

POSTED: 2-2-18

Please Note
This meeting is recorded.
Aviso:
Esta junta se grabará en cinta.

**LOS BANOS UNIFIED SCHOOL DISTRICT
GOVERNING BOARD OF EDUCATION
REGULAR MEETING
Los Banos City Council Chambers
520 J Street – Los Banos, CA 93635
Thursday, February 8, 2018
5:00 Study Session
6:15 P.M. - Closed Session
7:00 P.M. - Regular Meeting**

AGENDA

The District welcomes Spanish speakers to Board meetings. Anyone planning to attend and needing an interpreter should call 826-3801, 48 hours in advance of the meeting, so arrangements can be made for an interpreter.
El Distrito da la bienvenida a las personas de habla hispana a las juntas de la Mesa Directiva. Si planea asistir y necesita interpretación llame al 826-3801, 48 horas antes de la junta, para poder hacer arreglos de interpretación.

I. OPENING BUSINESS

A. Call Public Session to Order

B. Roll Call of Board Members Present

| | |
|-----------------|------------------|
| Dennis Areias | Gary Munoz |
| Margaret Benton | Anthony Parreira |
| Megan Goin | Marlene Smith |
| Ray Martinez | Kyle Jackson |

C. Study Session: School Facility Needs Eligible for Prop 39 School Bond Consideration. (5:00 P.M.)

D. Closed Session (6:15 P.M.)

1. Public Employees: Discipline/Dismissal/Release/Reassignment (Section 54957) (Action)
2. Student Discipline: Cases #4157495820 and #5517777 (Action)
3. Conference with Labor Negotiator (Section 54957.6) Agency Negotiators: Tammie Calzadillas, Paul Enos, Don Laursen, Mark Marshall and Paula Mastrangelo; Employee Organization: Confidential, LBTA (No action).

II. OPEN REGULAR MEETING (7:00 P.M.)

III. PLEDGE OF ALLEGIANCE

IV. APPROVAL OF AGENDA

Motion by _____ Seconded by _____
Proposed Action: Approve Agenda

V. **PUBLIC HEARING**

Public Presentations:

Members of the public may request an item be placed on the agenda of a regular meeting by submitting a request in writing, with all supporting documents, if any, to the Superintendent at least two weeks before the scheduled meeting date. [BB 9322(a)]

General Public Comment:

Individuals wishing to address the Board on items not on the agenda may do so by approaching the podium. Once recognized, individuals shall identify themselves and make their statement. Speakers are limited to three (3) minutes, with the total time for public input at twenty (20) minutes per non-agenda item. [BB 9323]

Public Comment on Agenda Items:

Members of the community may address specific items on the agenda as they are taken up by the Board in open session or prior to the Board going into closed session. The Board President will recognize individuals who wish to speak. Speakers are limited to three (3) minutes, with the total time for public input at twenty (20) minutes per agenda item. Once public comment on the agenda item is concluded and the Board begins deliberations or recesses to closed session, no further public comment shall be permitted on the agenda item. [BB 9323]

VI. **RECOGNITION/INTRODUCTIONS**

1. Merced County Parent Leadership Training Institute Graduates
2. Presentation of High School Diploma

VII. **REPORTS**

- A. Student Representative Report
- B. Los Banos Teachers' Association Report
- C. California School Employees' Association Report
- D. Superintendent's Report
- E. Facilities Report
- F. Board Member Reports

VIII. **NEW BUSINESS**

- A. Board Policy (First Read) (Page 6)

5 Min.

It is recommended the Board declare intent to adopt the changes detailed to BP-3553 and AR-3553 to remain in compliance with the "Child Fair Hunger and Fair Treatment Act of 2017."

Motion By _____ Seconded By _____

Proposed Action: Declare Intent to Adopt

- B. Budget Guidelines and Budget Assumptions (Page 12)

5 Min.

It is recommended the Board approve the 2018-19 Budget Guidelines and Budget Assumptions.

Motion By _____ Seconded By _____

Proposed Action: Approve

- C. Reimbursement Resolution (Page 21) **5 Min.**

It is recommended the Board adopt Reimbursement Resolution #01-18.

Motion By _____ Seconded By _____
Proposed Action: Adopt Resolution (ROLL CALL VOTE)

- D. Local Control Accountability Plan Report (Page 24) **5 Min.**

Paul Enos and Paula Mastrangelo will provide an informational report on the Local Control Accountability Plan (LCAP).

- E. Declaration of Need (Page 25) **5 Min.**

It is recommended the Board adopt a Declaration of Need through June 30, 2019, certifying there is an insufficient number of certificated personnel who meet District employment criteria.

Motion By _____ Seconded By _____
Proposed Action: Adopt Declaration

- F. Mandated Policy Changes/Updates (First Reading) (Page 29) **5 Min.**

It is recommended the Board declare its intent to adopt the following revision to policy AR 6146.11 Marching Band for PE Credit.

Motion By _____ Seconded By _____
Proposed Action: Declare Intent to Adopt

- G. Crossroads Alternative Education Center PE Course Offering (Page 32) **5 Min.**

It is recommended that the board approve the PE offerings from Crossroads Alternative Education Center for targeted high school students.

Motion By _____ Seconded By _____
Proposed Action: Approve

IX. CONSENT CALENDAR

The Consent Calendar represents routine items acted upon in one motion by roll call vote. The recommendation is for adoption, unless otherwise specified. Any item can be removed for discussion upon request.

- A. Approval of Minutes
1. Regular Meeting, January 11, 2018 (Page 33)
2. Special Board Meeting, January 29, 2018 (Page 37)

B. Personnel Actions

1. Report of Certificated Employment (Page 38)
2. Report of Classified Employment (Page 39)

C. Monthly Fiscal Report (Page 40)

The monthly Fiscal Report is provided for Board information.

D. Certification of Corrective Actions for Audit Findings (Page 48)

It is recommended the Board certify corrective actions taken by the District to correct the 2016-17 audit findings.

E. New Job Description

It is recommended the Board approve the new job description for:

1. Speech and Language Pathologist Assistant (Page 62)
2. Translator/Interpreter (Page 65)

F. Comprehensive Safety Plans (Page 68)

It is recommended the Board approve the Comprehensive Safety Plans as submitted by each school site during the 2017-18 school year.

G. Crossroads Alternative Education Center Building Exemption (Page 70)

It is recommended the Board approve the exemption request with the State Allocation Board for the Crossroads Alternative Education Center facility.

H. Contracts/Agreements/Proposals:

1. Agreement, Hanover Research Partnership, research solutions (Page 72)
2. Agreement, Jeanette L. Garcia & Associates, audit services (Page 79)
3. Agreement, School Facility Consultants, Facility Needs Analysis (Page 89)

I. Overnight/Out-of-State Travel

1. LBHS Students, MESA Regional Competition, UC Santa Barbara, April 20-21, 2018 (Page 96)
2. LBHS Teacher, Training Seminar, Reno, NE April 30-6, 2018 (Page 97)
3. LBHS Boy's Tennis, tennis tournament, Clovis CA, March 2-3, 2018 (Page 98)
4. CE, Covered Wagon Trip, Madera, CA on May 10 -13, 2018 (Page 99)

J. Disposal of Obsolete Equipment (Page 100)

It is recommended the Board approve the removal and disposal of obsolete electronic equipment.

K. Approval/Ratification of Warrants

Motion By _____ Seconded By _____

Proposed Action: Approve Consent Calendar as listed. **(ROLL CALL VOTE)**

X. **REPORTING CLOSED SESSION ACTION**

The Board will report action taken at the closed session held prior to the start of the meeting

XI. **DISCUSSION, INFORMATION & FUTURE AGENDA ITEMS** (Board-Superintendent)

XII. **CLOSED SESSION** (If necessary)

XIII. **REPORT OF CLOSED SESSION ACTION** (If necessary)

The Board will report if action was taken in closed session

XIV. **ADJOURNMENT**

Americans with Disabilities Act Assistance: Auxiliary aids and services include a wide range of services and devices that promote effective communications for individuals with disabilities. If you require such assistance, please notify the Office of the Superintendent at 826-3801 as soon as possible. Every effort will be made to give primary consideration to expressed preferences or provide equally effective means of communication to insure equal access to Los Banos Unified School District programs and events.

Board Reference Material

SUBJECT TITLE: Board Policy (First Reading)

REQUESTED ACTION: Declare Intent to Adopt

Action X

Discussion/Information

RECOMMENDATION:

It is recommended the Board declare its intent to adopt the changes detailed to BP-3553 and AR-3553 in order to comply with the “Child Fair Hunger and Fair Treatment Act of 2017.”

BACKGROUND INFORMATION:

Due to the change in law originating from SB-250, all students, regardless of eligibility status, will receive the same treatment under the National School Lunch Program.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

This is an operational activity and does not directly support a specific Board goal.

ALTERNATIVES/IDENTIFIED OPPOSITION:

N/A

SPECIFIC FINANCIAL IMPACT (Include Impact on School District Facilities):

We expect some relatively small increased costs resulting from this legislation, but the amount is not yet quantifiable.

ORIGINATOR: Steven Baughman, Cafeteria Supervisor

Date: February 08, 2018

Los Banos USD

Board Policy

Free And Reduced Price Meals

BP 3553

Business and Noninstructional Operations

The Governing Board recognizes that adequate nutrition is essential to child development and learning and that some families may be unable to provide breakfast and lunch for their children. In accordance with law, the district shall provide nutritionally adequate free and reduced price meals for students whose families meet federal eligibility criteria.

The Superintendent or designee shall recommend for Board approval a plan that ensures that students eligible to receive ~~free or reduced price~~ meals and milk are not treated differently regardless of their eligibility status ~~from other students~~ or easily identified by their peers.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 5145.3 - Nondiscrimination/Harassment)

Upon approval of the Board, this plan shall be submitted to the California Department of Education for approval. (Education Code 49557)

All applications and records related to eligibility for the free or reduced price meal program shall be confidential except as provided by law. (Education Code 49558)

In accordance with law, the Board authorizes designated employees to use individual records pertaining to student eligibility for any free and reduced price meal program for the purpose of: (Education Code 49558)

1. Disaggregation of academic achievement data
2. Identification of students eligible for school choice and supplemental educational services in any school identified for program improvement

(cf. 0520.2 - Title I Program Improvement Schools)

(cf. 5125 - Student Records)

(cf. 6162.51 - Standardized Testing and Reporting Program)

(cf. 6171 - Title I Programs)

(cf. 6190 - Evaluation of the Instructional Program)

The Board further authorizes the release of information on the school lunch program application to the local agency that determines Medi-Cal program eligibility, provided that the student is approved for free meals and the parent/guardian consents to the sharing of information as provided by Education Code 49557.2.

(cf. 5141.6 - Student Health and Social Services)

Legal Reference:

EDUCATION CODE

48980 Notice at beginning of term

49490-49494 School breakfast and lunch programs

49500-49505 School meals

49510-49520 Nutrition

49530-49536 Child Nutrition Act of 1974

49547-49548.3 Comprehensive nutrition service

49550-49560 Meals for needy students

CODE OF REGULATIONS, TITLE 5

15510 Mandatory meals for needy students

15530-15535 Nutrition education

15550-15565 School lunch and breakfast programs

UNITED STATES CODE, TITLE 20

1232g Federal Educational Rights and Privacy Act

6301-6514 Title I programs

UNITED STATES CODE, TITLE 42

1751-1769 National lunch programs

1771-1791 Child nutrition

CODE OF FEDERAL REGULATIONS, TITLE 7

245.1-245.13 Determination of eligibility for free and reduced price meals

Management Resources:

CDE LEGAL ADVISORIES

0325.98 Education Code Section 49558 LO: 1-98

CSBA PUBLICATIONS

Healthy Food Policy Resource Guide, 2003

USDA PUBLICATIONS

Team Nutrition, Food and Nutrition Services, Changing the Scene, Improving the School

Nutrition Environment: A Guide to Local Action, 2000

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, Nutrition Division: <http://www.cde.ca.gov/ls/nu>

California Healthy Kids Resource Center: <http://www.californiahealthykids.org>

California Project LEAN: <http://www.californiaprojectlean.org>

U.S. Department of Agriculture, Food and Nutrition Service: <http://www.fns.usda.gov/cnd>

Policy LOS BANOS UNIFIED SCHOOL DISTRICT

adopted: November 9, 2006 Los Banos, California

Los Banos USD

Administrative Regulation

Free And Reduced Price Meals

AR 3553

Business and Noninstructional Operations

The district's plan for students receiving ~~free or reduced price~~ meals shall ensure the following: (Education Code 49557)

1. The names of the students shall not be published, posted, or announced in any manner, or used for any purpose other than the National School Lunch and School Breakfast Programs, unless otherwise provided by law.
2. There shall be no overt identification of any of the students by the use of special tokens or tickets or by any other means.
3. The students shall not be required to work for their meals or for milk.
4. The students shall not be required to use a separate dining area, go through a separate entrance, or consume their meals or milk at a different time.

When more than one lunch, breakfast, or type of milk is offered, ~~the~~ all students shall have the same choice of meals or milk regardless of eligibility status in the National School Lunch Program. ~~as is available to those students who pay the full price.~~ (Education Code 49557; 7 CFR 245.8)

5. Disciplinary action of any kind shall not result in the delay or denial of prescheduled meal services.

6. No collection attempts of unpaid meal fee will be made towards the student regardless of eligibility status with the National School Lunch Program. All collection attempts will be directed towards the parent/ guardian of the pupil that carries the negative balance.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 5145.3 - Nondiscrimination/Harassment)

Applications

An application form for free or reduced price meals shall be distributed to all parents/guardians at the beginning of each school year, together with information about eligibility standards, application procedures, and appeal procedures. This form and information shall also be provided whenever a new student is enrolled. A paper application or hyperlink to an online application shall be provided to a parent any time that a students account reaches a negative balance.

(Education Code 49520, 49557, 48980; 7 CFR 245.5)

(cf. 5145.6 - Parental Notifications)

Applications for free or reduced price meal programs shall be available to students at all times during the regular school day and shall contain the following statements: (Education Code 49557; 7 CFR 245.5)

1. Applications for free or reduced price meals may be submitted at any time during a school day.
2. ~~Students participating in the National School Lunch and School Breakfast Programs~~ No students will not be overtly identified by the use of special tokens, special tickets, special serving lines, separate entrances, separate dining areas, or by any other means regardless of their eligibility status within the school National School Lunch Program.

The application packet also shall contain:

1. A notification that, if a student qualifies for free or reduced price meals, then he/she may qualify for free or reduced-cost health insurance coverage
2. A request for the applicant's consent for the student, if eligible for free school lunches, to participate in the Medi-Cal program and to have the information on the school lunch application shared with the local agency that determines eligibility under the Medi-Cal program
3. A notification that the district will not forward the application to the agency that determines Medi-Cal eligibility without the parent/guardian's consent
4. A notification that the application is confidential and, with the exception of forwarding the information for use in health program enrollment, will not be shared with any other governmental agency for any purpose other than the administration of the Medi-Cal program
5. A notification that the application information will be used only by the state and local agencies that administer the Medi-Cal program and will not be shared with other government agencies, including the federal Department of Homeland Security and the Social Security Administration, except as necessary to verify information provided by the applicant
6. Information regarding the Medi-Cal program, including available services, program requirements, rights and responsibilities, and privacy and confidentiality requirements

(cf. 5141.6 - Student Health and Social Services)

Confidentiality/Release of Records

The Governing Board designates the following district employees to use individual records pertaining to student participation in the free or reduced price meal program for the purpose of

disaggregation of academic achievement data or for the identification of students in any program improvement school eligible for school choice and supplemental educational services pursuant to 20 USC 6316:

Assistant Superintendent, Educational Services
School site Principals or their designee

In using the records for such purposes, the following conditions shall be satisfied: (Education Code 49558)

1. No individual indicators of participation in the free or reduced price meal program shall be maintained in the permanent records of any student if not otherwise allowed by law.

(cf. 5125 - Student Records)

2. Information regarding individual student participation in the free or reduced price meal program shall not be publicly released.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

3. All other confidentiality provisions required by law shall be met.

4. Information collected regarding individual students certified to participate in the free or reduced price meal program shall be destroyed when no longer needed for its intended purpose.

Regulation LOS BANOS UNIFIED SCHOOL DISTRICT
approved: November 9, 2006 Los Banos, California

Board Reference Material

SUBJECT TITLE: **Budget Guidelines and Budget Assumptions**

REQUESTED ACTION: Approve

Action X

Discussion/Information

RECOMMENDATION:

It is recommended the Board approve the detailed Budget Guidelines and Assumptions in preparation for Budget Development.

BACKGROUND INFORMATION:

The Budget Guidelines and Assumptions have been amended for use in the 2018-19 school year. The Assumptions are based upon the Governor's budget proposal, but may be modified as more information becomes available.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

This is an operational activity and does not directly support a specific Board goal.

ALTERNATIVE/IDENTIFIED OPPOSITION:

None

SPECIFIC FINANCIAL IMPACT (Include impact on School District Facilities):

None

ORIGINATOR: Amer Iqbal, Director of Fiscal Services

DATE: February 8, 2017

Los Banos Unified School District 2018-19 Budget Guidelines

1. The budget shall support the goals of the Board of Trustees.
2. A Budget Calendar shall be developed and used as a Planning Guide.
3. Budget Assumptions shall be developed, reviewed and updated on a regular basis. Separate assumptions shall be delineated for each key budget variable:
 - ◆ Enrollment
 - ◆ Average Daily Attendance
 - ◆ Beginning Balance
 - ◆ State Budget
 - ◆ Revenue
 - ◆ Expenditures
 - ◆ Transfers
 - ◆ Debt
 - ◆ Ending Balance
 - ◆ Reserves
4. Funds shall be made available in the budget to provide health benefits in accordance with collective bargaining commitments.
5. The minimum General Fund Reserve for Economic Uncertainty of 3% shall be maintained in accordance with state statute.
6. General Fund Categorical and Grant programs, with the exceptions of Special Education, CTE, ROP and After School Education and Safety, shall be self-supporting. Any general fund contributions that exist will be thoroughly reviewed in order to minimize such contributions.

7. General Fund Contributions shall be contained at or below the prior year levels whenever possible. Identified savings shall be used to reduce the Contribution whenever possible.
8. The maximum allowed indirect charges shall be consistently applied to all applicable programs.
9. Restricted program year-end balances shall be carried forward in accordance with the terms and conditions of the grantor.
10. Provision shall be made to preserve the use and value of existing facilities and equipment through capital improvements and preventative maintenance. The State is requiring compliance with the State School Building Program requirement to expend 3% of our general fund on routine repair and maintenance. The District will continue to apply for all ancillary maintenance funds in order to plan and execute an effective maintenance program for all facilities.
11. When a new goal, project, or program is recommended for authorization, competing interests shall be identified. The impact on current facilities shall also be identified.
12. One-time funding allocations or resources shall not be used for on-going expenditures. Exceptions must be reviewed by the Superintendent.
13. Detailed budget information shall be available for summarization by school site, type of expenditure and program area to allow for ready comparison among these areas and with previous years.
14. Detailed budget information shall be available for the associated salary costs, employee benefit costs and position allocations within each site, department or program area.
15. The budget document shall include financial data from at least two previous years as well as projected current budget data.
16. The budget document shall include a two-year projection beyond the budget year for a total of three years.
17. All funds of the District, such as Child Development, Cafeteria, and Building and Facility funds shall be included in the budget document.

18. Budget information shall be presented to the Board of Trustees for information, review and/or approval at the following times:
- ◆ Preliminary Budget (Spring)
 - ◆ Final Budget (prior to July 1)
 - ◆ Final Budget Update (within 45 days of the state budget adoption)
 - ◆ 1st Interim Report (within 45 days following October 31)
 - ◆ 2nd Interim Report (within 45 days following January 31)
20. Budget and Financial Reports for the General Fund of the District shall be presented to the Board of Trustees monthly.
21. Carry forward appropriations from the prior year shall be presented to the Board of Trustees for review with the 1st Interim Report.
22. Long-Term Debt Obligations of the District shall be reviewed annually with the adopted budget.
23. The Other Post-Employment Benefit (OPEB, or retiree health benefits) trust statements shall be provided to the Board of Trustees quarterly.
24. A 'User Friendly Budget' Document shall be developed and presented to the staff and to the community. This document shall contain budget and fiscal data in clear, understandable language for the public to understand.

