and is organized to manage, operate, guide, direct, and promote two California public charter schools: Horizon Charter School.

Horizon Charter School's current charter was granted by the Western Placer Unified School District. The term of the charter is five years, beginning July 1, 2018 and continuing through June 30, 2023. The School's charter number authorized by the state of California is 0015.

Horizon Charter Schools' governing board for the fiscal year ended June 30, 2019 was composed of the following members for both Horizon Charter School and Partnerships for Student-Centered Learning:

GOVERNING BOARD

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM</u>	<u>TERM EXPIRES</u>
Kimberly Dahlstrom	Parent Representative	Four Years	June 30, 2019
Mary Lou Smith	Community Representative	One Year	June 30, 2019
Joe Dutra	Parent Representative	Four Years	June 30, 2022
Milly Nunez	Community Representative	Two Years	June 30, 2019

ADMINISTRATION

Cynthia D. V. Wood, EdD
Superintendent/Chief Executive Officer

Terri McGill
Assistant Superintendent/Chief Operations Officer

Kelly Collins
Assistant Superintendent/Chief Academic Officer

Yvonne Allen
Interim Assistant Superintendent/Chief Business Official

See auditor's report and the notes to supplementary information

HORIZON CHARTER SCHOOLS

SCHEDULE OF AVERAGE DAILY ATTENDANCE

FOR THE YEAR ENDED JUNE 30, 2019

	Second Period Report			Annual Report		
	Classroom Based	Independent Study	Total ADA	Classroom Based	Independent Study	Total ADA
Grades TK/K through 3	-	483.20	483.20	-	494.30	494.30
Grades 4 through 6	-	351.14	351.14	-	358.13	358.13
Grades 7 and 8	-	348.99	348.99	-	360.25	360.25
Grades 9 through 12	-	856.16	856.16	-	882.70	882.70
ADA Totals	<u>-</u>	<u>2,039.49</u>	<u>2,039.49</u>	<u>-</u>	<u>2,095.38</u>	<u>2,095.38</u>

IMPORTANT NOTES:

100% of the reported Average Daily Attendance is non-classroom based. Horizon Charter School did not have classroom-based ADA.

See auditor's report and the notes to supplementary information

HORIZON CHARTER SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE YEAR ENDED JUNE 30, 2019

Horizon Charter School

	2018-19 Minutes		Traditional Calendar	Status
	Requirement	Actual		
Kindergarten	36,000	Not Calculated	175	In Compliance
Grade 1	50,400	Not Calculated	175	In Compliance
Grade 2	50,400	Not Calculated	175	In Compliance
Grade 3	50,400	Not Calculated	175	In Compliance
Grade 4	54,000	Not Calculated	175	In Compliance
Grade 5	54,000	Not Calculated	175	In Compliance
Grade 6	54,000	Not Calculated	175	In Compliance
Grade 7	54,000	Not Calculated	175	In Compliance
Grade 8	54,000	Not Calculated	175	In Compliance
Grade 9	64,800	Not Calculated	175	In Compliance
Grade 10	64,800	Not Calculated	175	In Compliance
Grade 11	64,800	Not Calculated	175	In Compliance
Grade 12	64,800	Not Calculated	175	In Compliance

Horizon Charter School does not offer site-based instruction, therefore the instructional minutes requirement is not applicable.

Partnerships for Student-Centered Learning

	2018-19 Minutes		Traditional Calendar	Status
	Requirement	Actual		
Kindergarten	N/A	N/A	N/A	N/A
Grade 1	N/A	N/A	N/A	N/A
Grade 2	N/A	N/A	N/A	N/A
Grade 3	N/A	N/A	N/A	N/A
Grade 4	N/A	N/A	N/A	N/A
Grade 5	N/A	N/A	N/A	N/A
Grade 6	N/A	N/A	N/A	N/A
Grade 7	N/A	N/A	N/A	N/A
Grade 8	N/A	N/A	N/A	N/A
Grade 9	N/A	N/A	N/A	N/A
Grade 10	N/A	N/A	N/A	N/A
Grade 11	N/A	N/A	N/A	N/A
Grade 12	N/A	N/A	N/A	N/A

See auditor's report and the notes to supplementary information

HORIZON CHARTER SCHOOLS

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Horizon Charter School

June 30, 2019 Annual Financial and Budget Report Fund Balance (Net Assets)	\$ 9,957,974
Adjustments and Reclassifications Increase (Decrease):	
Cash in County Treasury / Fund Balance	(454,334)
Due from/to Partnerships for Student-Centered Learning / Fund Balance and Services and Other Operating Expenses	(56,849)
Accounts Receivable / Lottery Revenue	(18,057)
Property and Equipment/ Depreciation and Amortization and Services and Other Operating Expenses	434,519
Accounts Payable / PY Revenue and Books and Supplies and Services and Other Operating Expen:	106,505
Deferred Revenue / Federal Revenue	(129,331)
Deferred Lease Obligations / Services and Other Operating Expenses	61,718
June 30, 2019 Audited Financial Statement Fund Balance (Net Assets)	<u>\$ 9,902,145</u>

Partnerships for Student-Centered Learning

June 30, 2019 Annual Financial and Budget Report Fund Balance (Net Assets)	\$ (526,677)
Adjustments and Reclassifications Increase (Decrease):	
Cash in County Treasury / Fund Balance	454,334
Accounts Payable / Services and Other Operating Expenses	(992)
Due from/to Horizon Charter School / Fund Balance and Interest Income	73,335
June 30, 2019 Audited Financial Statement Fund Balance (Net Assets)	<u>\$ -</u>

See auditor's report and the notes to supplementary information

HORIZON CHARTER SCHOOLS

NOTES TO SUPPLEMENTARY INFORMATION

JUNE 30, 2019

NOTE 1 – PURPOSE OF SCHEDULES

A. Local Education Agency Organization Structure

This schedule provides information about Horizon Charter School's (the School) 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 School. 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 School and whether the School complied with the provisions of Education Code Sections 46200 through 46206.

D. Schedule of Functional Expenses

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

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

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

HORIZON CHARTER SCHOOL
OTHER INDEPENDENT AUDITOR'S REPORTS
FOR THE YEAR ENDED
JUNE 30, 2019
Operating
HORIZON CHARTER SCHOOL
PARTNERSHIPS FOR STUDENT-CENTERED LEARNING

Feddersen & Company, LLP

Certified Public Accountants

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*

To Members of the Governing Board of
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, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 11, 2019.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

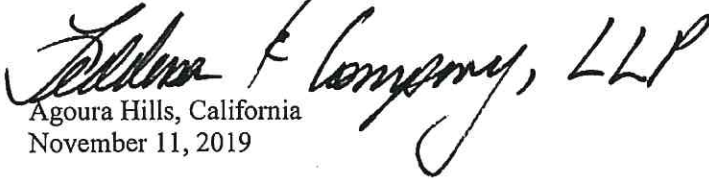
As part of obtaining reasonable assurance about whether Horizon Charter Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and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

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Purpose of this Report

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


Agoura Hills, California
November 11, 2019

Feddersen & Company, LLP

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

To the Members of the Governing Board of
Horizon Charter Schools
Lincoln, California

Report on State Compliance

We have audited Horizon Charter Schools' compliance with the state compliance requirements described in the *2018-19 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, 2019. The applicable state compliance requirements are identified in the table below.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of Horizon Charter Schools' management.

Auditor's Responsibility

Our responsibility is to express an opinion on Horizon Charter Schools' compliance with the state laws and regulations based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards and the *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on a state program occurred. An audit includes examining, on a test basis, evidence about Horizon Charter Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Horizon Charter Schools' Academy's compliance with those requirements.

Compliance Requirements Tested

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

<u>Compliance Requirements</u>	<u>Procedures Performed</u>
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

Compliance Requirements

Instructional Time
Instructional Materials
Ratio of Administrative Employees to Teachers
Classroom Teacher Salaries
Early Retirement Incentive
Gann Limit Calculation
School Accountability Report Card
Juvenile Court Schools
Middle or Early College High Schools
K-3 Grade Span Adjustment
Transportation Maintenance of Effort
Apprenticeship: Related and Supplemental Instruction
Comprehensive School Safety Plan
District of Choice

Procedures
Performed
Not applicable
Not applicable
Not applicable
Not applicable
Not applicable
Not applicable
Not applicable
Not applicable
Not applicable
Not applicable
Not applicable
Not applicable

School Districts, County Offices of Education, and Charter Schools:

California Clean Energy Jobs Act
After/Before School Education and Safety Program
Proper Expenditure of Education Protection Account Funds
Unduplicated Local Control Funding Formula Pupil Counts
Local Control and Accountability Plan
Independent Study-Course Based

Yes
No, see below
Yes
Yes
Yes
No, see below

Charter Schools:

Attendance
Mode of Instruction
Nonclassroom-Based Instruction/Independent Study
Determination of Funding for Nonclassroom-Based Instruction
Annual Instructional Minutes – Classroom Based
Charter School Facility Grant Program

Yes
Yes
Yes
Yes
Yes
Yes

Under Local Education Agencies Other than Charter School, the term “Not applicable” is used above to mean that the program does not apply to charter schools.

We did not perform any procedures related to the After/Before School Education and Safety Program because Horizon Charter Schools does not receive state funding for this program.


We did not perform any procedures related to the Independent Study-Course Based Program because Horizon Charter Schools does not receive state funding for this program.

We did not perform any procedures related to Nonclassroom-Based Instruction/Independent Study for Horizon Charter Schools since the independent study average daily attendance is immaterial based on the audit guide.

We did not perform any procedures related to Determination of Funding for Nonclassroom-Based Instruction because Horizon Charter Schools did not generate more than 20.0 percent of the School’s average daily attendance through nonclassroom-based instruction.

Opinion

In our opinion, Horizon Charter Schools complied, in all material respects, with the compliance requirements referred to above that are applicable to state programs for the year ended June 30, 2019.


Agoura Hills, California
November 11, 2019

HORIZON CHARTER SCHOOLS
FINDINGS AND RECOMMENDATIONS SECTION
FOR THE YEAR ENDED
JUNE 30, 2019
Operating
HORIZON CHARTER SCHOOL
PARTNERSHIPS FOR STUDENT-CENTERED LEARNING

HORIZON CHARTER SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

JUNE 30, 2019

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

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

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs:
Material weakness(es) identified? Yes N/A No
Significant deficiencies identified? Yes N/A None reported

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

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

Major programs:

CFDA Number

Name of Federal Program

The School did not have any major programs.

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

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

State Awards

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

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

HORIZON CHARTER SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

JUNE 30, 2019

Section II – Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*. All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Programs
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

There were no findings and questioned costs related to the basic financial statements, federal or state awards for the year ended June 30, 2019.

HORIZON CHARTER SCHOOLS

SCHEDULE OF PRIOR AUDIT FINDINGS

JUNE 30, 2019

<u>Finding</u>	<u>Code</u>	<u>Recommendation</u>	<u>Current Status</u>
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There were no findings noted for the year ended June 30, 2018

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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


SUBJECT:

John Adams Academies Inc. Charter Schools
2018-19 Consolidated Financial Statements
with Auditor's 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 21, 2020

ROLL CALL REQUIRED:

No

BACKGROUND:

Western Placer Unified School District, as the sponsoring authority for John Adams Academy Charter School, is responsible for fiscal oversight. Accordingly, their annual consolidated financial statements and audit report are provided for your review. Gilbert Associates, Inc. prepared the annual audit report of John Adams Academies Inc. Charter Schools for the fiscal year ended June 30, 2019.

RECOMMENDATION:

Administration recommends the Board of Trustees receive the consolidated financial statements and audit report.

JOHN ADAMS ACADEMIES, INC.

**JOHN ADAMS ACADEMY - Roseville
Charter School # 1169**

**JOHN ADAMS ACADEMY – Lincoln
Charter School # 1715**

**JOHN ADAMS ACADEMY – El Dorado Hills
Charter School # 1880**

**CONSOLIDATED FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT**

**YEARS ENDED
JUNE 30, 2019 AND 2018**

JOHN ADAMS ACADEMIES, INC.

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of John Adams Academies, Inc., a California non-profit public benefit corporation, and affiliates (collectively, the Organization), which comprise the consolidated statements of financial position as of June 30, 2019 and 2018, and the related consolidated statements of activities and cash flows for the years then ended, the related consolidated statement of functional expenses for the year ended June 30, 2019, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2018-19 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 the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying Supplementary Information, as listed in the Table of Contents, as required by the *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Adoption of New Accounting Standards

As discussed in Note 1 to the consolidated financial statements, in 2019 the Organization adopted new accounting guidance, Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958), *Presentation of Financial Statements of Not-for-Profit Entities*; Topic 606, *Revenue from Contracts with Customers*; and ASU 2018-08, Topic 958, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2019, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



GILBERT CPAs
Sacramento, California

November 12, 2019

JOHN ADAMS ACADEMIES, INC.

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 4,528,366	\$ 2,769,723
Accounts receivable	1,186,865	1,355,471
Cash with fiscal agent	1,213,809	2,009,657
Prepaid expenses	52,452	32,173
Total current assets	<u>6,981,492</u>	<u>6,167,024</u>
NON-CURRENT ASSETS:		
Deposits	14,639	26,639
Cash with fiscal agent	4,577,111	13,515,354
Property and equipment, net	<u>37,280,676</u>	<u>30,029,422</u>
TOTAL ASSETS	<u>\$ 48,853,918</u>	<u>\$ 49,738,439</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 586,087	\$ 1,608,390
Accrued interest	572,684	431,396
Accrued expenses	294,290	668,928
Current portion of debt	863,330	633,333
Total current liabilities	<u>2,316,391</u>	<u>3,342,047</u>
LONG-TERM LIABILITIES:		
Debt, net	<u>41,674,047</u>	<u>42,618,550</u>
TOTAL LIABILITIES	<u>43,990,438</u>	<u>45,960,597</u>
NET ASSETS:		
Without donor restrictions	4,679,984	3,578,915
With donor restrictions	183,496	198,927
Total net assets	<u>4,863,480</u>	<u>3,777,842</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 48,853,918</u>	<u>\$ 49,738,439</u>

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

JOHN ADAMS ACADEMIES, INC.

