



Palisades Charter High School

Board Meeting

Date and Time

Tuesday March 20, 2018 at 5:00 PM PDT

Location

Gilbert Hall, Palisades Charter High School, 15777 Bowdoin St., Pacific Palisades, CA 90272

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY: Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting of the Governing Board of Palisades Charter High School may request assistance by contacting the Main Office at (310) 230-6623 at least 24 hours in advance.

SUPPORTING DOCUMENTATION:

Supporting documentation is available at the Main Office of the School, located at 15777 Bowdoin Street, Pacific Palisades, CA 90272, (Tel: 310- 230-6623) and may also be accessible on the PCHS website at <http://palihigh.org/boardrecords.aspx>.

ALL TIMES ARE APPROXIMATE AND ARE PROVIDED FOR CONVENIENCE ONLY:

Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice. All items may be heard in a different order than listed on the agenda.

DIAL-IN NUMBER: (605) 475-5900. ACCESS CODE: 660-0134

Please note that the conference dial-in number above is only active when a Board Trustee has indicated they will calling from an off-site location to participate.

Agenda

I. Opening Items

Opening Items

A. Call the Meeting to Order

B. Record Attendance and Guests

Trustees:

Emilie Larew (Chair)	Rocky Montz
Leslie Woolley (Vice Chair)	Andrew Paris
Deanna Hamilton (Secretary)	Robert Rene
David Carini	Camille Schoenberg
Emily Hirsch	Mystic Thompson
Shawn McClellan	

Student Liaison: Taylor Torgerson

PCHS Management:

Dr. Pamela Magee, Executive Director / Principal
Gregory Wood, Chief Business Officer

C. Public Comment

Non-agenda items: No individual presentation shall be for more than two (2) minutes and the total time for this purpose shall not exceed sixteen (16) minutes. Board members will not respond to presentations and no action can be taken. However, the Board may give direction to staff following a presentation. Speakers may choose to speak during the public comment segment and/or at the time an agenda item is presented.

D. Approve Minutes

February 27, 2018 Regular Meeting

Approve minutes for Board Meeting on February 27, 2018

II. Organizational Reports

A. Student Report

B. Parent Report

- C. Classified Staff Report
- D. Faculty Report
- E. Human Resources Director (HR) Report
- F. Director of Operations Report
- G. Director of Development Report
- H. Chief Business Officer (CBO) Report
- I. Executive Director/Principal (EDP) Report

III. Board Committees (Stakeholder Board Level Committees)

- A. Budget & Finance Committee Report
- B. Academic Accountability Committee Report
- C. Charter Committee Report
- D. Election Committee Report

IV. Board Committees (Board Members Only)

- A. Survey Committee
- B. Audit Committee

V. Academic Excellence

Academic Excellence

- A. PCHS Wellness Policy (Revised)
- B. PCHS Graduation Requirements
- C. PCHS Alternative Programs
- D. WASC Visit Update

VI. Governance

Governance

- A. Board Member Meeting Attendance

- B. Board Trustee Election Update
- C. Board Member Recusal Policy (Revised)

VII. Finance

Finance

- A. Board Resolution: Notification to CharterSafe of Potential Withdrawal from JPA
- B. Second Interim Financial Report
- C. 2017-2018 Audit Contract Approval
- D. Pool / Track & Field Loan Refinance

VIII. Facilities / Operations

- A. School Safety & Security Update
- B. Approval of New Transportation Contract

IX. Executive Director/Principal (EDP) Support and Evaluation

X. Consent Agenda 1: Non-Finance Items

- A. Approval of Field Trips
- B. Board Committees - Approval of New Members

XI. Consent Agenda 2: Finance Items

- A. Approval of reimbursements for Executive Director / Principal

XII. New Business / Announcements

- A. Announcements / New Business
 - Date of Next Board Meeting is Tuesday, April 17, 2018
- B. Board Chair to announce items for closed session, if any.

XIII. Closed Session

- A.** Conference with Legal Counsel: Anticipated Litigation
(Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Section 54956.9)
- B.** Student Matter: Discipline/Expulsion
- C.** Public Employee Discipline/Dismissal/Release
(Govt. Code section 54957)

XIV. Open Session

- A.** Return to Open Session
- B.** Report Out on Action Taken In Closed Session, If Any.

XV. Closing Items

- A.** Adjourn Meeting

Coversheet

Approve Minutes

Section: I. Opening Items
Item: D. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Board Meeting on February 27, 2018

APPROVED



Palisades Charter High School

Minutes

Board Meeting

Date and Time

Tuesday February 27, 2018 at 5:00 PM

Location

Gilbert Hall, Palisades Charter High School, 15777 Bowdoin St., Pacific Palisades, CA 90272

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Trustees Present

Andrew Paris, Camille Schoenberg, David Carini, Deanna Hamilton, Emilie Larew, Emily Hirsch, Leslie Woolley, Mystic Thompson, Robert Rene, Rocky Montz, Shawn McClellan

Trustees Absent

None

Trustees who left before the meeting adjourned

David Carini, Mystic Thompson, Robert Rene

Ex Officio Members Present

Dr. Pam Magee

Non Voting Members Present

Dr. Pam Magee

Guests Present

Shelby Ladnier

I. Opening Items

A. Call the Meeting to Order

Emilie Larew called a meeting of the board of trustees of Palisades Charter High School to order on Tuesday Feb 27, 2018 at 5:11 PM.

B. Record Attendance and Guests

C. Public Comment

Lily Kaplan spoke on behalf of Mr. Jorge Gracias. She provided sentiments of his integrity and his participation in the club One Hand on the Other. She felt his departure is unjust.

Catherine Von Ruden, a parent of a current student provided feedback on her interaction with Mr. Jorge Gracias. She expressed how he collected clothing, sporting equipment for Guadalajara. She asked the school to bring back Mr. Gracias.

Gina Kornfeind - parent of two students spoke regarding Mr. Jorge Gracias. She gave accolades to Mr. Gracias and asked for fairness. Mentioned it is easy to take shortcuts to deal with allegations in current climate.

Alexander Siliezar, a PCHS student, spoke on behalf of a parent of another students regarding Mr. Jorge Gracias. The message the parent wanted to convey to the Board- how respected Mr. Gracias was and wants further investigations done. Speaking on his own behalf Alexander spoke positively regarding Jorge Gracias.

Maria Giribaldi - a retired PCHS Teacher spoke regarding Mr. Jorge Gracias. She referenced allegations of his release and said she never saw him be unprofessional.
 Ari Bushooki - parent of current student spoke of Mr. Jorge Gracias. She has had one-on-one personal interaction over the last three years and feels he is a hard worker, loving and caring. She asked PCHS to reconsider decision.
 Lauren Rojany - spoke for a few mom's who are seniors at PCHS. She expressed that the community will be willing to help in any way to provide more security for Pali.
 Maureen Rowles - a new PCHS parent spoke regarding the need for further support and fundraising to protect the students and help be them feel safe while they are in school.
 Carly Friedberg - parent of student is concerned with safety at school. The parents would like to see more security. She said thank you for all the communications (text/emails) this morning.

D. Approve Minutes

Leslie Woolley made a motion to approve minutes from the Board Meeting on 01-23-18 Board Meeting on 01-23-18.
 Mystic Thompson seconded the motion.
 The board **VOTED** to approve the motion.

Roll Call

Emily Hirsch	Aye
Emilie Larew	Aye
Rocky Montz	Aye
David Carini	Aye
Mystic Thompson	Aye
Deanna Hamilton	Aye
Robert Rene	Absent
Shawn McClellan	Aye
Camille Schoenberg	Aye
Andrew Paris	Aye
Leslie Woolley	Aye

E. Approve Minutes

Rocky Montz made a motion to approve minutes from the Special Board Meeting on 01-29-18 Special Board Meeting on 01-29-18.
 David Carini seconded the motion.
 The board **VOTED** to approve the motion.

Roll Call

David Carini	Aye
Camille Schoenberg	Aye
Leslie Woolley	Aye
Robert Rene	Abstain
Emily Hirsch	Aye
Andrew Paris	Aye

Roll Call

Shawn McClellan	Aye
Mystic Thompson	Abstain
Deanna Hamilton	Aye
Emilie Larew	Aye
Rocky Montz	Aye

II. Organizational Reports

A. Student Report

Taylor Torgerson reported the following events will take place:

- March 10th Spring Fling Dance
- Spirit Week
- Pep rally on the 22nd

B. Parent Report

Deanna Hamilton announced Senior Parents are having a mixer to raise money for Senior's events on Friday, March 2nd.

C. Classified Staff Report

Andy mentioned Classified employees would like some system where information for benefits etc., would come out in a monthly email or newsletter.

D. Faculty Report

Nothing to report.

E. Human Resources Director (HR) Report

Stands as submitted.

A lunchtime retirement meeting will be conducted for Classified Staff.

F. Director of Operations Report

Don Parcell - report stands as submitted. Issues for campus safety is emphasized. Operations is positioned to postpone capital expenditure (CapEx) projects to help fund safety needs.

G. Director of Development Report

Mike Rawson stated stands as submitted. Highlighted "March Gladness" a week of giving. The campaign will focus on a PCHS success story every day during the week of March 26-30. The goal is to raise \$15,000 for school safety.

H. Chief Business Officer (CBO) Report

Greg Wood report stands as submitted, but highlighted current activity for 2017/2018:

- Cash Balances for PCHS at the end of 1/2018 --\$7.4 million
- Six month enrollment and ADA report attached. ADA tends to be going down as we get down to the last few months. Greg feels confident with our ADA projections previously provided to the Board.
- Cafeteria participation is up 25%.
- We are hitting our targets for revenue. We are on course with our budget for Civic Service Permits.

To kick off the 2018/2019 budget process, the budget packets were sent out last Friday to employees. We need to address increase in expenditures, we know there will be increases with Health Benefits and Transportation.

I. Executive Director/Principal (EDP) Report

Dr. Magee provided a safety update. ASB Leadership and Justice League are coordinating a school-wide event to raise awareness on school safety and to show solidarity with schools that have experience tragic losses of life. Safety is optimal and we are focusing heavily to work together and control any issue that could pop up on campus. Dr. Magee asked that everyone keep thinking about how to keep our school safe. Big shout out to our Virtual Enterprise Class - CTE type classes They are doing a great job! Community safety - we have a community safety townhall on March 6th in Mercer Hall.

Booster Club online auction is up and March 17th is the live auction.

III. Board Committees (Stakeholder Board Level Committees)

A. Budget & Finance Committee Report

Add to the agenda next Board Meeting, a vote for two new committee members.

B. Academic Accountability Committee Report

Christina reported the committee discussed WASC data and action plans; closing achievement for Black and Latino students; reviewed demographic data: 80% of 504s are white students, 60% students in Pali Academy are Black and Latino, 78% of students in special day program are Black and Latino. Committee will review why some students are not in the classroom, but in alternative programs and discuss with Board in March.

C. Charter Committee Report

Charter committee met on Feb 15, 2018. Union representatives for both UTLA and PESPU were invited. Brown Act Training were reviewed and roles and responsibilities of the committee. June 30, 2020 - our charter will expire. We will be submitting our new Charter for approval in early fall 2019. There have been multiple bills introduced in the California Legislature that would prohibit employees from participating on the Board. Governor Brown has so far vetoed bills when they have passed, but when his term is up there is no guarantee future bills will not be passed. There were three bills discussed as recently as January 2018. It was agreed that employees as Board members in the future is likely to become prohibited in not too distant future - by law and/or by our authorizer. The importance of finding a way to maintain employee voice in governance was discussed, as was allowing time for stakeholder input regarding governance changes. Restrictions on employee participation on many Board items due to legal and regulatory changes over the last few years were also noted, which impacts employees' ability to participate in many items currently. There was also a discussion surrounding parents as Board members. It has been problematic in the past when parents had more of a self-interest surrounding an issue. This could be a conflict of interest.

A discussion regarding the make-up of a future Board Trustee and other options included:

- Community Member-Only Board
- Reducing the number of members
- Longer Board terms, perhaps 3 years with fewer ending at the same time (as we have now)
- Allowing UTLA and PESPU representatives the opportunity to address issues on the agenda during the meeting (as is permitted currently)
- Parent Liaison to the Board versus elected member
- Challenges/Benefits of nominating versus electing Board members - often people run unopposed now, so whoever runs gets elected without regard to skill set or Board needs
- Recruiting Board Members with specific skill set: Finance, Fundraising, Law, etc.

Emilie Larew has agreed to research the makeup of Board of Trustees of similar organizations.

Other topics included: Briefly discussed exploring whether changing the criteria for the PCHS enrollment lottery is needed to assure continued student diversity. To confirm the theory that the students attending PCHS from Revere contribute heavily to the diversity of PCHS, Dr. Lee will provide a breakdown of current PCHS students that attended Paul Revere for a future meeting.

D. Election Committee Report

Rocky Montz outlined the current Board Members positions that are up for election:

- Community Seat (Currently held by Leslie Woolley) – 2 year term
- Parent seat (Currently held by Robert Rene) – 2 year term
- Traveling Parent seat (Currently held by Deanna Hamilton) – 2 year term
- Administrative/Mgmt. Seat (Currently held by Rocky Montz) – 2 year term
- Faculty Seat (Currently held by Emilie Larew) – 2 year term
- Faculty seat – Voted in by Students (Currently held by Mystic Thompson) – 1 year term

Election Timeline Highlights:

March 1, 2018: Board candidate applications available through PCHS Main Office and PCHS website

March 16, 2018: Deadline for candidate applications due via email to Shelby Ladnier, PCHS Administrative Staff, by 4:00PM. Deadline was extended.

April 3-7, 2018- Open for candidate forum

April 9, 2018- Voting window opens at 8:00 am.

April 16, 2018- Voting window closes at 11:59pm

April 18, 2018- Election results posted.

Committee recruitment recommendation:

- Currently seated members may want to run again.
- Recruit current constituents.
- Email blasts, social media, schoology, infinite campus to let people know they can run.
- Pali Post, Pali News - to recruit the Community seat - will mostly reach Pali community. We could market with Santa Monica newspapers to get the word out there.
- Students will try to recruit parents
- PTSA

The Board materials includes two candidate packets for interested and non-interested candidate forms. Candidate resume, which is needed to present to the Board members.

IV. Board Committees (Board Members Only)

A. Survey Committee

In process of meeting. More dates at the next Board Mtg.

B. Audit Committee

Current Auditor Contract has expired. Committee will have a new contract for Board to vote on by March Board Meeting.

V. Academic Excellence

A. PCHS Graduation Requirements

We have many models for students to use to get what they need to have to graduate. How do we make students smarter in technology and other subjects?