Los Banos Unified School District 2018-19 Budget Assumptions

Budget Assumptions are a critical component of comprehensive budget development and are updated annually. Budget assumption updates and revisions are presented to the Board of Trustees in writing each year.

The Budget Guidelines state that separate budget assumptions will be made for each of the following key variables:

- ◆ Enrollment
- ◆ Average Daily Attendance
- ◆ Beginning Balance
- ◆ State Deficit
- ◆ Revenue
- ◆ Expenditures
- ◆ Transfers
- ◆ Debt
- ◆ Ending Balance
- ◆ Reserves

Enrollment and Student Demographic Data - Based upon projections in January, and updated during the Spring, these estimates are analyzed and become the basis of budget and staff planning for the budget year. Enrollment data is projected for general education, alternative education, and special education. Projected student enrollment data is replaced by actual student enrollment data as the year progresses and actual enrollment status is included with the 1st and 2nd Interim Reports. Monthly K-12 enrollment reports are provided to the Board of Trustees. The 18-19 enrollment is projected to be 11,244: 10,867 for LBUUSD historical enrollment; 117 for MCOE.

Average Daily Attendance (ADA) - General Fund ADA, based upon the enrollment projection, is established in early Spring and updated in June when revised enrollment projections are reviewed. ADA updates are also incorporated into 1st and 2nd Interim Reports to the Board of Trustees. A two year average of the ratio between fall CBEDS enrollment and Second Period (P-2) ADA is the basis used to derive the estimated P-2 ADA, unless declining enrollment exists when more weight will be given to the most current data. If the current year estimated ADA is lower than the prior year, the prior year ADA will be used. The 18-19 ADA is projected to be 10,582: 10,237 LBUSD historical ADA + 111 MCOE.

Beginning Balance - Based upon the most current Working Budget. Audit adjustments, if any, are to be included as soon as known. At a minimum, these dates shall be:

- September Board Meeting. A final update of unaudited beginning balance.
- December Board Meeting: 1st Interim Report, update of projected ending balance.
- February Board Meeting. Report audit adjustments, if any, to beginning balance.
- March Board Meeting. 2nd Interim Report, update of projected ending balance.

Revenue Factors

ADA – Projected to **increase 241** over 2017-18's projected P-2.

Local Control Funding Formula (LCFF) – We are projecting a **\$7 million funding increase** in 18-19 with a **2.51% COLA** and **Unduplicated Pupil Percentage of 81.18%**.

Federal Revenues – We are projecting **flat federal funding** rates for 18-19.

State Categorical Programs – The Governor's proposed budget provides for a **2.51% COLA** for categorical programs that remain outside of LCFF.

Special Education Program – Funding is allocated at the SELPA level and is based upon flat federal funding and a **2.51% COLA** on State funding. These amounts will be adjusted when updated by the SELPA.

New State Funded Programs – New State programs will be budgeted when an award notification is received.

Lottery – Lottery rates are projected to be **unchanged at \$194/ADA**.

Mandated Cost – The District has elected to take the Mandated Cost Block Grant and is budgeting based on current projections. Additionally, the state has allocated “one-time” discretionary funds at \$295/ADA.

Local Revenues are estimated at current year levels and updated when award notifications are received. Donations are budgeted when received.

Interest on Funds on Deposit in County Treasury - Based upon current estimates.

Tax and Revenue Anticipation Note (TRAN) – The District will analyze the cash flow for FY 18-19, and determine if a TRAN is required or not.

Expenditure Factors

Salary Factors – The District will budget positions authorized by the Board of Trustees. Salary placement will be per current contractual agreements for certificated and classified bargaining unit members. Management, Supervisory, and Confidential salaries are based upon approved salary schedules and individual employment contract terms and conditions. Annual step and column increases are included for all staff that qualify. Vacant positions are estimated at an expected cost. Substitute Teacher, Classified Substitute and Extra Time costs will be budgeted based on current projections.

Overall salary schedules include a 0% raise.

Work Calendars –

- 180 instructional days.
- LBTA – 185 work days.
- CSEA – varies.
- Unrepresented – varies.

Certificated Employees - School Site Personnel - Based upon enrollment projections and employee bargaining unit contract. Sites will be staffed per formula for teachers, counselors, nurses, and administration for regular and alternative education programs.

Certificated Employees – District Office Personnel - Vacancies will be replaced to meet identified needs.

Classified Employees - School Site Personnel – Vacancies will be replaced to meet identified needs.

Classified Employees - District Office Personnel - Vacancies will be replaced to meet identified needs.

Employee Benefits - Statutory benefits are updated for current projections.

- STRS employer rate **increases from 14.43% to 16.28%.**
- PERS employer rate **increases from 15.531% to 18.1%.**
- Workers Comp rate **increases from 2.46% to 2.60%.**
- OPEB Cost is **fully funded** as calculated in the latest actuarial valuation.

Health Benefits - Based upon bargaining unit contract language. These benefits include medical, prescription, dental, vision and life insurance. The District H&W cost is projected to **increase by 6.5%.**

School Site Supply Allocations – General fund support for the music program is **unchanged.**

General fund allocations are made to each comprehensive high school for Athletics Supplies and Transportation, and are **unchanged** at \$55,000 and \$70,000, respectively. The junior high schools are each allocated \$50,000. These funds are not available for transfer to other expenditure areas.

A separate allocation is provided for all special education ADA to purchase supplies and materials.

Lottery funds will be allocated utilizing Spring 18-19 enrollments at the following **unchanged** rates: \$110 elementary and \$115 secondary.

At least 25% of lottery funds must be expended for instructional materials, including technology based materials. Using lottery funds, sites are responsible for providing instructional materials/supplies, classroom supplies, equipment, field trips, rentals and repairs, school office and custodial supplies, travel and conference costs, cell phones other than the emergency cell phones, copiers, postage, services and other discretionary operating costs. Lottery funds may not be used for facilities.

Centralized Service Allocations for Unrestricted General Fund purposes – The District participates in the State School Building program and is required to keep its facilities in good repair. The Routine Restricted Maintenance program currently meets these requirements.

Other Expenditure Parameters for Centralized Services - Based upon the following assumptions:

- ♦ **Property, Casualty, Liability Insurance:** Based on current projections
- ♦ **Utilities:** Based on current projections
- **Legal Fees:** Based on current projections

Other Cost Factors:

- ◆ **Non-Public School Placements** – We will budget at current year levels. These funds are not available for transfer to other Special Education expenditure areas.
- ◆ **Excess Payments to County Office for Special Education Program and Transportation** – Estimated **unchanged** at \$400,000. We will revise as additional information is available. These funds are not available for transfer to other Special Education expenditure areas.

Capital Outlay for Unrestricted General Fund purposes – Based upon current needs and available funding.

Transfers - Based on the following parameters:

- ◆ **Direct and indirect support cost rate** – Indirect costs will be based upon the **18-19 rate of 5.63%**; to be applied to all eligible programs of the District, except where lower rates are specified by program.
- ◆ **Cafeteria, Child Development** – Will be charged the maximum allowable indirect cost rates applicable to these programs.

Debt Service - Based upon existing District commitments.

Ending Balance - based upon the concept that adequate ending fund balances shall be provided to enable the District to maintain reserves as indicated in the reserve section of Budget Assumptions.

General Fund Reserves - based upon the following parameters:

- ◆ **Nonspendable** - Revolving Cash, Deposits and Prepaid Expenditures.
- ◆ **Assigned** – General Fund Ending Balance assigned for specific purposes
- ◆ **Unassigned** - 3% Statutory Reserve for Economic Uncertainty

Board Reference Material

SUBJECT TITLE: **Reimbursement Resolution**

REQUESTED ACTION: Approve

Action X

Discussion/Information

RECOMMENDATION:

It is recommended that the Board approve the attached Reimbursement Resolution.

BACKGROUND INFORMATION:

The District is contemplating various methods to build and/or buy school facilities, improvements and equipment. One method would be to pass a local school bond. If a project resided on a potential school bond list, but necessity required it be done before such a bond could be passed, the attached Reimbursement Resolution would allow the District to be reimbursed for the cost out of bond proceeds even though it had been done before bond issuance. Approving the Resolution doesn't require us to spend any money or even to actually utilize the authority it confers. It is simply a "just in case" legal device designed to create flexibility for the District.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

This is part of the pursuit of goal #4, "Create a comprehensive plan to pursue and utilize state, local and mitigation agreement revenue to build necessary schools in the District."

ALTERNATIVES/IDENTIFIED OPPOSITION:

None.

SPECIFIC FINANCIAL IMPACT (Include Impact on School District Facilities):

Unknown at this time.

ORIGINATOR: Don Laursen, Assistant Superintendent-Administrative Services
Date: February 8, 2018

BEFORE THE BOARD OF EDUCATION
OF LOS BANOS UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 01-18

RESOLUTION DECLARING INTENT TO REIMBURSE CERTAIN EXPENDITURES
FROM THE PROCEEDS OF TAX-EXEMPT INDEBTEDNESS

WHEREAS, Los Banos Unified School District (the “District”) is in the process of (1) improving, upgrading, renovating, and replacing the District’s existing schools, facilities, and improvements; and (2) acquiring and constructing additional schools, facilities, and improvements, in order to meet the educational needs of the District’s students (collectively, the “Project”); and

WHEREAS, the District is authorized by the Constitution and the laws of the State of California to incur or issue tax-exempt debt obligations to finance costs of the Project, including certain costs of preliminary expenditures, capital expenditures, and issuance of the debt obligations (collectively, “Project Costs”); and

WHEREAS, if an election is ordered on a measure authorizing the issuance of tax-exempt debt obligations (“Potential Future Bond Measure”) and if the Potential Future Bond Measure is approved, the District expects to pay for certain of such Project Costs prior to the issuance of tax-exempt indebtedness to be used for the long-term financing of the Project; and

WHEREAS, if the Potential Future Bond Measure is approved, the District anticipates that it will issue debt obligations for the purpose of financing the Project on a long-term basis in a maximum principal amount estimated not to exceed \$65,000,000; and

WHEREAS, Section 1.150-2 of the U.S. Treasury Regulations (26 CFR 1.150-2) requires the District to declare its reasonable official intent to reimburse prior expenditures for such Project costs with proceeds of a tax-exempt borrowing.

NOW, THEREFORE, THE BOARD OF EDUCATION OF LOS BANOS UNIFIED SCHOOL DISTRICT FINDS, DETERMINES AND RESOLVES as follows:

1. The foregoing recitals are true and correct.
2. This Resolution is adopted solely for the purposes of establishing compliance with the requirements of Section 1.150-2 of the U.S. Treasury Regulations, as amended. This Resolution does not bind the District to order an election on a Potential Future Bond Measure, make any expenditure, incur any indebtedness, or proceed with the entire Project.
3. If the Potential Future Bond Measure is approved, the Board of Education of the District (“Board”) expects the District will pay certain Project Costs prior to the issuance of tax-exempt indebtedness for the Project. The reimbursement of such Project Costs is consistent with the

District's established budgetary and financial circumstances. As of the date hereof, this Board reasonably expects that such Project Costs shall be paid from the District's general fund or other funds. No portion of the District's general fund or any other fund of the District has been heretofore budgeted to be used to pay such costs of the Project (or any portion thereof). Other than the proceeds of tax-exempt indebtedness to be issued for the Project, there are no funds or sources of monies that have been, or reasonably are expected to be, allocated, reserved, or otherwise made available on a long-term basis, pursuant to the District's budget, to pay such costs of the Project.

4. Project Costs that are to be reimbursed to the District shall not have been paid from proceeds of any other tax-exempt indebtedness.

5. This Board hereby declares that the District's official intent is to use proceeds of tax-exempt indebtedness to reimburse the District for certain Project Costs, in such amounts and at such times as may be necessary or convenient, and as allowed by applicable law. This Board reasonably expects that such indebtedness will be secured and payable from the District's general fund and other funds available for such purposes.

6. This Resolution shall take effect immediately upon its adoption.

* * * * *

PASSED AND ADOPTED on February 8, 2018, by the following vote:

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

By: _____
Anthony Parreira, President,
Board of Education of
Los Banos Unified School District

ATTEST:

Margaret Benton, Clerk,
Board of Education of
Los Banos Unified School District

Board Reference Material

SUBJECT TITLE: **LCAP Update**

REQUESTED ACTION: Discussion only

Action _____

Discussion/Information X

RECOMMENDATION:

Staff will update the Board on the progress of the implementation of the Local Control Accountability Plan (LCAP) for the 2017-18 school year.

BACKGROUND INFORMATION:

In June of 2017, our District approved and adopted the 4th LCAP required by the state for the Local Control Funding Formula (LCFF). The LCAP addresses the District's goals and funding priorities for the next 3 years. Staff will share with the Board the progress made so far towards those goals along with the programs and funding to support them.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

The information to be shared addresses a variety of Board goals.

ALTERNATIVES/IDENTIFIED OPPOSITION:

N/A

SPECIFIC FINANCIAL IMPACT (Include Impact on School District Facilities):

None

ORIGINATOR: Paul Enos and Paula Mastrangelo, Assistant Superintendents

Date: February 8, 2018

Board Reference Material

SUBJECT TITLE: **Declaration of Need for Fully-Qualified Teachers**

REQUESTED ACTION: Adopt

Action **X**

Discussion/Information _____

RECOMMENDATION:

It is recommended the Board adopt a Declaration of Need through June 30, 2019, certifying that there are an insufficient number of certificated personnel who meet District specified employment criteria for designated positions.

BACKGROUND INFORMATION:

The Commission on Teacher Credentialing requires school districts to annually identify teaching positions for which fully credentialed educators will not be available. Without this Declaration of Need, the District cannot hire emergency permit holders in the identified areas.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

This is an operational activity that does not support a specific Board goal.

ALTERNATIVES/IDENTIFIED OPPOSITION:

None at this time.

SPECIFIC FINANCIAL IMPACT (Include Impact on School District Facilities):

None

ORIGINATOR: Tammie Calzadillas, Assistant Superintendent, HR
Date: February 8, 2018



DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS

- ☒ Original Declaration of Need for year: 2018-2019
☐ Revised Declaration of Need for year: _____

FOR SERVICE IN A SCHOOL DISTRICT

Name of District: Los Banos Unified School District District CDS Code: 65755

Name of County: Merced County CDS Code: 24

By submitting this annual declaration, the district is certifying the following:

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

The governing board of the school district specified above adopted a declaration at a regularly scheduled public meeting held on 02 / 08 / 18 certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.

► **Enclose a copy of the board agenda item**

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, 2019.

Submitted by (Superintendent, Board Secretary, or Designee):

Tammie Calzadillas

Name

Signature

Assistant Superintendent, HR

Title

209-826-6810

Fax Number

209-826-3801

Telephone Number

February 8, 2018

Date

1717 S. 11th Street, Los Banos, Ca 93635

Mailing Address

tcalzadillas@losbanosusd.k12.ca.us

E-Mail Address

FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY OR NONPUBLIC SCHOOL OR AGENCY

Name of County _____ County CDS Code _____

Name of State Agency _____

Name of NPS/NPA _____ County of Location _____

The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on ____/____/____, at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

The declaration shall remain in force until June 30, 2019.

► **Enclose a copy of the public announcement**

Submitted by Superintendent, Director, or Designee:

Tammie Calzadillas

Assistant Superintendent

Name

Signature

Title

209-826-6810

209-826-3801

03/09/2017

Fax Number

Telephone Number

Date

1717 S 11th Street, Los Banos California 93635

Mailing Address

tczadillas@losbanosusd.k12.ca.us

E-Mail Address

- This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency

AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subjects(s) identified below.

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

Type of Emergency Permit

Estimated Number Needed

- ☒ CLAD/English Learner Authorization (applicant already holds teaching credential)

3

- ☐ Bilingual Authorization (applicant already holds teaching credential)

List target language(s) for bilingual authorization:

- ☐ Resource Specialist

- ☐ Teacher Librarian Services

- ☐ Visiting Faculty Permit

LIMITED ASSIGNMENT PERMITS

Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.

Based on the previous year's actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas:

| TYPE OF LIMITED ASSIGNMENT PERMIT | ESTIMATED NUMBER NEEDED |
|-----------------------------------|-------------------------|
| Multiple Subject | 5 |
| Single Subject | 8 |
| Special Education | 2 |
| TOTAL | 15 |

EFFORTS TO RECRUIT CERTIFIED PERSONNEL

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to www.cde.ca.gov for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL

Has your agency established a District Intern program? ☒ Yes ☐ No

If no, explain. _____

Does your agency participate in a Commission-approved college or university internship program? ☒ Yes ☐ No

If yes, how many interns do you expect to have this year? 18

If yes, list each college or university with which you participate in an internship program.

Stanislaus State University, Fresno State University, National University, San Joaquin Co

If no, explain why you do not participate in an internship program.

Board Reference Material

SUBJECT TITLE: LBUSD AR 6146.11 – Marching Band for PE Credit (Revision)

REQUESTED ACTION: Declare Intent to Adopt

Action X

Discussion/Information

RECOMMENDATION:

It is recommended the Board approve the revision to Administrative Regulation (AR) 6146.11 that allows students to earn PE credit for participation in marching band.

BACKGROUND INFORMATION:

To afford more opportunities for high school students to complete their graduation requirements while having a diverse, rigorous and well rounded selection of courses, the successful completion of 2 (two) seasons of marching band will allow students to fulfill their second year of physical education. This meets the objectives and criteria of Education Code Section 33352.

This is consistent with similar policies in place across the state and matches the current LBUSD policy that allows students to earn 1 (one) semester of PE credit for each season of a CIF sport they complete.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

Goal #2: All students will graduate from high school having completed a clear pathway of A-G requirements and ready to enter a four-year university...

ALTERNATIVES/IDENTIFIED OPPOSITION:

N/A

SPECIFIC FINANCIAL IMPACT (Include Impact on School District Facilities):

N/A

ORIGINATOR: Paul J. Enos, Asst. Superintendent
Date: February 8, 2018

Los Banos USD

Administrative Regulation

Alternative Credits Toward Graduation

AR 6146.11

Instruction

Juvenile Court School

The district shall accept for credit any coursework satisfactorily completed by students while detained in a juvenile court school or county or state-operated institution. District students who successfully complete district graduation requirements while so detained shall receive a diploma from the school they last attended. (Education Code 48645.5)

College Courses

The district shall give credit toward high school graduation for course work successfully completed at a junior college or state college, provided that:

1. The student applies in writing for the credit. (Code of Regulations, Title 5, Section 1630)
2. The course subject is included in the high school course of study. (Title 5, Section 1630)
3. At the student's request, the course is not being applied for credit toward college graduation. (Title 5, Section 1630)
4. Three and one-third semester periods' of high school credit is given for the same number of units earned in college. (Title 5, Section 1630)
5. The student receives the same letter grade for the high school credit as is granted by the college.

Athletics:

1. Students exempted from regular physical education class when participating in a regular school-sponsored interscholastic athletic program carried on wholly or partially after regular school hours shall be granted P.E. credit for the time spent in the athletic program.
2. Students will only be allowed to use athletic participation for P.E. credit after successfully completing both the fall and spring semesters of 9th grade P.E. in their 9th grade year with a grade of "C" or better.

Marching Band:

1. Marching Band may be taken during the fall semester and used toward meeting 1 (one) semester of the physical education requirement for each semester completed (with a maximum of 2 semesters for 1 year credit).

2. Students will only be allowed to use marching band for P.E. credit after successfully completing both the fall and spring semesters of 9th grade P.E. in their 9th grade year with a grade of "C" or better.

Regulation LOS BANOS UNIFIED SCHOOL DISTRICT
approved: July 10, 1997 Los Banos, California
revised: February 8, 2018

Board Reference Material

SUBJECT TITLE: Crossroads Alternative Education Center PE Course Offering

REQUESTED ACTION: Approve

Action X

Discussion/Information

RECOMMENDATION:

It is recommended that the board approve the PE offerings from Crossroads Alternative Education Center for targeted high school students.