CONSOLIDATED STATEMENTS OF ACTIVITIES YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS:		
REVENUES:		
Federal revenue	\$ 545,998	\$ 795,176
State revenue:		
State aid portion of general purpose funding	8,506,824	6,175,290
Lottery revenue	293,537	258,767
All other state revenue	349,233	208,019
Local revenue:		
Cash in-lieu of property taxes	6,657,420	5,453,840
Contributions and other local revenue	668,864	583,980
Net assets released from restrictions	<u>3,816,809</u>	<u>2,961,639</u>
Total revenues	<u>20,838,685</u>	<u>16,436,711</u>
EXPENSES:		
Program expenses:		
Educational programs	17,695,588	14,243,180
Supporting services:		
Management and general	2,023,194	1,684,638
Fundraising	<u>18,834</u>	<u>49,936</u>
Total expenses	<u>19,737,616</u>	<u>15,977,754</u>
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>1,101,069</u>	<u>458,957</u>
NET ASSETS WITH DONOR RESTRICTIONS:		
Restricted state entitlements	3,801,378	2,980,123
Net assets released from restrictions	<u>(3,816,809)</u>	<u>(2,961,639)</u>
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>(15,431)</u>	<u>18,484</u>
INCREASE IN NET ASSETS	1,085,638	477,441
NET ASSETS, Beginning of year	<u>3,777,842</u>	<u>3,300,401</u>
NET ASSETS, End of year	<u>\$ 4,863,480</u>	<u>\$ 3,777,842</u>

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

JOHN ADAMS ACADEMIES, INC.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2019

	<u>Program Services</u>	<u>Supporting Services</u>		
	<u>Educational programs</u>	<u>Management and general</u>	<u>Fundraising</u>	<u>Total expenses</u>
Certificated salaries	\$ 6,649,282	\$ 377,945	\$ -	\$ 7,027,227
Classified salaries	2,233,882	879,430	-	3,113,312
Employee benefits	2,000,412	236,709	-	2,237,121
Professional and consulting fees	1,406,239	348,701	3,011	1,757,951
Interest expense	1,735,992	-	-	1,735,992
Depreciation	1,143,520	55,818	-	1,199,338
Books and supplies	960,399	9,333	15,054	984,786
Operations and housekeeping	548,898	90	-	548,988
Rent, leases, and repairs	359,492	30,011	748	390,251
Professional development	150,978	14,700	-	165,678
Communications and technology	133,800	23,168	-	156,968
Insurance	121,403	14,624	-	136,027
Field trips	133,674	-	-	133,674
Travel and conferences	60,590	29,796	21	90,407
Subcontracted services	35,540	-	-	35,540
Dues and memberships	15,433	2,868	-	18,301
Other operating expenses	6,054	1	-	6,055
Total expenses	<u>\$ 17,695,588</u>	<u>\$ 2,023,194</u>	<u>\$ 18,834</u>	<u>\$ 19,737,616</u>

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

JOHN ADAMS ACADEMIES, INC.

CONSOLIDATED STATEMENTS OF CASH FLOWS YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	\$ 1,085,638	\$ 477,441
Reconciliation to net cash provided by operating activities:		
Depreciation	1,199,338	600,222
Amortization of debt issuance costs and bond premium/discount	482,684	35,912
Changes in:		
Accounts receivable	168,606	(453,107)
Contributions receivable	-	5,000
Prepaid expenses	(8,279)	5,336
Accounts payable	(1,037,821)	(195,703)
Accrued interest	141,288	182,112
Accrued expenses	(374,638)	591,399
Net cash provided by operating activities	<u>1,656,816</u>	<u>1,248,612</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	<u>(8,435,074)</u>	<u>(12,061,372)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from debt borrowings	20,032,969	24,625,549
Bond issuance costs paid	(696,833)	(726,399)
Principal payments on debt	<u>(20,533,326)</u>	<u>(360,000)</u>
Net cash provided (used) by financing activities	<u>(1,197,190)</u>	<u>23,539,150</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(7,975,448)</u>	<u>12,726,390</u>
CASH AND CASH EQUIVALENTS, Beginning of year	<u>18,294,734</u>	<u>5,568,344</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 10,319,286</u>	<u>\$ 18,294,734</u>
CASH AND CASH EQUIVALENTS	<u>\$ 4,528,366</u>	<u>\$ 2,769,723</u>
CASH WITH FISCAL AGENT	<u>5,790,920</u>	<u>15,525,011</u>
TOTAL	<u>\$ 10,319,286</u>	<u>\$ 18,294,734</u>
NONCASH INVESTING ACTIVITIES:		
Property and equipment financed through accounts payable	<u>\$ 15,518</u>	<u>\$ 1,671,652</u>
CASH PAID FOR INTEREST (Net of capitalized amount)	<u>\$ 1,594,704</u>	<u>\$ 799,171</u>

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

JOHN ADAMS ACADEMIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2019 AND 2018

1. OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES

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

Charters granted to the Organization include three schools: John Adams Academy - Roseville (JAA-ROSEVILLE), charter number 2061; John Adams Academy - Lincoln (JAA - LINCOLN), charter number 1715; and John Adams Academy - El Dorado Hills (JAA - EDH), charter number 1880. Charters are granted to each school for up to five years with an opportunity to request a renewal. The charter for JAA-ROSEVILLE was originally approved by Loomis Union Elementary School District ("LUSD")(the Sponsoring District) in 2010 and received two subsequent renewals. The most recent renewal for a five-year term extended through June 30, 2020. AB 1507 was introduced in the California State Assembly in February of 2019. AB 1507 essentially eliminated the ability of a charter school to be located in a site outside the attendance boundaries of its authorizing district. Since JAA-ROSEVILLE is located outside of the boundaries of LUSD, in neighboring Roseville, the Organization submitted a new charter petition to Roseville Joint Union High School District ("RJUHSD") to transfer authorization of the existing charter school (John Adams Academy, charter #1169) from Loomis USD to RJUHSD and to change the name from John Adams Academy to John Adams Academy - Roseville (Charter #2061). The charter for JAA-ROSEVILLE was approved by Roseville Joint Union High School District (Sponsoring District) for a five-year term Effective July 1, 2019, through June 30, 2024. AB 1507 did pass both houses and was signed into law on October 3, 2019. As a result of JAA-ROSEVILLE being chartered under RJUHSD, the district within which the school is physically located, the school is now protected from any negative consequences of the legislation. The Board voted to close the John Adams Academy charter #1169 effective September 1, 2019 as per the process detailed in the charter. Net assets from charter #1169 were transferred to the new charter, #2016, at dissolution. John Adams Academy - Roseville (Charter #2016) become operational effective July 1, 2019 with the first day of instruction being August 12, 2019.

The charter for JAA-LINCOLN was originally approved by Western Placer Unified School District ("WPUSD")(Sponsoring District) in 2014 for a five-year term through June 30, 2019. On March 5, 2019 WPUSD approval the renewal of JAA-LINCOLN for a five-year term effective July 1, 2019 through June 30, 2024. The charter for JAA-EDH was approved by El Dorado County Office of Education ("EDCOE") (the Authorizer) on February 28, 2017 for a three-year term effective July 1, 2017 through June 30, 2020. JAA-EDH has submitted a renewal charter petition and is currently going through the renewal process with EDCOE to receive a five year charter renewal through June 30, 2025. The charters could be revoked by the Sponsoring Districts for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law. By statute all sponsoring districts receive up to 1% of the annual charter revenue for actual costs incurred related to supervisory oversight.

The Organization has established an internal operating division, the Non-Profit Services Division ("NSD"), to account for and administer the operation of the non-profit organization and the Organization's administration and funding of the operation of the Organization's various Academies ("Academies"). Neither NSD nor any Academy is a separate legal entity; each of them is an operating division of the Organization. NSD and the Academies operate under the direction and supervision of the Organization's Board of Directors (the "Board"). NSD is administered by an

JOHN ADAMS ACADEMIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2019 AND 2018

Executive Director who supervises an Academic Services Team and a Support Services Team. The Academic Services Team oversees and supports the academic operation of the Academies. The Support Services Team oversees the non-academic operation of the Academies. Each Academy campus has an on-site support services team which reports to the NSD Support Services Team and the Academy Headmaster. NSD administers the funds of each Academy to facilitate uniform compliance with financial accounting, audit and reporting requirements throughout the Organization.

In addition to managing school operations, John Adams Academies Inc. controls two affiliated organizations that were created (in the 2017/18 fiscal year) to facilitate financing of certain school facilities and support development of charter schools. The facilities are owned and managed by two single-member limited liability companies: JAA El Dorado Hills Holdings, LLC (EDH LLC) and JAA Lincoln Holdings, LLC (LINC LLC). For financial reporting purposes, EDH LLC and LINC LLC are consolidated with John Adams Academies Inc. for the year ended June 30, 2019 and 2018.

Principles of Consolidation – The accompanying consolidated financial statements include the accounts of John Adams Academies, Inc. and its controlled affiliated organizations (collectively, the Organization). All significant intercompany accounts and transactions have been eliminated in consolidation. Listed below are the affiliated organizations included in these consolidated financial statements:

- **John Adams Academies, Inc.**

John Adams Academies, Inc. operated three charter schools during the 2018-19 school year. Charters were authorized for each school by an authorizing district for up to five years, with an opportunity for renewal. Charters may be revoked by the authorizing district for material violations of the charter, failure to meet or make progress toward student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law. As of June 30, 2019, the charter schools authorized to John Adams Academies, Inc. were as follows:

<u>Charter School Name</u>	<u>Charter School Number</u>	<u>Authorizing District</u>	<u>*Charter Granted/ Renewed</u>	<u>Charter Expiration</u>
John Adams Academy – Roseville	1169	Loomis Union Elem	7/1/15	6/30/20**
John Adams Academy – Roseville	2061	Roseville Joint Union High School District	7/1/19	6/30/24
John Adams Academy - Lincoln	1715	Western Placer Unified	7/1/19	6/30/24
John Adams Academy - El Dorado Hills	1880	El Dorado COE	7/1/17	6/30/20

* Start of school year following charter petition approved or the most recent renewal date.

El Dorado Hills and Lincoln schools began operations in the 2017/18 school year.

** Charter was closed subsequent June 30, 2019.

The oversight Districts receive up to 1% of the annual charter revenue for supervisory oversight. Through June 30, 2019, the Organization had separately negotiated MOUs with the authorizing districts for some of the following costs depending on authorizer: administrative fees, transportation expenses, and other services. Fees paid to the authorizing districts totaled \$123,350 and \$63,502 for the years ended June 30, 2019 and 2018, respectively.

JOHN ADAMS ACADEMIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2019 AND 2018

- **JAA El Dorado Hills Holdings, LLC** – EDH LLC was formed to own, manage, and lease properties to the Organization's El Dorado Hills charter school. EDH LLC built a facility to lease to John Adams Academy – El Dorado Hills and is the named borrower of the 2017 and 2018 Series bonds outstanding (see Note 5).
- **JAA Lincoln Holdings, LLC** – LINC LLC was formed to own, manage, and lease properties to the Organization's Lincoln charter school.

Basis of accounting and financial statement presentation – The financial statements are prepared on the accrual basis of accounting and in conformity with professional standards applicable to not-for-profit entities. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

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

Accounts receivable represent consideration from state and local government agencies, of which the Organization has an unconditional right to receive. Accounts receivable are stated at the amount management expects to be collected from the outstanding balance. As of June 30, 2019, management has determined, based on historical experience, that all amounts are fully collectible and no allowance for doubtful accounts is necessary.

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

Revenue recognition – Revenue is recognized when earned. Program service fees and payments under cost-reimbursable federal or state grants received in advance are deferred to the applicable period in which the related services are performed, or the qualifying expenditures are incurred, respectively.

Contributions are recognized when cash, or other assets, or an unconditional promise to give is received. Conditional contributions are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the restriction.

Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. Restricted contributions that were initially classified as conditional due to a qualifying expense barrier are recognized as net assets without donor restrictions since the restriction is met simultaneously when the condition is released and the revenue is recognized.

Contributions of property and equipment are reported as net assets with donor restrictions if the donor restricted the use of the property or equipment to a particular program, as are contributions of cash restricted to the purchase of property and equipment. Otherwise, donor restrictions on contributions of property and equipment or assets restricted for purchase of property and equipment are considered to expire when the assets are placed in service. During the year ended June 30, 2019 and 2018, the Organization did not receive any significant contributions of property and equipment.

JOHN ADAMS ACADEMIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2019 AND 2018

Donated materials and services – In-kind contributions are recorded at their estimated fair values at the date of donation. Donated services are recorded when they create or enhance non-financial assets or require a specialized skill that the Organization would otherwise need to purchase. During the years ending June 30, 2019 and 2018, the Organization did not receive any significant contributions of materials or services.

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

Functional allocation of expenses – The costs of providing various programs and activities have been summarized on a functional basis in the consolidated statements of activities. The consolidated statement of functional expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include salaries and employee benefits, which are allocated based on employees' time and effort, as well as insurance and shared software costs, which are allocated based management's estimate of usage of resources.

Use of estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Recent accounting pronouncements – In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958), Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, information about liquidity and availability of resources, and consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented, with the exception of the liquidity and functional expense disclosures, which have not been applied for the year ended June 30, 2018 as allowed by the transition guidance of this ASU. A list of expenses for the year ended June 30, 2018 is presented in Note 10.

In May 2014, the FASB issued Topic 606, *Revenue from Contracts with Customers*. The new accounting standard develops a common standard that will remove inconsistencies in revenue requirements, improve comparability of revenue recognition practices, provide more useful information to users of financial statements and simplify the preparation of financial statements. The Organization has adjusted the presentation of these consolidated financial statements accordingly with no effect on net assets.

In June 2018, the FASB issued ASU 2018-08, Topic 958, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The new accounting standard clarifies and improves the guidance for (1) evaluating whether transactions should be accounted for as contributions within the scope of Topic 958 or as exchange transactions subject to other guidance and (2) determining whether a contribution is conditional. The Organization has implemented the provisions in the accompanying consolidated financial statements under the modified prospective basis. Accordingly, there is no effect on net assets in connection with the implementation of ASU 2018-08.

JOHN ADAMS ACADEMIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2019 AND 2018

In February 2016, the FASB issued ASU 2016-02, *Leases* (Topic 842). The new accounting standard requires lessees to recognize a lease liability measured on a discounted basis and a right-of-use asset for all leases with terms longer than 12 months. Application of this statement is effective for the year ending June 30, 2020. The Organization is currently evaluating the impact this pronouncement will have on the financial statements.

Subsequent events have been reviewed through November 12, 2019, the date the consolidated financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2019 that require recognition or disclosure in the consolidated financial statements.

2. CASH AND CASH EQUIVALENTS

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

	<u>2019</u>	<u>2018</u>
Deposits with fiscal agent	\$ 5,790,920	\$ 15,525,011
Deposits with financial institutions	<u>4,528,366</u>	<u>2,769,723</u>
Total cash and cash equivalents	<u>\$ 10,319,286</u>	<u>\$ 18,294,734</u>

Cash with Fiscal Agent

Cash with fiscal agent consists of amounts that are required to be held for debt service reserves, project funds, and for principal and interest payments with respect to the bonds outstanding. The total cash with fiscal agent at June 30, 2019 and 2018 was \$5,790,920 and \$15,525,011, respectively, and is considered restricted cash. The current portion of \$1,213,809 and \$2,009,657 as of June 30, 2019 and 2018, respectively, consisted of maintenance funds for the building, and amounts for current debt service obligations. The noncurrent portion of \$4,577,111 as of June 30, 2019 consisted of \$3,082,428 for debt service reserves to be held until bond maturity and \$1,494,683 in a project fund for investment in property and equipment. The noncurrent portion of \$13,515,354 as of June 30, 2018 consisted of \$3,059,944 for debt service reserves to be held until bond maturity and \$10,455,510 in a project fund for investment in property and equipment.

Concentrations of Cash

The Organization maintains all of its cash in bank deposit accounts that at times may exceed federally insured limits. The Organization deposits held with financial institutions in excess of federally insured limits were \$9,678,141 and \$17,764,013 as of June 30, 2019 and 2018, respectively. The Organization has not experienced any losses in such accounts and Management believes the Organization is not exposed to any significant credit risk related to cash.