We should explore providing students with more access and flexibility in graduation requirements. There are 13 graduation requirements for the State of California and 23 graduation requirements for PCHS. Once we meet the State of CA requirements what is important. Items discussed: More computer classes. Most students take computer classes outside of PCHS. Heath is 5 credits and continues to be an important required course. Align English with UC/CSU English requirements. Currently, count dance and marching band as Visual Arts and PE credit consider having them Visual Art.

Sixty 63% of our students meet A-G requirements and 37% do not meet the requirements. We have a 99% graduation rate. Most students do not meet the A-G requirement, because they passed a class but received a D in a required class like Algebra 2 and foreign language.

B. Update on Schoolwide Goals

Dr. Magee focused on Goal 4 this month. Goal 4 states PCHS will continue to foster a positive school climate by maintaining a trust among students, parents, faculty, staff, administrators, and Board members by educating all stakeholders about the needs and concerns of other stakeholder groups, demonstrating respect for all types of diversity, and increasing cohesion, connectedness, and compassion at all levels.

Focus - Outreach and Involvement for School-wide Equity

- Recent well-attended Saturday morning meetings for parents hosted by Fuerza Unida and TVN (program focused on ways parents can support student success at PCHS and beyond, Pali technology training, counselor presentations, college applications, financial aid applications, and much more).
- Development of the WASC School-wide Action Plan for Equity that is being vetted in various stakeholder meetings including LTSP and Math Success Task Force.
- Preparing for a campus-wide equity study with Joaquin Noguera supported by a team of UCLA researchers and Pedro Noguera . They will train a team of six PCHS teachers to accompany the consultant team to go into all classrooms

looking for specific areas designated on a rubric for equity. The group will develop recommendations to be incorporated into the WASC Action Plan for Equity.

- Preparing the Columbia Stakeholder survey and will be seeking parent input regarding funding priorities for the LCAP development.

VI. Governance

A. CSD Compliance Monitoring Checklist

Rocky Montz made a motion to Approve the CSD Compliance Monitoring Checklist - with expectation that items 18 & 19 will be checked off and the tentative approval of the Wellness Policy.

Emily Hirsch seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

Leslie Woolley	Aye
Shawn McClellan	Abstain
Camille Schoenberg	Aye
Andrew Paris	Aye
Emily Hirsch	Aye
Emilie Larew	Aye
Deanna Hamilton	Aye
Rocky Montz	Aye
David Carini	Aye
Robert Rene	Abstain
Mystic Thompson	Aye

B. Form 700 Annual Completion

New form must be completed every year by Board members. Shelby has the hard copy and at a minimum everyone needs to sign the top form. Non-interested Board Members with potential conflicts need to attach supplemental statements. Interested Board members - who receive interest Money from the school need to fill out the second section.

C. Board Member Recusal Policy Draft

Emilie Larew outlined the draft of the Board Member Recusal Policy. Only possible issue with policy, if PCHS Management is seated in the Board Admin. seat per the policy they may need to recuse themselves from administrative personnel matters.

D. Board Committee Code of Conduct Review

Emilie Larew reviewed the Board Member Code of Conduct as a refresher for Board Members to understand their role.

Emilie reviewed some items all Trustee's must abide by:

Trustees must avoid conflicts of interest with respect to their fiduciary responsibility. In circumstances where the existence of a conflict of interest may be unclear, Trustees are encouraged to discuss the matter with the Board Chair or full Board in order to ensure that the Trustee fulfills his or her fiduciary responsibilities. If things are unclear, please discuss with the Board or Board Chair. Exercise in good faith and come prepared for Board meetings. Attend meetings regularly. Make no personal promises. Must not attempt to exercise own authority over the Board. Only the full board can give directive to Dr. Magee. Must maintain confidentiality. No one Board member speaks individually. All interactions with press are to be conducted by Dr. Magee only. Trustees shall volunteer to participate on standing and ad hoc committees as necessary to fulfill the Board's obligations. Trustee's must be respectful, judicial, and respect to Brown Act.

E. Approval of Application to the CTC for Clear Credential

Rocky Montz made a motion to approve submission of application to the CTC for Clear Credential.

Mystic Thompson seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

Emily Hirsch	Aye
Leslie Woolley	Aye
Shawn McClellan	Aye
Rocky Montz	Aye
Camille Schoenberg	Aye
Mystic Thompson	Aye
Andrew Paris	Aye
Robert Rene	Aye
Emilie Larew	Aye
David Carini	Aye
Deanna Hamilton	Aye

F. Update on Post-Retirement Healthcare Benefits

Board Members Emilie Larew, David Carini, Rocky Montz, Andrew Paris and Mystic Thompson recused themselves and left the meeting during the update on Post-Retirement Healthcare Benefits.

PCHS requested assistance from Nyhart in order to measure the impact of PCHS contributions towards eligible retiree health benefits. Currently, the health coverage is paid for entirely by PCHS except the retiree PPO plan.. The proposed changes to PCHS contributions to the Post-Retirement Health include:

Option 1. Exist eligible employees will no longer receive a PCHS contribution for spouse and dependent coverage.

Option 2. Existing eligible employees will no longer receive future increases , the PCHS contributions will be fixed based on the amounts from the prior valuation.

Option 3. Existing eligible employees will receive a PCHS contribution based on the premium cost for the Kaiser HMO.

These options excludes current retirees

Compared to current PCHS benefits contribution levels, Option 2 will decrease PCHS liabilities, but this option does not lower the PCHS contribution liability to an affordable level. Other options will continue to be explored in order to reduce the liability for retiree health cost. Other Stakeholders will be included in the discussions surrounding the Post-Retirement Health Benefits.

VII. Finance

A. Track & Field Loan / Pool Loan Options

Greg Wood is recommending converting the Track & Field loan through Cathay Bank to a loan from the Lifetime Benefits Account.

Looking at the original Board approved Cash Borrowing Resolution for the pool loan, it would be a cleaner transaction to pay off the pool loan and finance both loans under a new Cash Borrowing Resolution. The idea of consolidating both loans will be floated to the faculty and brought back to the Board in March.

Robert Rene mentioned we do not have a contingency in our budget. For future budgets should have a contingency plan in case we have a short falls. Can we bring back in March discussions about the possibility of using Transportation moneys elsewhere?

David Carini left.

Mystic Thompson left.

B. Review of PCHS Tax Return

Form 990 - has been provided in the Board Materials, any questions or changes to the form should be directed to Greg Wood.

Robert Rene left.

C. Consolidated Application for Federal Funding (CONAPP)

Twice a year we have to file with the State and provide interim report on how we spent money for ELA. This is a standard report. An obligation and we generally spend all the money within school year.

Leslie Woolley made a motion to approve the Consolidated Application for Federal Funding (CONAPP).

Emily Hirsch seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

Emilie Larew	Abstain
Deanna Hamilton	Aye
Rocky Montz	Abstain
Shawn McClellan	Aye
Robert Rene	Absent
Camille Schoenberg	Aye
Emily Hirsch	Aye
Mystic Thompson	Absent
David Carini	Absent
Leslie Woolley	Aye
Andrew Paris	Abstain

VIII. Facilities / Operations

A. Facilities Safety/Security

Don Parcell recommended we tighten security. There are fencing quotes from multiple vendors and we can proceed as soon as we have the funding. Purchasing breach alerts fencing can also buy us more time during school hours. It can save us tremendous time.

Other Safety Ideas: More push bar gates, college campus style emergency statements to help get communications out regarding an emergency, multi-layer communications, new voice over IP phone (Being able to communicate to multiple people in multiple tiers), potential contract with a local security company to get a quick response within our neighborhood (a local security company is 5 minutes away, could be very helpful), social media monitoring -to review potential threats, during the school day, we could use more security guards.

IX. Consent Agenda 1: Non-Finance Items

A. Approval of Field Trips

Rocky Montz made a motion to to approve the Consent Agenda 1: Non-Finance Items. Andrew Paris seconded the motion. The board **VOTED** to approve the motion.

Roll Call

Rocky Montz	Aye
Leslie Woolley	Aye
Andrew Paris	Aye
Shawn McClellan	Aye
Robert Rene	Absent
Camille Schoenberg	Aye
Emily Hirsch	Aye

Roll Call

Deanna Hamilton	Aye
Mystic Thompson	Absent
David Carini	Absent
Emilie Larew	Aye

X. Consent Agenda 2: Finance Items

A. Approval of reimbursements for Executive Director / Principal

Leslie Woolley made a motion to approve the Consent Agenda 2: Finance Items.

Deanna Hamilton seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

Robert Rene	Absent
Deanna Hamilton	Aye
Leslie Woolley	Aye
Mystic Thompson	Absent
David Carini	Absent
Emilie Larew	Abstain
Emily Hirsch	Aye
Shawn McClellan	Aye
Andrew Paris	Abstain
Rocky Montz	Abstain
Camille Schoenberg	Aye

XI. New Business / Announcements

A. Announcements / New Business

B. Board Chair to announce items for closed session, if any.

Board Members Emilie Larew, Rocky Montz, and Andrew Paris recused themselves and left the meeting during the closed session.

Mystic Thompson, Robert Rene and Dave Carini were absent. There were two Close Session: one at 5:31pm and a second session at 8:48pm

XII. Open Session

A. Return to Open Session

Returned to Open Session at 9:15pm

B. Report Out on Action Taken In Closed Session, If Any.

The Non-interested Members of the Board took action to issue a notice of dismissal for an At-Will Employee # 100014 during the second close session

XIII. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 9:16 PM.

Respectfully Submitted,
Leslie Woolley

Coversheet

Faculty Report

Section: II. Organizational Reports
Item: D. Faculty Report
Purpose: FYI
Submitted by:
Related Material: II_D_Faculty Report_03_20_18 v1.pdf



PALISADES

CHARTER HIGH SCHOOL

Board of Trustee's Faculty Report

By: David Carini

3/20/18

From Sarah Crompton

RE: Security

1. I am against additional fencing. I do not think it will make us safer; in fact, I think that it is trapping of us in case of evacuation needs.
2. I am against covering windows doors and vents to prevent chemical attack. It does nothing but give those threatened something to do to keep their mind off of danger, rather than provide any actual security. See article below.
3. I am concerned that some of the proposed (and implemented) safety measures create fear and anxiety, at too much of a cost, monetary and social.
4. 4. I would rather invest funds to improve school climate, and programs such as mediation, to make PCHS a safe place for all our students.

From Tami Christopher

Re: Grade Appeals.

First, it should be made clear the reasons for the grade appeal and what they mean (as I mentioned when I addressed the Board) it is not a free for all, "I don't like my grade appeal". Second, instructions should be given to parents and their children that the appeals they submit should not become personal attacks on teachers.

Third, we should look at grade appeal data, such as which teachers are having their grades challenged, is there a trend? Male? Female? Black?

Fourth, if a grade appeal has no merit (discussing and agreeing what merit is) then it should not be given to a teacher.

Coversheet

Human Resources Director (HR) Report

Section: II. Organizational Reports
Item: E. Human Resources Director (HR) Report
Purpose: FYI
Submitted by:
Related Material: II_E_HR_Org Reports_03_20_18.pdf



PALISADES CHARTER HIGH SCHOOL

Human Resources Board Report

March 20, 2018

Election/New Hire:

Name	Classification/Position	Funding	Effective Date
Jesus Licea	Substitute Teacher	General	February 13, 2018

Retirement/Resignation:

Name	Classification/Position	Funding	Effective Date
Josh Elson	Teacher – Music, Vocal	General	June 8, 2018

Staffing and Recruitment:

Ms. Nguyen held a recruitment booth at the Cal Lutheran University Career Fair on March 6th, 2018. HR continues to promote Palisades Charter High School as an outstanding educational that offers the best place of employment for faculty. In turn, we will be seeking a strong diverse faculty through recruiting the best candidates in March and April. HR will continue to seek timely notice from current employees regarding their own retirement plans by offering retirement information sessions.

Professional Development and Mediation:

PCHS continues to stress the importance of professional development for our staff. Multiple employees will be attending mediation training to ensure the best culture & climate for all employees and staff. HR attended training on employee relationship development.

ACTION ITEM:

Approval of Board Resolution notifying Charter Safe that PCHS may choose to opt out of contract renewal and bid for services for the 2018/2018 fiscal and academic year.

Our Mission:

PCHS will empower our diverse population to make positive contributions to the global community by dedicating our resources to ensure educational excellence, civic responsibility, and personal growth

Coversheet

Director of Operations Report

Section: II. Organizational Reports
Item: F. Director of Operations Report
Purpose: FYI
Submitted by:
Related Material: II_F_Operations for 2018-03-20 Board Meeting.pdf



PALISADES

CHARTER HIGH SCHOOL

Board of Trustees Meeting Operations Report March 20, 2018

Security/Safety:

- PCHS has maintained the increased School Day campus security since the Parkland, FL incident, but additional Guard coverage at PCHS for the entire Spring Semester (and beyond) is highly recommended, but still needs funding.
- Student led gun law protest/march and Parkland, FL victim's remembrance/celebration occurred on Wed 3/14. Protest went smoothly and orderly. PCHS closed off Bowdoin St. to all vehicle traffic from 9:15am – 10:15am, doubled internal security and LAUSD-PD Officers for the day and had 2 LAPD Officers on site during protest.
- On Wed 3/7 PCHS had all classrooms do a review of our Active Intruder Barricade-in-Place procedure to help ensure as many Faculty, Staff & Students are familiar with our process in such circumstances.
- Emergency Supplies for Barricade-in-Place scenarios were re-surveyed to make sure all Faculty & Staff have what they need
- Continued conversations and planning with 3rd-Party experts from the National Education on Safety & Security Institute at UCLA (NESSI). A preliminary action plan has been created. A more comprehensive set of options for PCHS to consider will be developed from the planned assessment re identification, evaluation and prioritization of safety/security measures for PCHS.
- Additional safety/security measures to increased campus safety have been compiled by PCHS and will be evaluated as part of the NESSI Assessment
- Emergency Evacuation Push-Bar Gates have been added to two key campus evacuation points. Additional gates planned for installation over the next month. Funding needed for 3 more gates at ~\$7k-\$10k per gate.
- Security fencing as previously proposed still a strong recommendation, but still needs funding to cover the ~\$200,000 cost
- Additional Security Cameras, and the infrastructure to support them, needed to increase surveillance of additional emergency exit push-bar gates and campus perimeter. Cost TBD, depends on number of push-bar gates added, degree of fencing added, etc.
- Additional Security Guards and more proactive monitoring of security cameras needed, but still needs funding
- Perimeter fencing intrusion (climbing-cutting) solution highly desired. One proposal received, but like other measures still needs funding (cost estimated at ~\$50,000). Having an extra 1-3 minutes notice before an Active Intruder gets to the more populated parts of campus can mean a huge difference for lockdown and safety of more people.
- An Emergency Texting Solution could be beneficial for a multi-layered communication protocol to go along with PCHS's PA System and VoIP Phone System. Solutions being investigated, but funding still needed.