BACKGROUND INFORMATION:

Some high school students focus on Ag classes or music classes, and are unable to complete required PE classes due to additional electives. Those students have traditionally taken those PE courses during summer school. This approval will allow a small number of targeted students to fulfill their PE requirement through a PE course that is currently offered at Crossroads.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

Ensuring that all students graduate from high school having completed a clear pathway of A-G requirements and are ready to enter a four-year university is consistent with the Los Banos Unified School District Board Goals. This proposal allows students at the district's comprehensive high school sites an additional option for fulfilling their high school PE requirement.

ALTERNATIVES/IDENTIFIED OPPOSITION:

none

SPECIFIC FINANCIAL IMPACT (Include Impact on School District Facilities):

Teachers would be paid at the hourly rate after school hours of \$44.18. Each student will be assigned a 20 minute appointment per week. This would then negate the need for students to take this class in summer school.

ORIGINATOR: Barbara Severns, Principal, Crossroads Alternative Education Center and
Paul J. Enos, Assistant Superintendent

Date: February 8, 2018

LOS BANOS UNIFIED SCHOOL DISTRICT
MINUTES OF THE REGULAR MEETING
OF THE BOARD OF EDUCATION
January 11, 2018

City Hall

Mr. Parreira called the meeting to order at 6:15 P.M.

Call to Order

PRESENT: Mr. Areias, Ms. Benton, Ms. Goin, Mr. Martinez (6:17), Mr. Munoz, Mr. Parreira, Ms. Smith

Roll Call

A closed session was held at 6:15 P.M. for: Parental Request for Early Graduation for two Crossroads Alternative Ed. Students #1599769912 and #8123314588; Student Discipline: Case #5517149 (Action); Leave Extension Request, classified employees; Claim Against the District (Section 910): Government Claim filed by Kevin Tamber; Compromise & Release Agreement: Case #2017120164 (Update)(Section 54956.9(a) of the California Government Code).

Closed Session

The audience was led in the Pledge of Allegiance by CSEA Chapter President, Lisa Souza.

Pledge of Allegiance

On a motion by Member Areias, seconded by Member Munoz, Trustees approved the agenda as amended with changes to Closed Session: Item 1. Corrections to Parental Request for Early Graduation Students #1599769912 and #8123314588.; New Business: Item VII. D: Updated Board Reference Material; Consent Calendar: Item VIII. D should read 2018-19 Budget Calendar; and Item VIII. E. pulled from agenda. Ayes: Mr. Areias; Benton, Goin, Martinez, Munoz, Parreira, Smith; Noes: 0; Absent: 0. Motion carried.

Approval of Agenda

Mr. Parreira explained the new recording system recently installed at City Hall.

No one came forward.

Public Forum

Los Banos High School Student Representative, Kyle Jackson, reported on the many activities at Los Banos and Pacheco High Schools.

Student Report

Newly elected CSEA Chapter President, Lisa Souza came forward and introduced herself. She introduced the newly elected leadership team: Marique Neu, Vice President; Traci Marques, Secretary; Shari Hernandez, Communication Officer and Lena Gutierrez, Treasurer. She thanked Tammie Calzadillas, Norman Betteridge and Terri Todd for their hard work on the CSEA contract and encouraged the Board to approve Item VII, E on the agenda. She said that as President she hopes to strengthen the chapter and help unify CSEA, LBTA and LBUUSD. In closing she stated that LBUUSD has many talented employees that make an exceptional place for students to learn.

CSEA Report

No Report

LBTA Report

| | |
|---|--|
| Dr. Marshall presented the Superintendent's Entry Plan – Final Report. He reminded everyone of the Martin Luther King Holiday on Monday with an event at City Hall at 10:00 and the Community Café at LBJH on February 6 th from 6:00 – 8:00 P.M. | Superintendent's Report |
| Tom Worthy gave an update on the Loftin Stadium modular project and the additional classroom facility plans. | Facilities Report |
| Ms. Benton said she hoped everyone had a great holiday, returned energized and ready to come back to work. She said she attended an awards assembly at RME and has been busy with Facilities Committee project planning meetings. Mr. Munoz – No Report. Mr. Areias wished everyone a Happy New Year. He said the District is busy planning the many facility projects for the upcoming year. Ms. Smith welcomed everyone back to work and said she is excited about the many projects taking place in the District. She reminded everyone that there will be a Martin Luther King March on Monday, January 15 th at 10:00. She thanked Ila Nelson for the beautiful poster advertising the event. Ms. Goin welcomed everyone back to work and hopes that everyone enjoyed the holiday. She thanked Dr. Marshall for all of his hard work as superintendent the first six months, stating she appreciates his enthusiasm and communication. Mr. Martinez thanked everyone for coming to the meeting. He said he plans on attending the CSBA Masters in Governance courses and plans to visit school sites in the next few months. He reminded everyone that the District has another year to make a difference and hopes that everyone can unite to make that happen. Mr. Parreira said the Finance Committee met with the auditors earlier this month and the 2016-17 Audit Report is an item for approval on the agenda. He shared interesting facts that he learned from the report: LBUSD has approximately 1,500 employees, largest employer in the city of Los Banos; LBUSD has a budget over \$120 million dollars; and everyday LBUSD educates approximately 11,000 students and growing at about 200 students a year. | Trustee Reports |
| Auditor Jeanette L. Garcia & Associates presented the Audit Report. On a motion by the Finance Committee, Trustees accepted the 2016-17 Audit Report. Ayes: Areias, Benton, Goin, Martinez, Munoz, Parreira, Smith; Noes: 0; Absent: 0. Motion carried. | 2016-17 Audit Report |
| Los Banos High School FFA President, Randi Souto introduced Chapter Reporter Stephanie Murphy who reported on their various activities as well as their recent National Convention and Washington D.C. Leadership trip. | FFA Report |
| Mr. Paul Enos and Ms. Paula Mastrangelo provided a report on the Local Control Accountability Plan (LCAP), reviewing goals #1 and #6 of the plan | Local Control Accountability Plan Report |
| On a motion by Member Areias, seconded by Member Goin, Trustees approved the addendum to the Additional Classrooms Facility Plan. Ayes: Areias, Benton, Goin, Martinez, Munoz, Parreira, Smith; Noes: 0; Absent: 0. Motion carried. | Addendum to the Additional Classroom Facility Plan |

| | |
|--|--|
| On a motion by Member Areias, seconded by Member Benton, Trustees approved the discussions to begin between the California School Employees Association, Chapter 92, and the Los Banos Unified School District regarding modifications to the existing Collective Bargaining Agreement (CBA). Ayes: Areias, Benton, Goin, Martinez, Munoz, Parreira, Smith; Noes: 0; Absent: 0. Motion carried | CSEA Agreement Proposal |
| No action taken | Crossroads PE Course Offering |
| On motion by Member Martinez, seconded by Member Areias, Trustees approved the Consent Calendar as submitted. Ayes: Mr. Areias; Benton, Goin, Martinez, Munoz, Parreira, Smith; Noes: 0; Absent: 0. Motion carried. | CONSENT CALENDAR |
| Trustees approved minutes of the: Regular Meeting held on December 14, 2017 and a Special Board Meeting on December 21, 2017. | Minutes |
| Certificated Report: No Report Activity. Classified Report: New Hires: Huarte, Jaime – DW, Crossing Guard (3.0 Hrs); Promotional: Helbling, Addie – TR, Bus Driver (6.0 Hrs), Preciado, Susana – SS, Office Assistant (8.0 Hrs), Salvatier, Iris – FS, Child Nutrition Worker (6.5 Hrs), Termination: Leon Rivera, Marla, LEAP – Effective 12/14/2017. | Personnel Actions |
| The monthly Fiscal Report was submitted for Board information. | Fiscal Report |
| Trustees approved the 2018-19 Budget Calendar. | 2018-19 Budget Calendar |
| This item was removed. | Job Description |
| Trustees approved the October/December 2017 Williams Complaint Summary as submitted. | Williams Complaint |
| Trustees adopted the following mandated policies: BP 0500 Accountability, BP 3280 Sale or Lease of District-Owned Real Property, AR 3515.6 Criminal Background Checks for Contractors, BP 4140/4240/4340 Bargaining Units, BP/AR 5117 Interdistrict Attendance, AR 5125.2 Withholding Grades, Diploma or Transcripts, BP/AR 6020 Parent Involvement, AR 6112 School Day, BP 6153 School-Sponsored Trips, BP 6170.1 Transitional Kindergarten, BP/AR 6173.2 Education of Children of Military Families. | Summary Mandated Policies (Second Reading) |
| Trustees approved the Architect Qualifications for the following architects: LDA Partners, LLP, Mangini Associated, Inc., SKW & Associates, and Teter, LLP. | Architect Qualification |
| Trustees approved the donations to the LBUSD Scholarship Fund from January 1 through December 31, 2017. | Donations |
| Trustees approved the following agreements/proposals: Alliance for the Study of School Climate, Sierra Vista Mental Health Clinician Contract, Teter, LLP for the Pacheco Modular Project, LDA Partners for the Volta Modular Project. | Agreements/ Contracts |

| | |
|--|-------------------------------|
| Trustees approved the following overnight/out-of-state travel: LBHS Every 15 Minute Overnight Retreat, Santa Nella. | Travel |
| The Board declared specific library books and/or textbooks as obsolete and dispose of in accordance with Board Policy #3270. | Obsolete Equipment |
| Trustees declared specified electronic equipment as obsolete and authorized disposal in accordance with Board Policy #3270. | Obsolete Electronic Equipment |
| Trustees approved the warrants for payment. | Warrants |
| On motion by Member Areias, seconded by Member Munoz, Trustees approved the request for early graduation for a Crossroads Alternative Ed. Student #1599769912 and #8123314588. Ayes: Areias, Benton, Goin, Martinez, Munoz, Parreira, Smith; Noes: 0; Absent: 0. Motion carried. | Reporting Closed Session |
| On motion by Member Goin seconded by Member Munoz, Trustees expelled student case #5517149 from the District for the remainder of the current semester and the fall semester of the 2018-19 school year. Ayes: Mr. Areias; Benton, Goin, Martinez, Munoz, Parreira, Smith; Noes: 0; Absent: 0. Motion carried. | |
| Leave Extension Request for two classified employees was denied. | |
| Claim Against the District (Section 910): Government Claim filed by Kevin Tamber; Compromise & Release Agreement: Case #2017120164 (Update)(Section 54956.9(a) of the California Government Code) was denied. | |
| None | Future Agenda Items |
| The meeting was adjourned by Mr. Parreira at 8:36 P.M. | Adjournment |

SECRETARY

**LOS BANOS UNIFIED SCHOOL DISTRICT
MINUTES OF THE SPECIAL MEETING
OF THE BOARD OF EDUCATION
January 29, 2018
10:00 A.M.**

District Office
Boardroom

Mr. Parreira called the meeting to order at 10:00 A.M.

Call to Order

PRESENT: Mr. Areias, Ms. Benton, Mr. Munoz, Mr. Parreira

Roll Call

ABSENT: Ms. Goin, Mr. Martinez, Ms. Smith

The audience was led in the Pledge of Allegiance by Mr. Anthony Parreira.

Pledge of
Allegiance

On motion by Member Areias, seconded by Member Benton, Trustees approved the agenda as submitted. Ayes: Areias, Benton, Munoz, Parreira; Noes: 0; Absent: Goin, Martinez, Smith. Motion carried.

Approval of Agenda

No one came forward

Public Forum

Mr. Parreira called a recess at 10:02 A.M. until attorney and client arrive.

At 10:17 A. M. the meeting reconvened for Public Employee:

Closed Session

Discipline/Dismissal/Release/Reassignment (Section 54957) (action). Attorney Shantelle Andrews stated the employee requested the meeting be held in closed session. Trustees went into closed session at 10:17 A.M.

Mr. Parreira reported that the employee requested to not have a hearing and will submit a letter of resignation that will be acted at the Regular Board meeting on February 8, 2018.

Report Closed
Session

The meeting was adjourned at 1:25 P.M.

Adjournment

Secretary

LOS BANOS UNIFIED SCHOOL DISTRICT

DIVISION OF HUMAN RESOURCES

REPORT OF CERTIFICATED EMPLOYMENT FOR BOARD APPROVAL – February 8, 2018

Tammie Calzadillas, Assistant Superintendent

APPOINTMENT:

Haworth, Kara – Science Teacher, LBHS - effective 1/20/2018

RESIGNED:

Remedios, Haley – Science Teacher, LBHS – effective 1/16/218

Barco, Heather – Psychologist - effective 1-31-2018

RETIRED:

Fessenden, Richard – effective - 6/30/2018

EXTRA DUTY:

APPOINTMENTS:

Jose Luna-Head Varsity Track Coach-PHS, Mike Lemos-Head Baseball Coach-Frosh-LBHS, Carlos Rodriguez-Head Baseball Coach-Frosh-PHS, Tyrell Jenkins-Head JV Baseball Coach-PHS, Lorinda Sanchez-Asst. Girls Softball-Varsity-LBHS, Brittney Cooksey-Asst. Track Coach-PHS, Shelby Steig- Asst. Track Coach-PHS, David Curry- Asst. Track Coach-PHS, Darryl Barger-7th Grade Boys Basketball-LBJH, Ron Harris-7th Grade Boys Basketball-LBJH, Brian Keith Lockett-7th Grade Asst. Basketball Coach-LBJH, Ralph Apodaca-8th Grade Asst. Basketball Coach-LBJH, Ryan Thiercoff-8th Grade Asst. Basketball Coach-LBJH.
Resigned-Shirley Brand-Asst. Band Director-LBHS

RESIGNED:

Shirley Brand-Asst. Band Director-LBHS

LOS BANOS UNIFIED SCHOOL DISTRICT

DIVISION OF HUMAN RESOURCES

REPORT OF CLASSIFIED EMPLOYMENT FOR BOARD APPROVAL – February 8, 2018

Tammie Calzadillas, Assistant Superintendent

New Hires:

Roman Flores, Ashley – SS, Behavior Support Assistant (6.0 Hrs)
Swain, Brittney – SS, Behavior Support Assistant (6.0 Hrs)

Appointments:

Gargano, Melissa – WUES, Office Assistant (6.0 Hrs)

Promotional:

Retired:

Resigned:

Board Reference Material

SUBJECT TITLE: Monthly Fiscal Report

REQUESTED ACTION: None—report only

Action_____

Discussion/Information___X___

RECOMMENDATION:

The attached reports are provided for informational purposes only.

BACKGROUND INFORMATION:

- Board Financial Summary Report, General Fund
- Enrollment Graphs
- Developer Fee Collection Report (summary only)

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

This is an operational activity and does not directly support a specific Board goal.

ALTERNATIVES/IDENTIFIED OPPOSITION:

N/A

SPECIFIC FINANCIAL IMPACT (Include Impact on School District Facilities):

N/A

ORIGINATOR: Amer Iqbal, Director of Fiscal Services
Date: February 8, 2018

UNRESTRICTED/RESTRICTED COMBINED

FUND: 01 GENERAL FUND/COUNTY SSF

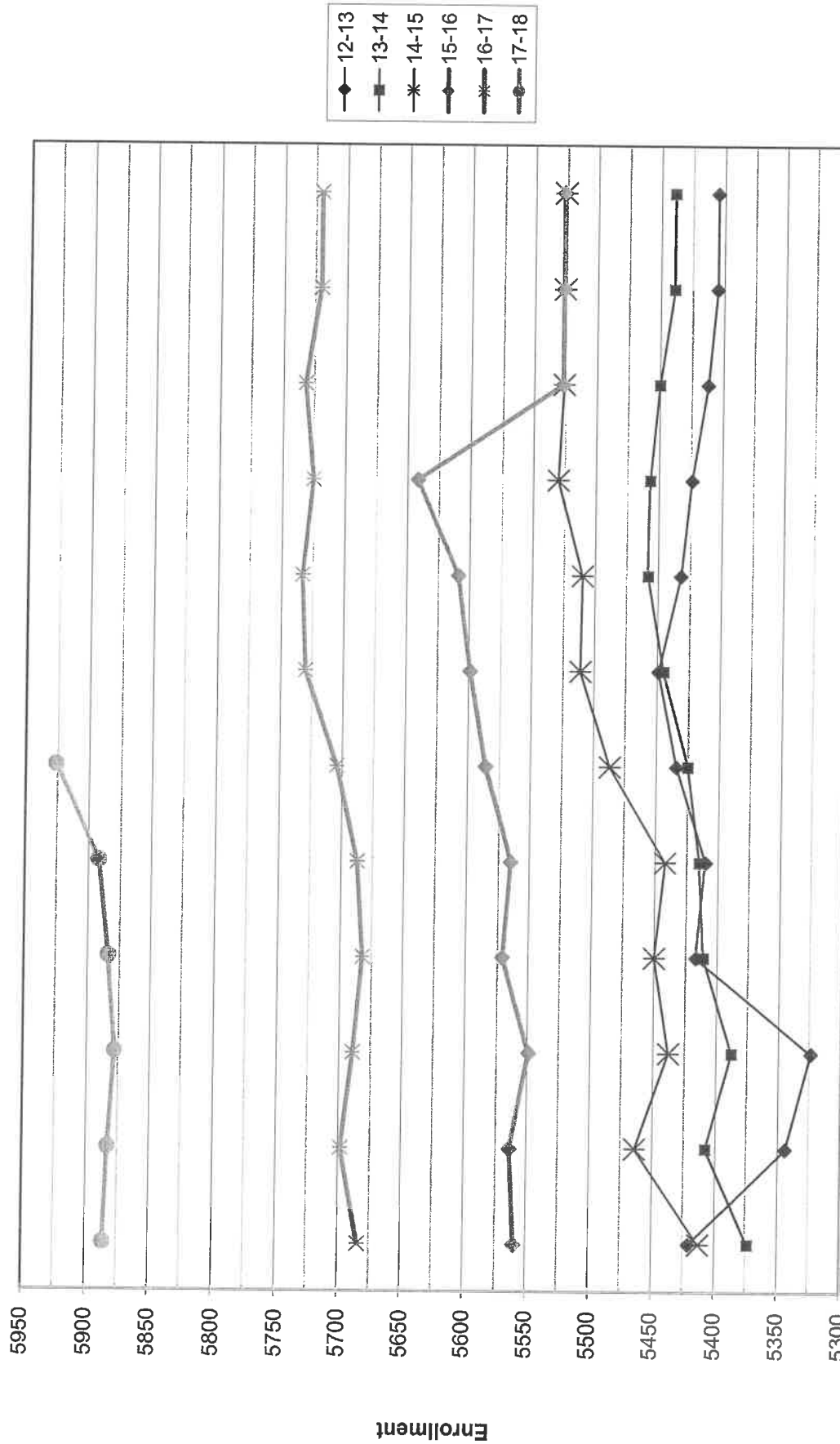
| OBJECT NUMBER | DESCRIPTION | ADOPTED BUDGET | BUDGET ADJUSTMENTS | CURRENT BUDGET | INCOME/ EXPENSE | BUDGET BALANCE | BUDGET % USED |
|--------------------------------------|-------------|----------------------|-----------------------|-------------------|--------------------|-------------------|------------------|
| REVENUE DETAIL | | | | | | | |
| REVENUE LIMIT SOURCES : | | 105,774,890.00 | 1,688,018.00- | 104,086,872.00 | 56,991,733.92 | 47,095,138.08 | 54.75 |
| FEDERAL REVENUES : | | 5,112,500.00 | 1,780,698.00 | 6,893,198.00 | 1,864,653.41 | 5,028,544.59 | 27.05 |
| OTHER STATE REVENUES : | | 9,958,703.00 | 2,065,489.00 | 12,024,192.00 | 4,774,528.69 | 7,249,663.31 | 39.70 |
| OTHER LOCAL REVENUES : | | 810,000.00 | 335,066.00 | 1,145,066.00 | 645,225.30 | 499,840.70 | 56.34 |
| * TOTAL YEAR TO DATE REVENUES | | * * 121,656,093.00 * | 2,493,235.00 * | 124,149,328.00 * | 64,276,141.32 * | 59,873,186.68 * | 51.77 |
| EXPENDITURE DETAIL | | | | | | | |
| CERTIFICATED SALARIES : | | 50,790,534.00 | 134,356.00- | 50,656,178.00 | 28,674,531.98 | 21,981,646.02 | 56.60 |
| CLASSIFIED SALARIES : | | 18,669,563.00 | 539,754.00- | 18,129,809.00 | 10,862,823.29 | 7,266,985.71 | 59.91 |
| EMPLOYEE BENEFITS : | | 32,862,412.00 | 127,651.00- | 32,734,761.00 | 16,849,679.43 | 15,885,081.57 | 51.47 |
| BOOKS AND SUPPLIES : | | 8,607,083.00 | 3,309,143.00 | 11,916,226.00 | 2,359,561.92 | 9,556,664.08 | 19.80 |
| SERVICES, OTHER OPER. EXPENSE: | | 7,205,527.00 | 771,656.00 | 7,977,183.00 | 4,929,302.36 | 3,047,880.64 | 61.79 |
| CAPITAL OUTLAY : | | 784,594.00 | 195,746.00 | 980,340.00 | 1,011,970.93 | 31,630.93- | 103.22 |
| OTHER OUTGOING : | | 1,640,000.00 | 35,043.00 | 1,675,043.00 | 1,056,267.95 | 618,775.05 | 63.05 |
| DIRECT SUPPORT/INDIRECT COSTS: | | 381,000.00- | 13,116.00- | 394,116.00- | .00 | 394,116.00- | 0.00 |
| PRIOR YEAR EXPENDITURE : | | 1,122,003.00 | | 1,122,003.00 | 947,068.08 | 174,934.92 | 84.40 |
| * TOTAL YEAR TO DATE EXPENDITURES | | * * 121,300,716.00 * | 3,496,711.00 * | 124,797,427.00 * | 66,691,205.94 * | 58,106,221.06 * | 53.43 |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| INTERFUND TRANSFERS - OUT : | | .00 | | .00 | 17,930.47- | 17,930.47 | NO BDGT |
| CONTRIB.- RESTRICTED PROGRAMS: | | .00 | | .00 | .00 | .00 | NO BDGT |
| * TOTAL YEAR TO DATE OTHER FINANCING | | * .00 * | .00 * | .00 * | 17,930.47-* | 17,930.47 * | NO BDGT |