JOHN ADAMS ACADEMIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2019 AND 2018

3. LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization's financial assets available within one year of the statement of financial position date for general expenditure are as follows for 2019:

Cash and cash equivalents	\$ 10,319,286
Accounts receivable	<u>1,186,865</u>
Total financial assets available to management	11,506,151
Less:	
Amounts unavailable for general expenditures within one year, due to:	
Cash held by fiscal agent, restricted	(5,790,920)
Restricted by donors with purpose restrictions	<u>(183,469)</u>
Total financial assets available to management for general expenditure within one year	<u>\$ 5,531,762</u>

The Organization has structured its financial assets to ensure cash needs for general expenditures are met by maintaining a sufficient cash balance on hand. The Organization also maintains a line of credit up to \$200,000, which it can draw on if needed to meet its obligations.

4. PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>2019</u>	<u>2018</u>
Land	\$ 4,221,168	\$ 4,221,168
Building	32,742,289	13,251,321
Building and land improvements	2,246,335	1,557,955
Construction in progress	91,084	12,363,677
Equipment	1,292,249	748,412
Software	<u>5,100</u>	<u>5,100</u>
Subtotal	40,598,225	32,147,633
Less accumulated depreciation	<u>(3,317,549)</u>	<u>(2,118,211)</u>
Property and equipment, net	<u>\$ 37,280,676</u>	<u>\$ 30,029,422</u>

Depreciation expense was \$1,199,338 and \$600,222 for the years ended June 30, 2019 and 2018, respectively. Various components of the land, buildings, and schools under construction shown above are pledged as collateral for the bond debt disclosed in Note 5.

JOHN ADAMS ACADEMIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2019 AND 2018

5. DEBT

The Organization has the following debt obligations:

	<u>2019</u>	<u>2018</u>
Line of Credit with a limit of \$200,000 issued on April 21, 2017 with an interest rate of 5.75%. The line of credit matures April 21, 2020.	\$ 200,000	\$ -
Revenue Bond Series 2018 A & B for \$19,500,000, issued on July 15, 2018; with 4 bonds and bearing interest rates ranging from 5.00% to 5.75%. Principal payments ranging from \$290,000 to \$2,615,000 are due annually. Final maturity is in 2048. Associated with this bond is a bond discount of \$67,031 and debt issuance costs of \$696,833, which are being amortized to interest expense over the term of the bond series.	19,500,000	-
Bond Series 2018 for \$19,500,000, issued on June 1, 2018; bearing interest rate of 10.00%. This bond was refunded in August 2018. Associated with this bond are debt issuance costs of \$412,844, which were rolled into the debt issuance cost of the revenue bond series A & B and are being amortized to interest expense over the term of those bonds.	-	19,500,000
Revenue Bond Series 2017 A & B for \$4,565,000, issued on December 28, 2017; with 2 bonds and bearing interest rates ranging from 5.00% to 5.50%. Principal payments ranging from \$50,000 to \$285,000 are due annually. Final maturity is in 2047. Associated with this bond is a bond premium of \$60,459 and debt issuance costs of \$313,555, which are being amortized to interest expense over the term of the bond series.	4,515,000	4,565,000
California School Finance Authority loan for El Dorado Hills school site for \$250,000, issued on October 10, 2017; bearing interest rate of 1.13%. Principal payments of \$83,333 are due annually. Final maturity is in 2021.	166,674	250,000
California School Finance Authority loan for Lincoln school site for \$250,000, issued on October 10, 2017; bearing interest rate of 1.13%. Principal payments of \$125,000 are due annually. Final maturity is in 2020.	125,000	250,000
Revenue Bond Series 2015 A & B for \$11,655,000, issued on July 1, 2015; with 6 bonds and bearing interest rates ranging from 3.50% to 5.25%. Principal payments ranging from \$200,000 to \$740,000 are due annually. Final maturity is in 2045. Associated with this bond is a bond discount of \$30,000 and debt issuance costs of \$368,838, which are being amortized to interest expense over the term of the bond series.	11,245,000	11,455,000

JOHN ADAMS ACADEMIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2019 AND 2018

Revenue Bond Series 2014 A & B for \$8,980,000, issued on October 17, 2014; with 5 bonds and bearing interest rates ranging from 3.15% to 5.40%. Principal payments ranging from \$140,000 to \$550,000 are due annually. Final maturity is in 2044. Associated with this bond is a bond premium of \$82,280 and debt issuance costs of \$416,655, which are being amortized to interest expense over the term of the bond series.

	8,360,000	8,525,000
Subtotal	44,111,674	44,545,000
Unamortized premium/discount and debt issuance costs	(1,574,297)	(1,293,117)
Less current portion of principal	(863,330)	(633,333)
Total long-term debt	<u>\$ 41,674,047</u>	<u>\$ 42,618,550</u>

Total interest costs of \$1,735,992 and \$1,229,444 were incurred for the years ended June 30, 2019 and 2018, respectively. Interest costs of \$385,277 and \$246,816 related to debt acquired to construct facilities was capitalized into the cost of the project for the years ended June 30, 2019 and 2018, respectively.

Future payments relating to debt are as follows as of June 30:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 863,330	\$ 2,293,347	\$ 3,156,677
2021	558,344	2,274,682	2,833,026
2022	785,000	2,238,761	3,023,761
2023	825,000	2,199,564	3,024,564
2024	860,000	2,158,644	3,018,644
Thereafter	<u>40,220,000</u>	<u>31,141,933</u>	<u>71,361,933</u>
Total	<u>\$ 44,111,674</u>	<u>\$ 42,306,931</u>	<u>\$ 86,418,605</u>

The Organization must meet several financial covenants as a requirement of the Bonds outstanding and was in compliance with all covenants as of June 30, 2019.

JOHN ADAMS ACADEMIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2019 AND 2018

6. LEASE COMMITMENTS

Operating leases

The Organization leases office space and equipment under various non-cancellable operating lease agreements. Rental expense under these operating leases for the years ended June 30, 2019 and 2018 was \$47,216 and \$23,164, respectively.

Future minimum payments relating to operating leases as of June 30, 2019 are as follows:

Year Ending June 30,	
2020	\$ 47,677
2021	43,170
2022	43,504
2023	<u>7,279</u>
Total	<u>\$ 141,630</u>

7. EMPLOYEE RETIREMENT PLAN

The Organization sponsors a 403(b) Plan covering all eligible employees of the Organization. The Organization contributes to the Plan 3% of each eligible participant's compensation and matches up to 3% of each employee's contribution. Contributions of \$394,901 and \$313,817 were accrued or paid to the plan for the years ended June 30, 2019 and 2018, respectively. The June 30, 2018 Plan filing is delinquent to the IRS.

8. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes:

	<u>2019</u>	<u>2018</u>
Purpose restricted:		
Low Performing Student Block Grant	\$ 89,898	\$ -
California Clean Energy Jobs Act Funds	76,243	102,893
Classified School Employee Professional Development Block Grant	16,257	-
Art and Music	1,098	1,098
College Readiness	-	75,000
Special education	-	16,492
Classroom supplies – lottery funding	<u>-</u>	<u>3,444</u>
Total	<u>\$ 183,496</u>	<u>\$ 198,927</u>

JOHN ADAMS ACADEMIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2019 AND 2018

9. CONTINGENCIES

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

10. EXPENSES

Expenses by nature for the year ended June 30, 2018 are as follows:

	<u>Total</u>
Certificated salaries	\$ 5,359,206
Classified salaries	2,605,785
Professional and consulting fees	2,420,194
Employee benefits	1,962,550
Interest expense	981,283
Books and supplies	776,783
Depreciation	600,222
Rent, leases, and repairs	455,830
Operations and housekeeping	208,980
Communications and technology	159,033
Insurance	118,344
Field trips	107,965
Professional development	93,807
Travel and conferences	52,782
Dues and memberships	14,771
Other operating expenses	<u>60,219</u>
Total	<u>\$ 15,977,754</u>

SUPPLEMENTARY INFORMATION

JOHN ADAMS ACADEMIES, INC.

CONSOLIDATING STATEMENT OF FINANCIAL POSITION JUNE 30, 2019

ASSETS	John Adams Academy - Roseville	John Adams Academy - Lincoln	John Adams Academy - El Dorado Hills	NSD	Total John Adams Academies, Inc.	Lincoln - LLC	El Dorado Hills - LLC	Eliminations	Total Consolidated
CURRENT ASSETS:									
Cash and cash equivalents	\$ 2,426,306	\$ 179,635	\$ 950,817	\$ 800,662	\$ 4,357,420	\$ 170,324	\$ 622	\$ -	\$ 4,528,366
Accounts receivable	861,854	119,646	205,365	-	1,186,865	-	-	-	1,186,865
Due from other sites	995,036	-	-	130,142	1,125,178	-	-	(1,125,178)	-
Cash with fiscal agent	1,213,809	-	-	-	1,213,809	-	-	-	1,213,809
Prepaid expenses	3,021	5,196	6,399	32,736	47,352	5,100	-	-	52,452
Total current assets	5,500,026	304,477	1,162,581	963,540	7,930,624	175,424	622	(1,125,178)	6,981,492
NON-CURRENT ASSETS:									
Deposits	-	-	-	14,639	14,639	-	-	-	14,639
Cash with fiscal agent	1,835,705	-	-	-	1,835,705	-	-	-	4,577,111
Property and equipment, net	20,835,035	210,195	96,875	35,967	21,178,072	-	2,741,406	-	37,280,676
TOTAL ASSETS	\$ 28,170,766	\$ 514,672	\$ 1,259,456	\$ 1,014,146	\$ 30,959,040	\$ 175,424	\$ 18,844,632	\$ (1,125,178)	\$ 48,853,918
LIABILITIES AND NET ASSETS									
CURRENT LIABILITIES:									
Accounts payable	\$ 340,177	\$ 44,793	\$ 73,182	\$ 88,802	\$ 546,954	\$ 5,100	\$ 34,033	\$ -	\$ 586,087
Due to other sites	-	325,218	414,685	-	739,903	170,481	214,794	(1,125,178)	-
Accrued interest	299,487	-	-	-	299,487	-	273,197	-	572,684
Accrued expenses	35,224	18,343	11,566	229,157	294,290	-	-	-	294,290
Current portion of debt	455,000	125,002	283,328	-	863,330	-	-	-	863,330
Total current liabilities	1,129,888	513,356	782,761	317,959	2,743,964	175,581	522,024	(1,125,178)	2,316,391
LONG-TERM LIABILITIES:									
Debt, net	22,836,828	-	83,344	-	22,920,172	-	18,753,875	-	41,674,047
TOTAL LIABILITIES	23,966,716	513,356	866,105	317,959	25,664,136	175,581	19,275,899	(1,125,178)	43,990,438
NET ASSETS:									
Without donor restrictions	4,024,231	(323)	391,313	696,187	5,111,408	(157)	(431,267)	-	4,679,984
With donor restrictions	179,819	1,639	2,038	-	183,496	-	-	-	183,496
Total net assets	4,204,050	1,316	393,351	696,187	5,294,904	(157)	(431,267)	-	4,863,480
TOTAL LIABILITIES AND NET ASSETS	\$ 28,170,766	\$ 514,672	\$ 1,259,456	\$ 1,014,146	\$ 30,959,040	\$ 175,424	\$ 18,844,632	\$ (1,125,178)	\$ 48,853,918

JOHN ADAMS ACADEMIES, INC.

CONSOLIDATING STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2019

NET ASSETS WITHOUT DONOR RESTRICTIONS:	John Adams Academy - Roseville	John Adams Academy - Lincoln	John Adams Academy - El Dorado Hills	NSD	Total John Adams Academies, Inc.	Lincoln - LLC	El Dorado Hills - LLC	Eliminations	Total Consolidated
REVENUES:									
Federal revenue	\$ 193,000	\$ 216,026	\$ 136,972	\$ -	\$ 545,998	\$ -	\$ -	\$ -	\$ 545,998
State revenue:									
State aid portion of general purpose funding	5,231,607	519,449	2,755,768	-	8,506,824	-	-	-	8,506,824
Lottery revenue	236,117	31,022	26,398	-	293,537	-	-	-	293,537
All other state revenue	270,781	33,866	44,586	-	349,233	-	-	-	349,233
Local revenue:									
Cash in-lieu of property taxes	4,444,273	1,084,124	1,129,023	-	6,657,420	-	-	-	6,657,420
Contributions and other local revenue	498,309	32,993	111,751	3,526	646,579	-	22,285	-	668,864
Rental income	-	-	-	-	-	-	547,864	(547,864)	-
Net assets released from restrictions	3,266,549	154,537	395,723	-	3,816,809	-	-	-	3,816,809
Total revenues	14,140,636	2,072,017	4,600,221	3,526	20,816,400	-	570,149	(547,864)	20,838,685
EXPENSES:									
Program expenses:									
Educational programs	11,891,937	1,714,103	3,635,964	-	17,242,004	157	1,001,291	(547,864)	17,695,588
Supporting services:									
Management and general	-	-	-	2,023,194	2,023,194	-	-	-	2,023,194
Fundraising	18,813	-	21	-	18,834	-	-	-	18,834
Total expenses	11,910,750	1,714,103	3,635,985	2,023,194	19,284,032	157	1,001,291	(547,864)	19,737,616
TRANSFERS TO (FROM)	1,426,108	180,733	437,999	(2,044,840)	-	-	-	-	-
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	803,778	177,181	526,237	25,172	1,532,368	(157)	(431,142)	-	1,101,069
NET ASSETS WITH DONOR RESTRICTIONS:									
Restricted state entitlements	3,267,377	156,176	377,825	-	3,801,378	-	-	-	3,801,378
Net assets released from restrictions	(3,266,549)	(154,537)	(395,723)	-	(3,816,809)	-	-	-	(3,816,809)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	828	1,639	(17,898)	-	(15,431)	-	-	-	(15,431)
INCREASE (DECREASE) IN NET ASSETS	804,606	178,820	508,339	25,172	1,516,937	(157)	(431,142)	-	1,085,638
NET ASSETS, Beginning of year	3,399,444	(177,504)	(114,988)	671,015	3,777,967	-	(125)	-	3,777,842
NET ASSETS, End of year	\$ 4,204,050	\$ 1,316	\$ 393,351	\$ 696,187	\$ 5,294,904	\$ (157)	\$ (431,267)	\$ -	\$ 4,863,480

JOHN ADAMS ACADEMIES, INC.