PALISADES

CHARTER HIGH SCHOOL

Security/Safety: Continued:

- Contracting with a locally patrolling security company for on-call emergency support when needed to quickly get higher trained guards on campus in the event of a true crisis. Besides our one (1) on-site LAUSD-PD Officer, even in a 911 situation, additional LAUSD-PD and LAPD are often 30-60minutes away and we need much faster response time in such events. Costs estimated at \$1,000/month, but funding still needed.
- PCHS investigates Social Media Monitoring services such as the social Sentinel (www.SocialSentinel.com) as an additional early detection/warning of potential threats. Costs quoted/estimated at \$1,500/mo.
- Intrusion Detection System (IDS) proposals received and under evaluation (~\$45,000). Project put on-hold while more School Day specific safety measures are being evaluated, but still need funding

Permits & Setups:

- Total Permit Revenue for Feb 2018 at ~\$37,000:
 - \$3,000 Filming
 - \$25,000 Recurring Usage Agreement/Permits
 - \$9,000 Non-Recurring Permits + Banners
- Total Permit Revenue YTD for 2017-18 at ~\$312,000
- Hoping to have a few good filming revenue projects over the next few weeks before the Testing Season in April/May requires more peace and quiet during school days.
- Spring Sports Permits in full gear
- Sample of Activities Since Last Board Meeting:
 - Pali Post Spelling Bee – February 25th
 - VEI Showcase – February 27th
 - College Center – PSAT Information Night (Part 2) – February 28th
 - Spring Music Performances – February 26th to March 2nd
 - Catalyst Sat Bootcamp – March 3rd
 - Community Council Meeting – March 6th
 - Advanced Drama Showcase – March 7th
 - Boys Soccer Banquet – March 7th
 - Pali High Filmmakers – Film Festival – March 9th
 - Symphony Orchestra & Chamber Band Performances – March 9th
 - Better Angels ACT Classes – March 11th and 13th and 15th
 - WASC Visit – March 11th to 14th
 - Admission Lottery – March 14th
 - VAPA Showcase Display – March 11th to March 15th
 - VAPA Showcase Night – March 15th
 - FNL Performances – March 16th
 - Girls Basketball Banquet – March 16th
 - Various YMCA Youth Programs
 - Typical LTSP, PTSA, Booster, Student Senate, Faculty Meetings



PALISADES

CHARTER HIGH SCHOOL

MGAC/Pool:

- PCHS, Group/Club and Public Use of MGAC/Pool Continues as Usual
- PCHS Pool Records Board Planned
- Waiting on Funding Plan for Possible Improvements of:
 - Shade for Bleachers on Temescal Side of Pool
 - Outdoor Showers Added under Scoreboard
- Frequency of miscellaneous repairs at Pool starting to climb as Pool Equipment ages
- PCHS should start accruing/saving for major repairs in the 3-5 year timeframe as major pool components start to reach their useful life of 8-10 years.
 1. Replace Lochinvar High Efficiency Heaters (2) that serve all pools (~\$40-\$50k)
 2. Re-Plaster All Pools (~\$160-\$200k)
 3. Replacement Competition Pool Pump (~\$25-\$35k)

Transportation:

- Ridership now at about 775 students
- Reminder – Special Ed buses combined from 2 to 1 after some students aged out 1st Semester
- New Special Ed Bus Vendor (Mission) took over on Feb 5th. All going smoothly. Reduced Durham Special Ed bus costs ~\$10,000/mo.
- Durham's Regular Ed bus service continues to short PCHS buses 3-5 days a week, though recently only 1-3 buses a day, and frequently with little to no notice. PCHS has been forced to rent substitute buses at times to ensure students can adequately get to/from school. We've had to combine no-show buses routes to other buses just to get the students home, causing delays for all riders on the buses receiving extra stops.
- Durham was a no-show for a Fri 3/16 Athletic Trip bus, and we had to scramble to get transportation for that team. They also canceled in advance a previously scheduled Field Trip that we had to re-schedule with another vendor.
- While the later part of the 1st Semester was fairly uneventful, Durham has had a very poor performance in the 2nd Semester, and on a regular basis keeps saying it's going to be better tomorrow or next week, and then it isn't.

Facilities/Projects:

- School-Wide central heating system out of service again for another pipe leak. This one in the Main Quad over by the Covered Cafeteria Eating Area. Repairs hoping to be started Mon 3/19, but system may not be fixed until end of the week or over Spring Break. Previous leak in the C/D Buildings Hallway repaired last month is scheduled for final concreting Sat 3/17.
- E-Bldg Water Heater and hot/cold water lines replaced to reestablish hot water for kitchen class and both art classes
- J-Bldg Electrical Upgrades Completed
- STEAM Classrooms Electrical Upgrades almost completed



PALISADES

CHARTER HIGH SCHOOL

Facilities/Projects: Continued:

- U101-U104 rain mats installed and adjusted. Seem to be working well.
- Working with LAUSD & City of LA re City Drain on Sunset that frequently clogs and overflows onto Baseball Outfield with mud flows and hillside erosion. Working on longer-term fix.
- Track & Field broken storm drain repaired
- Several gutter/drain leaks fixed since last rain event
- Gilbert Quad Lawn Irrigation System upgrades and reseeding underway
- Dolphin Tank conference room upgrades completed
- Spring Break Project Planning Underway
- Large Gym & Mercer Hall overhead lights upgrade to LED set for Spring Break
- Front of A-Building Landscaping on schedule for Spring Break installation
- Stadium LED Lighting Project Planned for Spring Break
- **Garden Gateway Phase 3** – Landscape Architect and Electrical Plans received LAUSD approval. Waiting for wall/sign structural plan approval.
- **Security Fencing** – Security/Safety fencing discussions with Faculty/Staff, Students and Board ongoing. Fencing Needed! Funding still needed.
- **Gym A/C Project** –Project still pending DSA Approval, then to go out for bid/award. Estimated start of 8/1/2018 and completion 11/1/2019 (15 months).

Coversheet

Director of Development Report

Section: II. Organizational Reports
Item: G. Director of Development Report
Purpose: FYI
Submitted by:
Related Material: II_G_Development Report_BOT_03_20_18.pdf



PALISADES

CHARTER HIGH SCHOOL

20-Mar-18

Board of Trustees Meeting Development Report

TOTAL FUNDS RAISED TO DATE:	Prior Report	YTD	Inc.
The PCHS Fund	\$78,229	\$80,688	\$2,459
Donor Brick Campaign	\$123,418	\$123,418	\$0
Donations to Athletic Teams	\$19,482	\$20,982	\$1,500
Donations to Classroom Teachers	\$12,553	\$12,707	\$154
Donations to Extra-Curriculars	\$4,407	\$12,720	\$8,313
Donations to Pali Cares	\$200	\$200	\$0
Restricted Donations/Pledges	\$200,000	\$200,000	\$0
	<u>\$438,289</u>	<u>\$450,715</u>	<u>\$12,426</u>
TOTAL EXPENSES TO DATE:			
Bacio Design		\$4,770	
L.A. Press Printing		\$1,747	
Postage/Mailing		\$4,074	
Advertising (Donor Brick Campaign)		\$2,327	
Subscriptions - Double the Donation		\$449	
Subscriptions - Foundation Directory Online		\$999	
Subscriptions - DonorPerfect		\$1,948	
Service Charges - SafeSave		\$2,967	
Videography		\$250	
Young Alumni Pizza Lunch		\$190	
New Parent Welcome Breakfast		\$930	
		<u>\$20,651</u>	
NET PROCEEDS TO DATE:		<u><u>\$430,064</u></u>	

#March Gladness Campaign has been changed:

Weeks of Giving to be held from March 26 - April 13 for the Campaign for Safety and Security at PCHS
A promotional video featuring the Student Walk out, interviews with students about safety and an appeal from Dr. Magee will go out with an eBlast to all parents. Goal is \$300,000

Submitted Grant Proposals:

Caruso Family Foundation - \$5,000 - pending
Lewis A. Kingsley Foundation - \$5,000 - pending
American Honda Foundation - \$30,000 - pending
District 4 Facilities Grant - \$ amt TBD - in process
Motorola Solutions Foundation - \$30,000 - in process

Coversheet

Chief Business Officer (CBO) Report

Section: II. Organizational Reports
Item: H. Chief Business Officer (CBO) Report
Purpose: FYI
Submitted by:
Related Material: II.H - CBO Report Materials_03_20_18.pdf



PALISADES

CHARTER HIGH SCHOOL

CBO REPORT BOARD OF TRUSTEES MEETING MARCH 20, 2018

2017-2018

Cash Balances for PCHS at the end February 2018 were \$7.3 million(\$6.6 million Unrestricted and \$5.35 million in Fund 20.0-Lifetime Benefits Account, excluding outstanding loan from Permit account) compared to \$7.4 million in January 2018 (\$6.9 Unrestricted). Our monthly LCFF funding will increase starting at the end of February for the higher ADA we have in 2017-2018.

The 2nd Interim Financial Report were submitted to the CDE (via LAUSD) the March 15th deadline. This interim Report will update actual spending through January 31, 2018 and revised projections for the full school year. The 2nd interim report and related materials have been included as a separate agenda item for this meeting.

Separate reports are attached and have been discussed with the Budget & Finance Committee regarding: Current IMA spending levels, Year to date Technology & Capital Expenditure expenditures, Credit card purchases and a Draft Wage Garnishment Policy.

Audit

A request for proposal (RFP) for the PCHS Auditing services was sent out to 5 audit firms, including our incumbent firm, VTD. The Audit Committee is reviewing these proposals this and early next week and make a recommendation to the full Board of Trustees for approval of the Audit Firm at the March 20th Board meeting.

Actuary Report

PCHS will be requesting our Actuarial Firm to process our bi-annual Actuarial report, as currently designed. Our Board is interested in having PCHS investigate other forms of benefit options for the current Life-Time Benefits that could be valued and considered. Stakeholder input (including Union input) will be sought to have these potential other options be identified and the valuation/cost of each option can then be calculated.

Palisades Charter High School
 IMA Update
 3/3/2018

Department	2016-2017				2017-2018				Point of Contact	Comments
	Budget Requests	Approved Budget	Actual Spent (6/30/17)	% spent	Budget Requests	Approved Budget	Actuals to 3/3/18	% Spent		
Acadec	\$ 6,900	\$ 5,300	\$ 5,424.21	102%	\$ 5,300	\$ 5,300	\$ 2,991.57	56%	Gregg Strouse	
Academic Achievement Team	\$ 2,700	\$ 2,700	\$ 2,131.69	79%	\$ 22,575	\$ 20,575	\$ 2,471.58	12%	M. Iannessa	
AP/Main Office	\$ -	\$ -				\$ -	\$ 603.25		P. Magee	
Athletic Director	\$ 21,400	\$ 300	\$ 618.11	206%	\$ 59,447	\$ 36,000	\$ 21,587.14	60%	J. Achen	
Attendance Office	\$ 5,850	\$ 5,850	\$ 2,072.15	35%	\$ 5,850	\$ 4,000	\$ 3,350.03	84%	C. Lee	
College Center	\$ 4,000	\$ 4,000	\$ 1,114.21	28%	\$ 6,580	\$ 1,200	\$ 1,253.37	104%	R. Grubb	
Common Core						\$ -				
Counseling Office	\$ 15,000	\$ 12,000	\$ 2,520.89	21%	\$ 8,299	\$ 2,500	\$ 1,718.14	69%	J. Hartman	
Deans Office (combined with security)	\$ 5,550	\$ 4,750	\$ 5,951.37	125%	\$ 8,370	\$ 4,945	\$ 6,750.06	137%	R. Howard	
Emergency Supplies/ Safety									D. Riccardi	
English Department	\$ 14,920	\$ 5,420	\$ 2,630.00	49%	\$ 3,075	\$ 3,075	\$ 1,708.78	56%	C. Adams/A. Steinman	
English Learner / Bilingual (combined with Literacy)	\$ 1,200	\$ 1,200	\$ 3,118.44	260%	\$ 5,268	\$ 4,068	\$ 3,611.97	89%	M. Cervantes	
Finance Office						\$ -		0%	A. Ilyas	
Foreign Language	\$ 2,600	\$ 2,600	\$ 1,116.67	43%	\$ 1,586	\$ 1,586	\$ 705.53	44%	M. Nance	
Fuerza Unida (see LCAP)	\$ 450	\$ 450		0%					M. Cervantes	
Health Office/School Nurse	\$ 6,756	\$ 6,050	\$ 2,529.37	42%	\$ 3,295	\$ 3,295	\$ 389.19	12%	M. Bush	
HR						\$ -			A. Nguyen	
Intervention	\$ 19,875	\$ 15,075	\$ 958.22	6%		\$ -	\$ 6,430.46		M. Iannessa	
LCAP Summer school			\$ 1,344.28		\$ 1,000	\$ 1,000	\$ 2,985.25	299%	M. Iannessa	dolphin leadership academy
LCAP			\$ 3,344.86			\$ 3,000	\$ 268.32	9%	Schoolwide/Admin	
Leadership					\$ 250	\$ 250		0%	R. King	
Library	\$ 4,477	\$ 4,477	\$ 1,116.21	25%	\$ 4,302	\$ 4,302	\$ 5,147.79	120%	A. King	
Math	\$ 8,800	\$ 8,800	\$ 2,630.00	30%	\$ 5,751	\$ 5,750	\$ 1,556.51	27%	M. Ngo	
Mental Health	\$ 500	\$ 500		0%	\$ 1,000	\$ 1,000		0%	M. Bush	
Mesa	\$ 2,300	\$ 2,300	\$ 1,368.97	60%	\$ 6,200	\$ 6,200	\$ 333.50	5%	C. Onoye	
Operations						\$ -			D. Riccardi	
PE	\$ 4,000	\$ 4,000	\$ 21,702.24	543%	\$ 9,648	\$ 9,648	\$ 14,227.12	147%	M. Voelkel	school-wide PE uniforms
PIQE (LCAP)	\$ 550	\$ 550		0%	\$ 6,200				M. Cervantes	
PLC/POD/SLC	\$ 1,200	\$ 1,200	\$ -	0%	\$ 1,600	\$ 1,600		0%	S. Crompton	
Pool			\$ -						B. King	
Science	\$ 117,243	\$ 89,943	\$ 73,278.81	81%	\$ 90,100	\$ 84,000	\$ 32,097.66	38%	K. Newbill	
Security (See Dean's budget)	\$ 3,610	\$ 3,610		0%					R. Howard	
Social Studies	\$ 2,139	\$ 2,139	\$ 6,086.95	285%	\$ 3,739	\$ 2,639	\$ 751.26	28%	S. Burr/T. Christopher	
Special Ed	\$ 39,200	\$ 39,200	\$ 8,598.47	22%	\$ 32,109	\$ 15,909		0%	M. Bush	
SPED - Section 504 Program	\$ 1,000	\$ 1,000		0%	\$ 1,245	\$ 1,245	\$ 408.75	33%	J. Tomasi	
Study Center/Tutoring	\$ 1,000	\$ 1,000	\$ 530.27	53%	\$ 1,036	\$ 630	\$ 163.81	26%	M. Meinen	
Summer School (see LCAP Summer school)	\$ 475	\$ 475		0%	\$ 1,000	\$ -		0%	J. Hartman	
Tech Ed	\$ 17,700	\$ 10,200	\$ 10,028.52	98%	\$ 17,000	\$ 9,500	\$ 13,877.06	146%	P. Kuper	B. Kolavo CTE addition
Temescal	\$ 6,500	\$ 6,500	\$ 1,748.34	27%	\$ 6,500	\$ 3,249	\$ 1,469.08	45%	T. Seyler	
Testing	\$ 500	\$ 500	\$ 841.55	168%	\$ 2,933	\$ 2,933		0%	M. Ngo	
The Village Nation (see LCAP)	\$ -				\$ 3,000				C. Adams	
VAPA	\$ 83,410	\$ 69,361	\$ 65,965.88	95%	\$ 108,685	\$ 83,185	\$ 61,942.13	74%	R. Steil/J. Elson	
Virtual Academy (Independent Study)	\$ 300	\$ 300	\$ 620.20	207%	\$ 970	\$ 970	\$ 77.13	8%	R. Tenan-Snow/S. Chew	
Work Experience (Career Center)	\$ 2,600	\$ 300	\$ 1,016.96	339%	\$ 800	\$ 800		0%	S. Santana	
Writing Center	\$ 7,550	\$ 7,550		0%		\$ -		0%	M. Iannessa	
Unspent IMA			\$ -			\$ (97,548)		0%		
GRAND TOTAL	\$ 412,256	\$ 319,600	\$ 230,407.84	72%	\$ 434,711	\$ 226,806	\$ 188,876.44	83%		