UNRESTRICTED/RESTRICTED COMBINED

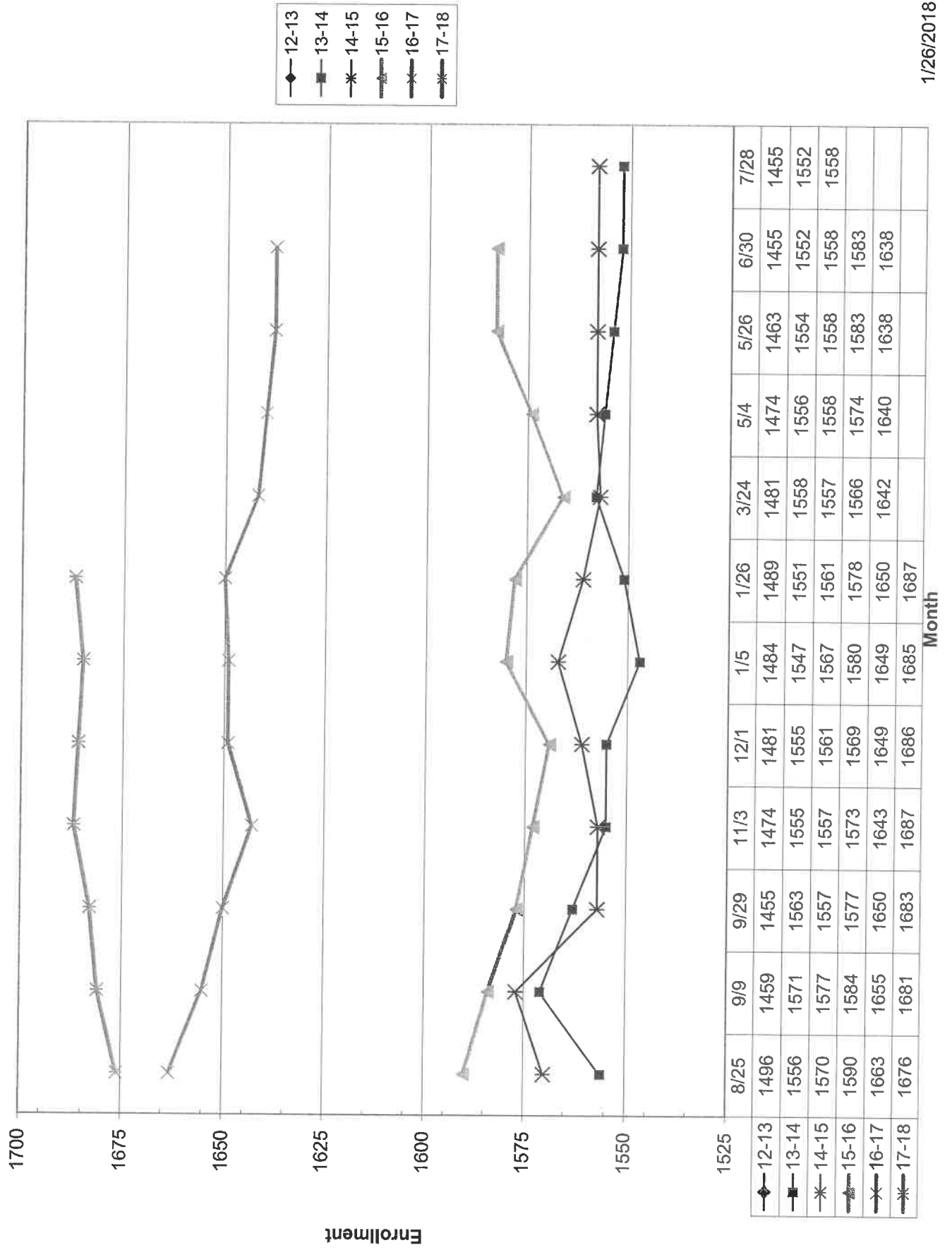
FUND: 01 GENERAL FUND/COUNTY SSF

| OBJECT NUMBER | DESCRIPTION | BEGINNING BALANCE | YEAR TO DATE ACTIVITY | ENDING BALANCE |
|----------------------------------|--------------------------------|----------------------|--------------------------|-------------------|
| FUND RECONCILIATION | | | | |
| ASSETS AND LIABILITIES : | | | | |
| 9110 | CASH IN COUNTY TREASURY | 15,458,309.41 | 149,475.66 | 15,607,785.07 |
| 9130 | REVOLVING CASH ACCOUNT | 24,900.00 | 100.00 | 25,000.00 |
| 9135 | CASH W/ FISCAL AGENT | | 69.59- | 69.59- |
| 9210 | ACCOUNTS RECEIVABLE PRIOR YEAR | 2,444,314.72 | 2,285,482.68- | 158,832.04 |
| 9310 | DUE FROM OTHER FUNDS | 301,893.89 | 301,893.89- | .00 |
| 9319 | DUE FROM OTHER FUNDS - SET UP | | 30,000.00 | 30,000.00 |
| 9340 | OTHER CURRENT ASSETS | 2,250.00 | .00 | 2,250.00 |
| 9510 | ACCOUNTS PAYABLE CURRENT LIAB | 2,731,275.67- | 1,959,284.22 | 771,991.45- |
| 9522 | STRS REF EXCESS CONTRIBUTION | 166.72- | 697.18- | 863.90- |
| 9550 | USE TAX LIABILITY | 12,932.46- | 5,737.26 | 7,195.20- |
| 9553 | REPAY | | 2,332.42 | 2,332.42 |
| 9554 | INSURANCE | 5,066.81 | 3,476.85- | 1,589.96 |
| 9556 | MISC DISTRICT VOL-DEDS (1) | 100.80 | 10,801.67 | 10,902.47 |
| 9557 | Refunds of PERS, STRS, SS, MED | | 121.93 | 121.93 |
| 9564 | RETIREE LIABILITY | 17,754.41- | 293.67 | 17,460.74- |
| 9567 | INSURANCE MISCELLANEOUS | 105.98 | 39.74 | 145.72 |
| 9610 | DUE TO OTHER FUNDS | 438.53- | 438.53 | .00 |
| 9640 | CURRENT LOANS (TRANS) | | 2,000,000.00- | 2,000,000.00- |
| 9650 | UNEARNED (DEFERRED) REVENUE | 555,843.72- | .00 | 555,843.72- |
| * NET YEAR TO DATE FUND BALANCE | * * | 14,918,530.10 * | 2,432,995.09-* | 12,485,535.01 * |
| * EXCESS REVENUES/(EXPENDITURES) | * * | 14,918,530.10 * | 2,432,995.09-* | 12,485,535.01 * |

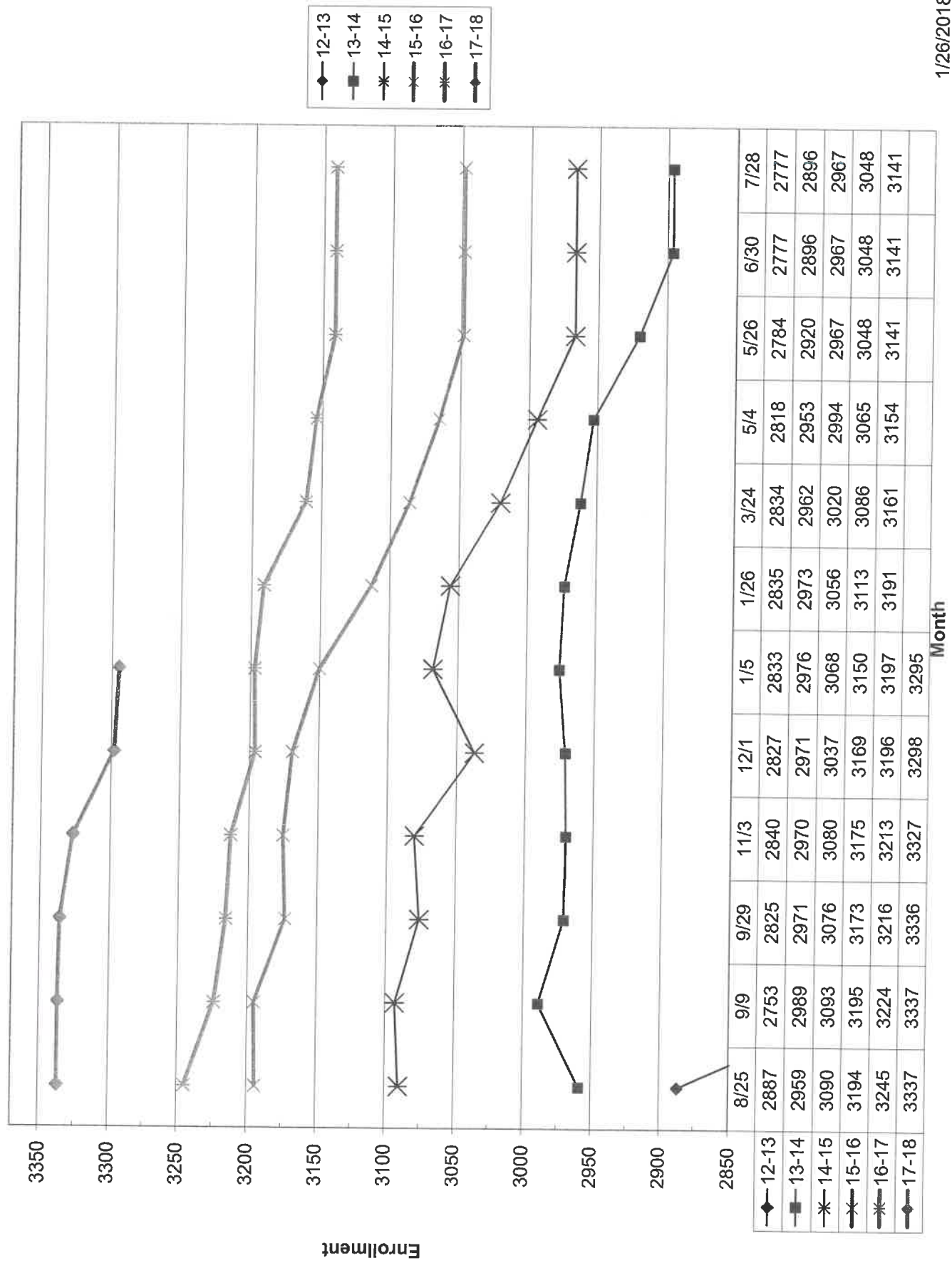
K-6 Enrollment (including SDC) by Month



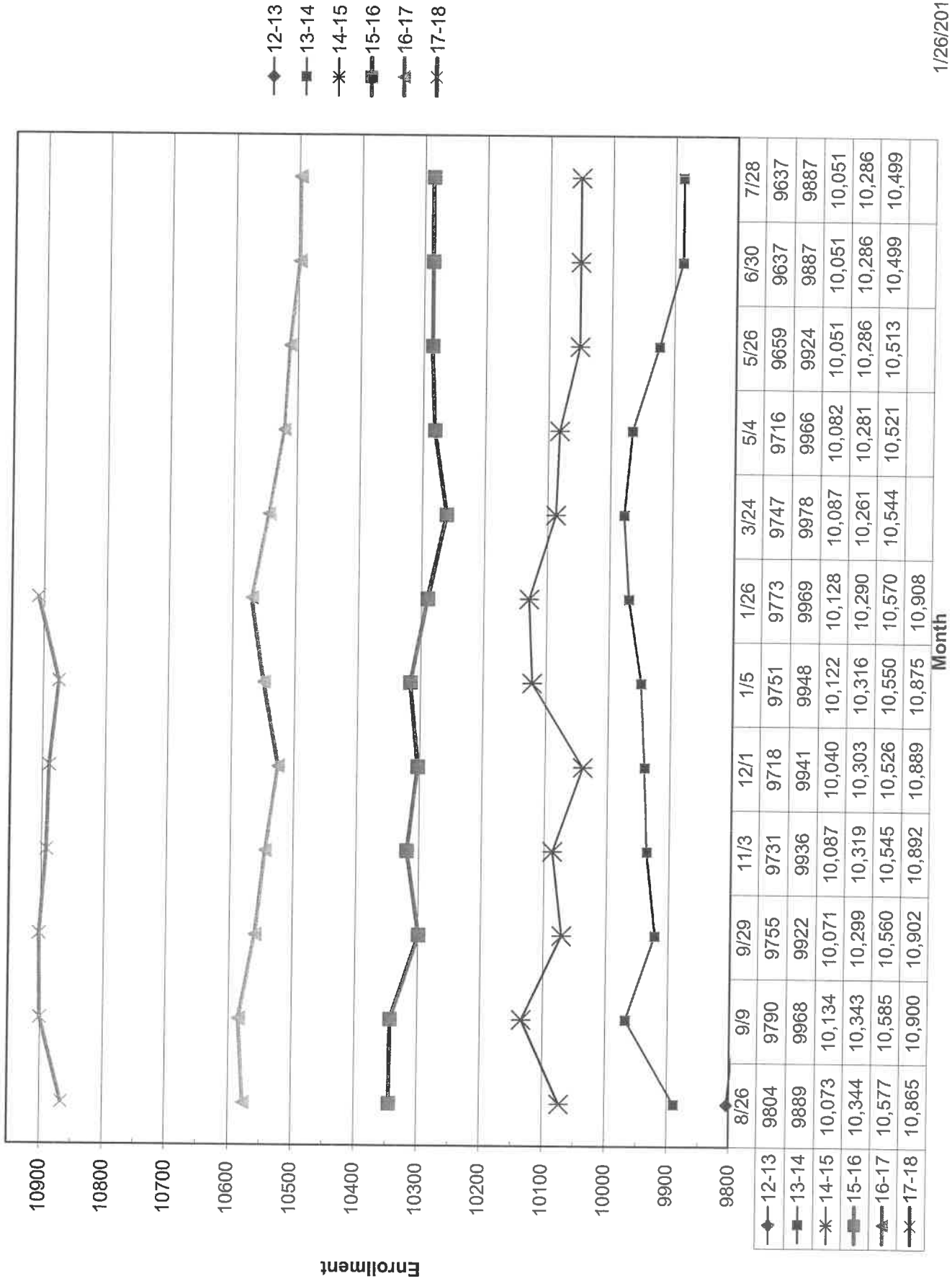
7-8 Enrollment (including SDC)



9-12 Enrollment (including SDC)



K-12 Enrollment (including SDC) by Month



Los Banos Unified School District
2017-2018 Developer Fees

| | 2014-15 | Monthly % | Cumulative % | 2015-16 | Monthly % | Cumulative % | 2016-17 | Monthly % | Cumulative % | 2017-18 | Monthly % | Cumulative % |
|-------|--------------|-----------|--------------|----------------|-----------|--------------|----------------|-----------|--------------|----------------|-----------|--------------|
| JUL | \$117,386.08 | 12.91% | 12.91% | \$109,941.25 | 7.48% | 7.48% | \$5,731.20 | 0.25% | 0.25% | \$274,657.79 | 17.34% | 17.34% |
| AUG | \$78,003.40 | 8.58% | 21.48% | \$105,310.08 | 7.17% | 14.65% | \$26,649.18 | 1.16% | 1.41% | \$208,796.85 | 13.18% | 30.53% |
| SEP | \$77,550.43 | 8.53% | 30.01% | \$37,320.27 | 2.54% | 17.19% | \$47,479.74 | 2.07% | 3.48% | \$275,404.32 | 17.39% | 47.92% |
| OCT | \$185,797.66 | 20.43% | 50.43% | \$19,825.11 | 1.35% | 18.54% | \$51,686.41 | 2.25% | 5.74% | \$218,715.47 | 13.81% | 61.73% |
| NOV | \$111,157.12 | 12.22% | 62.65% | \$28,945.89 | 1.97% | 20.51% | \$186,628.12 | 8.14% | 13.88% | \$197,943.82 | 12.50% | 74.23% |
| DEC | \$272,878.32 | 30.00% | 92.65% | \$82,174.85 | 5.59% | 26.11% | \$60,503.79 | 2.64% | 16.51% | \$217,111.35 | 13.71% | 87.94% |
| JAN | \$50,405.07 | 5.54% | 98.19% | | 0.00% | 26.11% | \$365,848.48 | 15.95% | 32.47% | \$191,034.90 | 12.06% | 100.00% |
| FEB | \$1,345.14 | 0.15% | 98.34% | \$61,428.06 | 4.18% | 30.29% | \$273,114.28 | 11.91% | 44.38% | | 0.00% | 100.00% |
| MAR | | 0.00% | 98.34% | \$111,836.09 | 7.61% | 37.90% | \$165,196.51 | 7.20% | 51.58% | | 0.00% | 100.00% |
| APR | | 0.00% | 98.34% | \$304,266.24 | 20.71% | 58.61% | \$145,515.82 | 6.35% | 57.93% | | 0.00% | 100.00% |
| MAY | | 0.00% | 98.34% | \$436,037.69 | 29.68% | 88.29% | \$787,362.62 | 34.34% | 92.27% | | 0.00% | 100.00% |
| JUN | \$15,090.57 | 1.66% | 100.00% | \$171,996.03 | 11.71% | 100.00% | \$177,319.04 | 7.73% | 100.00% | | 0.00% | 100.00% |
| TOTAL | \$909,613.79 | 100.00% | | \$1,469,081.56 | 100.00% | | \$2,293,035.19 | 100.00% | | \$1,583,664.50 | 100.00% | |
| | 513,000.00 | | | 250,000.00 | | | 250,000.00 | | | 250,000.00 | | |

Board Reference Material

SUBJECT TITLE: Certification of Corrective Actions for Audit Findings

REQUESTED ACTION: Certify Corrective Actions

Action X Discussion/Information

RECOMMENDATION:

The Board is asked to certify the corrective actions taken by the District to address the 2016-17 audit findings.

BACKGROUND INFORMATION:

Per *Education Code* 41020, the County Superintendent of Schools is responsible for reviewing the audit findings contained in the school district's annual audit. The Board must certify and file the corrective action plan.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

This is an operational activity and does not directly support a specific Board goal.

ALTERNATIVES/IDENTIFIED OPPOSITION:

None.