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2019

	Program Services	Supporting Services		
John Adams Academy - Roseville	Educational programs	Management and general	Fundraising	Total expenses
Certificated salaries	\$ 4,687,349	\$ -	\$ -	\$ 4,687,349
Classified salaries	1,588,877	-	-	1,588,877
Employee benefits	1,447,461	-	-	1,447,461
Professional and consulting fees	951,027	-	3,011	954,038
Interest expense	1,140,097	-	-	1,140,097
Depreciation	728,111	-	-	728,111
Books and supplies	520,220	-	15,054	535,274
Operations and housekeeping	315,230	-	-	315,230
Rent, leases, and repairs	125,268	-	748	126,016
Professional development	95,822	-	-	95,822
Communications and technology	59,973	-	-	59,973
Insurance	81,957	-	-	81,957
Field trips	83,853	-	-	83,853
Travel and conferences	47,275	-	-	47,275
Subcontracted services	11,810	-	-	11,810
Dues and memberships	12,415	-	-	12,415
Other operating expenses	(4,808)	-	-	(4,808)
Total expenses	<u>\$ 11,891,937</u>	<u>\$ -</u>	<u>\$ 18,813</u>	<u>\$ 11,910,750</u>

	Program Services	Supporting Services		
John Adams Academy - Lincoln	Educational programs	Management and general	Fundraising	Total expenses
Certificated salaries	\$ 612,642	\$ -	\$ -	\$ 612,642
Classified salaries	228,512	-	-	228,512
Employee benefits	181,808	-	-	181,808
Professional and consulting fees	214,935	-	-	214,935
Interest expense	3,701	-	-	3,701
Depreciation	18,362	-	-	18,362
Books and supplies	180,405	-	-	180,405
Operations and housekeeping	37,146	-	-	37,146
Rent, leases, and repairs	163,555	-	-	163,555
Professional development	22,533	-	-	22,533
Communications and technology	23,401	-	-	23,401
Insurance	11,511	-	-	11,511
Field trips	16,899	-	-	16,899
Travel and conferences	3,397	-	-	3,397
Subcontracted services	-	-	-	-
Dues and memberships	277	-	-	277
Other operating expenses	(4,981)	-	-	(4,981)
Total expenses	<u>\$ 1,714,103</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,714,103</u>

JOHN ADAMS ACADEMIES, INC.

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2019

<u>John Adams Academy - El Dorado Hills</u>	<u>Program Services</u>	<u>Supporting Services</u>		<u>Total expenses</u>
	<u>Educational programs</u>	<u>Management and general</u>	<u>Fundraising</u>	
Certificated salaries	\$ 1,349,291	\$ -	\$ -	\$ 1,349,291
Classified salaries	416,493	-	-	416,493
Employee benefits	371,143	-	-	371,143
Professional and consulting fees	222,409	-	-	222,409
Interest expense	4,722	-	-	4,722
Depreciation	17,821	-	-	17,821
Books and supplies	259,617	-	-	259,617
Operations and housekeeping	191,137	-	-	191,137
Rent, leases, and repairs	607,478	-	-	607,478
Professional development	32,623	-	-	32,623
Communications and technology	50,426	-	-	50,426
Insurance	27,935	-	-	27,935
Field trips	32,922	-	-	32,922
Travel and conferences	9,918	-	21	9,939
Subcontracted services	23,730	-	-	23,730
Dues and memberships	2,456	-	-	2,456
Other operating expenses	15,843	-	-	15,843
Total expenses	<u>\$ 3,635,964</u>	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ 3,635,985</u>

<u>John Adams Academy - NSD</u>	<u>Program Services</u>	<u>Supporting Services</u>		<u>Total expenses</u>
	<u>Educational programs</u>	<u>Management and general</u>	<u>Fundraising</u>	
Certificated salaries	\$ -	\$ 377,945	\$ -	\$ 377,945
Classified salaries	-	879,430	-	879,430
Employee benefits	-	236,709	-	236,709
Professional and consulting fees	-	348,701	-	348,701
Interest expense	-	-	-	-
Depreciation	-	55,818	-	55,818
Books and supplies	-	9,333	-	9,333
Operations and housekeeping	-	90	-	90
Rent, leases, and repairs	-	30,011	-	30,011
Professional development	-	14,700	-	14,700
Communications and technology	-	23,168	-	23,168
Insurance	-	14,624	-	14,624
Field trips	-	-	-	-
Travel and conferences	-	29,796	-	29,796
Subcontracted services	-	-	-	-
Dues and memberships	-	2,868	-	2,868
Other operating expenses	-	1	-	1
Total expenses	<u>\$ -</u>	<u>\$ 2,023,194</u>	<u>\$ -</u>	<u>\$ 2,023,194</u>

JOHN ADAMS ACADEMIES, INC.

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2019

	<u>Program Services</u>	<u>Supporting Services</u>		
<u>Lincoln - LLC</u>	<u>Educational programs</u>	<u>Management and general</u>	<u>Fundraising</u>	<u>Total expenses</u>
Certificated salaries	\$ -	\$ -	\$ -	\$ -
Classified salaries	-	-	-	-
Employee benefits	-	-	-	-
Professional and consulting fees	-	-	-	-
Interest expense	-	-	-	-
Depreciation	-	-	-	-
Books and supplies	157	-	-	157
Operations and housekeeping	-	-	-	-
Rent, leases, and repairs	-	-	-	-
Professional development	-	-	-	-
Communications and technology	-	-	-	-
Insurance	-	-	-	-
Field trips	-	-	-	-
Travel and conferences	-	-	-	-
Subcontracted services	-	-	-	-
Dues and memberships	-	-	-	-
Other operating expenses	-	-	-	-
Total expenses	<u>\$ 157</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 157</u>

	<u>Program Services</u>	<u>Supporting Services</u>		
<u>El Dorado Hills - LLC</u>	<u>Educational programs</u>	<u>Management and general</u>	<u>Fundraising</u>	<u>Total expenses</u>
Certificated salaries	\$ -	\$ -	\$ -	\$ -
Classified salaries	-	-	-	-
Employee benefits	-	-	-	-
Professional and consulting fees	17,868	-	-	17,868
Interest expense	587,472	-	-	587,472
Depreciation	379,226	-	-	379,226
Books and supplies	-	-	-	-
Operations and housekeeping	5,385	-	-	5,385
Rent, leases, and repairs	11,055	-	-	11,055
Professional development	-	-	-	-
Communications and technology	-	-	-	-
Insurance	-	-	-	-
Field trips	-	-	-	-
Travel and conferences	-	-	-	-
Subcontracted services	-	-	-	-
Dues and memberships	285	-	-	285
Other operating expenses	-	-	-	-
Total expenses	<u>\$ 1,001,291</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,001,291</u>

JOHN ADAMS ACADEMIES, INC.

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2019

	<u>Program Services</u>	<u>Supporting Services</u>	
<u>Eliminations</u>	<u>Educational programs</u>	<u>Management and general</u>	<u>Fundraising</u>
Certificated salaries	\$ -	\$ -	\$ -
Classified salaries	-	-	-
Employee benefits	-	-	-
Professional and consulting fees	-	-	-
Interest expense	-	-	-
Depreciation	-	-	-
Books and supplies	-	-	-
Operations and housekeeping	-	-	-
Rent, leases, and repairs	(547,864)	-	-
Professional development	-	-	-
Communications and technology	-	-	-
Insurance	-	-	-
Field trips	-	-	-
Travel and conferences	-	-	-
Subcontracted services	-	-	-
Dues and memberships	-	-	-
Other operating expenses	-	-	-
Total expenses	<u>\$ (547,864)</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>Program Services</u>	<u>Supporting Services</u>	
<u>Total</u>	<u>Educational programs</u>	<u>Management and general</u>	<u>Fundraising</u>
Certificated salaries	\$ 6,649,282	\$ 377,945	\$ -
Classified salaries	2,233,882	879,430	-
Employee benefits	2,000,412	236,709	-
Professional and consulting fees	1,406,239	348,701	3,011
Interest expense	1,735,992	-	-
Depreciation	1,143,520	55,818	-
Books and supplies	960,399	9,333	15,054
Operations and housekeeping	548,898	90	-
Rent, leases, and repairs	359,492	30,011	748
Professional development	150,978	14,700	-
Communications and technology	133,800	23,168	-
Insurance	121,403	14,624	-
Field trips	133,674	-	-
Travel and conferences	60,590	29,796	21
Subcontracted services	35,540	-	-
Dues and memberships	15,433	2,868	-
Other operating expenses	6,054	1	-
Total expenses	<u>\$ 17,695,588</u>	<u>\$ 2,023,194</u>	<u>\$ 18,834</u>

JOHN ADAMS ACADEMIES, INC.

ORGANIZATION, GOVERNING BOARD, AND ADMINISTRATION JUNE 30, 2019

ORGANIZATION

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

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

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Dean Forman	Chairman	October 2021
Tricia Nielsen	Vice-Chair	October 2021
Roy Bratz	CFO	October 2021
John Brennen	Secretary	November 2020
Tamara Bennett	Board Member	December 2020

ADMINISTRATION

Joseph Benson, Executive Director

Heather Brown, Headmaster of Elementary Education

Troy Henke, Headmaster of Secondary Education

Meghan Muyanjanja, Assistant Headmaster (El Dorado Hills Campus)

Zeta Cammarota, Dean of Secondary Education (El Dorado Hills Campus)

Jordan Zacharia, Dean of Elementary Education (El Dorado Hills Campus)

Niki Swagerty, Dean of Elementary Education (Lincoln Campus)

Becky Yerocostas, Dean of Elementary Education (Roseville Campus)

Faith Rummelsburg, Assistant Dean of Elementary Education (Roseville Campus)

James Haskins, Assistant Dean of Secondary Education (Roseville Campus)

Chris Johnson, Assistant Dean of Secondary Education (Roseville Campus)

Randy Davis, Chief Business Officer

Norman Gonzales, Director of Outreach & Compliance Director

Aaron Adams, Director of Finance

Cindy Rowen, Director of Human Resources

JOHN ADAMS ACADEMIES, INC.

SCHEDULE OF AVERAGE DAILY ATTENDANCE JUNE 30, 2019

	<u>Second Period Report</u>	<u>Annual Report</u>
Classroom-based ADA:		
John Adams Academy - Roseville		
Grades TK through 3	487.65	487.68
Grades 4 through 6	360.91	360.69
Grades 7 and 8	222.47	221.08
Grades 9 through 12	<u>293.31</u>	<u>291.06</u>
Total classroom-based ADA	<u>1,364.34</u>	<u>1,360.51</u>
John Adams Academy - Lincoln		
Grades TK through 3	115.44	114.95
Grades 4 through 6	70.62	69.70
Grades 7 through 8	<u>10.38</u>	<u>9.96</u>
Total classroom-based ADA	<u>196.44</u>	<u>194.61</u>
John Adams Academy – El Dorado Hills		
Grades TK through 3	244.59	245.11
Grades 4 through 6	144.94	145.85
Grades 7 and 8	<u>91.87</u>	<u>92.88</u>
Total classroom-based ADA	<u>481.40</u>	<u>483.84</u>
Combined Totals		
Grades TK through 3	847.68	847.74
Grades 4 through 6	576.47	576.24
Grades 7 and 8	324.72	323.92
Grades 9 through 12	<u>293.31</u>	<u>291.06</u>
Total classroom-based ADA	<u>2,042.18</u>	<u>2,038.96</u>

JOHN ADAMS ACADEMIES, INC.

SCHEDULE OF AVERAGE DAILY ATTENDANCE JUNE 30, 2019

	<u>Second Period Report</u>	<u>Annual Report</u>
Independent study ADA:		
John Adams Academy - Roseville		
Grades TK through 3	3.35	3.35
Grades 4 through 6	2.11	2.21
Grades 7 and 8	1.30	1.40
Grades 9 through 12	<u>1.51</u>	<u>1.59</u>
Total independent study ADA	<u>8.27</u>	<u>8.55</u>
John Adams Academy - Lincoln		
Grades TK through 3	.44	.56
Grades 4 through 6	.34	.35
Grades 7 through 8	<u>.05</u>	<u>.04</u>
Total independent study ADA	<u>.83</u>	<u>.95</u>
John Adams Academy – El Dorado Hills		
Grades TK through 3	2.21	2.51
Grades 4 through 6	1.23	1.44
Grades 7 and 8	<u>.27</u>	<u>.42</u>
Total independent study ADA	<u>3.71</u>	<u>4.37</u>
Combined Totals		
Grades TK through 3	6.00	6.42
Grades 4 through 6	3.68	4.00
Grades 7 and 8	1.62	1.86
Grades 9 through 12	<u>1.51</u>	<u>1.59</u>
Total independent study ADA	<u>12.81</u>	<u>13.87</u>

JOHN ADAMS ACADEMIES, INC.

SCHEDULE OF INSTRUCTIONAL TIME JUNE 30, 2019

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

		2018-19 Minutes		
		Requirement	Offered	Status
John Adams Academy - Roseville				
TK and Kindergarten	179	36,000	36,695	In Compliance
Grades 1 through 3	179	50,400	55,985	In Compliance
Grades 4 and 5	179	54,000	60,070	In Compliance
Grade 6	179	54,000	62,250	In Compliance
Grade 7 through 8	179	54,000	70,945	In Compliance
Grades 9 through 12	179	64,800	70,945	In Compliance
John Adams Academy - Lincoln				
TK and Kindergarten	178	36,000	37,380	In Compliance
Grades 1 through 3	178	50,400	55,260	In Compliance
Grade 4	178	54,000	55,260	In Compliance
Grade 5	178	54,000	59,710	In Compliance
Grades 6 through 7	178	54,000	67,790	In Compliance
John Adams Academy – El Dorado Hills				
TK and Kindergarten	175	36,000	36,750	In Compliance
Grades 1 through 3	175	50,400	53,350	In Compliance
Grade 4	175	54,000	54,330	In Compliance
Grade 5 through 6	175	54,000	57,325	In Compliance
Grades 7 through 8	175	54,000	65,015	In Compliance

OTHER INDEPENDENT AUDITOR'S REPORTS

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of John Adams Academies, Inc. (the Organization), a California non-profit public benefit corporation, which comprise the consolidated statement of financial position as of June 30, 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated November 12, 2019.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



GILBERT CPAs
Sacramento, California

November 12, 2019

**REPORT ON COMPLIANCE WITH APPLICABLE REQUIREMENTS IN
ACCORDANCE WITH 2018-19 GUIDE FOR ANNUAL AUDITS OF
K-12 LOCAL EDUCATION AGENCIES AND
STATE COMPLIANCE REPORTING**

Independent Auditor's Report

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

Report on State Compliance

We have audited John Adams Academies, Inc. (the Organization) compliance with the types of compliance requirements described in the *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the Organization's programs identified in the below schedule for the school year ended June 30, 2019.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the Organization's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the Organization's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards and the *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a material effect on the programs identified in the below schedule occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary under the circumstances.

We believe that our audit provides a reasonable basis for our opinion. However, our audit does not provide a legal determination on the Organization's compliance with those requirements.

In connection with the requirements referred to above, we selected and tested transactions and records to determine the Organization's compliance with the applicable programs identified below:

Compliance Requirements	Procedures Performed
SCHOOL DISTRICTS, COUNTY OFFICE OF EDUCATION, AND CHARTER SCHOOLS	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control And Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
CHARTER SCHOOLS	
Attendance	Yes
Mode of Instruction	Yes
Non-Classroom-Based Instruction/Independent Study for Charter Schools	Not Applicable
Determination of Funding for Non-Classroom-Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable

Opinion on State Compliance

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the State programs for the school year ended June 30, 2019.



GILBERT CPAs
Sacramento, California

November 12, 2019

FINDINGS AND QUESTIONED COSTS

JOHN ADAMS ACADEMIES, INC.