Income		
410001	Admission Income	54,316.11
420001	Collections & Contributions	14,293.31
425001	Commissions Income	3,889.10
485002	CREDIT CARD SALES	0.00
4001	Interest Income	0.00
46000	Merchandise Sales	139,493.01
475001	Non Taxable Sale	8,999.00
485001	Other Income	1,518.56
4002	Sales Income	0.00
		\$ 222,509.09

Expense		
5001	Bank Charges	0.00
5002	Bank Charges - NSF	0.00
510001	Bank Charges Expense	0.00
5101	Bank Reconciliation Difference	0.00
568001	COGS	0.00
5000	Cost of Goods Sold	20,592.47
592001	General Expense	5,345.45
592004	General Expense:Gen Expense- Activities	32.21
592002	General Expense:Gen Expense- Athletics	16,299.43
592006	General Expense:Gen Expense- Musicals & Plays	4,604.00
592005	General Expense:Gen Expense- VAPA & Tech Arts	7,577.66
592003	General Expense:Gen Expense-Entertainment(Paid)	38,392.81
592007	Leadership Equity Spending	0.00
540001	Officials Expense	18,888.50
570001	Salary Expense	10,567.68
5301	Sales Expenses	100.00
580001	Sales Tax Expense	2,736.94
520001	Security/School Police Expense	18,053.70
592008	Square Fees	0.00
545001	Tournament Fee	0.00
		\$ 143,190.85
	Change to Fund Balance	\$ 79,318.24

Prepared By

Date

Approved By

Date

Palisades Charter High School
Credit Card Reconciliation Form
For the Period of: 02/01/18 - 02/28/18

PLEASE COMPLETE

For finance use only

Date	Vendor	Description of Expense	Cardholder	Requested By	Amount	Board Approval Required?	Resource	Budget Category
2/1/2018	THE HOME DEPOT #1010 - INGLEWOOD, CA	safety door devices	PAM MAGEE	D. PARCELL	(103.61)		20150.0	5510
2/1/2018	DOMINO'S 8546 - 310-473-6575, CA	UNITE Lunch	PAM MAGEE	G. STEWART	119.40		FUNDRAISE	4390
2/1/2018	DOMINO'S 8546 - 310-473-6575, CA	Special Board Meeting	PAM MAGEE	PAM MAGEE	230.60		00000.0	4390
2/1/2018	WEB*NETWORKSOLUTIONS - 888-6429675, FL	Website domain	PAM MAGEE	PAM MAGEE	359.91		00000.0	5310
2/1/2018	WWW.LASENTINEL.NET - 323-299-3800, CA	Newspaper Ad - Attendance Office	PAM MAGEE	C. LEE	93.07		00000.0	4300
2/2/2018	PAYPAL *RAERSENEMVO - 402-935-7733, CA	fluorescent lightblubs	PAM MAGEE	D. PARCELL	49.95		00000.0	5510
2/2/2018	MAILCHIMP *MONTHLY - MAILCHIMP.COM, GA	e-mail blasts	PAM MAGEE	PAM MAGEE	150.00		00000.0	5310
2/5/2018	DOMINO'S 8546 - 310-473-6575, CA	LTSP Meeting	PAM MAGEE	PAM MAGEE	269.42		20150.0	4390
2/5/2018	EB DATA CHAMPION SUMM - 801-413-7200, CA	Schoolzilla Data Summit - Conference	PAM MAGEE	D. MOO	139.00		00000.0	5220
2/7/2018	PAVILION #2231 - SANTA MONICA, CA	Admin Meeting Materials	PAM MAGEE	PAM MAGEE	29.56		00000.0	4390
2/7/2018	EB DATA CHAMPION SUMM - 801-413-7200, CA	Schoolzilla Data Summit - Conference	PAM MAGEE	M. NGO	139.00		40350.0	5220
2/7/2018	SCSBOA - WWW.SCSBOA.OR, CA	orchestra membership	PAM MAGEE	E. STOYANOVICH	199.88		ASB	ORCHESTRA
2/7/2018	HOTELS.COM145170274322 - HOTELS.COM, WA	Schoolzilla Data Summit - Hotel	PAM MAGEE	D. MOO	360.32		00000.0	5220
2/7/2018	HOTELS.COM145170339539 - HOTELS.COM, WA	Schoolzilla Data Summit - Hotel	PAM MAGEE	M. NGO	360.32		40350.0	5220
2/8/2018	SOUTHWES 5261410403896 - 800-435-9792, TX	Schoolzilla Data Summit - Flights	PAM MAGEE	M. NGO	(97.96)		00000.0	5220
2/8/2018	SOUTHWES 5261410408083 - 800-435-9792, TX	Schoolzilla Data Summit - Flights	PAM MAGEE	M. NGO	(147.96)		00000.0	5220
2/8/2018	SOUTHWES 5261410408083 - 800-435-9792, TX	Schoolzilla Data Summit - Flights	PAM MAGEE	M. NGO	147.96		00000.0	5220
2/8/2018	SOUTHWES 5261410403896 - 800-435-9792, TX	Schoolzilla Data Summit - Flights	PAM MAGEE	M. NGO	97.96		00000.0	5220
2/8/2018	SOUTHWES 5261410438872 - 800-435-9792, TX	Schoolzilla Data Summit - Flights	PAM MAGEE	D. MOO	155.96		00000.0	5220
2/8/2018	SOUTHWES 5261410425231 - 800-435-9792, TX	Schoolzilla Data Summit - Flights	PAM MAGEE	D. MOO	48.98		00000.0	5220
2/8/2018	SOUTHWES 5261410428942 - 800-435-9792, TX	Schoolzilla Data Summit - Flights	PAM MAGEE	D. MOO	56.98		00000.0	5220
2/8/2018	THE UPS STORE 1787 - PACIFIC PALIS, CA	Apple lease purchase contract	PAM MAGEE	S. LADINER	9.63		00000.0	5920
2/9/2018	VIKTOR BENE'S BAKERY 7 - PACIFIC PALIS, CA	Admin Meeting Materials	PAM MAGEE	PAM MAGEE	24.80		00000.0	4390
2/9/2018	SCSBOA - WWW.SCSBOA.OR, CA	Tournament Registration	PAM MAGEE	E. STOYANOVICH	184.50		ASB	ORCHESTRA
2/9/2018	SCSBOA - WWW.SCSBOA.OR, CA	Tournament Registration	PAM MAGEE	E. STOYANOVICH	184.50		ASB	ORCHESTRA
2/12/2018	GELSON'S MARKETS #7 - PACIFIC PLSDS, CA	Admin Meeting Materials	PAM MAGEE	PAM MAGEE	21.23		00000.0	4390
2/12/2018	SOUTHWES 5261411346791 - 800-435-9792, TX	flight - journalism conference	PAM MAGEE	D. CARINI	70.96		ASB	TIDELINE
2/12/2018	SOUTHWES 5261411346792 - 800-435-9792, TX	flight - journalism conference	PAM MAGEE	D. CARINI	70.96		ASB	TIDELINE
2/12/2018	SOUTHWES 5261411346793 - 800-435-9792, TX	flight - journalism conference	PAM MAGEE	D. CARINI	70.96		ASB	TIDELINE
2/12/2018	SOUTHWES 5261411346794 - 800-435-9792, TX	flight - journalism conference	PAM MAGEE	D. CARINI	70.96		ASB	TIDELINE
2/12/2018	SOUTHWES 5261411346795 - 800-435-9792, TX	flight - journalism conference	PAM MAGEE	D. CARINI	70.96		ASB	TIDELINE
2/12/2018	DOMINO'S 8546 - 310-473-6575, CA	UNITE Lunch	PAM MAGEE	G. STEWART	78.50		FUNDRAISE	4390
2/12/2018	SOUTHWES 5261411342606 - 800-435-9792, TX	flight - journalism conference	PAM MAGEE	D. CARINI	97.97		ASB	TIDELINE
2/12/2018	SOUTHWES 5261411342607 - 800-435-9792, TX	flight - journalism conference	PAM MAGEE	D. CARINI	97.97		ASB	TIDELINE
2/12/2018	SOUTHWES 5261411342608 - 800-435-9792, TX	flight - journalism conference	PAM MAGEE	D. CARINI	97.97		ASB	TIDELINE
2/12/2018	SOUTHWES 5261411342609 - 800-435-9792, TX	flight - journalism conference	PAM MAGEE	D. CARINI	97.97		ASB	TIDELINE
2/12/2018	SOUTHWES 5261411342611 - 800-435-9792, TX	flight - journalism conference	PAM MAGEE	D. CARINI	97.97		ASB	TIDELINE
2/12/2018	SOUTHWES 5261411342612 - 800-435-9792, TX	flight - journalism conference	PAM MAGEE	D. CARINI	97.97		ASB	TIDELINE
2/12/2018	SOUTHWES 5261411342614 - 800-435-9792, TX	flight - journalism conference	PAM MAGEE	D. CARINI	97.97		ASB	TIDELINE
2/12/2018	SOUTHWES 5261411342615 - 800-435-9792, TX	flight - journalism conference	PAM MAGEE	D. CARINI	97.97		ASB	TIDELINE
2/12/2018	EB 2018 CALIFORNIA ST - 801-413-7200, CA	CA Student Mental Health Conference	PAM MAGEE	M. BUSH	420.18		40350.0	5220
2/13/2018	DOMINO'S 8546 - 310-473-6575, CA	UNITE Lunch	PAM MAGEE	G. STEWART	149.70		FUNDRAISE	4390
2/13/2018	SOUTHWES 5261411707758 - 800-435-9792, TX	CA Student Mental Health Conference -flight	PAM MAGEE	M. BUSH	167.97		40350.0	5220
2/13/2018	SOUTHWES 5261411707759 - 800-435-9792, TX	CA Student Mental Health Conference -flight	PAM MAGEE	C. LEE	167.97		40350.0	5220
2/13/2018	VENNGAGE.COM - TORONTO, ON	Subscription - Infographic	PAM MAGEE	J. VIEIRA	190.00		00000.0	5310
2/13/2018	DOMINO'S 8546 - 310-473-6575, CA	UNITE Lunch	PAM MAGEE	G. STEWART	206.24		FUNDRAISE	4390
2/13/2018	NATL SCHOLASTIC PRESS - 612-625-8335, MN	Journalism Conference Registration	PAM MAGEE	D. CARINI	1,430.00		ASB	TIDELINE
2/15/2018	DOMINO'S 8546 - 310-473-6575, CA	TVN - Men's Group	PAM MAGEE	G. STEWART	152.01		20150.0	4390

Palisades Charter High School
 Credit Card Reconciliation Form
 For the Period of: 02/01/18 - 02/28/18

PLEASE COMPLETE

For finance use only

Date	Vendor	Description of Expense	Cardholder	Requested By	Amount	Board Approval Required?	Resource	Budget Category
2/15/2018	EXPEDIA 7329795420806 - EXPEDIA.COM, WA	Hotel - Journalism Conference	PAM MAGEE	D. CARINI	3,950.60		ASB	TIDELINE
2/16/2018	SOUTHWES 5261413509150 - 800-435-9792, TX	flight - journalism conference	PAM MAGEE	D. CARINI	82.60		ASB	TIDELINE
2/16/2018	THE HOME DEPOT #6632 - WOODLAND HLS, CA	Commercial shelving unit	PAM MAGEE	J. ROEPEL	436.78		ASB	TECH REPAIR
2/20/2018	NBW*NEW BALANCE - 800-595-9138, MO	Boys Soccer - Hoodies	PAM MAGEE	D. SUAREZ	209.63		ASB	BOYS SOCCER
2/21/2018	THE HOME DEPOT #1010 - INGLEWOOD, CA	anchor points	PAM MAGEE	O. CABRERA	158.86		00000.0	5510
2/26/2018	IBS OF WEST LOSANGELES - LOS ANGELES, CA	8 volt battery	PAM MAGEE	O. CABRERA	863.73		00000.0	5510
2/27/2018	DISNEYLAND TICKETS - 714-781-4669, CA	Youth Services Activities	PAM MAGEE	B. KOLAVO	3,010.00		ASB	DECA

Grand Total **15,935.73**

Payroll Garnishment Policy – DRAFT

If an employee of Palisades Charter High School is subject to a wage garnishment, the employee is responsible for the cost Palisades Charter High School bears from the garnishing party for processing the garnishment.