SPECIFIC FINANCIAL IMPACT (Include impact on School District Facilities):

ORIGINATOR: Amer Iqbal, Fiscal Services
Date: February 8, 2018

Audit Findings & Recommendations

Fiscal Year 2016-17

District Name: Los Banos Unified School District

☒ 2016-17 Audit Report contained 3 Audit Findings

Complete one page per Audit Finding and describe specific corrective action used in resolving audit finding. You will need to provide ALL documentation that supports the specific action taken toward resolving the finding; i.e. copies of amended reports, corrective action plans, etc. If audit finding was not resolved, explain specifically why this audit finding was not resolved.

Audit Finding has been

Resolved/Unresolved: Resolved

Five Digit Code: 10000

Page #: 78

Finding Type: Independent Study

Description of Audit Finding

See attached audit finding as published in the audit report (one page attachment).

CPA's Recommendation

We recommend the District should review the procedures for the independent study to ensure that the agreements are proper.

Audit finding was resolved as follows: (please attach backup)

of attachments

The District has submitted attendance reports to officially restate the affected ADA. Additionally, the District has updated its independent study form processes (see revised ADA report attachment).

Clerk/Secretary of the Governing Board

Date

Submit the Audit Findings & Recommendations form by March 15th
To

Cecilia Belmontes, MBA, Director of External Financial Services
632 West 13th Street, Merced, CA 95340

LOS BANOS UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Section IV – State Award Findings and Questioned Costs

FINDING 2017-003

Code 10000

Independent Study

Specific Requirements: Education Code 51747 states that independent study written agreements must contain certain required elements, including, but not limited to, the specific resources available to the students, a statement of policies regarding the length of time to complete assignments and the number of missed assignments allowed, the duration of the agreement and the signatures of the student, parent and teacher.

Additionally, Title 5, California Code of Regulations, section 406, requires that attendance credit is based on the time value of the student's work produced, as personally reviewed and evaluated by the teacher.

Condition: The virtual independent study at Crossroads Alternative Education School is reported as independent study. However, the written agreements used for the virtual and regular program are deficient. They are missing the December 13, 2017 next to the student and/or parent/guardian/caregiver signature.

Question Cost: Not Applicable.

Context: Auditor tested independent study students in both the traditional and virtual programs and found exceptions in the written agreements of both programs.

Effect: The District cannot claim 138 days of ADA generated by the independent study for Apportionment attendance at Second Period. The attendance was revised.

Cause: Unknown.

Recommendation: The District should review the procedures for the independent study to ensure that the agreements are proper.

District Response: The District has submitted attendance reports to officially restate the affected ADA. Additionally, the District has updated its independent study forms and processes.

Attendance School District

County: Merced

District: Los Banos Unified

CDS CODE 24 65755

Fiscal Year: 2016-17

P-2

Certificate Number: 80E3A4A4

Regular ADA

| | TK/K-3 | Grades 4-6 | Grades 7-8 | Grades 9-12 | Total |
|--|----------|------------|------------|-------------|----------|
| Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education) | 2,988.10 | 2,410.67 | 1,577.21 | 3,014.94 | 9,990.92 |

| | | | | | |
|--|------|------|------|------|------|
| Extended Year Special Education [EC 56345 (b) (3)] A-2 (Divisor 175) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|--|------|------|------|------|------|

| | | | | | |
|--|------|------|------|------|------|
| Special Education - Nonpublic, Nonsectarian Schools [EC 56366 (a) (7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions | 0.00 | 1.03 | 2.94 | 2.43 | 6.40 |
|--|------|------|------|------|------|

| | | | | | |
|--|------|------|------|------|------|
| Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366 (a) (7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions (Divisor 175) | 0.10 | 0.10 | 0.11 | 0.14 | 0.45 |
|--|------|------|------|------|------|

| | | | | | |
|--|------|------|------|------|------|
| Community Day School [EC 48660] (Divisor 70/135/180) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|--|------|------|------|------|------|

ADA Totals (Sum of A-1 through A-5)

| | | | | | |
|--------------|----------|----------|----------|----------|----------|
| Other | 2,988.20 | 2,411.80 | 1,580.26 | 3,017.51 | 9,997.77 |
|--------------|----------|----------|----------|----------|----------|

| | | | | | |
|--|------|------|------|-------|--------|
| Full-Time Traditional Independent Study ADA, pursuant to EC 51747, included in Section A or in the Attendance Supplement School District, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, and Attendance Basic Aid Open Enrollment entry screens | 0.00 | 0.96 | 9.89 | 89.97 | 100.82 |
|--|------|------|------|-------|--------|

| | | | | | |
|---|------|------|------|------|------|
| Full-Time Traditional Independent Study ADA not eligible for general funding, pursuant to EC 51745.6, and not included in Section A or in the Attendance Supplement School District, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, and Attendance Basic Aid Open Enrollment entry screens | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|---|------|------|------|------|------|

California Department of Education

Principal Apportionment Data Collection Software - Corrections
2016-16.00

Attendance School District

County: Merced

District: Los Banos Unified

CDS CODE 24 65755

Fiscal Year: 2016-17

P-2

Certificate Number: 80E3A4A4

Course Based Independent Study ADA, pursuant to EC 51749.5, included in Section A or in the Attendance Supplement School District, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, and Attendance Basic Aid Open Enrollment entry screens

| B-3 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|-----|------|------|------|------|------|
| | | | | | 0.00 |

Course Based Independent Study ADA not eligible for general funding, pursuant to EC 51745.6, and not included in Section A or in the Attendance Supplement School District, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, and Attendance Basic Aid Open Enrollment entry screens

| B-4 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|-----|------|------|------|------|------|
| | | | | | 0.00 |

ADA for Students in Transitional Kindergarten pursuant to EC 46300 included in Section A (Lines A-1 through A-5, TK/K-3 Column, First Year ADA Only)

| B-5 | 140.35 | | | | 140.35 |
|-----|--------|--|--|--|--------|
| | | | | | |

ADA for Students in Continuation Education included in Section A (Line A-1, Grades 9-12 Column)

| B-6 | | | | 97.20 | 97.20 |
|-----|--|--|--|-------|-------|
| | | | | | |

ADA for Students in Opportunity Classes included in Section A (Line A-1, Total Column)

| B-7 | | | | | 0.00 |
|-----|--|--|--|--|------|
| | | | | | |

California Department of Education

Principal Apportionment Data Collection Software - Corrections
2016-16.00

Attendance School District

County: Merced

District: Los Banos Unified

CDS CODE 24 65755

Fiscal Year: 2016-17

P-2

Certificate Number: 80E3A4A4

Prior Year ADA Adjustment (P-1 and P-2 only)

Prior Year P-2 ADA for pupils attending a charter school sponsored by the district in the current year who attended a non-charter school of the district in the prior year [EC 42238.051(a) (2) (B)].

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)

C-1

Extended Year Special Education [EC 56345 (b) (3)] C-2
(Divisor 175)

ADA Totals (C-1 + C-2)

Prior Year P-2 ADA for pupils attending a non-charter school in the current year who attended a charter school sponsored by the district in the prior year [EC 42238.051(a) (2) (C)].

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)

C-4

Extended Year Special Education [EC 56345 (b) (3)] C-5
(Divisor 175)

ADA Totals (C-4 + C-5)

TK/K-3

Grades 4-6

Grades 7-8

Grades 9-12

Total

0.00

0.00

0.00

0.00

0.00

0.00

0.00

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California Department of Education

Principal Apportionment Data Collection Software - Corrections

2016-16.00

Attendance School District

County: Merced

District: Los Banos Unified

CDS CODE 24 65755

Fiscal Year: 2016-17

P-2

Certificate Number: 80E3A4A4

Prior Year P-2 ADA attributable to district resident pupils attending a non-charter school [EC 42238.052].

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)

| | | | | | |
|-----|------|------|------|------|------|
| C-7 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|-----|------|------|------|------|------|

Extended Year Special Education [EC 56345 (b)(3)] C-8 (Divisor 175)

| | | | | | |
|-----|------|------|------|------|------|
| C-8 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|-----|------|------|------|------|------|

ADA Totals (C-7 + C-8)

| | | | | | |
|-----|------|------|------|------|------|
| C-9 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|-----|------|------|------|------|------|

Gain or Loss of ADA due to a Reorganization or Transfer of Territory [EC 42238.05 (a)(3)]. If the ADA adjustment is a loss, report the loss as a negative number in Line C-10 or C-11.

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)

| | | | | | |
|------|------|------|------|------|------|
| C-10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|------|------|------|------|------|------|

Extended Year Special Education [EC 56345 (b)(3)] C-11 (Divisor 175)

| | | | | | |
|------|------|------|------|------|------|
| C-11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|------|------|------|------|------|------|

ADA Totals (C-10 + C-11)

| | | | | | |
|------|------|------|------|------|------|
| C-12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|------|------|------|------|------|------|

California Department of Education

Principal Apportionment Data Collection Software - Corrections
2016-16.00

Certification

County: Merced

Fiscal Year: 2016-17

District: Los Banos Unified

P-2

CDS CODE 24 65755

Attendance School District

I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions.

School District Superintendent:

[Signature] Date: 9/6/17

County Superintendent of Schools: _____

Date: _____

Any inquiries concerning this report should be directed to:

CONTACT NAME _____

PHONE _____

FAX _____

E-mail _____

Audit Findings & Recommendations

Fiscal Year 2016-17

District Name: Los Banos Unified School District

☒ 2016-17 Audit Report contained 3 Audit Findings

Complete one page per Audit Finding and describe specific corrective action used in resolving audit finding. You will need to provide ALL documentation that supports the specific action taken toward resolving the finding; i.e. copies of amended reports, corrective action plans, etc. If audit finding was not resolved, explain specifically why this audit finding was not resolved.

Audit Finding has been

Resolved/Unresolved: Resolved

Five Digit Code: 50000

Page #: 77

Finding Type: Equipment Management

Description of Audit Finding

See attached audit finding as published in the audit report (one page attachment).

CPA's Recommendation

We recommend the District should perform a physical inventory of equipment with a market value of \$500 or more, at least once every two years.

Audit finding was resolved as follows: (please attach backup)

of attachments

A meeting was convened on 1/17/18 to address district wide process to log and track asset with a market value of \$500 or more (see sign-in sheet attachment).

Clerk/Secretary of the Governing Board

Date _____

Submit the Audit Findings & Recommendations form by March 15th
To

Cecilia Belmontes, MBA, Director of External Financial Services
632 West 13th Street, Merced, CA 95340

LOS BANOS UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Section III – Federal Award Findings and Questioned Costs

FINDING 2017-002

Code 50000

Equipment Management

U.S. Department of Agriculture passed through

California Department of Education 10.553, 10.555 Child Nutrition Cluster

Specific Requirement: Local Education Agencies shall follow Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) for equipment acquired under Federal awards received from a Federal awarding agency. A physical inventory of equipment must be taken and the results reconciled with the equipment records at least once every two years (2 CFR section 200.313(d) (2)).

Condition: The District is not performing a physical inventory of all equipment acquired with Federal funding to be in compliance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). It was noted during testing that the physical inventory count was last performed during 2001.

Questioned Costs: Unknown.

Context: During our test of internal controls over equipment valued between \$500 and \$4,999, we were able to locate all of the items selected for the Child Nutrition Cluster. However, the District was unable to provide records to support a physical inventory count. We discussed the lack of documentation with District personnel and discovered that the physical inventory count was last performed during 2001.

Effect: The District is not performing a physical inventory of equipment at least once every two years to be in compliance with (2 CFR section 200.313(d) (2)).

Cause: Unknown.

Recommendation: The District should perform a physical inventory of equipment with a market value of \$500 or more, at least once every two years.

District Response: The District concurs. We will provide a structured process to affected staff, training and follow up.

ASSET MANAGEMENT

Sign-in Sheet (January 17th, 2018)

| NAME | SITE |
|---------------------|------------|
| AMER IQBAL | DO |
| Rogelio Chavez III | CRF |
| Joseph Sousa | RME |
| Bernie Vera | VE |
| Terri Todd | MSE |
| Taylor Roelofs | CE |
| Rogelio Chavez | WVS |
| DAVITA BROCKEN | CROSSROADS |
| Kennedy Knight | CBJH |
| Brian Salazar | IS Dept |
| Haidi Thomas | LFE |
| Norm Betteridge | I.S. |
| Chan Mead | SLHS |
| Garnett Gomes | IS |
| Antiastrana | HME |
| Kane Kane | PHS |
| Christopher Ordunez | WHS |
| | LBHS |

Audit Findings & Recommendations

Fiscal Year 2016-17

District Name: Los Banos Unified School District

☒ 2016-17 Audit Report contained 3 Audit Findings

Complete one page per Audit Finding and describe specific corrective action used in resolving audit finding. You will need to provide **ALL documentation** that supports the specific action taken toward resolving the finding; i.e. copies of amended reports, corrective action plans, etc. If audit finding was not resolved, explain specifically why this audit finding was not resolved.

Audit Finding has been

Resolved/Unresolved:

Resolved

Five Digit Code: 30000

Page #: 76

Finding Type: Creekside JHS ASB

Description of Audit Finding

See attached audit finding as published in the audit report (one page attachment).

CPA's Recommendation

We recommend the District ensure proper controls over cash, all cash collection should be counted and receipted with a three carbon copy pre-numbered receipt book when received.

Audit finding was resolved as follows: (please attach backup)

of attachments

A meeting was convened on 6/22/17 to address proper ASB bookkeeping procedures and processes to ensure proper control over cash collection and receipting(see sign-in sheet attachment).

Clerk/Secretary of the Governing Board

Date

Submit the Audit Findings & Recommendations form by March 15th
To

Cecilia Belmontes, MBA, Director of External Financial Services

632 West 13th Street, Merced, CA 95340

LOS BANOS UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Section II – Financial Statement Findings

FINDING 2017-001

Code 30000

Creekside JHS ASB

Controls over the ASB at Creekside Junior High School are poor. We noted the following exceptions:

- A. Controls over cash handling are poor. Pre-numbered receipts are not written for all monies received. We were unable to trace the written receipts to the bank deposits because there is no clear paper trail of which receipts make up each deposit. In addition, the money received is not always deposited because it is used for change.
- B. The change fund was created by withholding cash from deposits.
- C. The bookkeeper is an authorized signer on the bank account.
- D. We were advised by the bookkeeper that the Principal has a debit card associated with the ASB checking account that is used for online purchases.
- E. Controls over tickets are poor. The tickets are not locked up and there is no inventory of unused tickets. In addition, the ASB uses one ticket roll and the tickets are sold for three different amounts. There is a separate page attached to the ticket summary with hash marks for each ticket sold at the various prices, but the total number of hash marks was greater than the tickets used. Therefore, we were unable to match the tickets sold to the proceeds.

RECOMMENDATIONS

- A. To ensure proper controls over cash, all cash collections should be counted and receipted with a three carbon copy pre-numbered receipt book when received. A clear paper trail should be kept on which receipts go with each deposit. Additionally, all monies received should be deposited.
- B. The change fund should be redeposited as revenue. A new change fund should be established as a separate cash account in the financial system. The cash fund should always reconcile to the established dollar amount.
- C. To strengthen internal controls over cash, the ASB bookkeeper should not be an authorized signer on the account.
- D. ASB expenditures require prior approval whether payment is made by check or debit card. Strong processes should be in place to ensure that the card is not used unless preapproval is obtained. In addition, the ASB should determine if the debit card will be allowed by the Business Office.
- E. Good internal controls over the use of pre-numbered tickets include an inventory sheet to log the activity for each ticket roll, a ticket roll for each amount sold and an event summary to account for both the tickets sold and money collected. Unused tickets must be locked up in a secure location to prevent unauthorized use.

DISTRICT RESPONSE

The District has provided training designed to address the controls' alleged shortfalls.

LBUSD MEETING SIGN-IN SHEET

Meeting: **ASB Audit Findings Meeting**

Meeting Date: **June 22, 2017**

Place: **LBUSD Board Room**

Don Laursen Presiding

1530 - 1615

Name (please print)

School

1. Don Laursen

DO

2. Lena Gutierrez

LBHS

3. Gabriela

PHS

4. Deo Brasil

LBHS

5. Dan Sutter

PHS

6. Veronica Partida

LBHS

7. Veli Gungen

LBHS

8. Charlie Picas

PHS

9.

10.

11.

12.

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20.

Board Reference Material

SUBJECT TITLE: **Speech and Language Pathologist Assistant**

REQUESTED ACTION: Approve Job Description

Action X

Discussion/Information

RECOMMENDATION:

It is recommended the Board approve a new job description for Speech and Language Pathologist Assistant. The Speech and Language Pathologist Assistant would provide a full range of educationally related speech and language services to district students including implementing individual education plans (IEP), goals and objectives; individual, group speech/ language sessions; and collaboration with the Speech Language Therapists and district staff as identified for implementation through the Individual Education Plan (IEP)

BACKGROUND INFORMATION:

Over the past few years the district has seen an increase needs for our students in the area of speech and language development. Currently, these students are serviced by 6 Speech Language Therapists whose caseloads are exceeding the caseload cap number allowed by California Education Code. The district has advertised and made every effort to recruit qualified Speech language Pathologists for the past 4 years to no avail due to the state wide shortage of the Speech Language Pathologist.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

GOAL 1: Promote the educational success of all students by closing the achievement gap between groups of students by using best practices to attain proficiency or better by all students in reading and mathematics.

ALTERNATIVES/IDENTIFIED OPPOSITION:

None at this time.

SPECIFIC FINANCIAL IMPACT: (Include Impact on School District Facilities)

The cost of the Speech Language Pathologist Assistant will be paid by special education fund.

ORIGINATOR: Tammie Calzadillas, Ed.D., Assistant Superintendent, Human Resources

Date: February 8, 2018

Speech Language Pathology Assistant

Purpose Statement

The job of Speech Language Pathology Assistant is done for the purpose/s of completing a variety of activities designed to develop pre-language and language skills, oral-motor control for speech production, and vocalization with students who have identified speech and language disorders, with use of assistive technology to support communication.

This job reports to the Director of Special Services

Essential Functions

- Adapts or modifies instructional material and/or equipment for the purpose of meeting the determined needs and abilities of students with identified speech and language disorders.
- Assists in maintaining appropriate behavior between activities and establishes structure and routines for the management of activities for the purpose of a consistency and time management.
- Assists in maintaining student data and records for the purpose of accuracy and organization.
- Assists the therapist during assessments for the purpose of meeting the needs of students with identified speech and language disorders.
- Documents student progress for the purpose of meeting established objectives.
- Follows and implements documented treatment plans or protocols for the purpose of assisting students with identified speech and language disorders.
- Observes and reports significant behavioral patterns or other problems to the therapist for the purpose of assessing the needs of students with identified speech and language disorders.
- Prepares therapy materials and/or equipment for the purpose of using them in therapy activities.
- Provides direct treatment assistance to students for the purpose of meeting speech and/or language needs.

Job Requirements: Minimum Qualifications

Skills, Knowledge and Abilities

SKILLS are required to perform multiple, technical tasks with a need to occasionally upgrade skills in order to meet changing job conditions. Specific skill based competencies required to satisfactorily perform the functions of the job include: .

KNOWLEDGE is required to perform basic math, including calculations using fractions, percents, and/or ratios; read technical information, compose a variety of documents, and/or facilitate group discussions; and understand complex, multi-step written and oral instructions. Specific knowledge based competencies required to satisfactorily perform the functions of the job include: age appropriate activities; age appropriate activities/behaviors; assessment instruments and techniques.

ABILITY is required to Flexibility is required to work with others in a wide variety of circumstances; analyze data utilizing defined but different processes; and operate equipment using a variety of standardized methods. Specific ability based competencies required to satisfactorily perform the functions of the job include: .

Responsibility

Responsibilities include: working under limited supervision following standardized practices and/or methods; providing information and/or advising others; operating within a defined budget. Utilization of some resources from

other work units is often required to perform the job's functions. There is some opportunity to impact the organization's services.

Work Environment

The usual and customary methods of performing the job's functions require the following physical demands: .
Generally the job requires 50% sitting, 20% walking, and 30% standing. This job is performed in a generally clean and healthy environment.

Experience: Job related experience is desired.

Education: Community college and/or vocational school degree with study in job-related area.

Equivalency: Graduation from a speech-language pathology assistant program.