FINDINGS AND QUESTIONED COSTS JUNE 30, 2019

SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	<u> </u> Yes	<u> ✓ </u> No	
Significant deficiency(ies) identified?	<u> </u> Yes	<u> ✓ </u> None Reported	
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> ✓ </u> No	

State Compliance:

Internal control over state programs:			
Material weakness(es) identified?	<u> </u> Yes	<u> ✓ </u> No	
Significant deficiency(ies) identified?	<u> </u> Yes	<u> ✓ </u> None Reported	
Any audit findings disclosed that are required to be reported in accordance with Audits of K-12 Local Education Agencies?	<u> </u> Yes	<u> ✓ </u> No	
Type of auditor's report issued on compliance for state programs:	Unmodified		

FINANCIAL STATEMENT FINDING

There were no financial statement findings for the year ended June 30, 2019.

STATE COMPLIANCE FINDINGS

There were no state compliance findings for the year ended June 30, 2019.

JOHN ADAMS ACADEMIES, INC.

FINDINGS AND QUESTIONED COSTS

JUNE 30, 2019

STATUS OF PRIOR YEAR FINDINGS

FINANCIAL STATEMENT FINDINGS

<u>Finding & Recommendation</u>	<u>Current Status</u>	<u>Explanation If Not Implemented</u>
2018-001: FINANCIAL CLOSE – CDDC #30000		
Adjustments arising from the audit of the Organization's financial statements is generally an indication that internal controls over the financial close are insufficient or not functioning properly. Internal controls in the closing process did not catch errors in recording transactions, primarily recording of the construction in progress and related payables, that resulted in errors identified during the audit with the following net adjustments: Assets increased by \$1,297,716, liabilities increased by \$1,267,459, revenue increased by \$81,519, and expenses increased by \$51,262.	Implemented. No such instances of noncompliance noted.	N/A
We recommend the Organization review all construction activity at fiscal year-end to ensure activity is properly accrued for in the proper period, including retainage payables. In addition, we recommend the Organization strengthen their process for reconciling general ledger accounts during the fiscal close process. The procedures should include formalizing who is responsible for preparing and reviewing the reconciliations.		
2018-002: WRITTEN POLICIES AND PROCEDURES – CDDC #5000	Implemented	N/A
Federal Agency: U.S. Department of Education Pass-through Entity: California Department of Education Award Names: Title V, Part B, Public Charter Schools Grants Award Year: 2018 Award Numbers: 84.282A		
The Organization did not have written policies and procedures regarding the expenditures of federal awards.		

STATE COMPLIANCE FINDINGS

There were no state compliance findings for the year ended June 30, 2018.

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Waiver Request and Affidavit – Request for Allowance of Attendance Due to Emergency Conditions - School Closure for Carlin C Coppin Elementary, First Street Elementary, Twelve Bridges Elementary and Glen Edwards Middle School on October 9, 2019

AGENDA ITEM AREA:

Action

REQUESTED BY:

Audrey Kilpatrick 
Assistant Superintendent of Business
Services and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

General Fund – Loss of up to \$130,000 in LCFF Base & Supplemental Funding

MEETING DATE:

January 21, 2020

ROLL CALL REQUIRED:

No

BACKGROUND:

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

On October 9, 2019, PG&E began the first of multiple Public Safety Power Shutoff (PSPS) days in Northern California. Western Placer Unified School District was notified the afternoon of October 8, 2019 that PG&E would shutoff power overnight at Carlin C. Coppin Elementary, First Street Elementary, Twelve Bridges Elementary and Glen Edwards Middle School and the schools would be without power starting October 9, 2019. Due to the unforeseen shutoff of power by PG&E to the four schools noted above and that participation in school would be unsafe, the District closed the four schools for one day, October 9, 2019.

Due to the one-day closure of the four schools, the school district is filing for a waiver with the State to reduce the number of instructional days from the required 180 instructional days to 179 instructional days for the four schools closed on October 9, 2019. Under the provisions of Education Code 41422, the District may request an allowance for operation of fewer days than normally required due to emergency conditions.

RECOMMENDATION:

Administration recommends that the Board approve the submission of the J-13A Form and sign the Affidavit of the Governing Board members. The Form will then be submitted the Placer County Office of Education for signature and then submitted to the California Department of Education (CDE) for approval. Failure to request the waiver and receive approval from the CDE would result in approximately \$130,000 in lost LCFF Base and Supplemental funding.

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

SECTION A: REQUEST INFORMATION

- This form is used to obtain approval of attendance and instructional time credit pursuant to *Education Code (EC)* sections 41422, 46200, 46391, 46392 and *California Code of Regulations (CCR)*, Title 5, Section 428.
- Only schools that report Principal Apportionment average daily attendance (ADA) for the purpose of calculating a K-12 Local Control Funding Formula (LCFF) entitlement should submit this form.
- Refer to the instructions and frequently asked questions at <https://www.cde.ca.gov/fg/aa/pa/13a.asp> for information regarding the completion of this form.

PART I: LOCAL EDUCATIONAL AGENCY (LEA)

LEA NAME: Western Placer Unified School District	COUNTY CODE: 31	DISTRICT CODE: 66951	CHARTER NUMBER (IF APPLICABLE):
LEA SUPERINTENDENT OR ADMINISTRATOR NAME: Scott M Leaman	FISCAL YEAR: 2019-20		
ADDRESS: 600 Sixth Street, Suite 400	COUNTY NAME: Placer		
CITY: Lincoln	STATE: CA	ZIP CODE: 95648	
CONTACT NAME: Audrey Kilpatrick	PHONE: 916-645-6350	E-MAIL: akilpatrick@wpusd.org	

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

<input checked="" type="checkbox"/> SCHOOL DISTRICT Choose one of the following: <input type="checkbox"/> All district school sites <input checked="" type="checkbox"/> Select district school sites	<input type="checkbox"/> COUNTY OFFICE OF EDUCATION (COE) Choose one of the following: <input type="checkbox"/> All COE school sites <input type="checkbox"/> Select COE school sites	<input type="checkbox"/> CHARTER SCHOOL
--	---	--

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

<input checked="" type="checkbox"/> SCHOOL CLOSURE: When one or more schools were closed because of conditions described in EC Section 41422, LCFF apportionments should be maintained and instructional time credited in Section B for the school(s) without regard to the fact that the school(s) were closed on the dates listed, due to the nature of the emergency. Approval of this request authorizes the LEA to disregard these days in the computation of ADA (per EC Section 41422) without applicable penalty and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to EC Section 46200, et seq. <input type="checkbox"/> There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.	<input type="checkbox"/> MATERIAL DECREASE: When one or more schools were kept open but experienced a material decrease in attendance pursuant to EC Section 46392 and CCR, Title 5, Section 428. Material decrease requests that include all school sites within the school district must demonstrate that the school district as a whole experienced a material decrease in attendance. Material decrease requests for one or more but not all sites within the school district must show that each site included in the request experienced a material decrease in attendance pursuant to EC Section 46392 and CCR, Title 5, Section 428. The request for substitution of estimated days of attendance for actual days of attendance is in accordance with the provisions of EC Section 46392. Approval of this request will authorize use of the estimated days of attendance in the computation of LCFF apportionments for the described school(s) and dates in Section C during which school attendance was materially decreased due to the nature of the emergency. <input type="checkbox"/> There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.	<input type="checkbox"/> LOST OR DESTROYED ATTENDANCE RECORDS: When attendance records have been lost or destroyed as described in EC Section 46391. Requesting the use of estimated attendance in lieu of attendance that cannot be verified due to the loss or destruction of attendance records. This request is made pursuant to EC Section 46391: <i>"Whenever any attendance records of any district have been lost or destroyed, making it impossible for an accurate report on average daily attendance for the district for any fiscal year to be rendered, which fact shall be shown to the satisfaction of the Superintendent of Public Instruction by the affidavits of the members of the governing board of the district and the county superintendent of schools, the Superintendent of Public Instruction shall estimate the average daily attendance of such district. The estimated average daily attendance shall be deemed to be the actual average daily attendance for that fiscal year for the making of apportionments to the school district from the State School Fund."</i>
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CALIFORNIA DEPARTMENT OF EDUCATION
REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
FORM J-13A, REVISED DECEMBER 2017

SECTION B: SCHOOL CLOSURE

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

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

Due to the PG&E PSPS event on 10/9/19 we were notified by PG&E on 10/8/19 that they were shutting off all power to 4 school sites - Carlin C. Coppin Elementary, First Street Elementary, Twelve Bridges Elementary and Glen Edwards Middle School. As the unforeseen power outage (PG&E PSPS Event 10/9/19) created participation in the four schools to be unsafe, we closed the four schools on 10/9/19 for safety reasons. Please see attached notifications from PG&E/CDE and communication to our parents due to the PG&E PSPS event on 10/9/19.

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

A School Name	B School Code	C Site Type	D Days in School Calendar	E Emergency Days Built In	F Built In Emergency Days Used	G Date(s) of Emergency Closure	H Closure Dates Requested	I Total Number of Days Requested
Carlin C Coppin Elementary	6085252	Traditional	180	0	0	10/09/19	10/09/19	1
First Street Elementary	6117493	Traditional	180	0	0	10/09/19	10/09/19	1
Twelve Bridges Elementary	0106443	Traditional	180	0	0	10/09/19	10/09/19	1
Glen Edwards Middle	6108351	Traditional	180	0	0	10/09/19	10/09/19	1

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

A School Name	B School Code	C Fiscal Year	D Closure Dates	E Nature	F Weather Related Yes/No
Carlin C Coppin Elementary	6085252	2014-15	October 1,2,3,6 2014	Environmental Mold found at site, abatement required	No
Carlin C Coppin Elementary	6085252	2018-19	11/15/18 and 11/16/18	Smoke and air quality emergency. Unhealthy high AQI indexes	No
First Street Elementary	6117493	2018-19	11/15/18 and 11/16/18	Smoke and air quality emergency. Unhealthy high AQI indexes	No
Twelve Bridges Elementary	0106443	2018-19	11/15/18 and 11/16/18	Smoke and air quality emergency. Unhealthy high AQI indexes	No
Glen Edwards Middle	6108351	2018-19	11/15/18 and 11/16/18	Smoke and air quality emergency. Unhealthy high AQI indexes	No

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

SECTION C: MATERIAL DECREASE

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

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

PART II: MATERIAL DECREASE CALCULATION (Use the supplemental Excel file at <https://www.cde.ca.gov/fg/aa/pa/13a.asp> if more than 10 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

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

PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS (Provide the attendance in hours. Use the supplemental Excel file at <https://www.cde.ca.gov/fg/aa/pa/13a.asp> if more than 5 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

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

256

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

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

SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS

☒ Not Applicable (Proceed to Section E)

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

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

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

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

SECTION E: AFFIDAVIT

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

We, members constituting a majority of the governing board of January 21, 2020, hereby swear (or affirm) that the foregoing statements are true and are based on official records.

Board Members Names

Board Members Signatures

Damian Armitage, President

Paul Long, Vice President

Kris Wyatt, Clerk

Brian Haley, Member

Paul Carras, Member

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

Subscribed and sworn (or affirmed) before me, this 21st day of January, 2020

Witness: Scott M Leaman

(Name)

(Signature)

Title: Superintendent

of Placer

County, California

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

Superintendent (or designee):

(Name)

(Signature)

Authorizing LEA Name:

PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS

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

County Superintendent of Schools (or designee): Gayle Garbolino-Mojica

(Name)

(Signature)

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

Witness:

(Name)

(Signature)

Title: Supt. of Schools

of Placer

County, California

COE contact/individual responsible for completing this section:

Name:

Title:

Phone:

E-mail:

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

WPUSD's 2018-2019 California
School Dashboard Results

AGENDA ITEM AREA:

Information

REQUESTED BY:

Kathleen Leehane 
Director of Supplemental Programs
& Accountability

ENCLOSURES:

No – Presentation and
Handouts at Meeting

DEPARTMENT:

Educational Services

FINANCIAL INPUT/SOURCE:

NA

MEETING DATE:

January 21, 2020

ROLL CALL REQUIRED:

No

BACKGROUND:

The California Department of Education (CDE) recently released 2018-2019 district/school accountability data through the California School Dashboard www.caschooldashboard.org. A presentation explaining Western Placer's accountability data will be shared during the board meeting.

RECOMMENDATION:

Administration recommends the Board receive the information provided.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET**

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

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

SUBJECT:

Revised Sunshine Proposal for Negotiations Regarding the Collective Bargaining Agreement between the Western Placer Unified School District (WPUSD) and the Western Placer Teacher's Association (WPTA)

AGENDA ITEM AREA:

Information/Discussion

REQUESTED BY:

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

ENCLOSURES:

Mutual Sunshine Proposal
for WPUSD and WPTA

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 21, 2020

ROLL CALL REQUIRED:

No

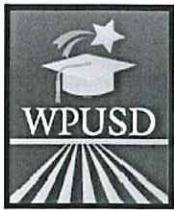
BACKGROUND:

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. The Western Placer Teacher's Association and the Western Placer Unified School District are both proposing negotiations under the current 2018-2021 Collective Bargaining Agreement. In order to allow the members of the public to become informed and have an opportunity to express themselves regarding the proposals, both proposals were presented for information/discussion at the regularly scheduled Board of Trustees meeting on December 3, 2019.

This is a revised proposal with the addition of Article X: Assignment/Reassignment/Transfer and some parameters related to negotiating Article X.

RECOMMENDATION:

Administration recommends that the Board of Trustees review the mutual sunshine proposal.



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

January 14, 2020

Barret Hess, Western Placer Teachers Association (WPTA) Negotiations Chair

**Re: WPUSD and WPTA's Mutual Sunshine Proposal for Collective Bargaining
Negotiations for the 2019-2020 School Year (Revised)**

Dear Barret,

Based on recent discussions with the Western Placer Teachers Association, the District and WPTA are revising their initial mutual proposal and mutually reopening the following articles and sections:

- Article XIII: Salaries including Appendix B adjustments
- Article XIV: Employee Benefits
- Article IX: Class Size
- **Article X: Assignment/Reassignment/Transfer: Limited to language related to assignment/reassignment/transfer criteria of special programs. Negotiations and agreements related to other sunshined articles will not be delayed by negotiations related to Article X. If there is not a tentative agreement or side letter of agreement regarding Article X by April 1, 2020, negotiations related to Article X will be tabled until the 2020-2021 school year.**

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

Sincerely,

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

Acknowledgement:

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

1/14/20
Date



Barrett Hess, WPTA Chief Negotiator

1/14/20
Date

CC: Scott Leaman, Superintendent (Via Email PDF)
Audrey Kilpatrick, Assistant Superintendent of Business Services (Via Email PDF)
Kerry Callahan, Deputy Superintendent of Educational Services (Via Email PDF)
Tim Allen, WPTA President

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET**

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Sunshine for Negotiations Regarding the Collective Bargaining Agreement between Western Placer Unified School District and the California School Employees Association (Chapter #741)

AGENDA ITEM AREA:

Action

REQUESTED BY:

Gabe Simon, Ed.D. *GS*
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 21, 2020

ROLL CALL REQUIRED:

No

BACKGROUND:

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. The California School Employee Association (Chapter #741) and the Western Placer Unified School District wish to negotiate the enclosed items.

The District and CSEA Chapter #741's proposals were presented to the public at our December 17, 2019 meeting. The Board will now consider approving the proposals at this meeting.