Garnishment charges as follows:

\$1.50 processing fees for state organizations

Any other organization requesting wage garnishments other than those listed above, Palisades Charter High School will advise the employee of the fee charged by the organization placing the levy on the employee.

Garnishment processing fee will be paid to Palisades Charter High School via payroll deduction.

Palisades Charter High School

17-18: as of 3/2/18

CapEx Project #'s

Sch/Loc	Sch/Loc Description	Resource Description	Budgeted Amt	Expended Amt	Enc Amt	Remaining Amt	% Left	Finance Office Notes
0000000	Undistributed	Prop 39	0.00	48,941.06	0.00	-48,941.06	0.00	
0006001	Unbudgeted Prop 39 Project Line	Prop 39	0.00	9,365.50	0.00	-9,365.50	0.00	
0006008	Replace Classroom Lighting Campus Wide	Prop 39	85,000.00	8,443.31	0.00	76,556.69	100.00	
0006016	Classroom Thermostats Replacement	Prop 39	10,000.00	0.00	0.00	10,000.00	100.00	
0006017	Replace light timers w/ sensors (bungalows)	Prop 39	10,000.00	0.00	0.00	10,000.00	100.00	
Total for Prop39			105,000.00	66,749.87	0.00	38,250.13	100.00	
0000000	Unbudgeted CapEx Project Line	General Fund	0.00	52,287.00	0.00	-52,287.00	0%	GAS LEAK
0006001	Restroom Renovations in General - Include Lead & Asbestos Abatement (3-4 year phase) - Phase II	General Fund	15,000.00	7,459.00	0.00	7,541.00	50%	
0006002	Additional Emergency Evacuation/Exit Gates with Push Bars	General Fund	30,000.00	20,261.61	0.00	9,738.39	32%	
0006003	Window Covers (Blinds) for Additional U-Bldg Trailers/Bungalows	General Fund	8,000.00	9,815.25	0.00	-1,815.25	-23%	budget blinds of woodland hills
0006004	Install Dyson hand dryers in student restrooms Phase II	General Fund	24,000.00	1,540.00	0.00	22,460.00	94%	
0006005	Solar Charging Station at Stadium for Safety	General Fund	5,000.00	0.00	0.00	5,000.00	100%	
0006006	Lighting Goat Path & El Medio Staircases - 1 Main Pole (& Fixtures/Lights for it) by Loading Dock Stairs	General Fund	15,000.00	3,365.08	0.00	11,634.92	78%	
0006007	Asphalt repairs in Parking lots and service road	General Fund	10,000.00	57,124.00	0.00	-47,124.00	-471%	
0006009	Finish classroom partition D202 to reduce the amount of traveling teachers - create 2 new classrooms (D202 & D202 A)	General Fund	12,500.00	43,898.05	0.00	-31,398.05	-251%	
0006010	Additional Outdoor Student Seating (Benches)	General Fund	30,000.00	27,305.39	2,387.11	307.50	1%	
0006011	Develop a master key/access control system plan for the entire campus	General Fund	5,000.00	0.00	0.00	5,000.00	100%	
0006012	Air handler cleaning remaining buildings (J)	General Fund	12,500.00	0.00	0.00	12,500.00	100%	
0006013	Working Water Fountain & Fill-Station in Stadium Corners, BB Blacktop & C/D/E Bldg Area (and Covered Cafeteria area if one does not already exist) - include inline meters to signal when to replace filters	General Fund	10,000.00	0.00	0.00	10,000.00	100%	
0006020	Bungalows Repairs/Upgrades (roofing, railing, flooring, ceiling, etc.)	General Fund	24,000.00	0.00	0.00	24,000.00	100%	
0000000	Unbudgeted CTE	CTE Grant	0.00	19,265.46	0.00	-19,265.46	#DIV/0!	mercier curtains - black sheep enterprises
0006018	VAPA Workshop Creation (Create work shop for VAPA stage building program)	CTE Grant	25,000.00	7,437.46	6,877.29	10,685.25	43%	English Horn
0006020	Bungalows Repairs/Upgrades (roofing, railing, flooring, ceiling, etc.)	Civic Center Permit	21,000.00	0.00	0.00	21,000.00	100%	
0006033	Track & Field Project	Civic Center Permit	0.00	698.27	0.00	-698.27	0%	items are being paid directly out of the Track/Field Loan Account
Total for CapEx			247,000.00	250,456.57	9,264.40	-12,720.97	100.00	

Palisades Charter High School

17-18: as of 3/2/18

CapEx Project #'s

Sch/Loc	Sch/Loc Description	Resource Description	Budgeted Amt	Expended Amt	Enc Amt	Remaining Amt	% Left	Finance Office Notes
0000000	Furniture	Unrestricted	81,000.00	75,919.05	254.25	0.00	0%	
0000000	Furniture	CTE	0.00	4,222.05	0.00	-4,222.05	0%	
0000000	Furniture	SpEd	0.00	0.00	0.00	0.00	0%	
Total for Furniture			81,000.00	80,141.10	254.25	-4,222.05	100.00	

Palisades Charter High School

17-18 as of 3/9/18

Tech Project #'s

Sch/Loc	Sch/Loc Description	Resource Description	Budgeted Amt	Expended Amt	Enc Amt	Remaining Amt	% Left
0006005	Staff Workstations	Unrestricted Resources	75,000.00	28,065.83	0.00	46,934.17	63%
0006006	Printers	Unrestricted Resources	9,000.00	4,054.56	0.00	4,945.44	55%
0006007	Classroom Projection	Unrestricted Resources	120,000.00	19,242.34	0.00	100,757.66	84%
0006008	Campus Tech IMA	Unrestricted Resources	10,000.00	5,881.65	0.00	4,118.35	41%
0006009	Network	Unrestricted Resources	150,000.00	160,667.25	0.00	-10,667.25	-7%
0006003	STEAM Innovation	CTE Grant	20,000.00	64.17	0.00	19,935.83	100%
0006012	Classroom Labs	CTE Grant	126,000.00	119,483.73	0.00	6,516.27	5%
0006013	AV Systems	CTE Grant	40,000.00	15,616.28	0.00	24,383.72	61%
Total forTech:			550,000.00	353,075.81	0.00	196,924.19	100.00

Coversheet

Executive Director/Principal (EDP) Report

Section: II. Organizational Reports
Item: I. Executive Director/Principal (EDP) Report
Purpose: FYI
Submitted by:
Related Material: II_I_EDP bdrpt 3.20.18.pdf



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CHARTER HIGH SCHOOL

**PALISADES CHARTER HIGH SCHOOL
BOARD OF TRUSTEES MEETING
EXECUTIVE DIRECTOR AND PRINCIPAL REPORT
MARCH 20, 2018**

WASC update and Collaborative School Equity Review

This week's WASC culmination was a huge success! Why? Because of the school community's hard work, dedication to doing what is best for all students, willingness to grow and change, and vision to see where our school needs to go to prepare students for their futures. The visiting team praised all of the focus groups and genuinely enjoyed their experience at PCHS. They shared with me over and over how impressed they are with Pali's collaborative leadership and everyone's investment in making this the best school possible. At the final debrief meeting, the visiting team delivered the highlights of the full report they will send later in the school year (**included in the meeting materials**) with our final score coming in June or July.

One of the areas the team questioned when they first arrived was Pali's ability to accomplish the goals identified in the **School-wide Action Plan for Equity**. By the end of the visit they found that systems and supports are in place to accomplish the ambitious goals we identified. In fact, we have already begun progress toward these new goals. PCHS determined that a top priority is developing and delivering an equitable educational program designed to close the achievement gap, an area where we have struggled to see gains. To determine the best approach to this dilemma, our school will be working with **Joaquin Noguera and a group of researchers**. After Joaquin presented during Pali's January Professional Development, many of you expressed a desire to learn more about the steps toward disrupting education for equity that he shared, so PCHS has committed to examining our systems, structures, practices, and processes with Joaquin and his team through the **Collaborative School Equity Review**.

What is the Collaborative School Equity Review?

- The **Collaborative School Equity Review (CSER)** is one strategy for mobilizing a school community intending to change. It serves as the first step in the cycle of continuous improvement, designed to help us understand the current "context" of the school by clarifying strengths and areas for growth. The outcome of the review will be findings and recommendations for the development and improvement of the school.
- The CSER is not an evaluation of individuals. Instead, it allows for a holistic examination of the intentions, impact and outcome of systems, structures, practices and process used to shape student learning, through an equity lens.
- Reviewers will examine systems, structures, practices and process that shape 1) School Culture 2) Leadership, Management and Accountability, 3) Teaching, Learning and Assessment, and 4) Partnerships with families and the community.
- Reviewers will engage students, staff, teachers, families and school leaders through interviews and focus groups, observe student learning in lessons, and review policy and



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- planning documents.

What to expect during the Collaborative School Equity Review:

- A team of three to four people (a combination of PCHS staff and experienced researchers) will visit all classrooms to observe students. They are NOT there to observe or interact with teachers. The Pali staff serving on the equity team represent a variety of departments and are both veterans and new to the school. They participated in a two-day intensive training to prepare for the CSER and will be paired with an experienced researcher to conduct the classroom observations.
- Information that is documented is anonymous.
- Teachers and staff may be asked to participate in focus groups.
- There is nothing to prepare; classrooms run as normal.
- Assume the positive and know that this is designed with an open and loving eye on the school to help the school and students improve.
- The CSER will take place over three days (April 3-5).

Math Success Task Force

The task force meets monthly to develop an action plan to be implemented in 2018-19. The action plan will be designed to address issues surrounding closing the achievement gap and helping all students be successful in math courses. The agenda for the March meeting is focused on reviewing progress since last month, which includes an articulation meeting with PRCMS and PCHS Math Department Chairs as well as discussion about the PCHS math placement test administered to all incoming 9th graders. Information about the WASC Action Plan for Equity and the Collaborative School Equity Review (April 3,4,5) led by Joaquin Noguera will be discussed.

Coming Soon...

- Spring Break - Friday, March 23 through Monday, March 26
- California Charter School Association Conference - Monday, March 26 through Wednesday, March 28

Coversheet

PCHS Wellness Policy (Revised)

Section: V. Academic Excellence
Item: A. PCHS Wellness Policy (Revised)
Purpose: Vote
Submitted by:
Related Material: V_A_Wellness Policy_03_20_18.pdf



PALISADES CHARTER HIGH SCHOOL

PCHS Wellness Policy

I. Introduction

PCHS believes that in order for students to have the opportunity to achieve personal, academic, developmental, and social success, we need to create positive, safe, and health-promoting learning environments at every level, in every setting, throughout the school year.

Research shows that two components - good nutrition and physical activity - occurring before, during and after the school day, are strongly correlated with positive student outcomes. For example, student participation in the U.S. Department of Agriculture's (USDA) School Breakfast Program is associated with higher grades and standardized test scores, lower absenteeism, and better performance on cognitive tasks.^{1,2,3,4,5,6,7} Conversely, less-than-adequate consumption of specific foods including fruits, vegetables and dairy products, is associated with lower grades among students.^{8,9,10} In addition, students who are physically active through active transport to and from school, recess, physical activity breaks, high-quality physical education, and extracurricular activities – do better academically.^{11,12,13,14} There is evidence that adequate hydration is associated with better cognitive performance.^{15,16,17} Furthermore, there is evidence about the inverse relationship between high risk behaviors and academic achievement, so much so, it is imperative leaders in education act together to make wise investments in our nation's school age youth that will benefit the entire population.²⁰ Rates of accidents, suicide, homicide, depression, substance abuse, violence and risky sexual behaviors skyrocket during adolescence.²¹ Many people believe education needed in the 21st century goes beyond academic learning, to include positive social, emotional and ethical development.²²

II. Nutrition

School Meals:

PCHS will contract with food service providers that meet or exceed USDA's Professional Standards for School Nutrition, [USDA's Professional Standards for School Nutrition Standards website](#).

PCHS is committed to serving healthy meals to children, that include: plenty of fresh fruits and vegetables; whole grains; fat-free and low-fat milk; foods moderate in sodium, low in refined sugar and saturated fat, and zero grams trans fat per serving (nutrition label or manufacturer's specification); GMO-free (genetically modified organisms) foods when possible; and meeting the nutrition needs of school children within their calorie requirements.

PCHS participates in USDA child nutrition programs, including the National School Lunch Program (NSLP), the School Breakfast Program (SBP), and is committed to the provision of food closest to natural sources as reasonably possible and from local/school garden projects. Participation in Federal child nutrition programs will be promoted among students and families to help ensure that families know what programs are available in their children's school.

PCHS is committed to offering healthy foods that are: accessible to all students, are appealing and attractive to children, are served in clean and pleasant settings, promote healthy food and beverage choices, accommodate students with special dietary needs, and meet or exceed current nutrition requirements established by local, state, and Federal statutes and regulations. (PCHS offers reimbursable school meals that meet [USDA nutrition standards](#).)

PCHS students will be: allowed a reasonable amount of time to select and eat their meals, served lunch at a reasonable and appropriate time of day, and offered multiple locations to purchase food to minimize wait time



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Water:

To promote hydration, PCHS will provide free, safe, unflavored drinking water available where school meals are served, during mealtimes, and in multiple areas on campus throughout the school day.

Competitive Foods and Beverages:

PCHS is committed to ensuring all foods and beverages available to students on the school campus during the school day support healthy eating. The foods and beverages sold and served outside of the school meal programs (aka “competitive” foods and beverages) will meet the USDA Smart Snacks in School nutrition standards, at a minimum. Smart Snacks aim to improve student health and well-being, increase consumption of healthful foods during the school day and create an environment that reinforces the development of healthy eating habits. If offered, electrolyte replacement beverages at PCHS will focus on low calorie hydration drinks or hydration packets. These standards should apply in all locations and through all services where foods and beverages are sold, which may include, but are not limited to, à la carte options in cafeterias, vending machines, school stores and snack or food carts. A summary of the standards and information, as well as a Guide to Smart Snacks in Schools are available at:

<http://www.fns.usda.gov/healthierschoolday/tools-schools-smart-snacks>. The Alliance for a Healthier Generation provides a set of tools to assist with implementation of Smart Snacks available at www.foodplanner.healthiergeneration.org.