Required Testing:

Post Offer Physical Exam
TB Clearance

Certificates and Licenses

Driver's License & Evidence of Insurability

Continuing Educ. / Training:

Continuing Education Requirements

Clearances

Criminal Justice Fingerprint/Background Clearance

FLSA Status

Non Exempt

Approval Date

Salary Grade

Board Reference Material

SUBJECT TITLE: **Translator/ Interpreter**

REQUESTED ACTION: Approve Job Description

Action X

Discussion/Information

RECOMMENDATION:

It is recommended the Board approve a new job description for translator/ interpreter position. The translator/interpreter would provide translating and interpreting services to meet the needs of the district and community.

BACKGROUND INFORMATION:

Over the past few years the district has seen an increase needs in translation and interpretation for our students and community. The staff and community are facing the challenge of communicating effectively in order to support the students to reach their educational goals.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

GOAL 1: Promote the educational success of all students by closing the achievement gap between groups of students by using best practices to attain proficiency or better by all students in reading and mathematics.

ALTERNATIVES/IDENTIFIED OPPOSITION:

None at this time.

SPECIFIC FINANCIAL IMPACT: (Include Impact on School District Facilities)

The cost of the translator/interpreter will be paid by special education fund as well as elementary and secondary education fund.

ORIGINATOR: Tammie Calzadillas, Ed.D., Assistant Superintendent, Human Resources
Date: February 8, 2018

Translator-Interpreter

Purpose Statement

The job of Translator-Interpreter is done for the purpose/s of translating and producing a variety of general, technical, legal, and medical documents and materials between English and a second designated language for schools and District Office staff.

This job reports to the Director of Special Services

Essential Functions

- Attends various meetings as necessary for the purpose of performing essential job functions.
- Interprets English to a specified second language and from a specified second language to English for the purpose of meeting the needs of parents and students whose primary language is other than English.
- Prepares written translations of a variety of documents used at school sites and the District Office for the purpose of accuracy.
- Produces verbal translations of formal and informal meetings for the purpose of providing for the needs of parents and students whose primary language is other than English.
- Uses office and translation equipment for the purpose of performing essential job functions.
- Uses, distributes, and maintains headsets and microphones used during oral interpretation assignments for the purpose of ensuring the proper equipment is available and in good working order when needed for interpretation/translation.

Job Requirements: Minimum Qualifications

Skills, Knowledge and Abilities

SKILLS are required to perform single, technical tasks with a potential need to upgrade skills in order to meet changing job conditions. Specific skill based competencies required to satisfactorily perform the functions of the job include: Advanced oral and written communication skills.

Strong interpersonal skills.

Record keeping techniques.

Strong time management skills.

KNOWLEDGE is required to perform basic math; read a variety of manuals, write documents following prescribed formats, and/or present information to others; and understand complex, multi-step written and oral instructions. Specific knowledge based competencies required to satisfactorily perform the functions of the job include: Advanced oral and written usage in English grammar.

ABILITY is required to schedule activities and/or meetings; gather, collate, and/or classify data; and consider a number of factors when using equipment. Flexibility is required to work with others in a variety of circumstances; work with data utilizing defined but different processes; and operate equipment using standardized methods. Ability is also required to work with a significant diversity of individuals and/or groups; work with data of varied types and/or purposes; and utilize job-related equipment. Problem solving is required to analyze issues and create action plans. Problem solving with data frequently requires independent interpretation of guidelines; and problem solving with equipment is limited. Specific ability based competencies required to satisfactorily perform the functions of the job include: Read, write, and translate English and a designated second language.

Prioritize tasks according to legal mandates and the needs of the school sites and District.

Speak and interpret English and a second language.

Understand and follow oral and written directions.

Communicate effectively with students, teachers, parents, staff, and the public, including members of ethnic communities.

Read, interpret, apply, and explain rules, regulations, policies, and procedures.

Establish and maintain cooperative and effective working relationships with others.
Meet scheduled timelines.

Responsibility

Responsibilities include: working under limited supervision using standardized practices and/or methods; providing information and/or advising others; operating within a defined budget. There is a continual opportunity to impact the organization's services.

Work Environment

The usual and customary methods of performing the job's functions require the following physical demands: some lifting, carrying, pushing, and/or pulling, and significant fine finger dexterity. Generally the job requires 60% sitting, 15% walking, and 25% standing. This job is performed in a generally clean and healthy environment.

Experience: Job related experience is desired.

Education: High school diploma or equivalent.

Equivalency:

Required Testing:

Language Proficiency examination

Continuing Educ. / Training:

Certificates and Licenses

Driver's License & Evidence of Insurability

Clearances

Criminal Justice Fingerprint/Background Clearance

FLSA Status
Not Rated

Approval Date

Salary Grade

Board Reference Material

SUBJECT TITLE: Comprehensive Safety Plans

REQUESTED ACTION: Approve

Action X

Discussion/Information _____

RECOMMENDATION:

It is recommended that the Board approve the Comprehensive Safety Plans submitted for review by the schools of the District during the 2017-18 school year.

BACKGROUND INFORMATION:

Board policy, number 0450, Comprehensive Safety Plan, and Ed Code 32286 and Ed Code 32288, directs the Board to annually review, update and approve each school's Comprehensive Safety Plans by March 1. The Board's approval will ensure compliance with Board policy and state law.

Prior to submitting the plans to the District, each school site council, or School site safety committee, held public meetings inviting feedback from the public and community members.

Each school plan addresses the following areas as required within the Board's policy and by state law:

- Child abuse reporting procedures, Emergency disaster procedures: Evacuation, Lockdown, Bomb threat, Fire, Earthquake
- Adaptations for disabled students,
- Policy pursuant to student discipline offenses,
- Procedures to notify teachers regarding student suspensions,
- Discrimination and harassment policies,
- Procedures for safe entry and exit of school campuses,
- Dress code related to 'gang-related' behavior,
- Safe and Orderly school environment,
- Rules and procedures for school discipline,
- Hate crime reporting procedures,
- Strategies for providing a safe environment,
 - Positive school climate
 - Bullying prevention
 - Curriculum for prevention of violence
 - Parent involvement
 - Prevention of drug and alcohol use per drug-free schools
- Procedures for avoiding hazardous materials,

Each school also submits a plan for conducting safety drills throughout the school year.

Board members are encouraged to view the individual plans to see the thorough planning that school staff has undertaken for the safety of students and staff. Individual plans are available for review at the school sites as well as at the District Office.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

Goal number 3 : Creating and sustaining safe learning and drug free school environments.

ALTERNATIVES/IDENTIFIED OPPOSITION:

None

SPECIFIC FINANCIAL IMPACT (Include Impact on School District Facilities):

None

ORIGINATOR: Dr. Mark Marshall, Superintendent LBUSD

Date: February 8, 2018

Board Reference Material

SUBJECT TITLE: Crossroads Alternative Education Center Building Exemption

REQUESTED ACTION:

Action X

Discussion/Information

RECOMMENDATION:

It is recommended that the board approve the Exemption request to the State Allocation Board.

BACKGROUND INFORMATION:

The State Allocation Boards allows districts to operate independent study in a leased facility that meets or exceeds local building, health, and safety standards. This is an addendum of the waiver previously approved by the board in December, 2017, ending our occupancy of Ste. G on March 31, 2018, and beginning our occupancy of Ste. A on March 1, 2018. We will continue to lease Ste. C and D.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

Exercising fiscal responsibility and providing adequate school facilities are consistent with the Los Banos Unified School District Board Goals.

ALTERNATIVES/IDENTIFIED OPPOSITION:

Build a new facility at the approximate cost of \$2,000,000.00 (est. 2015, based upon \$5,300,000 cost to expand Mercey Springs Elementary by 15 classrooms)

SPECIFIC FINANCIAL IMPACT (Include Impact on School District Facilities):

Crossroads is currently under lease, at 265 Mercey Springs Rd. This amount has been included in the district's adopted budget.

ORIGINATOR: Barbara Severns, principal, Crossroads Alternative Education Center
Date: February 8, 2018

The district is applying for a ☐ new ☒ renewal request for an exemption from definition of "school building" within Education Code, Section 17283. Buildings with an approved Exemption Request remain subject to the provisions of the School Facilities Program; therefore, they are included in the school district's Gross Classroom Inventory.

| | |
|---|---|
| SCHOOL DISTRICT/SUPERINTENDENT OF SCHOOLS Los Banos Unified School District | DISTRICT REPRESENTATIVE Barbara Severns |
| COUNTY Merced | PHONE NUMBER (209) 826-4013 |
| THE DISTRICT IS REQUESTING TO USE LEASED/OWNED BUILDINGS FROM: March 1, 2018 TO: December 31, 2019 <small>MONTH DAY YEAR MONTH DAY YEAR</small> | E-MAIL ADDRESS bseverns@losbanosusd.k12.ca.us |

The above referenced School District/Superintendent of Schools, hereinafter referred to as the "District" is requesting approval from the State Allocation Board to use the building(s) for Independent Study listed below:

| DISTRICT IDENTIFICATION NUMBER | BUILDING LOCATION |
|--------------------------------|--|
| 24-65755-0119073 | 265 Mercey Springs Rd., Ste. A Los Banos, CA 93635 (this suite is to replace Ste. G listed below) |
| 24-65755-0119073 | 265 Mercey Springs Rd., Ste. G Los Banos, CA 93635 (remove) |
| | *this is an addendum to the Building Exemption filed |
| | on 01/01/2018 for Ste. C and D, additionally |
| | |
| | |
| | |
| | |

The District agrees to indemnify, defend, and hold the State of California, its officers and employees harmless from any legal claims that may arise from the use of said leased/owned buildings that do not comply with the definition of "school buildings" within Education Code, Section 17283; and,

Now Therefore Be It Resolved, that the District hereby elects to use the building(s) listed above upon approval of the State Allocation Board.

The District certifies that this request is in compliance with Education Code, Section 17289.

Passed and adopted this _____ day of _____, 19____, _____
 County, California.

 Clerk/Secretary to the Board

Board Reference Material

SUBJECT TITLE: Hanover Research Partnership

REQUESTED ACTION: Approve

Action X

Discussion/Information

RECOMMENDATION:

It is recommended the Board approve the Client Services Agreement for the Hanover Research Partnership.

BACKGROUND INFORMATION:

Hanover Research's K-12 Education Practice collaborates with over 325 local school districts, regional education agencies, independent schools, state education agencies, and educational service providers across the United States, aiding these clients in the achievement of academic and operational objectives.

Hanover's partnership model encourages and supports long-term, data-driven planning and solutions to meet immediate challenges and achieve strategic objectives. For a fixed annual fee, clients may request unlimited custom research projects that are completed consecutively, drawing from a variety of research capabilities. In addition to the custom research, Hanover offers access to an online archive of 1,800+ educational reports on a myriad of topics. Custom research solutions may include, but are not limited to:

- **Quantitative & Qualitative Data Analysis:** data mining and segmentation; analysis of district collected data
- **Best Practice & Literature Review:** review of scholarly literature featuring best practices and case studies
- **Survey Design, Administration, & Analysis:** student and parent, quantitative program evaluation, stakeholder engagement, public perception and awareness surveys
- **Benchmarking:** development and comparative analysis in the areas of: administration, operations, and curricular comparisons
- **Market Evaluation:** vendor/product reviews, demographic trends and projections, policy impact analysis, economic impact assessment

HANOVER IMPROVEMENTS:

To enhance the client experience, Hanover Research continues to make investments to staff, methodologies, and technology. These include:

- **Investment in Staff:** Hanover has continued to invest in more experienced researchers. Their research team now consists of over 80% with PhD's or Master degrees. Hanover has added more staff overall to its Content and Account Management teams to ensure a lower client to contact ratio.
- **New Methodologies:** Hanover provides clients with digital and interactive deliverables, online focus groups, primary research outreach data bases, enhanced quantitative analyses,

and infographics. In fall 2017, Hanover launched Data Lab allowing districts to identify regional and national peers in an interactive dashboard. In 2018, Hanover released to California partners an enhancement to Data Lab that enables districts to benchmark their district using California Dashboard data.

- **Technology/Databases:** Sawtooth, Proquest, Marketsight, Qualtrics, Survey Gizmo, STATA, Tableau.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

Supports Board Goals #1 & # 3: Promote the educational success of all students by using best practices to attain proficiency or better AND create and sustain inspirational learning environments

LCAP Support: Hanover can support and improve LBUSD's LCAP development and reporting through their custom research, including:

- **Survey design and analysis** for examining perceptions of LCAP priorities
- **Quantitative data analyses** to review student achievement and determine the effectiveness of individual programs
- **Benchmarking** to provide a review of exemplary LCAP documents throughout the state to enhance the content and layout of the district's own LCAP report
- **Secondary research** to help improve the district's work and programs in specific priority areas

Previous Projects Completed:

- Technology Professional Development Survey
- Benchmarking Technology Use
- Practices for K-3 Literacy
- LCAP Surveys
- 2018 LCAP Surveys (current)
- Smarter Balance District-Level and School-Level Data Analysis
- Math Professional Development Survey

ALTERNATIVES/IDENTIFIED OPPOSITION:

N/A

SPECIFIC FINANCIAL IMPACT (Include Impact on School District Facilities):

Three-Year Contract Value: \$138,600 (*\$46,200 each year for three years*).

This contract will be paid from a combination of Title I, Title II and Title III funds.

ORIGINATOR: Paula Mastrangelo, Assistant Superintendent, Elementary Education,
Paul Enos, Assistant Superintendent, Secondary Education

Date: February 8, 2018

Client Services Agreement

Date of Agreement: November 7, 2017

The Hanover Research Council LLC ("Hanover") is pleased to provide Los Banos Unified School District ("Client") the Research Services as described below:

1. Agreement Term

Effective Date: 3/18/2018

End Date: 3/17/2021

2. Term

This agreement ("Agreement") with Hanover runs for a subscription period from the Effective Date to the End Date (the "Term"). During the Term of this Agreement, Client will be able to access the research services provided by Hanover (the "Research Services") in accordance with the terms and conditions set forth below. Client will have the authority to request Research Services on any topic throughout the Term within the confines of (1) sequential queue(s), i.e., Hanover will work on one (1) Research Services project at a time.

3. Research Services

All Research Services are available to Client on a subscription basis within the confines of a sequential research workflow queue, in that Hanover will perform up to one (1) Research Services project at a time. Client shall, in its discretion, prioritize the research projects that form the basis of the Research Services as it deems appropriate. Although work is completed in a sequential fashion, Client may submit requests at any time. Individual Research Services projects will generally be commenced by the submission of a project request that will describe the project, the expected Deliverables (as defined below), any information or materials to be provided by Client and any other information anticipated to be relevant to the proposed project. The parties will negotiate in good faith and agree upon the proposed Deliverables, approach and timetable for the project, subject to assumptions regarding the availability of information and any third party participants and materials. If Hanover anticipates that it will not be able to provide the Research Services on the agreed upon schedule, Hanover shall keep Client regularly informed of the status of the Research Services and any substantial delay in delivery or any proposed revised schedule of delivery. Hanover will not be responsible for any delay in timelines due to (i) Client's modification of a project's goals or proposed Deliverables, (ii) Client's delay in providing relevant materials or responses or (iii) in the provision of any third party materials with respect to the Research Services.

Research Services may include, but are not limited to: custom research reports; survey design, administration and analysis; interviews with industry/issue experts; secondary research; data analysis; and benchmarking (product/service comparison, key performance and efficiency metrics). Deliverables will be provided in PowerPoint, PDF, Word, Excel, or Tableau formats. Client also has full access to phone based consultations with a Hanover account team member. Client agrees to designate a primary point of contact who will, to the best of his/her ability, conduct periodic calls with the assigned Hanover account team member to review performance against our shared objectives, prioritize projects within the queue, and discuss current and future projects.

The Research Services may include Client's access to Hanover's research library (the "Research Library") on the Client Portal (as defined below). The Research Library uses Hanover's extensive research capabilities to provide an archive of redacted and/or anonymized reports to supplement the research commissioned by Client as well to assist in idea generation for new research. If Client's partnership with Hanover includes access to the Research Library, then Client understands and agrees that any reports provided by Hanover to Client under this Agreement may be used by Hanover for distribution through the Research Library, so long as Hanover appropriately deidentifies and/or anonymizes any Confidential Information of Client.

The Research Services may also include Client's access to Hanover's client portal (the "Client Portal"). Apart from the Deliverables under this Agreement (as defined below), any such use of the Client Portal by Client or its representatives is governed by the Client Portal Terms of Use (<http://www.hanoverresearch.com/terms-of-use/>) and Hanover's privacy policy (<http://www.hanoverresearch.com/privacy-policy/>), which may be updated from time to time.

4. Intellectual Property Rights

Hanover acknowledges and agrees that Client owns the deliverables provided to Client as part of the Research Services under this Agreement (the "Deliverables"), except as may otherwise be set forth in this Section 4. Hanover Deliverables may consist of publications, surveys, data, reports, and other Hanover information and services that are custom commissioned by and for Client. In order for Hanover to provide to Client certain syndicated products, materials and information ("Syndicated Materials"), Hanover retains a non-exclusive, royalty-free, worldwide license to use, reproduce, and distribute the data or information created or developed by Hanover in the service of this Agreement, so long as Hanover does not repurpose or use any Confidential Information of Client. Client acknowledges and agrees that Hanover owns all intellectual property rights in the methodologies, processes or trade secrets used by Hanover to create the Deliverables and Research Services ("Hanover IP"). Hanover grants Client a non-exclusive, royalty-free, worldwide, irrevocable, non-transferable license to use, reproduce, and distribute the Hanover IP for its internal business purposes solely to the extent contained within the Deliverables. Client may not modify, reverse engineer or use the Hanover IP in any way to provide services that would be in competition with the Research Services. Deliverables may also contain third party data or materials, which Hanover may not convey ownership of to Client, but rather a license. Hanover or its third party provider may transfer or sublicense to Client usage rights, subject to any restrictions conveyed by Hanover or such third party provider to Client, and Client agrees to comply with any such restrictions. Client also acknowledges and agrees that it will not own any publicly sourced information contained within the Deliverables, but that it may use such information in accordance with applicable law, including fair use under Section 107 of the Copyright Act. Client may distribute the Deliverables on an ad-hoc basis, including but not limited to any form of online distribution, so long as it is in compliance with the terms of this Agreement and so long as such Deliverables are unmodified and attributed to Hanover. Client may not modify any of the disclaimer language included in any Deliverables, and Client agrees not to resell the Deliverables in any way.

If Client's partnership with Hanover includes Syndicated Materials provided by Hanover (including any Syndicated Materials on the Client Portal), Client agrees that it will not distribute the Syndicated Materials and that such Syndicated Materials are for its internal use only. Syndicated Materials may not be published or reproduced without Hanover's prior written consent.

5. Service Fees, Invoicing & Additional Services

The fee payable by Client for the Term is \$138,600.00 (the "Service Fee"). Client agrees to pay the Service Fee in accordance with the below invoicing schedule and net 30 days from receipt of an accurate invoice. Failure to pay promptly may result in project postponement.

| Year One | |
|--------------|----------------|
| Invoice Date | Invoice Amount |
| 3/18/2018 | \$46,200.00 |
| Year Two | |
| Invoice Date | Invoice Amount |
| 3/18/2019 | \$46,200.00 |
| Year Three | |
| Invoice Date | Invoice Amount |
| 3/18/2020 | \$46,200.00 |

Client understands and agrees that there may from time to time be incidental costs not included in the Service Fee set forth above ("Additional Services"). Such Additional Services may include purchased database access, panel costs, survey incentives, translation costs, infographic development costs, postage/printing for mass mailings, etc. In the event such incidental costs are required to complete a project for Client, Hanover will discuss the details with Client and obtain written approval prior to engaging in those Additional Services. Client agrees to pay for all such Additional Services to either Hanover or directly to such third party vendor if requested. If Additional Services are estimated to cost more than \$5,000, Client shall either (1) contract directly with the third party vendor(s) for such Additional Services, or (2) pre-pay to Hanover the estimated costs for the Additional Services prior to the project kick-off.