RECOMMENDATION:

Administration recommends the Board of Trustees approve the proposals.



**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

December 3, 2019

Gus Nevarez, CSEA Chapter #741 President

Re: WPUSD Sunshine Proposal for Collective Bargaining Negotiations for the 2019-2020 School Year

Dear Gus,

This letter serves as notice that the District desires to negotiate contract provisions that are fiscally and educationally responsible. The District is reopening the following articles and noted sections:

- Article V. Leaves to include Section I – Personal Necessity Leave, Medical Appointments

Based on previous communication, we mutually agreed to open the following articles and noted sections:

- Article VI. Salaries (settled for 2019-2020, discuss 2020-2021)
- Article VII. F. Vacancies/Transfers/Promotions: Employee Initiated Transfers (Lateral transfers)
- Article X. A.1 Grievances: Appendices B and C
- Article III. 3.d. Terms and Conditions of Employment: Second Round of Bumping – Bus Drivers

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 Callahan, Deputy Superintendent of Educational Services (Via Email PDF)
Mike Kimbrough, CSEA Chapter #741 Steward
Theresa Malsack, CSEA Representative



DATE: 12-11-19

CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION
CHAPTER #741

TO: WESTERN PLACER UNIFIED SCHOOL DISTRICT

RE: CSEA SUNSHINE PROPOSAL FOR COLLECTIVE BARGAINING NEGOTIATIONS FOR THE
2020-2021 SCHOOL YEAR

CSEA WISHES TO OPEN THE FOLLOWING ARTICLES FOR POSSIBLE CHANGES:

ARTICLE III- Propose reduction of probationary period. (Would also require changes to Article VII H.
and J. And Article XIII B.)

ARTICLE IV- Propose a fair and equitable increase to the monthly health care benefits CAP

ARTICLE VI- Propose a fair and equitable increase to the salary schedule
-G. Propose fair and equitable pay increase for an employee temporarily assigned to work in a
higher classification

ARTICLE VIII F. 2. Propose add step F

CSEA wished to mutually open the following articles for possible changes with the district:

ARTICLE III to remove the second bumping for bus drivers in February

ARTICLE VII F. Employee Initiated transfer (Lateral transfer)

ARTICLE X A. 1. Change Appendix C to Appendix B

A handwritten signature in black ink, appearing to be "Gustavo", with a long horizontal flourish extending to the right.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
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3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
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
Exhibits/Policies/Regulations

AGENDA ITEM AREA:

Action

REQUESTED BY:

Scott Leaman
Superintendent

ENCLOSURES:

Yes

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

January 21, 2020

ROLL CALL REQUIRED:

No

BACKGROUND:

These new and/or revised exhibits/policies/regulations are now being presented for approval by the Board of Trustees.

- BP/AR 0460 – Local Control and Accountability Plan
- BP 0520 – Intervention for Underperforming Schools (New Policy)
- BP 0520.1 – Comprehensive and Targeted Support and Improvement (New Policy)
- BP 5131 – Conduct
- BP 5131.8 - Mobile Communication Devices (New Policy)
- BP 5132 – Dress and Grooming
- AR 5141.26 – Tuberculosis Testing

RECOMMENDATION:

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

POLICY GUIDE SHEET

October 2019

Page 1 of 2

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

BP/AR 0460 - Local Control and Accountability Plan

(BP/AR revised)

Policy updated to delete the section on "Technical Assistance/Intervention," as that material is now addressed in BP 0520 - Intervention for Underperforming Schools. Paragraph added to generally address actions that may be taken whenever a school or a numerically significant student subgroup is not making sufficient progress toward the goals in the local control and accountability plan (LCAP). Regulation updated to reflect **NEW LAW (AB 1240)** which adds, as a measure of student achievement, the percentage of students who have successfully completed both college entrance courses and career technical education courses.

BP 0520 - Intervention for Underperforming Schools

(BP added)

New policy contains material formerly in BP 0460 - Local Control and Accountability Plan regarding interventions to support the continuous improvement of student performance within the priorities identified in the district's LCAP. Paragraph added to reference interventions that will be provided to schools identified by the California Department of Education (CDE) for comprehensive support and improvement (CSI), targeted support and improvement (TSI), and additional targeted support and improvement (ATSI).

BP 0520.1 - Comprehensive and Targeted Support and Improvement

(BP added)

New policy addresses the state's accountability system, developed in response to federal Title I requirements, to provide interventions to schools identified by CDE for CSI, TSI, or ATSI. Policy includes criteria for the identification of schools, requirements for a school improvement plan, and actions to be taken if implementation of the school plan is unsuccessful after a specified period of years.

BP 5131 - Conduct

(BP revised)

Policy updated to reflect **NEW LAW (AB 272)** which authorizes boards to limit or prohibit, except under specified circumstances, student use of smartphones while at school or while under the supervision and control of a district employee. Details regarding student use of mobile communication devices moved to BP 5131.8 - Mobile Communication Devices.

BP 5131.8 - Mobile Communication Devices

(BP added)

New policy reflects **NEW LAW (AB 272)** which authorizes boards to limit or prohibit student use of smartphones while at school or while under the supervision and control of a district employee, except under specified circumstances (i.e., in an emergency, with permission of teacher or administrator, when directed by student's health care provider, when required by student's individualized education program). Policy also addresses reasonable search of students' mobile communication devices, employees' authority to confiscate a device, and discipline for off-campus use of a mobile communication device which poses a threat of danger to the safety of students, staff, or district property or substantially disrupts school activities.

POLICY GUIDE SHEET
October 2019
Page 2 of 2

BP 5132 - Dress and Grooming

(BP revised)

Policy updated to reflect **NEW LAW (SB 188)** which prohibits discrimination against traits historically associated with race, including hair texture and "protective hairstyles" such as braids, locks, and twists.

AR 5141.26 - Tuberculosis Testing

(AR revised)

Regulation updated to reflect guidance from the California Department of Public Health and the Child Health and Disability Prevention office of the California Department of Health Care Services clarifying that the health screening for school entry includes testing for tuberculosis only when required by the local health department. Regulation also reflects law authorizing parents/guardians to submit a signed waiver indicating that they do not want or are unable to obtain the health screening for their child.

LOCAL CONTROL AND ACCOUNTABILITY PLAN

The Board of Trustees desires to ensure the most effective use of available funding to improve outcomes for all students. A comprehensive, data-driven planning process shall be used to identify annual goals and specific actions and to facilitate continuous improvement of district practices.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0415 - Equity)

The Board shall adopt a districtwide local control and accountability plan (LCAP), based on the template adopted by the State Board of Education, that addresses the state priorities in Education Code 52060 and any local priorities adopted by the Board. The LCAP 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; 52064; 5 CCR 15497-15497)

(cf. 3100 - Budget)

The LCAP shall focus on improving outcomes for all students, particularly those who are "unduplicated students" or are part of any numerically significant student subgroup that is at risk of or is underperforming.

Unduplicated students include students who are eligible for free or reduced-price meals, English learners, and foster youth, as defined in Education Code 42238.01 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)

Numerically significant student subgroups include ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students, when there are at least 30 students in the subgroup or at least 15 foster youth or homeless students. (Education Code 52052)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

(cf. 6173 - Education for Homeless Children)

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)

LOCAL CONTROL AND ACCOUNTABILITY PLAN

The LCAP shall also be aligned with other district and school plans to the extent possible in order to minimize duplication of effort and provide clear direction for program implementation.

(cf. 0400 - Comprehensive Plans)
(cf. 0440 - District Technology Plan)
(cf. 0450 - Comprehensive Safety Plan)
(cf. 5030 - Student Wellness)
(cf. 6171 - Title I Programs)
(cf. 7110 - Facilities Master Plan)

As part of the LCAP adoption and annual update to the LCAP, the Board shall separately adopt and LCFF budget overview for parents/guardians, based on the template developed by the SBE, which includes specified information relating to the district's budget. The budget overview shall be adopted, reviewed, and approved in the same manner as the LCAP and the annual update. (Education Code 52064.1)

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 number of students in 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. 6020 - Parent Involvement)

LOCAL CONTROL AND ACCOUNTABILITY PLAN

Public Review and Input

The Board shall establish a parent advisory committee 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)

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 to review and comment on the LCAP. (Education Code 52063; 5 CCR 15495)

The Superintendent or designee shall present the LCAP 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. 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 shall be provided in the primary language of parents/guardians when required by Education Code 48985. (Education Code 52062)

(cf. 5145.6 – Parental Notifications)

As part of the parent/guardian and community engagement process, the district shall solicit input on effective and appropriate instructional methods, including, but not limited to, establishing language acquisition programs to enable all students, including English learners and native English speakers, to have access to the core academic content standards and to become proficient in English. (Education Code 305-306)

The Superintendent or designee shall consult with the administrator(s) of the special education local plan area of which the district is a member to ensure that specific actions for students with disabilities are included in the LCAP and are consistent with strategies included in the annual assurances support plan for the education of students with disabilities. (Education Code 52062)

(cf. 0430 – Comprehensive Local Plan for Special Education)

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. The public hearing shall be held at the same meeting as the

LOCAL CONTROL AND ACCOUNTABILITY PLAN

budget hearing required pursuant to Education Code 42127 and AR 3100 - Budget. (Education Code 42127, 52062)

(cf. 9320 - Meetings and Notices)

Adoption of the Plan

The Board shall adopt the LCAP prior to adopting the district budget, but at the same public meeting. This meeting shall be held after the public hearing described above, but not on the same day as the hearing.

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, the district budget, and the budget overview for parent/guardians, the Board shall file the LCAP, the budget, and the budget overview with the County Superintendent of Schools. (Education Code 42127, 52064.1, 52070)

If the County Superintendent sends, by August 15, a written request for clarification of the contents of the LCAP, 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)

If the County Superintendent does not approve the district's LCAP, the Board shall accept technical assistance from the County Superintendent focused on revising the plan so that it can be approved. (Education Code 52071)

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 shall include, but not be limited to, an assessment of district and school performance reported on California School Dashboard. Evaluation data shall be used to recommend any necessary revisions to the LCAP.

(cf. 0500 - Accountability)

LOCAL CONTROL AND ACCOUNTABILITY PLAN

The Superintendent or designee shall seek and/or accept technical assistance or other intervention that may be required pursuant to Education Code 52071 or 52072 when a school or a numerically significant student subgroup is not making sufficient progress toward the goals in the LCAP.

(cf. 0520 - Intervention for Underperforming Schools)

(cf. 0520.1 - Comprehensive and Targeted Support and Improvement)

Technical Assistance/Intervention

At its discretion, the Board may submit a request to the County Superintendent for technical assistance, including, but not limited to: (Education Code 52071)

1. ~~Assistance in identifying district strengths and weaknesses in regard to state priorities which includes the review of performance data on the state and local indicators included in the Dashboard and other relevant local data, and in identifying effective, evidence-based programs or practices that address any areas of weakness.~~
2. ~~Assistance from an academic, programmatic, or fiscal expert, or team of experts, in identifying and implementing effective programs and practices that are designed to improve performance in any identified areas of weakness. The district may engage other service providers, but not limited to, other school districts, county offices of education, or charter schools, to provide such assistance.~~

~~In the event that the County Superintendent requires the district to receive technical assistance based on one or more numerically significant student subgroups meeting the criteria established pursuant Education Code 52064.5, the Board shall work with the County Superintendent, or another service provider at district expense, and shall provide the County Superintendent timely documentation of the district's completion of the activities listed in items #1-2 above or substantially similar activities. (Education Code 52071)~~

~~If referred to the California Collaborative for Educational Excellence by either the County Superintendent or the Superintendent of Public Instruction (SPI), the district shall implement the recommendations of that agency in order to accomplish the goals set forth in the district's LCAP. (Education Code 52071, 52074)~~

~~If the Superintendent of Public Instruction (SPI) identifies the district as needing intervention 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: (Education Code 52072)~~

1. ~~Revision of the district's LCAP~~

LOCAL CONTROL AND ACCOUNTABILITY PLAN

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:

EDUCATION CODE

305-306 English language education

17002 State School Building Lease-Purchase Law, including definition of good repair

33430-33436 Learning Communities for School Success Program; grants for LCAP implementation

41020 Audits

41320-41322 Emergency apportionments

42127 Public hearing on budget adoption

42238.01-42238.07 Local control funding formula

44258.9 County superintendent review of teacher assignment

47604.33 Submission of reports by charter schools

47606.5 Charter schools, local control and accountability plan

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 Numerically significant student subgroups

52059.5 Statewide system of support

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

64001 Single plan for student achievement

99300-99301 Early Assessment Program

WELFARE AND INSTITUTIONS CODE

300 Dependent child of the court

CODE OF REGULATIONS, TITLE 5

15494-15497.5 Local control and accountability plan and spending requirements

UNITED STATES CODE, TITLE 20

6311 State plan

6312 Local educational agency plan

6826 Title III funds, local plans

Management Resources:

CSBA PUBLICATIONS

The California School Dashboard and Small Districts, October 2018

Promising Practices for Developing and Implementing LCAPs, Governance Brief, November 2016

LCFF Rubrics, Issue 1: What Boards Need to Know About the New Rubrics, Governance Brief, rev. October 2016

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

LOCAL CONTROL AND ACCOUNTABILITY PLAN

Management Resources: (continued)

California School Dashboard

LCFF Frequently Asked Questions

Local Control and Accountability Plan and Annual Update (LCAP) Template

Family Engagement Framework: A Tool for California School Districts, 2014

California Career Technical Education Model Curriculum Standards, 2013

California Common Core State Standards: English Language Arts and Literacy in History/Social Studies, Science, and Technical Subjects, rev. 2013

California Common Core State Standards: Mathematics, rev. 2013

California English Language Development Standards, 2012

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California School Dashboard: <http://www.caschooldashboard.org>

Policy

adopted: December 17, 2013

revised: January 19, 2016

revised: May 2, 2017

revised: February 6, 2018

revised: March 5, 2019

revised: January 21, 2020

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Lincoln, California

LOCAL CONTROL AND ACCOUNTABILITY PLAN

Goals and Actions Addressing State and Local Priorities

The district's local control and accountability plan (LCAP) and annual updates 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 and family engagement, 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, and students with disabilities

(cf. 3553 - Free and Reduced Price Meals)

(cf. 6020 - Parent Involvement)

(cf. 6173.1 - Education for Foster Youth)

LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

- d. Student achievement, as measured by all of the following as applicable:
- (1) Statewide assessments of student achievement
 - (2) 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 have successfully completed** career technical education (CTE) sequences or programs of study that 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; **and have successfully completed both college entrance courses and CTE sequences or programs**
 - (3) The percentage of English learners who make progress toward English proficiency as measured by the SBE-certified assessment of English proficiency
 - (4) The English learner reclassification rate
 - (5) The percentage of students who have passed an Advanced Placement examination with a score of 3 or higher
 - (6) The percentage of students who 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. 5113.1 - Chronic Absence and Truancy)
(cf. 5147 - Dropout Prevention)
(cf. 6146.1 - High School Graduation Requirements)

- 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

LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

(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)

To the extent practicable, data reported in the LCAP shall be reported in a manner consistent with how information is reported on the California School Dashboard. (Education Code 52060)

LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

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 grant 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.