Nutrition Promotion:

Nutrition promotion and education positively influence lifelong eating behaviors by using evidence-based techniques and nutrition messages, and by creating food environments that encourage healthy nutrition choices and encourage participation in school meal programs. Students and staff will receive consistent nutrition messages throughout schools, classrooms, gymnasiums, and cafeterias. Nutrition promotion also includes marketing and advertising nutritious foods and beverages to students and is most effective when implemented consistently through a comprehensive and multi-channel approach by school staff, teachers, parents, students and the community.

PCHS will promote healthy food and beverage choices for all students throughout the school campus, as well as encourage participation in school meal programs, by implementing evidence-based healthy food promotion techniques, such as using [Smarter Lunchroom techniques](#).

PCHS will provide a list of healthy party ideas to parents and teachers, including non-food celebration ideas. Healthy party ideas are available from the [Alliance for a Healthier Generation](#) and from the [USDA](#). PCHS will also provide teachers and other relevant school staff a [list of alternative ways to reward children](#). PCHS students and staff should be surveyed for additional ideas that meet PCHS specific needs.

Nutrition Education:

- Is designed to provide students with the knowledge and skills necessary to promote and protect their health;
- Should be integrated into classroom instruction through subjects such as math, science, language arts, social sciences and elective subjects when possible;
- Includes enjoyable, developmentally-appropriate, culturally-relevant and participatory activities, such as cooking demonstrations or lessons, promotions, taste-testing, farm visits, and school gardens
- Promotes fruits, vegetables, whole-grain products, low-fat and fat-free dairy products and healthy food preparation methods;



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- Emphasizes caloric balance between food intake and energy expenditure (promotes physical activity/exercise);
- Links with school meal programs, cafeteria nutrition promotion activities, school gardens, other school foods and nutrition-related community services;
- Should teach media literacy with an emphasis on food and beverage marketing; and
- Should include nutrition education training for teachers and other staff.

PCHS will support activities that may include: incorporation of local and/or regional products into the school meal program, reinforcing messages about agriculture and nutrition throughout the learning environment, consideration of the possibility of hosting a school garden, and promoting awareness of local farmer's markets.

PCHS will teach, model, encourage and support healthy eating by all students and will provide nutrition education and engage in nutrition promotion that aligns with California Health Education code: 49534, 51890, 8995 http://www.nasbe.org/healthy_schools/hs/state.php?state=California#Nutrition%20Education

Food and Beverage Marketing:

Food and beverage marketing is defined as advertising and other promotions in schools. Food and beverage marketing often includes an oral, written, or graphic statements made for the purpose of promoting the sale of a food or beverage product made by the producer, manufacturer, seller or any other entity with a commercial interest in the product.¹⁸

Food and beverage marketing includes, but is not limited to the following:

- Brand names, trademarks, logos or tags, except when placed on a physically present food or beverage product or its container.
- Displays, such as on vending machine exteriors
- Corporate brand, logo, name or trademark on school equipment, such as marquees, message boards, scoreboards or backboards (Note: immediate replacement of these items are not required; however, PCHS will replace or update scoreboards or other durable equipment when existing contracts are up for renewal or to the extent that is in financially possible over time so that items are in compliance with the marketing policy.)
- Corporate brand, logo, name or trademark on cups used for beverage dispensing, menu boards, coolers, trash cans and other food service equipment; as well as on posters, book covers, pupil assignment books or school supplies displayed, distributed, offered or sold by PCHS.
- Advertisements in school publications or school mailings.
- Free product samples, taste tests or coupons of a product, or free samples displaying advertising of a product.

PCHS is committed to providing a school environment that ensures opportunities for all students to practice healthy eating and physical behaviors throughout the school day while minimizing commercial distractions. PCHS strives to teach students how to make informed choices about nutrition, health and physical activity. It is the intent of PCHS to protect and promote student's health by permitting advertising and marketing for only those foods and beverages that are permitted to be sold on the school campus, consistent with the guidelines in this policy and with federal/state/local requirements.

Any foods and beverages marketed or promoted to students on the school campus *during the school day* will meet or exceed the USDA Smart Snacks in School nutrition standards.

New contracts, equipment and product purchasing and replacement decisions, as well as any review of existing contracts should follow the policy guidelines.



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Farm to School Program:

As staff and resources are available, PCHS will pilot a Farm to School program including the following aspects based on the California Dept. of Education recommendations:

- All food vendors utilized by cafeteria manager are from the local area to the greatest extent possible
- PCHS may host a local Farmer's Market, featuring taste testing local, farm-fresh fruits and vegetables in season
- PCHS will feature herbs and produce in school lunches, which have been grown in the PCHS garden, if possible
- Joint efforts between the cafeteria and the Foods and Nutrition program that may include salad bars and/or other items that are created and served by students
- Local farm visits so students can make the connection between agriculture, farmer's markets, school garden and healthy meals at home and at school
- Student representative involvement to increase student engagement in the program

III. Physical Activity

A substantial percentage of students' physical activity can be provided through a comprehensive school physical activity program (CSPAP). PCHS is committed to providing these opportunities. A CSPAP reflects strong coordination and synergy across all of the components: quality physical education as the foundation; physical activity before, during, and after school; staff involvement; and family and community engagement. To the extent practicable, PCHS will ensure that its grounds and facilities are safe and that equipment is available to students to be active.

PCHS offers opportunities for students to participate in physical activity either before or after the school day (or both) through a variety of methods. PCHS will encourage students to be physically active through physical activity clubs, intramurals, or interscholastic sports.

PCHS will provide students with physical education, using an age-appropriate, sequential physical education curriculum consistent with national and state standards for physical education. The physical education curriculum will promote the benefits of a physically active lifestyle and will help students develop skills to engage in lifelong healthy habits.

All students will be provided equal opportunity to participate in physical education classes. PCHS will make appropriate accommodations to allow for equitable participation for all students and will adapt physical education classes and equipment as necessary.

PCHS physical education program will promote student physical fitness through individualized fitness and activity assessments (via the [Presidential Youth Fitness Program](#) or other appropriate assessment tool) and will use criterion-based reporting for each student as stated in California education code: *EC Section 60800*.

PCHS will provide resources and links to resources, tools, and technology with ideas for classroom physical activity breaks. Resources and ideas are available through [USDA](#) and the [Alliance for a Healthier Generation](#).

IV. Health Education

PCHS recognizes the critical relationship between health behaviors and academic achievement, so students can strive toward health literacy and ultimately lifelong wellness. A health education course or



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comparable curriculum will be offered through **classroom**-based or on-line medium aligned with California Health Education Code and California State standards. PCHS complies with mandates Title IV, Part A: Safe & Drug-Free Schools & Communities Act and other means to maintain a safe and drug-free environment for all students utilizing an evidence based curriculum. Also, PCHS abides by the CA Healthy Youth Act implemented in 2016 requiring comprehensive sexual health and HIV prevention-education for all students.

V. Mental/Social/Emotional Well Being

Teens face many challenges/stressors today resulting in anxiety, depression and many other risky behaviors. PCHS is committed to providing mental health support to assist students in developing emotional health by providing on site therapeutic services which may include: school psychologist, mental health providers (social workers/MFT/psychologist) and a robust counseling department. In addition, PCHS is committed to providing researched-based prevention programs to meet the needs of all students and staff.

To optimize students' emotional well-being and social functioning:

1. Students should have access to credentialed school counselors, psychologists, mental and physical health providers to support and assist students in making healthy decisions, manage emotions, and cope with crises.
2. Professional development in appropriate approaches to promote emotional well-being in students should be provided to teachers and administrators on an annual basis. (e.g. mindfulness, trauma informed schools, student bill of rights and responsibilities, etc.)
3. Encourage professional development and appropriate approaches that promote conflict resolution, nonviolence and violence prevention training for administration, staff and students (e.g. peer mediation, teen court, etc.).
4. Implement Social Emotional Learning (SEL) and/or related strategies for staff and students.

Many students experiment with illicit drugs and may require intervention. To support positive healthy lifestyle choices, PCHS will provide resources to assist students in ceasing and/or avoiding misuse of drugs and alcohol.

VI. Health Services

PCHS provides a robust Health Office to ensure student health needs are met. The Health office provides in-service training, counseling and consultations for the promotion of health and wellness to maximize classroom success.

Health Services: The school nurse delivers emergency care assessments and interventions for acute and chronic health conditions, referral and support to students and families for accessing primary care and preventive services, and communicable disease control measures on campus.

Nutrition Environment and Services: The school nurse promotes the integration of nutrition education, and an environment that supports healthy eating behaviors.

Physical Environment: The school nurse monitors, reports, and intervenes to correct hazards; collaborates with the safety officers in the development of crisis intervention/disaster plans; and advocates for adaptations for students with special needs.



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VII. Community Partnerships

PCHS will develop, enhance, and continue relationships with community partners to provide services and support (i.e. Westside Mobil Health Clinic, universities/colleges, local businesses and non-profits.) Existing and new community partnerships and sponsorships should be evaluated to ensure they are consistent with the policy guidelines and with its goals.

All efforts related to obtaining federal, state or association recognition for efforts, or grants/funding opportunities for healthy school environments should be aligned with the policy guidelines.

VIII. Staff Wellness and Health Promotion

PCHS will implement strategies to support staff in areas such as actively promoting and modeling healthy eating, physical activity, weight management, mental/emotional behaviors, and stress reduction. PCHS promotes staff member participation in health promotion programs and will support programs for staff members consistent with PCHS Board Policy.

IX. Wellness Policy Implementation, Monitoring, Accountability and Community Engagement

School Wellness Committee:

PCHS has convened and will continue to utilize a representative health and wellness committee comprised of representatives from all stakeholder groups (parents, students, staff, and community members). The Executive Director/Principal or designee(s) will convene the committee as needed, but at least triennially. At minimum, an administrator, school nurse, PE teacher, Health teacher, Foods teacher, and food service coordinator should be invited to participate.

Implementation Plan:

PCHS will develop and maintain a plan for implementation to manage and coordinate the execution of this policy. The plan delineates roles, responsibilities, actions and timelines specific to PCHS; and includes information about who will be responsible to make what change, by how much, where and when; as well as specific goals and objectives for nutrition standards for all foods and beverages available on the school campus, food and beverage marketing, nutrition promotion and education, physical activity, physical education and other school-based activities that promote student wellness and decrease targeted high risk adolescent behaviors. It is recommended that the school use the [Healthy Schools Program online tools](#) or similar tool to complete a school-level assessment based on the Centers for Disease Control and Prevention's School Health Index, create an action plan that fosters implementation, and generate an annual progress report to be reviewed by PCHS Administration/Board.

A measurement, such as the [California Health Kids Survey](http://chks.wested.org) : (<http://chks.wested.org>) or similar instrument, will be administered to all 9th graders and 11th graders at PCHS.

This policy will be assessed and updated no less than triennially. The committee will update or modify the policy based on relevant information such as the results of the School Health Index, PCHS priorities, community needs, new health science and/or technology, a need for new wellness goals, and/or as new Federal or state guidance or standards are issued.



PALISADES

CHARTER HIGH SCHOOL

PCHS will retain records to document compliance with the requirements of this policy in the governance section of the school website at www.palihigh.org. Documentation maintained in this location will include but will not be limited to:

- The written wellness policy;
- Documentation and participation meeting notes of efforts to review and update the Local Schools Wellness Policy.
- The most recent assessment/survey assessing PCHS health and wellness

PCHS will inform families and the public annually of basic information about this policy, including its content, any updates to the policy, and implementation status within the Parent/Student handbook and on the website. PCHS will also publicize the name and contact information of the PCHS administrator/designee leading the committee, as well as information on how the public can get involved with the committee.

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PALISADES

CHARTER HIGH SCHOOL

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Rev. 2.10.18 EL

Coversheet

PCHS Graduation Requirements

Section: V. Academic Excellence
Item: B. PCHS Graduation Requirements
Purpose: Vote
Submitted by:
Related Material: V_B_Graduation Requirements Voting Proposals_Part 2_03_20_18.pdf
V_B_Health_Part 5_03_20_18.pdf
V_B_GRAD REQUIREMENTS_Part 3_03_20_18.pdf
V_B_New State requirement for Health AB 1719_Part 4_03_20_18.pdf
V_B_Review of Graduation Requirements_Part 1_03_20_18.pdf

Graduation Requirements

Proposals for Board voting

English

1. Leave as is- listing specific courses needed for graduation. English 9AB, English 10AB, American Literature, Contemporary Composition, 12th grade Composition and elective
2. Align with UC/CSU system- 4 years college prep English, no more than 1 year of Adv. ESL/ELD
3. Non-A-G option- Allow 2 years of Intermediate or Advanced ESL/ELD along with 2 years of college prep English for a diploma

Visual and Performing Arts

1. Leave as is- One full-year course
2. Align with UC/CSU system- One full-year or two single semester courses in the same discipline (Dance, Music, Theater, Art)
3. Remove requirement- Would have to replace with either one year World Language or one year CTE

Applied Technology

1. Leave as is- 10 technical education credits, 5 of which must be from a computer class
2. One list- Create a single list of courses from which students must take 10 credits
3. CTE- Allow students to either complete 10 credits of Applied Technology or complete a CTE pathway. Work to incorporate technology into every pathway.

Physical Education

1. Leave as is- 2 years, allowing Sports, Dance and Marching Band regardless of teacher credential
2. Purity- Allow only courses with PE-credentialed teachers to count as PE credits toward graduation. (Would impact Sports classes overseen by non-PE teachers)
3. Sport- Allow Sports classes and any courses that involve physicality such as Dance or Marching Band as long as they are taught by a teacher with a PE credential.

Health

1. Leave as is- Offer the course and allow students to take outside online courses as well
2. Expand- Offer the course and expand options for ways to meet requirement such as free Pali-provided online course, or non-course options such as assemblies and exams.

Health

51225.36.

(a) If the governing board of a school district requires a course in health education for graduation from high school, the governing board of the school district shall include instruction in sexual harassment and violence, including, but not limited to, information on the affirmative consent standard, as defined in paragraph (1) of subdivision (a) of Section 67386.

67386.

(a) In order to receive state funds for student financial assistance, the governing board of each community college district, the Trustees of the California State University, the Regents of the University of California, and the governing boards of independent postsecondary institutions shall adopt a policy concerning sexual assault, domestic violence, dating violence, and stalking, as defined in the federal Higher Education Act of 1965 (20 U.S.C. Sec. 1092(f)), involving a student, both on and off campus. The policy shall include all of the following:

(1) An affirmative consent standard in the determination of whether consent was given by both parties to sexual activity. "Affirmative consent" means affirmative, conscious, and voluntary agreement to engage in sexual activity. It is the responsibility of each person involved in the sexual activity to ensure that he or she has the affirmative consent of the other or others to engage in the sexual activity. Lack of protest or resistance does not mean consent, nor does silence mean consent. Affirmative consent must be ongoing throughout a sexual activity and can be revoked at any time. The existence of a dating relationship between the persons involved, or the fact of past sexual relations between them, should never by itself be assumed to be an indicator of consent.