6. Warranties; Liabilities

Hanover hereby warrants that the Research Services shall be performed in a competent and professional manner in accordance with industry standards by qualified personnel. Hanover agrees to indemnify and hold Client harmless against any and all claims that the Deliverables infringe the intellectual property right of a third party, provided that the relevant claim: (i) does not arise from any modification of the Deliverable, (ii) does not arise from the combination of the Deliverable with any other information, services, products or technology not supplied by Hanover, (iii) if the relevant claim is based on the content or materials contained in the Deliverables that are provided by a third party, then only to the extent that such third party has agreed to indemnify Hanover and its licensees. Client must provide prompt notice of such claim to Hanover. Client agrees to indemnify and hold Hanover harmless against any and all claims that any materials provided by Client infringe the intellectual property or privacy rights of a third party, provided that Hanover provides prompt notice of such claim to Client. EXCEPT AS OTHERWISE PROVIDED IN THE AGREEMENT, THE RESEARCH SERVICES ARE PROVIDED ON AN "AS IS" BASIS AND THERE ARE NO EXPRESS OR IMPLIED WARRANTIES, INCLUDING THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. IN PARTICULAR, HANOVER DOES NOT WARRANT THE ACCURACY OR COMPLETENESS OF THE DATA PROVIDED AS PART OF THE RESEARCH SERVICES. CLIENT'S SOLE AND EXCLUSIVE REMEDY FOR ANY MATERIAL BREACH OF PERFORMANCE UNDER THIS AGREEMENT SHALL BE, AT HANOVER'S OPTION EITHER: (1) REPERFORMANCE OF THE DEFECTIVE RESEARCH SERVICES OR (2) A REFUND OF MONIES PAID FOR THE DEFECTIVE RESEARCH SERVICES. CLIENT AND HANOVER BOTH AGREE THAT NEITHER PARTY SHALL BE LIABLE TO THE OTHER FOR ANY LOST PROFITS, LOSS OF BUSINESS OR OTHER CONSEQUENTIAL, SPECIAL OR INCIDENTAL, PUNITIVE, OR INDIRECT DAMAGES UNDER THIS AGREEMENT. CLIENT AND HANOVER ALSO AGREE THAT NEITHER PARTY SHALL BE LIABLE TO

THE OTHER PARTY IN ANY EVENT FOR AN AMOUNT GREATER THAN THE CURRENT YEAR'S SERVICE FEE UNDER THIS AGREEMENT.

7. Confidentiality & Non-Disclosure

The parties acknowledge and agree that as part of this Agreement, certain Confidential Information of the parties will be exchanged. "Confidential Information" means, with respect to the disclosing party, any non-public, commercially proprietary or sensitive information or materials of that party, including any proprietary intellectual property of that party. Confidential Information shall not include information which (i) is already in the public domain at the time of disclosure or becomes so at any time thereafter through no act of the receiving party, (ii) is already lawfully in the receiving party's possession at the time of disclosure, (iii) is received independently by the receiving party from a third party free to make such disclosure, or (iv) is independently developed by the receiving party. Each party under this Agreement shall hold the Confidential Information of the other party in strict confidence using at least the same degree of care as the receiving party uses to protect its own Confidential Information.

Upon written request by the disclosing party, the receiving party shall return or destroy, at the disclosing party's option, all tangible materials that disclose or embody the Confidential Information; provided, however, that the receiving party may retain one copy of the disclosing party's Confidential Information for archival purposes.

Notwithstanding the foregoing, the receiving party may disclose Confidential Information as required by law, including any governmental, judicial, or administrative order, subpoena, discovery request, regulatory request or similar method, provided that the receiving party makes reasonable efforts to promptly notify the disclosing party in writing of such demand so that the disclosing party may seek, at its sole expense, to make such disclosure subject to a protective order or other appropriate remedy to preserve its confidentiality.

8. Records and Audit

Hanover will maintain complete records of its operations and its arrangements with any subcontractors for Additional Services, and will provide such records to Client upon reasonable request for audit and review in accordance with applicable law.

9. Governing Law

This Agreement shall be governed by the laws of the State of Delaware.

10. Confirmation

Each person signing this Agreement represents and warrants that he or she is duly authorized and has legal capacity to execute and deliver this Services Agreement.

Both parties understand and agree that the contractual obligations of payment and services being rendered shall apply to any entity that acquires all or substantially all of either Hanover or Client's assets as a successor to the business.

Signature:

Date:

Name:

Title:

THE HANOVER RESEARCH COUNCIL LLC
4401 Wilson Boulevard, 4th Floor
Arlington, VA 22203

Signature:

Date:

Name:

Title:

Los Banos Unified School District

Billing Address:

Billing City/State/Zip:

Board Reference Material

SUBJECT TITLE: Contract for Audit Services

REQUESTED ACTION: Approve

Action X

Discussion/Information

RECOMMENDATION:

It is recommended the Board approve a three-year audit contract with the accounting firm of Jeanette L. Garcia & Associates.

BACKGROUND INFORMATION:

This is the second 3-year contract for audit services with Jeanette L. Garcia & Associates. Their rate is very competitive, we have a mutually respectful relationship and we had 2 3-year agreements with the 2 previous auditors before JLG.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

This is an operational activity and does not directly support a specific Board Goal.

ALTERNATIVES/IDENTIFIED OPPOSITION:

We could seek a proposal from another auditor, but probably at a higher cost.

SPECIFIC FINANCIAL IMPACT (Include impact on School District Facilities):

\$33,500, \$34,000, and \$34,500 for the fiscal years ending June 30, 2018, June 30, 2019, and June 30, 2020. The cost of audit services is included in the adopted budget.

ORIGINATOR: Don Laursen - Assistant Superintendent, Administrative Services
Date: February 8, 2018



Jeanette L. Garcia & Associates

1980 Orange Tree Lane, Suite 280

Redlands, CA 92374

Phone: (909) 335-6100

Fax: (909) 335-6122

www.jlgcpa.net

Jeanette L. Garcia,
CPA

January 26, 2018

Los Banos Unified School District
1717 South 11th Street
Los Banos, CA 93635

We are pleased to confirm our understanding of the services we are to provide Los Banos Unified School District for the years ended June 30, 2018, 2019 and 2020. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Los Banos Unified School District as of and for the years ended June 30, 2018, 2019 and 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Los Banos Unified School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the 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. As part of our engagement, we will apply certain limited procedures to Los Banos Unified School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedules
3. OPEB Schedule of Funding Progress
4. Schedules of the District's Proportionate Share of Net Pension Liability and District Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Los Banos Unified School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Combining Nonmajor Fund Statements
2. Individual Fund Statements
3. Schedule of Average Daily Attendance
4. Schedule of Instructional Time
5. Schedule of Expenditures of Federal Awards

Member:

American
Institute of
Certified Public
Accountants

California
Society of
Certified Public
Accountants

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on –

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance; and the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our single audit. Our reports will be addressed to the Board of Trustees of Los Banos Unified School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Management Responsibilities

Management is responsible for (1) designing, implementing, and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will indicate such matters in the reports required for a single audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Los Banos Unified School District's compliance with the provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Los Banos Unified School District's major programs. The purpose of these procedures will be to express an opinion on Los Banos Unified School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Los Banos Unified School District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with the applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and the related notes services previously defined. We, in our sole professional judgement, reserve the

right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and a corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the County Office of Education, the State Controller and the California Department of Education; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Jeanette L. Garcia & Associates and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the California Department of Education, the State Controller's Office, the County Office of Education, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Jeanette L. Garcia & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audits as soon as possible and when mutually agreed upon and to issue our reports no later than December 15 of each year. Jeanette L. Garcia, CPA will be the CPA in charge of the engagement and will be responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Twenty five (25) bound copies, one (1) unbound copy and one (1) electronic copy of the audit report shall be rendered to the District in addition to the copies to be filed with applicable governmental units. Additional copies of the audit report will be furnished per request at the price of \$25 per copy. Our fee for these services will be at our standard hourly rates except that we agree that our gross fee, including mileage, will not exceed \$33,500 for 2017-18, \$34,000 for 2018-19 and \$34,500 for 2019-20. Our invoices for these fees will be rendered as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Any additional auditing services provided for (1) any changes in District reporting format, i.e. GASB requirements and/or audit requirements as issued by the California State Controller's Office, Federal Agencies, American Institute of CPAs, or Governmental Accounting Standards Board, and (2) any changes in the number of funds or accounts maintained by the District during the period under this contract, may result in a modification of quoted fees.

Our standard hourly rates for the years under audit will be as follows:

| | <u>2017-18 - 2019-20</u> |
|--------------------|--------------------------|
| Partner | \$190 |
| Manager/Consultant | 155 |
| Senior Auditor | 115 |
| Staff Auditor | 92 |

In accordance with Education Code Section 14505 there will be:

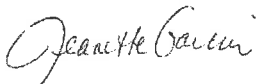
- A) Retention of ten percent (10%) of the contracted audit fee until the State Controller certifies the audit report conforms to the reporting provisions of the Standards and Procedures for Audits of California K-12 Local Educational Agencies;
- B) Retention of fifty percent (50%) of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the Procedures for Audits of California K-12 Local Educational Agencies;
- C) A provision that this multi-year contract shall be null and void if auditor is declared ineligible to perform local educational agency audits pursuant to Education Code Section 41020.5.

Either party to this agreement may cancel the second year of the agreement, with or without cause and without penalty, by notifying the other party in writing prior to the commencement of field work or February 1 of the fiscal year under audit, whichever is sooner.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our most recent peer review accompanies this letter.

We appreciate the opportunity to be of service to Los Banos Unified School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Jeanette L. Garcia & Associates

RESPONSE:

This letter correctly sets forth the understanding of Los Banos Unified School District.

By: _____

Title: _____

Date: _____



MANN • URRUTIA • NELSON CPAs & ASSOCIATES, LLP
GLENDALE • ROSEVILLE • SACRAMENTO • SOUTH LAKE TAHOE • KAUAI, HAWAII

SYSTEM REVIEW REPORT

To the owner of Jeanette L. Garcia and Associates
Certified Public Accountant and the Peer Review Committee of the
CalCPA Peer Review Program

We have reviewed the system of quality control for the accounting and auditing practice of Jeanette L. Garcia and Associates Certified Public Accountant (the firm) in effect for the year ended December 31, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

We noted the following deficiencies during our review:

1. Deficiency- The firm's quality control policies and procedures do not provide a means to ensure all required documentation is included in the audit workpapers. As a result, in a Single Audit engagement, communication with the prior auditor and testing of open balances on a new client were not documented in the audit files. The internal control testing for the entity and for major program compliance did not adequately test controls and did not adequately document the sampling plan in some areas. Major program compliance was missing fraud considerations, subsequent event considerations, and documentation of internal controls over the preparation of the Schedule of Federal Awards. The testing for pension plan and other post-employment benefits did not document use of a specialist and the testing was incomplete.

Recommendation- The firm's quality control policies and procedures should be revised to ensure documentation of all procedures performed as required by professional standards. Although not required by professional standards, the firm should consider using a combination of practice aids in the reference materials available in the firm's library and internally generated checklists to accomplish this step.

2. Deficiency- The firm's quality control policies and procedures do not document the firm's criteria for determining which engagements require a quality control review.

Recommendation- The firm's quality control policies and procedures should be revised to document the firm's criteria for determining which engagements require a quality control review.

In our opinion, except for the deficiencies described above, the system of quality control for the accounting and auditing practice of Jeanette L. Garcia and Associates Certified Public Accountant in effect for the year ended December 31, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Jeanette L. Garcia and Associates Certified Public Accountant has received a peer review rating of *pass with deficiencies*.

Mam Unt. NLCPAS

Sacramento, California

August 3, 2016

Board Reference Material

SUBJECT TITLE: Agreement with School Facility Consultants

REQUESTED ACTION: Approve

Action X

Discussion/Information

RECOMMENDATION:

It is recommended the Board approve the proposal with School Facility Consultants for preparation of the 2018 School Facility Needs Analysis for Level II fees and Level III.

BACKGROUND INFORMATION:

The District is required to update the Level II fee study each year and the statutory fee every other year.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

This is an operational activity and does support a specific Board Goal.

ALTERNATIVES/IDENTIFIED OPPOSITION:

None

SPECIFIC FINANCIAL IMPACT (Include Impact on School District Facilities):

The agreement is for \$15,000 for the Level II and Level III report which will be paid from Developer Fees.

ORIGINATOR: Don Laursen, Assistant Superintendent, Administrative Services
Date: February 8, 2018

January 5, 2018

Mr. Don Laursen
Director, Fiscal Services
Los Banos Unified School District
1717 S. 11th Street
Los Banos, CA 93635

Subject: Proposed Agreement for Consulting Services

Dear Mr. Laursen:

Level I developer fees are anticipated to be adjusted in January 2018 by the State Allocation Board (SAB). With this in mind, School Facility Consultants (SFC) is pleased to present the Los Banos Unified School District (District) with this Proposed Agreement for Consulting Services regarding a School Facility Fee Justification Report.

School Facility Fee Justification Report

SFC will prepare, in accordance with all pertinent provisions of the Education and Government Codes, a School Facility Fee Justification Report that will document the impact of residential and commercial/industrial development on school facility needs and will enable the District to levy developer fees up to the maximum amount authorized by Government Code Section 65995 (Level I fees).

School Facility Needs Analysis

Should the District be deemed eligible, SFC will prepare a School Facility Needs Analysis (SFNA) that will calculate the developer fees that the District is authorized to collect on residential development pursuant to Government Code Sections 65995.5 – 65995.7 (Level II and Level III fees).

The fee for this service is \$15,000.

The sum of \$10,250 shall be payable upon completion of the first draft of the School Facility Fee Justification Report. The sum of \$4,750 shall be payable upon completion of the first draft report of the School Facility Needs Analysis. All expenses incurred by the SFC in performance of the consulting services shall be reimbursed by the District. Expenses may include, but are not limited to, transportation costs (mileage at the prevailing IRS standard rate, rental vehicles, travel, lodging and airfare), reproduction of materials, data purchases and overnight deliveries. Pre-approved extraordinary expenses such as work needed to address public inquiries and/or fee challenges, requested meetings, presentations, special maps or work requested after the delivery of the final draft will be billed in 15 minute increments in accordance with the rate schedule outlined below plus actual expenses incurred.

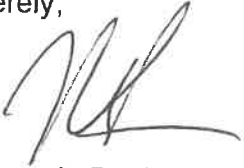
Hourly Rate Schedule

| | |
|------------------------|----------------|
| Principal | \$210 per hour |
| Director | \$195 per hour |
| Senior Consultant | \$185 per hour |
| Consultant | \$165 per hour |
| Research Analyst | \$135 per hour |
| Administrative Support | \$80 per hour |

The District shall be responsible for reviewing and verifying all data included in documents, forms and reports prepared by SFC on behalf of the District. The District shall be responsible for meeting any certification requirements and shall be responsible for consulting legal counsel as related to the preparation and submittal of documents, forms and reports.

Please find a Summary of Services attached. We very much appreciate your consideration of our firm and are happy to discuss in detail the services outlined above. If appropriate, please sign, date and return. Please do not hesitate to contact me at your earliest convenience with any questions.

Sincerely,



Matthew A. Pettler
Vice President

SUBMITTED BY:
School Facility Consultants

Date: January 5, 2018

ACCEPTED BY:
Los Banos Unified School District

Authorized Signature

Date: _____

**Los Banos Unified School District
Summary of Services – School Facility Fee Justification Report**

Background

Education Code Section 17620 and Government Code Section 65995 currently authorize school districts to collect fees on new development. These amounts are adjusted every two years according to the inflation rate for Class B construction as determined by the State Allocation Board. In January 2018, the State Allocation Board is scheduled to adjust the amount of the statutory fee that school districts may charge for Level 1 fees (currently \$3.48 per square foot for residential development and \$0.56 per square foot for commercial/residential development). Government Code Section 66001 requires that a reasonable relationship must exist between any fees collected and the developments on which the fees are charged.

Final Product

SFC will prepare a School Facility Fee Justification Report that will authorize the District to collect the fees authorized by Education Code 17620 and Government Code 65995. The Report will (1) identify the cost of providing school facilities for students generated by new residential and commercial/industrial and (2) explain the relationship between that cost and the developments on which fees will be charged.

Scope of the Report

In order to carry out the two objectives listed above, the Report will make the following determinations:

10. the District's need for additional school facilities and/or interim housing over the next five years
11. the estimated cost of needed additional school facilities and/or interim housing
12. the number of students generated by new residential and commercial/industrial development

Major Tasks

The tasks associated with preparing the Report are divided into three stages. First, in order to make the findings listed above, SFC will:

19. confer with City/County Planning Departments and other local/regional agencies (as necessary) to gather information such as residential and commercial development rates, availability of developable land, land use plans, and development applications
20. confer with District personnel to obtain information such as amounts of developer fees collected in the past, current school facility capacities, and plans for modifying and/or adding facilities
21. analyze enrollment projections and District classroom capacities to estimate the need for new or reconstructed facilities
22. estimate the cost of needed new facilities based on actual projects, state and District building standards, applicable capital improvement plans, and appropriate local site acquisition and development costs
23. estimate the number of students that will reside in a new housing unit by calculating the number of students who currently reside in similar housing units
24. analyze U.S. Census data such as number of employees per housing unit to justify fees for commercial/industrial development

Second, SFC will provide the District a draft Justification Report for its review.

Third, SFC will make modifications based upon comments received from the District and distribute a limited number of final bound reports to the District for adoption by the Board.

**Los Banos Unified School District
Summary of Services – School Facility Needs Analysis**

Background

Education Code Section 17620 and Government Code Section 65995 authorize school districts to collect fees on new development of no more than \$3.48 per square foot for residential construction and \$0.56 for commercial/industrial construction (Level I fees). Government Code Sections 65995.5 and 65996.7, established in August 1998 by Senate Bill 50, authorize school districts meeting certain requirements to collect fees on residential development in excess of the GC 65995 limit (Level II and Level III fees). Government Code Section 66001 requires that a reasonable relationship exist between the amount and use of developer fees and the developments on which the fees are to be charged.

Final Product

SFC will prepare a School Facility Needs Analysis that will:

- (10) establish the District's authority to collect Level II and Level III developer fees,
- (11) identify the maximum dollar amount of those fees that the District is authorized to collect, and
- (12) explain the relationship between the amount and use of the fees and the developments on which the fees are to be charged.

Scope of the Needs Analysis

In order to carry out the three objectives listed above, the Needs Analysis will make the following determinations:

- (13) the projected amount of residential development occurring in the District over the next five years;
- (14) the number of students generated by new residential development;
- (15) the number of un-housed students attributable to new residential development; and
- (16) the State-allowable site acquisition, site development, and construction costs of school facilities.

Major Tasks

The tasks associated with preparing the Needs Analysis are divided into three stages. First, in order to make the findings listed above, SFC will:

- (16) confer with the school district, City/County Planning Departments and other local/regional agencies (as necessary) to gather information such as residential and commercial development rates, availability of developable land, land use plans, square footage information and development applications;
- (17) estimate, pursuant to guidelines established by SB 50, the number of students that will reside in a new housing unit by calculating the number of students who currently reside in similar housing units;
- (18) confer with District personnel to obtain information such as current school facility capacities and plans for modifying and/or adding facilities;
- (19) analyze enrollments and District classroom capacities to calculate the number of un-housed students; and
- (20) calculate the state-allowable cost of site acquisition, site development, and construction based on actual projects, state building standards, and appropriate local site acquisition and development costs.

Second, SFC will provide the District a draft School Facility Needs Analysis for its review.

Third, SFC will make modifications based upon comments received from the District and distribute a limited number of final bound reports to the District for adoption by the Board.

Board Reference Material

SUBJECT TITLE: Student Overnight Travel

REQUESTED ACTION: Approve

Action X

Discussion/Information

RECOMMENDATION:

It is recommended the Board approve the travel and participation of the Los Banos High School MESA students and two advisors for travel to MESA Regional Competitions at UC Santa Barbara on April 20 to 21, 2018.