Availability of the Plan

The Superintendent or designee shall prominently post the LCAP, any updates or revisions to the LCAP, and the LCFF budget overview for parents/guardians on the homepage of the district's web site. (Education Code 52064.1, 52065)

(cf. 1113 - District and School Web Sites)

Regulation
approved: December 17, 2013
revised: January 19, 2016
revised: February 6, 2018
revised: March 5, 2019
revised: January 21, 2020

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

INTERVENTION FOR UNDERPERFORMING SCHOOLS

The Board of Trustees desires that all district schools provide a high-quality educational program that maximizes the achievement of each district student. The district shall provide assistance to schools to support the continuous improvement of student performance within the priorities identified in the district's local control and accountability plan (LCAP) and to enhance the achievement of low-performing student subgroups.

(cf. 0460 - Local Control and Accountability Plan)

(cf. 0500 - Accountability)

At its discretion, the Board may submit a request to the County Superintendent of Schools for technical assistance regarding the following: (Education Code 52071)

1. Identifying the district's strengths and weaknesses in regard to state priorities addressed in the LCAP, including collaboration between the district and County Superintendent to review performance data on the state and local indicators included in the California School Dashboard and other relevant local data and to identify effective, evidence-based programs or practices that address any areas of weakness
2. Securing assistance from an academic, programmatic, or fiscal expert, or team of experts, to identify and implement effective programs and practices that are designed to improve performance in any areas of weakness identified by the district

In the event that the County Superintendent requires the district to receive technical assistance based on a determination that one or more numerically significant student subgroups in a district school meet the performance criteria established pursuant Education Code 52064.5, the Board shall work with the County Superintendent and shall provide the County Superintendent timely documentation of the district's completion of the activities listed in items #1-2 above or substantially similar activities. (Education Code 52071)

With the approval of the County Superintendent, the district may, at its own expense, engage another service provider, including, but not limited to, another school district, the county office of education, or a charter school, to act as a partner to the district in filling the district's need for technical assistance. (Education Code 52071)

If referred to the California Collaborative for Educational Excellence by either the County Superintendent or the Superintendent of Public Instruction (SPI), the district shall implement the recommendations of that agency in order to accomplish the goals set forth in the district's LCAP. (Education Code 52071, 52074)

If the SPI identifies the district as needing intervention, 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: (Education Code 52072)

1. Revision of the district's LCAP

INTERVENTION FOR UNDERPERFORMING SCHOOLS

2. Revision of the district's budget, in conjunction with changes in the LCAP, that would allow the district to improve the outcomes for all student subgroups in regard to state and local priorities
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

In addition, any school identified by the California Department of Education for comprehensive support and improvement, targeted support and improvement, or additional targeted support and improvement shall develop and implement a school plan in accordance with 20 USC 6311. Such schools may be required to partner with an external entity, agency, or individual with demonstrated expertise and capacity to identify and implement more rigorous interventions.

(cf. 0420 - School Plans/Site Councils)

(cf. 0520.1 - Comprehensive and Targeted Support and Improvement)

Legal Reference:

EDUCATION CODE

52052 Numerically significant student subgroups

52059.5 Statewide system of support

52060-52077 Local control and accountability plan

60640-60649 California Assessment of Student Performance and Progress

64001 School plan for student achievement

UNITED STATES CODE, TITLE 20

6311-6322 Improving basic programs for disadvantaged students, especially:

6311 State plans

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Dashboard

CSI/TSI/ATSI Frequently Asked Questions

California ESSA Consolidated State Plan, 2017

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Non-Regulatory Guidance: Using Evidence to Strengthen Education Investments, 2016

WEB SITES

California Department of Education: <http://www.cde.ca.gov>

California School Dashboard: <http://www.caschooldashboard.org>

U.S. Department of Education: <https://www.ed.gov>

COMPREHENSIVE AND TARGETED SUPPORT AND IMPROVEMENT

The Board of Trustees is committed to enabling all district students to meet state academic achievement standards. The district shall provide support and assistance to increase student achievement in all district schools, especially any school that has been identified by the California Department of Education (CDE) as in need of comprehensive support and improvement (CSI), targeted support and improvement (TSI), or additional targeted support and improvement (ATSI).

(cf. 0500 - Accountability)

(cf. 0520 - Intervention for Underperforming Schools)

(cf. 6011 - Academic Standards)

(cf. 6171 - Title I Programs)

When any school is identified for CSI, TSI, or ATSI, the Superintendent or designee shall notify the school community, including the principal, teachers, and parent/guardians of students of the school, of the identification and, if applicable, shall inform the school of the student subgroup(s) which are consistently underperforming at the school.

School Plan

Upon receiving notification from CDE that a district school has been identified as eligible for CSI, TSI, or ATSI, the district shall, in partnership with principals, other school leaders, teachers, and parents/guardians, develop and implement a plan to improve student outcomes at the school. The plan shall: (20 USC 6311)

1. Be based on all state indicators in the California School Dashboard, including student performance against state-determined long-term goals, except that any school subject to the state's Dashboard Alternative School Status that has fewer than 100 students may focus on the state indicators that are more applicable to the nature of its program
2. Be based on a school-level needs assessment
3. Include evidence-based interventions
4. If the school is identified for CSI or ATSI, identify resource inequities, which may include a review of district and school-level budgets, to be addressed through implementation of the plan

(cf. 0400 - Comprehensive Plans)

The school plan for student achievement developed pursuant to Education Code 64001 may serve as the school improvement plan required for CSI, TSI, or ATSI, provided that the plan meets the requirements of 20 USC 6311. (Education Code 64001)

(cf. 0420 - School Plans/Site Councils)

COMPREHENSIVE AND TARGETED SUPPORT AND IMPROVEMENT (continued)

The school improvement plan shall be submitted to the Board for approval. (20 USC 6311)

If any district school is identified for CSI, the district's local control and accountability plan shall include descriptions of how the district provides support to CSI school(s) in developing the CSI plan and how the district will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

(cf. 0460 - Local Control and Accountability Plan)

Monitoring and Intervention

The Board and the Superintendent or designee shall regularly review the performance of each school identified for CSI, TSI, or ATSI.

After two years of implementing the school plan, if any such school has been unsuccessful in improving student outcomes to a level that exceeds initial eligibility criteria, the district shall identify the problem and take additional action as necessary.

If a school identified for CSI fails to improve student outcomes within four years to a level that exceeds the CSI eligibility criteria, it shall be subject to more rigorous interventions that include, but are not limited to, partnering with an external entity, agency, or individual with demonstrated expertise and capacity to:

1. Conduct a new needs assessment that focuses on systemic factors and conduct a root cause analysis that identifies gaps between current conditions and desired conditions in student performance and progress
2. Use the results of the analysis along with stakeholder feedback to develop a new improvement plan that includes:
 - a. A prioritized set of evidence-based interventions and strategies
 - b. A program evaluation component with support to conduct ongoing performance and progress monitoring

Legal Reference: (see next page)

COMPREHENSIVE AND TARGETED SUPPORT AND IMPROVEMENT
(continued)

Legal Reference:

EDUCATION CODE

52052 Numerically significant student subgroups

52059.5 Statewide system of support

52060-52077 Local control and accountability plan

64001 School plan for student achievement

UNITED STATES CODE, TITLE 20

6311-6322 Improving basic programs for disadvantaged students, especially:

6311 State plans

6313 Eligibility of schools and school attendance areas; funding allocation

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Dashboard

CSI/TSI/ATSI Frequently Asked Questions

California ESSA Consolidated State Plan, 2017

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Non-Regulatory Guidance: Using Evidence to Strengthen Education Investments, 2016

WEB SITES

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California School Dashboard: <http://www.caschooldashboard.org>

U.S. Department of Education: <https://www.ed.gov>

CONDUCT

The Board of Trustees believes that all students have the right to be educated in a **safe and** positive learning environment free from disruptions. Students shall be expected to exhibit appropriate conduct that does not infringe upon the rights of others or interfere with the school program while on school grounds, while going to or coming from school, while at school activities, and while on district transportation.

(cf. 0450 – Comprehensive Safety Plan)

(cf. 5131.1 - Bus Conduct)

(cf. 5137 - Positive School Climate)

(cf. 6145.2 – Athletic Competition)

The Superintendent or designee shall ensure that each school develops standards of conduct and discipline consistent with Board policies and administrative regulations. Students and parents/guardians shall be notified of district and school rules related to conduct.

Prohibited student conduct includes but is not limited to:

1. Conduct that endangers students, staff, or other, including, but not limited to, physical violence, possession of a firearm or other weapon, and terrorist threats.

(cf. 5131.7 - Weapons and Dangerous Instruments)

(cf. 5142 - Safety)

2. Discrimination, harassment, intimidation, or bullying of students or staff, including sexual harassment, hate-motivated behavior, cyberbullying, hazing or initiation activity, extortion, or any other verbal, written, or physical conduct that causes or threatens to cause violence, bodily harm, or substantial disruption **to the school program**

(cf. 5131.2 - Bullying)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.9 - Hate-Motivated Behavior)

3. Conduct that disrupts the orderly classroom or school environment

(cf. 5131.4 - Student Disturbances)

4. Willful defiance of staff's authority.

5. Damage to or theft of property belonging to students, staff, or the district

(cf. 3515.4 - Recovery for Property Loss or Damage)

(cf. 5131.5 - Vandalism, Theft and Graffiti)

~~The district shall not be responsible for students' personal belongings which are brought on campus or to a school activity and are lost, stolen, or damaged.~~

CONDUCT (continued)

6. Obscene acts or use of profane, vulgar, or abusive language

(cf. 5145.2 - Freedom of Speech/Expression)

7. Possession, use, or being under the influence of tobacco, alcohol, or other prohibited **drugs substances**

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5131.61 - Drug Testing)

(cf. 5131.62 - Tobacco)

8. Possession or use of a laser pointer, unless for a valid instructional or other school-related purpose **with prior permission of the principal or designee** (Penal Code 417.27)

~~Prior to bringing a laser pointer on school premises for a valid instructional or school-related purpose, a student shall obtain permission from the principal or designee.~~

9. Use of a ~~cellular/digital telephone,~~ **cell phone, smart watch,** pager, or other mobile communications device during instructional time **or in an unauthorized manner in violation of district policy**

(cf. 5131.8 - Mobile Communication Devices)

(cf. 6163.4 - Student Use of Technology)

~~Such devices shall be turned off in class, except when being used for a valid instructional or other school-related purpose as determined by the teacher or other district employee, and at any other time directed by a district employee. Any device with camera, video, or voice recording function shall not be used in any manner which infringes on the privacy rights of any other person.~~

~~No student shall be prohibited from possessing or using an electronic signaling device that is determined by a licensed physician or surgeon to be essential for the student's health and the use of which is limited to purposes related to the student's health. (Education Code 48901.5)~~

10. Plagiarism or dishonesty on school work or tests

(cf. 5131.9 - Academic Honesty)

(cf. 6162.54 - Test Integrity/Test Preparation)

(cf. 6162.6 - Use of Copyrighted Materials)

11. ~~Inappropriate attire~~ **Wearing of any attire that violates district or school dress codes, including gang-related apparel**

CONDUCT (continued)

(cf. 5132 - Dress and Grooming)

(cf. 5136 - Gangs)

12. Tardiness or unexcused absence from school

(cf. 5113 - Absences and Excuses)

(cf. 5113.1 - Truancy)

(cf. 5113.11 - Attendance Supervision)

(cf. 5113.12 - District School Attendance Review Board)

13. Failure to remain on school premises in accordance with school rules

(cf. 5112.5 - Open/Closed Campus)

Possession of Cellular Phones and Other Personal Electronic Signaling Devices

Employees are expected to ~~provide appropriate supervision to~~ enforce standards of conduct and, ~~if~~ **when** they observe or receive a report of a violation of these standards, to ~~immediately~~ **appropriately** intervene or ~~call for~~ **seek** assistance. ~~If an employee believes a matter has not been resolved, he/she shall refer the matter to his/her supervisor or an administrator for further investigation. As necessary, the employee shall refer the matter to a supervisor or the principal or designee.~~

When a school ~~official~~ **employee** suspects that a search of a student or ~~his/her~~ **a student's** belongings will turn up evidence of the student's violation of the law or school rules, such a search shall be conducted in accordance with BP/AR 5145.12 - Search and Seizure.

(cf. 5145.12 - Search and Seizure)

When a student uses any prohibited device, or uses a permitted device in ~~an unethical or illegal activity~~ **an unauthorized manner**, a district employee may confiscate the device. The employee shall store the ~~item in a secure manner until an appropriate time~~ **device securely until it is returned to the student or turned over to the principal or designee, as appropriate.**

Students who violate district or school rules and regulations may be subject to discipline including, but not limited to, suspension, expulsion, transfer to alternative programs, referral to a student success team or counseling services, or denial of participation in extracurricular or cocurricular activities or other privileges in accordance with Board policy and administrative regulation. The Superintendent or designee shall notify local law enforcement as appropriate.

~~*(cf. 1020 - Youth Services)*~~

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf. 5020 - Parent Rights and Responsibilities)

(cf. 5127 - Graduation Ceremonies and Activities)

(cf. 5138 - Conflict Resolution/Peer Mediation)

(cf. 5144 - Discipline)

CONDUCT (continued)

(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))
(cf. 6020 - Parent Involvement)
(cf. 6145 - Extracurricular and Cocurricular Activities)
(cf. 6159.4 - Behavioral Interventions for Special Education Students)
(cf. 6164.2 - Guidance/Counseling Services)
(cf. 6164.5 - Student Success Teams)
(cf. 6184 - Continuation Education)
(cf. 6185 - Community Day School)

Students also may be subject to discipline, in accordance with law, Board policy, or administrative regulation, for any off-campus conduct during nonschool hours which poses a threat or danger to the safety of students, staff, or district property, or substantially disrupts school activities.

*Legal Reference:*EDUCATION CODE

200-262.4 Prohibition of discrimination
 32280-32289 Comprehensive safety plan
 35181 Governing board policy on responsibilities of students
 35291-35291.5 Rules
 44807 Duty concerning conduct of students
 48900-48925 Suspension or expulsion, especially:
 51512 Prohibition against electronic listening or recording device in classroom without permission

CIVIL CODE

1714.1 Liability of parents and guardians for willful misconduct of minor

PENAL CODE

288.2 Harmful matter with intent to seduce
 313 Harmful matter
 417.25-417.27 Laser scope or laser pointer
 647 Use of camera or other instruction to invade person's privacy ; misdemeanor
 653.2 Electronic communication devices, threats to safety

VEHICLE CODE

23123-23124 Prohibitions against use of electronic devices while driving

CODE OF REGULATIONS, TITLE 5

300-307 Duties of pupils

UNITED STATES CODE, TITLE 42

~~2000h-2000h6~~ **20 USC 1681-1688** Title IX, 1972 Education Act Amendments

COURT DECISIONS

J.C. v. Beverly Hills Unified School District, 2009 (CV 08-03824 SVW)
LaVine v. Blaine School District, (2000 2001, 9th Cir.) 257 F.3d 981
Emmett v. Kent School District No. 415, (2000) 92 F.Supp. 1088
Bethel School District No. 403 v. Fraser, (1986) 478 U.S. 675
New Jersey v. T.L.O., (1985) 469 U.S. 325
Tinker v. Des Moines Independent Community School District, (1969) 393 U.S. 503

CONDUCT (continued)

Management Resources:

CSBA PUBLICATIONS

Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

Providing a Safe, Nondiscriminatory School Environment for All Students, Policy Brief, April 2010

Cyberbullying: Policy Considerations for Boards, Policy Brief, July 2007

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Bullying at School, 2003

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, Safe Schools Office: <http://www.cde.ca.gov/ls/ss>

Center for Safe and Responsible Internet Use: <http://cyberbully.org>

<https://www.ewa.org/organization/center-safe-and-responsible-internet-use>

National School Boards Association: <http://www.nsba.org>

National School Safety Center: <http://www.schoolsafety.us>

U.S. Department of Education: <http://www.ed.gov>

Policy

adopted: September 4, 2007

revised: December 7, 2010

revised: March 17, 2015

revised: January 21, 2020

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Lincoln, California

MOBILE COMMUNICATION DEVICES

The Board of Trustees recognizes that the use of smartphones and other mobile communication devices on campus may be beneficial to student learning and well-being, but could be disruptive of the instructional program in some circumstances. The Board permits limited use of mobile communication devices on campus in accordance with law and the following policy.