(b) If the governing board of a school district provides instruction pursuant to subdivision (a), the governing board of the school district shall ensure teachers consult information related to sexual harassment and violence in the Health Framework for California Public Schools when delivering health instruction.

51930.

(a) This chapter shall be known, and may be cited, as the California Healthy Youth Act.

(b) The purposes of this chapter are as follows:

(1) To provide pupils with the knowledge and skills necessary to protect their sexual and reproductive health from HIV and other sexually transmitted infections and from unintended pregnancy.

(2) To provide pupils with the knowledge and skills they need to develop healthy attitudes concerning adolescent growth and development, body image, gender, sexual orientation, relationships, marriage, and family.

(3) To promote understanding of sexuality as a normal part of human development.

(4) To ensure pupils receive integrated, comprehensive, accurate, and unbiased sexual health and HIV prevention instruction and provide educators with clear tools and guidance to accomplish that end.

(5) To provide pupils with the knowledge and skills necessary to have healthy, positive, and safe relationships and behaviors.

51931.

For the purposes of this chapter, the following definitions apply:

(a) "Age appropriate" refers to topics, messages, and teaching methods suitable to particular ages or age groups of children and adolescents, based on developing cognitive, emotional, and behavioral capacity typical for the age or age group.

(b) "Comprehensive sexual health education" means education regarding human development and sexuality, including education on pregnancy, contraception, and sexually transmitted infections.

(c) "English learner" means a pupil as described in subdivision (a) of Section 306.

(d) "HIV prevention education" means instruction on the nature of human immunodeficiency virus (HIV) and AIDS, methods of transmission, strategies to reduce the risk of HIV infection, and social and public health issues related to HIV and AIDS.

(e) "Instructors trained in the appropriate courses" means instructors with knowledge of the most recent medically accurate research on human sexuality, healthy relationships, pregnancy, and HIV and other sexually transmitted infections.

(f) "Medically accurate" means verified or supported by research conducted in compliance with scientific methods and published in peer-reviewed journals, where appropriate, and recognized as accurate and objective by professional organizations and agencies with expertise in the relevant field, such as the federal Centers for Disease Control and Prevention, the American Public Health Association, the American Academy of Pediatrics, and the American College of Obstetricians and Gynecologists.

(g) "School district" includes county boards of education, county superintendents of schools, the California School for the Deaf, and the California School for the Blind.

51932.

(a) This chapter does not apply to description or illustration of human reproductive organs that may appear in a textbook, adopted pursuant to law, if the textbook does not include other elements of comprehensive sexual health education or HIV prevention education as defined in Section 51931.

(b) This chapter does not apply to instruction, materials, presentations, or programming that discuss gender, gender identity, gender expression, sexual orientation, discrimination, harassment, bullying, intimidation, relationships, or family and do not discuss human reproductive organs and their functions.

51933.

All comprehensive sexual health education and HIV prevention education pursuant to Section 51934, whether taught or supplemented by school district personnel or by outside consultants or guest speakers pursuant to Section 51936, shall satisfy all of the following criteria:

(a) Instruction and materials shall be age appropriate.

(b) All factual information presented shall be medically accurate and objective.

(c) All instruction and materials shall align with and support the purposes of this chapter as set forth in paragraphs (1) to (5), inclusive, of subdivision (b) of Section 51930 and may not be in conflict with them.

(d) (1) Instruction and materials shall be appropriate for use with pupils of all races, genders, sexual orientations, and ethnic and cultural backgrounds, pupils with disabilities, and English learners.

(2) Instruction and materials shall be made available on an equal basis to a pupil who is an English learner, consistent with the existing curriculum and alternative options for an English learner pupil as otherwise provided in this code.

(3) Instruction and materials shall be accessible to pupils with disabilities, including, but not limited to, the provision of a modified curriculum, materials and instruction in alternative formats, and auxiliary aids.

(4) Instruction and materials shall not reflect or promote bias against any person on the basis of any category protected by Section 220.

(5) Instruction and materials shall affirmatively recognize that people have different sexual orientations and, when discussing or providing examples of relationships and couples, shall be inclusive of same-sex relationships.

(6) Instruction and materials shall teach pupils about gender, gender expression, gender identity, and explore the harm of negative gender stereotypes.

(e) Instruction and materials shall encourage a pupil to communicate with his or her parents, guardians, and other trusted adults about human sexuality and provide the knowledge and skills necessary to do so.

(f) Instruction and materials shall teach the value of and prepare pupils to have and maintain committed relationships such as marriage.

(g) Instruction and materials shall provide pupils with knowledge and skills they need to form healthy relationships that are based on mutual respect and affection, and are free from violence, coercion, and intimidation.

(h) Instruction and materials shall provide pupils with knowledge and skills for making and implementing healthy decisions about sexuality, including negotiation and refusal skills to assist pupils in overcoming peer pressure and using effective decision making skills to avoid high-risk activities.

(i) Instruction and materials may not teach or promote religious doctrine.

51934.

(a) **Each school district shall ensure that all pupils in grades 7 to 12, inclusive, receive comprehensive sexual health education and HIV prevention education** from instructors trained in the appropriate courses. Each pupil shall receive this instruction at least once in junior high or middle school and at least once in high school. This instruction shall include all of the following:

(1) Information on the nature of HIV, as well as other sexually transmitted infections, and their effects on the human body.

(2) Information on the manner in which HIV and other sexually transmitted infections are and are not transmitted, including information on the relative

risk of infection according to specific behaviors, including sexual activities and injection drug use.

(3) Information that abstinence from sexual activity and injection drug use is the only certain way to prevent HIV and other sexually transmitted infections and abstinence from sexual intercourse is the only certain way to prevent unintended pregnancy. Instruction shall provide information about the value of delaying sexual activity while also providing medically accurate information on other methods of preventing HIV and other sexually transmitted infections and pregnancy.

(4) Information about the effectiveness and safety of all federal Food and Drug Administration (FDA) approved methods that prevent or reduce the risk of contracting HIV and other sexually transmitted infections, including use of antiretroviral medication, consistent with the federal Centers for Disease Control and Prevention.

(5) Information about the effectiveness and safety of reducing the risk of HIV transmission as a result of injection drug use by decreasing needle use and needle sharing.

(6) Information about the treatment of HIV and other sexually transmitted infections, including how antiretroviral therapy can dramatically prolong the lives of many people living with HIV and reduce the likelihood of transmitting HIV to others.

(7) Discussion about social views on HIV and AIDS, including addressing unfounded stereotypes and myths regarding HIV and AIDS and people living with HIV. This instruction shall emphasize that successfully treated HIV-positive individuals have a normal life expectancy, all people are at some risk of contracting HIV, and the only way to know if one is HIV-positive is to get tested.

(8) Information about local resources, how to access local resources, and pupils' legal rights to access local resources for sexual and reproductive health care such as testing and medical care for HIV and other sexually transmitted infections and pregnancy prevention and care, as well as local resources for assistance with sexual assault and intimate partner violence.

(9) Information about the effectiveness and safety of all FDA-approved contraceptive methods in preventing pregnancy, including, but not limited to, emergency contraception. Instruction on pregnancy shall include an objective discussion of all legally available pregnancy outcomes, including, but not limited to, all of the following:

(A) Parenting, adoption, and abortion.

(B) Information on the law on surrendering physical custody of a minor child 72 hours of age or younger, pursuant to Section 1255.7 of the Health and Safety Code and Section 271.5 of the Penal Code.

(C) The importance of prenatal care.

(10) Information about sexual harassment, sexual assault, adolescent relationship abuse, intimate partner violence, and sex trafficking.

GRAD REQUIREMENTS

ED CODE 51225.3

(a) A pupil shall complete all of the following while in grades 9 to 12, inclusive, in order to receive a diploma of graduation from high school:

(1) At least the following numbers of courses in the subjects specified, each course having a duration of one year, unless otherwise specified:

(A) Three courses in English.

(B) Two courses in mathematics. If the governing board of a school district requires more than two courses in mathematics for graduation, the governing board of the school district may award a pupil up to one mathematics course credit pursuant to Section 51225.35.

51225.35. (a) (1) If the governing board of a school district requires more than two courses in mathematics for graduation from high school, the governing board of the school district may award a pupil up to one mathematics course credit pursuant to subparagraph (B) of paragraph (1) of subdivision (a) of Section 51225.3 for successfully completing a category C approved computer science course.

(2) The governing board of a school district is encouraged to ensure that any computer science course that the school district awards a pupil mathematics course credit for pursuant to paragraph (1) builds upon fundamental mathematics content.

(3) The governing board of a school district is encouraged to support schools in submitting any computer science course that a school wishes to use to fulfill school district imposed mathematics subject area requirements to the University of California for certification and addition to the school's A G course list.

(b) For purposes of this section, category C refers to the A G admission requirements for the California State University and the University of California.

(C) Two courses in science, including biological and physical sciences.

(D) Three courses in social studies, including United States history and geography; world history, culture, and geography; a one-semester course in American government and civics; and a one-semester course in economics.

(E) One course in visual or performing arts, foreign language, or, commencing with the 2012 13 school year, career technical education.

(i) For purposes of satisfying the requirement specified in this subparagraph, a course in American Sign Language shall be deemed a course in foreign language.

(ii) For purposes of this subparagraph, a course in career technical education means a course in a district-operated career technical education program that is aligned to the career technical model curriculum standards and framework adopted by the state board, including courses through a regional occupational center or program operated by a county superintendent of schools or pursuant to a joint powers agreement.

(iii) This subparagraph does not require a school or school district that currently does not offer career technical education courses to start new career technical education programs for purposes of this section.

(iv) If a school district or county office of education elects to allow a career technical education course to satisfy the requirement imposed by this subparagraph, the governing board of the school district or county office of education, before offering that alternative to pupils, shall notify parents, teachers, pupils, and the public at a regularly scheduled meeting of the governing board of all of the following:

(I) The intent to offer career technical education courses to fulfill the graduation requirement specified in this subparagraph.

(II) The impact that offering career technical education courses, pursuant to this subparagraph, will have on the availability of courses that meet the eligibility requirements for admission to the California State University and the University of California, and whether the career technical education courses to be offered pursuant to this subparagraph are approved to satisfy those eligibility requirements. If a school district elects to allow a career technical education course to satisfy the requirement imposed by this subparagraph, the school district shall comply with subdivision (m) of Section 48980.

(III) The distinction, if any, between the high school graduation requirements of the school district or county office of education, and the eligibility requirements for admission to the California State University and the University of California.

(F) Two courses in physical education, unless the pupil has been exempted pursuant to the provisions of this code.

ED CODE 51241 (a) The governing board of a school district or the office of the county superintendent of schools of a county may grant a temporary exemption to a pupil from courses in physical education, if the pupil is one of the following:

(1) Ill or injured and a modified program to meet the needs of the pupil cannot be provided.

(2) Enrolled for one-half, or less, of the work normally required of full-time pupils.

(b)

(1) The governing board of a school district or the office of the county superintendent of schools of a county, with the consent of a pupil, may grant a pupil an exemption from courses in physical education for two years anytime during grades 10 to 12, inclusive, if the pupil has met satisfactorily at least five of the six standards of the physical performance test administered in grade 9 pursuant to [Section 60800](#).

(2) Pursuant to [Sections 51210](#) , [51220](#) , and [51222](#) , physical education is required to be offered to all pupils, and, therefore, schools are required to provide adequate facilities and instructional resources for that instruction. In this regard, paragraph (1) shall be implemented in a manner that does not create a new program or impose a higher level of service on a local educational agency. Paragraph (1) does not mandate any overall increase in staffing or instructional time because, pursuant to subdivision (d), pupils are not permitted to attend fewer total hours of class if they do not enroll in physical education. Paragraph (1) does not mandate any new costs because any additional physical education instruction that a local educational agency provides may be accomplished during the existing instructional day, with existing facilities. Paragraph (1) does not prevent a local educational agency from implementing any other temporary or permanent exemption authorized by this section.

(c) The governing board of a school district or the office of the county superintendent of a county may grant permanent exemption from courses in physical education if the pupil complies with any one of the following:

(1) Is 16 years of age or older and has been enrolled in grade 10 for one academic year or longer.

(2) Is enrolled as a postgraduate pupil.

(3) Is enrolled in a juvenile home, ranch, camp, or forestry camp school where pupils are scheduled for recreation and exercise pursuant to the requirements of Article 24 (commencing with Section 880) of Chapter 2 of Part 1 of Division 2 of the Welfare and Institutions Code.

(d) A pupil exempted under paragraph (1) of subdivision (b) or paragraph (1) of subdivision (c) shall not attend fewer total hours of courses and classes if he or she elects not to enroll in a physical education course than he or she would have attended if he or she had elected to enroll in a physical education course.

(e) Notwithstanding any other law, the governing board of a school district also may administer to pupils in grades 10 to 12, inclusive, the physical performance test required in grade 9 pursuant to [Section 60800](#) . A pupil who meets satisfactorily at least five of the six standards of this physical performance test in any of grades 10 to 12, inclusive, is eligible for an exemption pursuant to subdivision (b).

The governing board of a school district may exempt any four-year or senior high school pupil from attending courses of physical education, if the pupil is engaged in a regular school-sponsored interscholastic athletic program carried on wholly or partially after regular school hours.

(2) Other coursework requirements adopted by the governing board of the school district.

(b) The governing board, with the active involvement of parents, administrators, teachers, and pupils, shall adopt alternative means for pupils to complete the prescribed course of study that may include

practical demonstration of skills and competencies,

supervised work experience or other outside school experience,

career technical education classes offered in high schools,

courses offered by regional occupational centers or programs,

interdisciplinary study,

independent study, and

credit earned at a postsecondary educational institution.

Requirements for graduation and specified alternative modes for completing the prescribed course of study shall be made available to pupils, parents, and the public.

New State requirement

AB 1719, Rodriguez. Pupil instruction: cardiopulmonary resuscitation.

Approved by Governor on September 24, 2016. Filed with Secretary of State on September 24, 2016

SECTION 1.

Section 51225.6 is added to the Education Code, to read:

51225.6.

(a) **If the governing board of a school district or the governing body of a charter school requires a course in health education for graduation from high school, the governing board of a school district or the governing body of a charter school shall include, commencing with the 2018–19 school year, instruction in performing compression-only cardiopulmonary resuscitation (CPR).** This instruction shall include both of the following:

(1) An instructional program based on national evidence-based emergency cardiovascular care guidelines for the performance of compression-only CPR, such as those developed by the American Heart Association or the American Red Cross.