BACKGROUND INFORMATION:

This is the 10th year of MESA (Math, Engineering, and Science Achievement) at Los Banos High School. Our program has grown from a small after-school club of approximately 20 students to 1 section of MESA elective classes (6th period) and an after-school club with over 50 students. LBHS has done well in the regional competitions—2nd 2009-2010 and 2nd 2010-2011 at prelims (Windmill) and 2nd place Regional (Prosthetic arm). In 2013-2014, we placed 2nd at prelims with the prosthetic arm. In addition, LBHS Lego robotics team placed #1 in the Regional Lego Robotic Competition in 2009-2010 and 2010-2011. LBHS has finished 3rd place in MESA School of the Year for three straight years (2014-2015, 2015-2016, and 2016-2017).

Students and two advisors will attend MESA Regional Competition on April 20, 2018 at UC Santa Barbara. The number of students attending will depend on the number of students who qualify at MESA Preliminaries on March 10, 2018. Usually, MESA takes about 10 to 20 students to Regional competitions.

Students will depart from Los Banos at 10:00 a.m. on April 20, 2018 and return to Los Banos at approximately 11:00 p.m. on April 21, 2018.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

This activity supports Board goal for academic performance #1. MESA is a program that promotes achievement in stem fields.

ALTERNATIVES/IDENTIFIED OPPOSITION:

None identified.

SPECIFIC FINANCIAL IMPACT (Include Impact on School District Facilities):

Transportation needs to be provided to CSU Fresno. The cost of the bus will be covered by LBHS. The cost of the hotel room and transportation from CSU Fresno to UC Santa Barbara will be provided by CSU Fresno MESA.

ORIGINATOR: Veli Gurgun, Principal, Los Banos High School
Date: February 8, 2018

Board Reference Material

SUBJECT TITLE: Teacher Overnight Travel

REQUESTED ACTION:

Action X

Discussion/Information _____

RECOMMENDATION:

It is recommended the Board approve overnight, out-of-state travel for Los Banos High School Ag Instructor Larry Borelli to attend a training seminar in Reno, Nevada on April 3-6, 2018.

BACKGROUND INFORMATION:

Torchmate CAD Training Seminar is a Professional Development Activity necessary for proper and efficient administration of the CTE Grant.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

- Academic Performance #2 & #3
- Personnel #9

ALTERNATIVES/IDENTIFIED OPPOSITION:

None are identified.

SPECIFIC FINANCIAL IMPACT (Include Impact on School District Facilities):

There is no impact on district or site finances.

ORIGINATOR: Veli Gorgen, Principal, Los Banos High School
Date: February 8, 2018

Board Reference Material

SUBJECT TITLE: **Student Overnight Travel**

REQUESTED ACTION:

Action X

Discussion/Information _____

RECOMMENDATION:

It is recommended the Board approve travel for the Los Banos High School Varsity Boys' Tennis Team to attend a tennis tournament in Clovis, CA for March 2-3, 2018.

BACKGROUND INFORMATION:

The tournament is called California High School Boys' Tennis Classic. There are over 100 schools participating in this event. It is the biggest high school tournament in the country. This tournament will prepare us for the season and post season. The level of competition will greatly improve the boys' preparation for the season.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

This is an operational activity and does not support a specific Board goal. All student overnight travel requires prior Board approval.

ALTERNATIVES/IDENTIFIED OPPOSITION:

N/A

SPECIFIC FINANCIAL IMPACT (Include Impact on School District Facilities):

10-12 players would attend.

1 Coach

1 Parent Driver

Entry Fee \$300.00

Lodging \$300.00

All costs would be paid out of the Boys' Tennis account.

ORIGINATOR: Veli Gugen, Principal, Los Banos High School

Date: February 8, 2018

Board Reference Material

SUBJECT TITLE: Overnight Travel

REQUESTED ACTION: Approve

Action _____

Discussion/Information _____

RECOMMENDATION:

It is recommended the Board approve travel for one Charleston Elementary fifth grade class to attend a three night Covered Wagon Trip in Madera, California on May 10, 2018 and returning on May 13, 2018.

BACKGROUND INFORMATION:

The Madera Method Wagon Train is a special program that allows California school children to “live” history. The students, along with two teachers and trained wagon masters, spend three days portraying characters of 1840’s California and partake in the various activities of the era.

Students are given an opportunity to experience early history as part of our curriculum addressing 5th grade United States history standards.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

This activity supports Board Goal #3: Create and sustain inspirational learning environments that are safe, drug-free, and conducive to learning by providing:

- Tools and strategies that include best practices and the effective integration of technology into classrooms.
- Access to local resources in order to develop responsible citizens who participate in and care for their community.

This activity not only supports the California 5th grade content standards for History/Social Studies, but it supports our efforts at Charleston Elementary to offer kids fun activities that will keep them motivated about learning and motivated to come to school everyday.

ALTERNATIVES/IDENTIFIED OPPOSITION:

None identified

SPECIFIC FINANCIAL IMPACT: (include Impact on School District Facilities):

Travel: Approximately zero dollars to the district. Parents deliver students to the drop off area and pick up.

Lodging & Meals: All lodging and meals are provided and funded by the Wagon Train sponsors.

Substitutes for teacher: none required

Originator: Lou Ruiz

Date: January 30, 2018

Board Reference Material

SUBJECT TITLE: **Disposal of Obsolete Electronic Equipment**

REQUESTED ACTION: Approve

Action X

Discussion/Information

RECOMMENDATION:

It is recommended the Board approve the removal and disposal of obsolete electronic equipment.

BACKGROUND INFORMATION:

District staff has indicated that numerous computers and other electronic equipment has become inoperable and/or obsolete and are no longer being used by the District. A list of the obsolete equipment is attached.

HOW DOES THIS ACTIVITY SUPPORT BOARD GOALS?

This is an operational activity and does not directly support a specific Board goal.

ALTERNATIVES/IDENTIFIED OPPOSITION:

None.

SPECIFIC FINANCIAL IMPACT (Include Impact on School District Facilities):

Monies received from the disposal of surplus property shall be placed in the General Fund.

ORIGINATOR: Garth Gomes, Information Systems Manager
Date: February 8, 2018

| Lorena Falasco Elementary | | DESCRIPTION (MAKE & MODEL) | SERIAL # | QTY | DIST. # | STATUS* |
|---------------------------|---------|----------------------------|------------|-----|---------|---------------|
| TYPE | | | | | | |
| 1 | Printer | HP Laserjet 1320n | CNBC49P1RJ | 1 | | Beyond Repair |
| 2 | Printer | HP Laserjet 1320n | CNFC53X0VS | 1 | | Beyond Repair |
| 3 | Printer | HP Laserjet 4200n | USGNM12868 | 1 | | Beyond Repair |
| 4 | Printer | HP Laserjet 1320n | CNHC57F2YJ | 1 | | Beyond Repair |
| 5 | Printer | HP Laserjet 1320n | CNHC57F3DG | 1 | | Beyond Repair |
| 6 | Printer | HP Laserjet 1320n | CNBC49P1VY | 1 | | Beyond Repair |
| 7 | Printer | HP Laserjet 1320n | CNHC57F307 | 1 | | Beyond Repair |
| 8 | Printer | HP Laserjet 1320n | CNHC57F30F | 1 | | Beyond Repair |
| 9 | Printer | HP Laserjet 4200n | USGNN27171 | 1 | | Beyond Repair |
| 10 | Printer | HP Laserjet 1320n | CNHC55Z0V7 | 1 | | Beyond Repair |
| 11 | Printer | HP Laserjet 1320n | CNHC57F2ZK | 1 | | Beyond Repair |
| 12 | Printer | HP Laserjet 1320n | CNHC57F300 | 1 | | Beyond Repair |
| 13 | Printer | HP Laserjet P4015n | JPDF214826 | 1 | | Beyond Repair |
| 14 | Printer | HP Laserjet 1320n | CNHC57F2ZT | 1 | | Beyond Repair |
| 15 | Printer | HP Laserjet 1320n | CNHC57F302 | 1 | | Beyond Repair |
| 16 | Printer | HP Laserjet 1320n | CNHC57F2ZP | 1 | | Beyond Repair |
| 17 | Printer | HP Laserjet 1320n | CNHC57F30P | 1 | | Beyond Repair |
| 18 | Printer | HP Laserjet 4200n | USGNM21778 | 1 | | Beyond Repair |
| 19 | Printer | HP Laserjet P2055dn | JPBF925325 | 1 | | Beyond Repair |
| 20 | Printer | HP Laserjet 1320n | CNHC57F304 | 1 | | Beyond Repair |
| 21 | Printer | HP Laserjet 1320n | CNRC6900X8 | 1 | | Beyond Repair |
| 22 | Printer | HP Laserjet 1320n | CNHC57F305 | 1 | | Beyond Repair |
| 23 | Printer | HP Laserjet 1320n | CNHC57F30J | 1 | | Beyond Repair |
| 24 | Printer | HP Laserjet 1320n | CNFC54D4NG | 1 | | Beyond Repair |

Site: LBJHS

Date: JANUARY 2018

| EX. | TYPE | DESCRIPTION (MAKE & MODEL) | SERIAL # | QTY | DIST. # | STATUS* |
|-----|------------|-----------------------------|---------------|-----|---------|---------------|
| 1 | EX. Copier | Minolta EP 4320 | 3113122 | 1 | 07302 | Beyond Repair |
| 1 | CPU | Gateway E2600S | 0040578639 | 1 | 09197 | obsolete |
| 2 | CPU | Gateway E2600S | 0039087952 | 1 | 08718 | obsolete |
| 3 | CPU | Gateway E2600S | 0040578634 | 1 | 09195 | obsolete |
| 4 | CPU | Gateway E2600S | 0040578640 | 1 | 09201 | obsolete |
| 5 | CPU | Gateway E2600S | 0040578641 | 1 | 09202 | obsolete |
| 6 | CPU | Gateway E2500D | 0036954791 | 1 | 6842 | obsolete |
| 7 | CPU | Gateway E2500D | 0036005118 | 1 | 6516 | obsolete |
| 8 | CPU | Gateway E2500D | 0036005130 | 1 | 6526 | obsolete |
| 9 | CPU | Gateway E2500D | 0036005102 | 1 | 6527 | obsolete |
| 10 | CPU | Gateway E2500D | 0036062332 | 1 | missing | obsolete |
| 11 | CPU | Gateway E2500D | 0036463725 | 1 | 9470 | obsolete |
| 12 | CPU | Gateway E2500D | 0036463719 | 1 | 9465 | obsolete |
| 13 | CPU | Gateway E2500D | 0036463728 | 1 | 9469 | obsolete |
| 14 | CPU | Gateway E2500D | 0036463733 | 1 | 9472 | obsolete |
| 15 | CPU | Gateway E2500D | 0036954787 | 1 | 6829 | obsolete |
| 16 | CPU | Gateway E2500D | 0036005133 | 1 | 6521 | obsolete |
| 17 | CPU | Gateway E2500D | 0036463723 | 1 | 9441 | obsolete |
| 18 | CPU | Gateway E2500D | 0036463720 | 1 | 9442 | obsolete |
| 19 | CPU | Gateway E4300 | 0035711255 | 1 | 6477 | obsolete |
| 20 | CPU | Gateway E4300 | 0035711256 | 1 | 6478 | obsolete |
| 21 | CPU | Gateway E4000 | 0029896053 | 1 | 08290 | obsolete |
| 22 | CPU | Gateway E1500D | 0037196966 | 1 | 9459 | obsolete |
| 23 | CPU | Gateway E1500D | 0037196959 | 1 | 9456 | obsolete |
| 24 | Monitor | ProView Prod#PL566S Mod#568 | FGOZ42050541U | 1 | - | obsolete |
| 25 | Monitor | ProView Prod#PL566S Mod#568 | FGOZ42050568U | 1 | - | obsolete |

*STATUS:
OBSOLETE
REPAIR NEEDED
BEYOND REPAIR

Site: LBJHS

Date: JANUARY 2018

| EX. | TYPE | DESCRIPTION (MAKE & MODEL) | SERIAL # | QTY | DIST. # | STATUS* |
|-----|---------|---------------------------------|---------------|-----|---------|---------------|
| 1 | Copier | Minolta EP 4320 | 3113122 | 1 | 07302 | Beyond Repair |
| 1 | Monitor | ProView Prod#PL566S Mod#568 | FGOZ42050552U | 1 | - | obsolete |
| 2 | Monitor | ProView Prod#PL566S Mod#568 | FGOZ42050560U | 1 | - | obsolete |
| 3 | Monitor | ProView Prod#PL566S Mod#568 | FGOZ42050514U | 1 | - | obsolete |
| 4 | Monitor | ProView Prod#PL566S Mod#568 | FGOZ42050533U | 1 | - | obsolete |
| 5 | Monitor | Gateway Model 500G Prod#FPD1565 | MR95750H05012 | 1 | - | obsolete |
| 6 | Monitor | Gateway Model 500G Prod#FPD1565 | MZK6750V02527 | 1 | - | obsolete |
| 7 | Monitor | Gateway Model 500G Prod#FPD1565 | MR95750H04984 | 1 | - | obsolete |
| 8 | Monitor | Gateway Model 500G Prod#FPD1565 | MR95750H04993 | 1 | - | obsolete |
| 9 | Monitor | Gateway Model 500G Prod#FPD1565 | MZK7650V00589 | 1 | - | obsolete |
| 10 | Monitor | Gateway Model 500G Prod#FPD1565 | MR95750H05020 | 1 | - | obsolete |
| 11 | Monitor | Gateway Model 500G Prod#FPD1565 | MR95750H03770 | 1 | - | obsolete |
| 12 | Monitor | Gateway Model 500G Prod#FPD1565 | MI17950V04481 | 1 | - | obsolete |
| 13 | Monitor | Gateway Model 500G Prod#FPD1565 | MZK6750V02494 | 1 | - | obsolete |
| 14 | Monitor | Gateway Model 500G Prod#FPD1565 | MR95750H05004 | 1 | - | obsolete |
| 15 | Monitor | Gateway Model 500G Prod#FPD1565 | MZK6750V02511 | 1 | - | obsolete |
| 16 | Monitor | Gateway Model 500G Prod#FPD1565 | MR95750H03771 | 1 | - | obsolete |
| 17 | Monitor | Gateway Model 500G Prod#FPD1565 | MZK6750V02497 | 1 | - | obsolete |
| 18 | Monitor | Gateway Model 500G Prod#FPD1565 | MR95750H04997 | 1 | - | obsolete |
| 19 | Monitor | Gateway Model 500G | MR95750H05049 | 1 | - | obsolete |
| 20 | Monitor | Gateway Model 500G | MR95750H05017 | 1 | - | obsolete |
| 21 | Monitor | Gateway Model 500G | MR95750H05051 | 1 | - | obsolete |
| 22 | Monitor | Gateway Model 500G | MR95750H05052 | 1 | - | obsolete |
| 23 | Monitor | Gateway Model 500G | MZK7650V00584 | 1 | - | obsolete |
| 24 | Monitor | Gateway Model 500G | MR95750H05011 | 1 | - | obsolete |
| 25 | Monitor | Gateway Model 500G | MR95750H05021 | 1 | - | obsolete |

*STATUS:
OBSOLETE
REPAIR NEEDED
BEYOND REPAIR

Site: LBJHS

Date: JANUARY 2018

| EX. | TYPE | DESCRIPTION (MAKE & MODEL) | SERIAL # | QTY | DIST. # | STATUS* |
|-----|------------|----------------------------------|-----------------|-----|---------|---------------|
| 1 | EX. Copier | Minolta EP 4320 | 3113122 | 1 | 07302 | Beyond Repair |
| 1 | Monitor | Gateway Model 500G | MI17950V04725 | 1 | - | obsolete |
| 2 | Monitor | Gateway Model 500G | MZK6750V02485 | 1 | - | obsolete |
| 3 | Monitor | Gateway Model 500G | MR95750H05016 | 1 | - | obsolete |
| 4 | Monitor | Gateway Model 500G | MZK7750V00076 | 1 | - | obsolete |
| 5 | Monitor | Gateway Model 500G | MR95750H04999 | 1 | - | obsolete |
| 6 | Monitor | Gateway Model 500G | MR95750H05002 | 1 | - | obsolete |
| 7 | Monitor | Gateway Model 500G | MR95750H04987 | 1 | - | obsolete |
| 8 | Monitor | Gateway Model FPD1565 | ME35790L01693 | 1 | - | obsolete |
| 9 | Monitor | Gateway Model FPD1565 | MR95750H05018 | 1 | - | obsolete |
| 10 | Monitor | Gateway Model FPD1565 | MR95750H04983 | 1 | - | obsolete |
| 11 | Monitor | Gateway Model FPD1565 | MR9570H05019 | 1 | - | obsolete |
| 12 | Monitor | Gateway Model FPD1565 | ME35C90L00259 | 1 | - | obsolete |
| 13 | Monitor | Gateway Model FPD1565 | ME35B90L08981 | 1 | - | obsolete |
| 14 | Monitor | Gateway Mod# L152R5 | 407015443 | 1 | - | obsolete |
| 15 | Monitor | Gateway Mod# L152R5 | 407015452 | 1 | - | obsolete |
| 16 | Monitor | Gateway Mod# FPD1520 | LIC21273445 | 1 | - | obsolete |
| 17 | Monitor | Gateway Model FPD1520 | LIC21273577 | 1 | - | obsolete |
| 18 | Monitor | Gateway Model FPD1520 | MUL5016A0013490 | 1 | - | obsolete |
| 19 | Monitor | Gateway Model FPD1520 | LIC21273576 | 1 | - | obsolete |
| 20 | Monitor | Gateway Model FPD1730 | TL819A340026434 | 1 | - | obsolete |
| 21 | Monitor | Gateway Model FPD1565 P/No. 700 | ME25990H01462 | 1 | - | obsolete |
| 22 | Monitor | Gateway Model FPD1565 P/No. 700 | ME35B90L08930 | 1 | - | obsolete |
| 23 | Monitor | Envision Mod. LM-700 Name: EN-71 | T7SF24AG05493 | 1 | - | obsolete |
| 24 | Monitor | ViewSonic VA703B-3 Mod# VS1135 | QAG071060944 | 1 | - | obsolete |
| 25 | Monitor | HP 17" LCD Color Monitor | CNC903Q41W | 1 | - | obsolete |

*STATUS:
OBSOLETE
REPAIR NEEDED
BEYOND REPAIR

Site: **LBJHS**

Date: **January 2018**

| EX. | TYPE | DESCRIPTION (MAKE & MODEL) | SERIAL # | QTY | DIST # | STATUS* |
|-----|--------------------|---------------------------------------|------------------|-----|--------|---------------|
| 1 | Copier | Minolta EP 4320 | 3113122 | 1 | 07302 | Beyond Repair |
| 1 | Monitor | 15" Accusync 500 | (S)57300129KA | 1 | - | obsolete |
| 2 | Speakers | Cambridge Sound Works SBS52 | SW00520172043768 | set | - | obsolete |
| 3 | Speakers | Juster | FFLA811108684 | set | - | obsolete |
| 4 | Scanner | Advantage Learning Mod#605000-144/145 | 11C10027110 | 1 | - | obsolete |
| 5 | Scanner | Advantage Learning Mod#605000-144/145 | 11C03139316 | 1 | - | obsolete |
| 6 | Scanner | Acce Scan Mod#2110 | 101950B4H05182S | 1 | - | obsolete |
| 7 | Scanner | Acce Scan Mod#2110 | 101950B3H8205S | 1 | - | obsolete |
| 8 | Printer | HP Deskjet 845c C8934A | TH17H1956F | 1 | 2455 | obsolete |
| 9 | Printer | HP Deskjet 895Cxi C6410A | MX02L1V0VM | 1 | 2411 | obsolete |
| 10 | Monitor | Gateway 500G FPD1565 | MZK6750V02513 | 1 | - | obsolete |
| 11 | Monitor | Gateway 500G FPD1565 | MR95750H04995 | 1 | - | obsolete |
| 12 | Answering Machine | Panasonic Mod# KX-T2100 | 4GBHB035059 | 1 | - | obsolete |
| 13 | TV | RCA model# F32444 | D295C20PP | 1 | - | obsolete |
| 14 | Overhead Projector | Apollo Series 1600 Mod# V16000M | 9080000049 | 1 | - | obsolete |
| 15 | Wireless Video | Grand Ultimate Wireless GWB-4000 | 2010351639 | 1 | - | obsolete |
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***STATUS:**
OBSOLETE
REPAIR NEEDED
BEYOND REPAIR