(cf. 0450 - Comprehensive Safety Plan)
(cf. 5131.2 - Bullying)
(cf. 5131.4 - Student Disturbances)
(cf. 5131.9 - Academic Honesty)
(cf. 5137 - Positive School Climate)
(cf. 5141.52 - Suicide Prevention)
(cf. 6163.4 - Student Use of Technology)

Students may use cell phones, smart watches, pagers, or other mobile communication devices on campus during noninstructional time as long as the device is utilized in accordance with law and any rules that individual school sites may impose.

Mobile communication devices shall be turned off during instructional time. However, a student shall not be prohibited from possessing or using a mobile communication device under any of the following circumstances: (Education Code 48901.5, 48901.7)

1. In the case of an emergency, or in response to a perceived threat of danger
2. When a teacher or administrator grants permission to the student to possess or use a mobile communication device, subject to any reasonable limitation imposed by that teacher or administrator
3. When a licensed physician or surgeon determines that the possession or use is necessary for the student's health and well-being
4. When the possession or use is required by the student's individualized education program

(cf. 6159 - Individualized Education Program)

Smartphones and other mobile communication devices shall not be used in any manner which infringes on the privacy rights of any other person.

When a school official reasonably suspects that a search of a student's mobile communication device will turn up evidence of the student's violation of the law or school rules, such a search shall be conducted in accordance with BP/AR 5145.12 - Search and Seizure.

(cf. 5145.12 - Search and Seizure)

MOBILE COMMUNICATION DEVICES (continued)

(cf. 5145.2 - Freedom of Speech/Expression)

When a student uses a mobile communication device in an unauthorized manner, the student may be disciplined and a district employee may confiscate the device. The employee shall store the device securely until it is returned to the student or turned over to the principal or designee, as appropriate.

A student may also be subject to discipline, in accordance with law, Board policy, or administrative regulation, for off-campus use of a mobile communication device which poses a threat or danger to the safety of students, staff, or district property or substantially disrupts school activities.

The Superintendent or designee shall inform students that the district will not be responsible for a student's mobile communication device which is brought on campus or to a school activity and is lost, stolen, or damaged.

Legal Reference: (see next page)

MOBILE COMMUNICATION DEVICES (continued)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

32280-32289 Comprehensive safety plan

35181 Governing board authority to set policy on responsibilities of students

35291-35291.5 Rules

44807 Duty concerning conduct of students

48900-48925 Suspension and expulsion, especially:

48901.5 Regulation of possession or use of electronic signaling devices

48901.7 Limitation or prohibition of student use of cell phones

51512 Prohibition against electronic listening or recording device in classroom without permission

CIVIL CODE

1714.1 Liability of parents and guardians for willful misconduct of minor

PENAL CODE

288.2 Harmful matter with intent to seduce

313 Harmful matter

647 Use of camera or other instrument to invade person's privacy; misdemeanor

653.2 Electronic communication devices, threats to safety

VEHICLE CODE

23123-23124 Prohibitions against use of electronic devices while driving

CODE OF REGULATIONS, TITLE 5

300-307 Duties of students

UNITED STATES CODE, TITLE 20

1681-1688 Discrimination based on sex or blindness

COURT DECISIONS

J.C. v. Beverly Hills Unified School District (2010) 711 F.Supp.2d 1094

New Jersey v. T.L.O. (1985) 469 U.S. 325

Tinker v. Des Moines Independent Community School District (1969) 393 U.S. 503

Management Resources:

CSBA PUBLICATIONS

Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

Cyberbullying: Policy Considerations for Boards, Policy Brief, July 2007

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Bullying at School, 2003

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, Safe Schools Office: <http://www.cde.ca.gov/lr/ss>

Center for Safe and Responsible Internet Use: <https://www.ewa.org/organization/center-safe-and-responsible-internet-use>

National School Safety Center: <http://www.schoolsafety.us>

U.S. Department of Education: <http://www.ed.gov>

DRESS AND GROOMING

The Board of Trustees believes that appropriate dress and grooming contribute to a productive learning environment. The Board expects students to wear clothing that are suitable for the school activities in which they participate. Students' shall not wear clothing must not presents a health or safety hazard or ~~is likely to~~ causes a substantial disruption to the educational program.

(cf. 4119.22/4219.22/4319.22 - Dress and Grooming)

District and school rules pertaining to student attire shall be included in student handbooks, may be posted in school offices and classrooms, and may be periodically reviewed with all students as necessary.

Students shall not be prohibited from dressing in a manner consistent with their gender identity or gender expression or with their religious or cultural observance.

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

In addition, the dress code shall not discriminate against students based on hair texture and protective hairstyles, including, but not limited to, braids, locks, and twists. (Education Code 212.1)

The principal or designee is authorized to enforce this policy and shall inform any student who does not reasonably conform to the dress code. The dress code shall not be enforced in a manner that discriminates against a particular viewpoint or results in a disproportionate application of the dress code based on students' gender, sexual orientation, race, ethnicity, household income, or body type or size.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 0415 - Equity)

(cf. 5145.2 - Freedom of Speech/Expression)

School administrators, teachers, and other staff shall be notified of appropriate and equitable enforcement of the dress code.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

When practical, students shall not be directed to correct a dress code violation during instructional time or in front of other students.

Repeated violations or refusal to comply with the district's dress code may result in disciplinary action.

(cf. 5144 - Discipline)

DRESS AND GROOMING (continued)**Gang-Related Apparel**

The principal, staff and parents/guardians at a school may establish a reasonable dress code that prohibits students from wearing gang-related apparel when there is evidence of a gang presence that disrupts or threatens to disrupt the school's activities. Such a proposed dress code may be presented to the Board, which shall approve the plan upon determining that it is necessary to protect the health and safety of the school environment. The dress code policy may be included in the school's comprehensive safety plan. (Education Code 35183)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 5136 - Gangs)

When determining specific items of clothing that may be defined as gang apparel, the school shall ensure that the determination is free from bias based on race, ethnicity, national origin, immigration status, or other protected characteristics.

Uniforms

The Board may approve a school-initiated dress code requiring students at the school to wear a school uniform whenever the Board determines that such a dress code will promote student achievement, a positive school climate, and/or student safety.

The Superintendent or designee shall establish procedures whereby parents/guardians may choose to have their children exempted from the school uniform policy. Students shall not be penalized academically, otherwise discriminated against, or denied attendance to school if their parents/guardians so decide. (Education Code 35183)

The Superintendent or designee shall ensure that resources are identified to assist economically disadvantaged students in obtaining uniforms. (Education Code 35183)

Legal Reference: (see next page)

DRESS AND GROOMING (continued)

Legal Reference:

EDUCATION CODE

212.1 Nondiscrimination based on race or ethnicity

220 Nondiscrimination

32281 School safety plans

35183 School dress codes; uniforms

35183.5 Sun-protective clothing

48907 Student exercise of free expression

49066 Grades; effect of physical education class apparel

COURT DECISIONS

Jacobs v. Clark County School District, (2008) 26 F. 3d 419

Harper v. Poway Unified School District, (2006) 445 App. 3d 166

*Marvin H. Jeglin et al v. San Jacinto Unified School District et al, (C.D. Cal. 1993)
827 F.Supp. 1459*

Arcadia Unified School District v. California Department of Education, (1992) 2 Cal. 4th 251

Hazelwood School District v. Kuhlmeier, (1988) 108 S. Ct. 562

Hartzell v. Connell, (1984) 35 Cal. 3d 899

Tinker v. Des Moines Independent Community School District, (1969) 393 U.S. 503

TUBERCULOSIS TESTING

~~The following protocol shall be followed for~~ **aAny student who is reasonably suspected of having has a positive TB skin test: active tuberculosis shall be excluded from attendance at a district school until the student provides evidence of a certificate showing that the student is free of communicable tuberculosis. (Health and Safety Code 121485, 121495, 121505)**

(cf. 5112.2 - Exclusions from Attendance)

Students shall be screened or tested for tuberculosis under the following circumstances:

1. ~~The parent/guardian must provide the school with the results of a chest x-ray before the student enters class. If no x-ray has been done, the parent/guardian shall be given a TB follow-up form to take to his/her personal physician or to the county public health office. The student must then obtain a chest x-ray and bring proof that the film was taken for school entry.~~ **When required by the local health department as part of the comprehensive health screening required for school entry, parents/guardians shall, within 90 days after their child's entry into first grade, provide certification evidencing that their child has been screened for risk of tuberculosis within the preceding 18 months. Such certification shall be on a form approved by the California Department of Health Care Services. (Health and Safety Code 124040, 124085, 124105)**

In lieu of the certificate, parents/guardians may submit a signed waiver indicating that they do not want or are unable to obtain the health screening and evaluation services for their child and, if applicable, the reasons that they are unable to obtain the services. (Health and Safety Code 124085)

(cf. 5141.32 - Health Screening for School Entry)

2. ~~If the TB form is not returned with x-ray results within two weeks, the Superintendent or designee shall contact the student and family for information about the x-ray report.~~ **Whenever ordered by the local health officer for the preservation and protection of public health, students seeking admission for the first time to a district school at any grade level shall submit to tuberculosis testing. Students who are subject to the health officer's order shall be admitted to school as follows:**
 - a. **The Superintendent or designee shall unconditionally admit any student who, prior to admission, submits a certificate signed by any public or private medical provider indicating that the student has completed an approved tuberculosis examination and is free from active tuberculosis. (Health and Safety Code 121485, 121490, 121500; 22 CCR 41305, 41311, 41313)**

(cf. 5141.3 - Health Examinations)

TUBERCULOSIS TESTING (continued)*(cf. 5141.6 - School Health Services)**(cf. 5148 - Child Care and Development)**(cf. 5148.3 - Preschool/Early Childhood Education)*

The Superintendent or designee shall exempt a student from the requirement to submit a certificate if the student's parent/guardian, or the student if an emancipated minor, provides an affidavit stating that the required examination is contrary to one's personal beliefs. If there is probable cause to believe that such a student has active tuberculosis, the student may be excluded from school until the Superintendent or designee is satisfied that the student is not afflicted. (Health and Safety Code 121505)

- b. A student who has not submitted the certificate or personal beliefs affidavit may be admitted on condition that the student receives an approved tuberculin skin test within 10 school days after admission. A student who has had a positive skin test and has not subsequently obtained a chest x-ray may be admitted on condition that the student receives a chest x-ray within 20 school days after admission. Any student who fails to provide the certificate within those time periods shall be prohibited from further attendance until the certificate is provided. (Health and Safety Code 121495; 22 CCR 41315, 41327)
 - c. Whenever the local health officer so orders, a student may be required to complete an additional examination and provide another certificate indicating that the student is free of communicable tuberculosis. (Health and Safety Code 121485)
 - d. At the discretion of the local health officer, the district may admit a student without a certificate if the student is undergoing or has already undergone preventive treatment for tuberculosis infection or treatment for tuberculosis disease. (22 CCR 41319)
3. ~~If the student is found to have active infectious tuberculosis on chest x-ray and sputum tests, the student shall not be admitted to school until a physician's note is presented, showing that the student is free of communicable tuberculosis. (Health and Safety Code 121485, 121495)~~ Whenever the Superintendent or designee suspects that a student who has not been examined for tuberculosis either has the disease or has been exposed, the Superintendent or designee shall immediately report by telephone to the local health officer. When required by the local health officer, the district shall exclude the student from school until the student is certified to be free of communicable tuberculosis. (22 CCR 41329)

TUBERCULOSIS TESTING (continued)

4. ~~If the x-ray is negative and the student admitted, the Superintendent or designee may contact the student and family again in four to six weeks to determine that they have followed through with a medical appointment for the INH preventive medication program, if indicated.~~

The Superintendent or designee shall maintain a record of any student's tuberculosis examination as part of the student's mandatory permanent student record. (22 CCR 41323)

(cf. 5125 - Student Records)

The Superintendent or designee shall annually file a report with the local health department on the results of tuberculosis examinations for all new district students required to complete such examinations in accordance with item #2 above, including, but not necessarily limited to, the number of students unconditionally and conditionally admitted and the number of students exempted on the basis of their personal beliefs. (22 CCR 41325)

All district staff shall receive information on how tuberculosis is spread and how it can be prevented and treated.

(cf. 4112.4/4212.4/4312.4 - Health Examinations)

(cf. 4119.43/4219.43/4319.43 - Universal Precautions)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

(cf. 5141.22 - Infectious Diseases)

Legal Reference: (see next page)

TUBERCULOSIS TESTING (continued)

Legal Reference:

EDUCATION CODE

48213 Prior parent notification of exclusion; exemption

49451 Parent's refusal to consent to health examination

HEALTH AND SAFETY CODE

120230 Exclusion of persons from school when residence is in isolation or quarantine

121365 Duties of local health officer re: tuberculosis control

121475-121520 Tuberculosis tests for students

124025-124110 Child Health and Disability Prevention Program

CODE OF REGULATIONS, TITLE 5

202 Exclusion of students with contagious disease

432 Student records

3030 Eligibility for special education; tuberculosis that adversely affects educational performance

CODE OF REGULATIONS, TITLE 22

41301-41329 Tuberculosis tests for students

Management Resources:

CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES PUBLICATIONS

CHDP School Handbook: School Entry Health Examination Requirements, rev. January 2006

CALIFORNIA DEPARTMENT OF PUBLIC HEALTH PUBLICATIONS

California Immunization Handbook: Pre-Kindergarten (Child-Care) and School Immunization Requirements, 10th Edition, July 2019

WEB SITES

American Lung Association: <http://www.lungusa.org>

California Department of Health Care Services: <https://www.dhcs.ca.gov>

California Department of Public Health, Tuberculosis Control:

<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/TBCB.aspx>

Centers for Disease Control and Prevention, Tuberculosis: <http://www.cdc.gov/tb>

Health Officers Association of California: <http://www.calhealthofficers.org>

Regulation

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WESTERN PLACER UNIFIED SCHOOL DISTRICT

Lincoln, California