(2) Instruction to pupils relative to the psychomotor skills necessary to perform compression-only CPR. For purposes of this paragraph, “psychomotor skills” means skills that pupils are required to perform as hands-on practice to support cognitive learning.

(b) Before the commencement of the 2017–18 school year, the department shall provide guidance on how to implement this section, including, but not limited to, who may provide instruction pursuant to this section.

(c) **The governing board of a school district or the governing body of a charter school is encouraged to provide to pupils general information on the use and importance of an automated external defibrillator (AED).** The physical presence of an AED in the classroom is not required.

(d) **The governing board of a school district or the governing body of a charter school may adopt policies to implement this section.**

(e) (1) **The governing board of a school district or the governing body of a charter school providing instruction in performing compression-only CPR or information on the use of an AED pursuant to this section is encouraged to use the most cost-effective means possible to implement that requirement.**

(2) This section shall not be construed to require the governing board of a school district or the governing body of a charter school to make any purchases, including, but not limited to, purchasing an AED.

(f) (1) A local agency, entity of state or local government, or other public or private organization that sponsors, authorizes, supports, finances, or supervises the instruction of pupils in compression-only CPR or the use of an AED pursuant to this section shall not be liable for any civil damages alleged to result from the acts or omissions of an individual who received such instruction.

(2) A public employee who provides or facilitates the instruction of pupils in compression-only CPR or the use of an AED pursuant to this section shall not be liable for any civil damages alleged to result from the acts or omissions of an individual who received such instruction.

(3) This subdivision shall not be construed to grant immunity from civil damages to any person who provides or facilitates the instruction of pupils in compression-only CPR or the use of an AED in a manner that constitutes gross negligence or willful or wanton misconduct.

Review of Graduation Requirements

There are 5 areas that could use some review of how well the requirements align to the vision and mission of the school:

1. **English**- Current requirement is 40 credits and must include English 9AB, English 10AB, American Lit, Contemporary Composition, 12th grade Composition and an English Elective. The A-G requirement is simply 4 years college preparatory English with only one of those years able to be substituted by a year of Advanced ESL/ELD course.
2. **Visual and Performing Arts (VAPA)**- Current requirement is one full-year course. The A-G requirement has moved to either 1 full-year or 2 one-semester course in the same discipline (Dance, Music, Theater, Interdisciplinary Art, Visual Art).
3. **Applied Technology**- Currently 10 credits, with at least one semester of computers. There is no A-G requirement in this area. We currently have a list of courses that qualify as Tech and a list that qualify as Computers and students must take either one of each or two from the Computer side.
4. **Physical Education (PE)**- Currently we require 2 years (20 credits) of PE. We allow being enrolled in an athletic team class to count as PE. We allow being enrolled in Marching Band or Dance to count as PE. Marching Band and Dance are part of the VAPA department and are coded with the state (CALPADS) as VAPA not PE. Since the teachers involved tend to have only a VAPA credential or a PE credential, if we split the rosters and have separate codes for those getting PE credit and those getting VAPA credit, the school would have to report that those getting PE credit were being taught by a teacher not qualified to teach PE or those getting credit for VAPA were taught by a teacher not qualified for VAPA unless the teacher holds both credentials.
5. **Health**- Current requirement is 5 credits Health. No A-G requirement in this area. Currently we can serve 480 students each year but we get 700-800 new students each year. Although no students that need it to graduate have been denied access to the course, many students tend to fulfill this requirement by paying for an online version of this course. Districts do not have to offer a Health class but if they do there are state requirements for what it must include, such as the new bill going into effect for the 18-19 school year about CPR/AED (AB 1719). If a class is not offered there are still state requirements that must be met in some other way such as assemblies.

Coversheet

WASC Visit Update

Section: V. Academic Excellence

Item: D. WASC Visit Update

Purpose: FYI

Submitted by:

Related Material:

V_D_ACS-WASC-CDE-2017-Palisades Charter High School (PCHS) Final-Presentation-Template.pptx

Accrediting Commission for Schools Western Association of Schools and Colleges

ACS WASC/CDE Visiting Committee Final Presentation

Palisades Charter High School (PCHS)
March 11 – 14, 2018





Focus on Learning asks...

- How do you know that all students are achieving based on our schoolwide student goals and academic standards?
- Is the school doing everything possible to support high achievement for all its students?



Organization: Vision and Purpose, Governance, Leadership, Staff, and Resources



Areas to Celebrate

- Inclusive governing Board structure that encompasses staff, parent, community and student stakeholders
- Exemplary shared leadership model through LTSPCs, PLCs and additional committees
- Committee and Professional Learning Community model that ensures multiple perspectives in decision making
- Stable and cohesive school leadership team that empowers staff, students, parents and community members in decision making

Areas for Focus

- Align current technology and data management tools to better inform school community and drive decision making
- Utilize instructional time more effectively to engage students throughout class period and ensure equitable access to additional supports





Standard-Based Student Learning: Curriculum

Areas to Celebrate

- Vibrant PLC ecosystem
- Empowering CTE program
- Relevant course offerings and accessibility
- Integrated technology
- Pali Academy and Virtual Academy



Areas for Focus

- Continue progress with CTE
- Continue progress with quality curriculum
- Continue progress with PLCs



Standard-Based Student Learning: Instruction

Areas to Celebrate

- **Small learning communities 9th grade PODS**
- **Academic Achievement Team coaching**
- **Rigorous course offerings such as AP and Honors in History and English**

Areas for Focus

- **Increase quality learning time in classrooms**
- **Increase instructional alignment with California Standards**
- **Explore Project Based Learning type models to increase student engagement across all courses**





Standard-Based Student Learning: Assessment and Accountability

Areas to Celebrate

- PLCs developing common formative and summative assessments
- Using data to make changes to instructional program
- Active implementation of new programs and interventions to support student achievement

Areas for Focus

- Data Collection Organization and Management Schoolwide
- Achievement Gap/Underperforming

Subgroups

- Telling the PCHS story through data





School Culture and Support for Student Personal and Academic Growth

Areas to Celebrate

- Empowering students
- Effective systems for support
- Committed stakeholder

Areas for Focus

- Engaging all parents





Celebrate Schoolwide Strengths

- Board that includes all stakeholders
- Shared leadership model
- Commitment to PLC model for cycle of continual improvement
- Robust counseling and social emotional support
- Comprehensive tiered student intervention system
- Small Learning Community/Pods as freshmen support
- Diverse population within an inclusive environment
- Multi-tiered, personalized professional development
- CTE pathways





Critical Areas for Focus

The self-study identified and work should continue on:

Areas for Focus

- Alignment of initiatives to work as efficiently as possible
- Single data profile accessible to all stakeholders
- Maximize instructional time and student engagement

As you plan and implement your work, include:

- Integrate committee and team work to align initiatives and minimize meetings
- Identify critical data and summarize in one key location (single data profile)
- Flip the instruction so the students are facilitating the learning and teachers are coaching the students



Making It Happen: Ongoing Work

- Continue to use your Long Term Strategic Planning Committee to align your school goals, WASC Action Plan, and LCAP plans.
- Figure out your data accessibility plan
- Refine and adjust all your plans according to a careful analysis of your data.





Schoolwide Action Plan



Visualize what will be different for students....

- One year from now?**
- Two years from now?**
- Three years from now?**

Coversheet

Board Member Recusal Policy (Revised)

Section: VI. Governance
Item: C. Board Member Recusal Policy (Revised)
Purpose: Discuss
Submitted by:
Related Material: VI_C_Revised Recusal Policy BOT_03_20_18.pdf

DRAFT**PALISADES CHARTER HIGH SCHOOL****RECUSAL POLICY**

It is the policy of the Board of Directors (“Board”) of Palisades Charter High School (“PCHS”), a California nonprofit public benefit corporation that operates a California public charter school, to maintain a Recusal Policy to avoid actual or perceived conflicts of interest and to ensure the highest degree of integrity in the decision- making process.

PURPOSE AND EFFECT

The purpose and effect of this policy is to supplement PCHS’s Conflict of Interest Code and to establish a clear process for when Board members with a conflict of interest or potential conflict of interest know how and when to disqualify/recuse themselves. This policy takes into consideration the requirements of the Political Reform Act of 1974, as well as the California Nonprofit Public Benefit Corporation Law. In the event that this Policy conflicts with federal or state laws or regulations, said laws or regulations will control, to the extent applicable to PCHS.

II. DISQUALIFICATION/RECUSAL**A. Non-Employee Board Members**

Non-employee Board members may not participate in open or closed session discussions of the Board involving any of the following topics:

- i. Discussions or actions as to transactions or contracts in which the Board member, or his or her immediate family member as defined herein, has a material financial interest; or
- ii. Discussions or actions as to transactions or contracts in which the Board member’s adult child has a material financial interest.

B. Employee Board Members

No Board member of PCHS who is also concurrently a PCHS employee may participate in open or closed session discussions of the Board involving any of the following topics:

- i. Discussions or actions as to transactions or contracts in which the Board member, or his or her immediate family member, has a material financial interest; immediate family member is defined to include the Board member’s spouse and dependent children;
- ii. Discussions or actions as to transactions or contracts in which the Board member’s adult child has a material financial interest;
- iii. Discussions or meetings as to the appointment, employment, compensation, performance evaluation, discipline, or dismissal of a PCHS employee or classes of employees, especially including any such employee or employees who are responsible for supervising and/or evaluating the employee Board

DRAFT

member. This B.iii prohibition shall not apply to the administrative representative on the Board;

- iv. Hearing of complaints, claims or charges brought against a PCHS employee by another person or PCHS employee;
- v. Discussions or meetings with legal counsel concerning pending or ongoing legal proceedings, either before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator, in which a current or former PCHS employee is a party in his or her personal or official capacity;
- vi. Discussions or actions regarding the salaries, salary schedules, or compensation paid in the form of fringe benefits of PCHS's employees; or
- vii. Any discussions or meetings concerning negotiations with a collective bargaining unit or regarding the formation of a collective bargaining unit for PCHS's employees; or
- viii. Consideration of claims made against PCHS for money and/or damages where the claimant is a current or former PCHS employee.

III. MANNER OF DISQUALIFICATION/RECUSAL

If one or more Board members are disqualified under Section II of this Policy, the interested Board member(s) shall disclose the disqualifying interest at the meeting prior to the Board's consideration of the matter taking place. This disclosure shall be made part of the Board's official record. The Board member shall refrain from participating in the decision in any way (i.e. the Board member with the disqualifying interest shall refrain from voting on the matter and shall leave the room during Board discussion and final voting. Effective recusal also means that the Board member may not attempt (outside of a meeting) to influence Board members or other decision-makers.

In accordance with PCHS bylaws, if a Board member or members refuses to recuse himself or herself where the Board believes recusal is warranted, the Board may vote to cause involuntary recusal by majority vote, excluding the member or members with the perceived or actual conflict of interest.

ADOPTED:

AMENDED:

Coversheet

Board Resolution: Notification to CharterSafe of Potential Withdrawal from JPA

Section: VII. Finance
Item: A. Board Resolution: Notification to CharterSafe of Potential Withdrawal
from JPA
Purpose: Vote
Submitted by:
Related Material:
VII_A_Board ResolutionCharterSafe of Potential Withdrawal from JPA_03_20_18.pdf

RESOLUTION OF THE BOARD OF
PALISADES CHARTER HIGH SCHOOL

Opt Out Notice Regarding CharterSafe Insurance

WHEREAS, the Governing Board may approve the following

NOW, THEREFORE, BE IT RESOLVED that approval is given

In accordance with the CharterSafe agreement we are notifying CharterSafe that Palisades Charter High School may withdraw from the JPA effective July 1, 2018.

I hereby certify that the foregoing is a full, true, and correct copy of a Resolution passed at a regular meeting of the Governing Board of Palisades Charter High School held on March 20, 2018.

Emilie Larew
Board of Trustees, Chair
Palisades Charter High School

Coversheet

Second Interim Financial Report

Section: VII. Finance
Item: B. Second Interim Financial Report
Purpose: Discuss
Submitted by:
Related Material: VII.B - 2nd Interim Budget Report_Part 1.pdf
VII.B. 2nd Interim Budget Report Presentation - 2017-2018_Part 2.pdf

PALISADES CHARTER HIGH SCHOOL
2016-2017 UNAUDITED ACTUALS AND 2017-2018 BUDGET UPDATES

	Unaudited Actuals	Adopted		Updated 16/17 vs. 17/18 Incr./Decr.	
	2016-2017 Updated 8/31	2017-2018 Budget	2017-2018 2nd Interim		
ADA	2,844.00	2,854.00	2,916.00		
LCFF Revenue	25,626,699	26,290,340	26,824,419	4.7%	
Federal Revenue	1,190,679	1,291,185	1,354,111	13.7%	
Other State Revenue	3,918,911	3,209,662	3,888,129	-0.8%	
Local Revenue	1,481,334	1,634,593	1,652,118	11.5%	
Total Revenue	32,217,621	32,425,780	33,718,777	4.7%	
Expenses					
	2016-2017	2017-2018		2016-2017	2017-2018
				% OF Total	% OF Total
Certificated Salaries (Excl. Admin)	13,313,420	13,721,085	13,632,739	41.4%	40.4%
Certificated Salaries-Admin	865,419	785,000	898,346	2.7%	2.7%
Classified Salaries (Excl. Admin)	3,765,589	4,053,413	4,114,569	11.7%	12.2%
Classified Salaries -Admin	372,882	369,631	378,475	1.2%	1.1%
Benefits	6,746,792	7,250,273	7,422,750	21.0%	22.0%
Total Salaries & Benefits	25,064,102	26,179,402	26,446,879	77.9%	78.3%
Books & Supplies	1,259,159	852,859	1,204,650	3.9%	3.6%
Services & Other Operating	4,981,289	4,524,869	5,167,621	15.5%	15.3%
Interest	33,314	33,314	61,869	0.1%	0.2%
Depreciation	594,295	574,000	625,000	1.8%	1.9%
District Oversight	256,297	257,947	268,389	0.8%	0.8%
Total Expenses	32,188,456	32,422,390	33,774,408	100.0%	100.0%
Fund Balance-Excess/(Deficit)	29,165	3,390	(55,630)		

PALISADES CHARTER HIGH SCHOOL
2016-2017 Unaudited Actuals 2017-2018 2nd Interim Updates

	Unaudited Actuals 8/16/17	2017-2018 Budget - Approved 6/20/17	2017-2018 1st interim updates	2016-2017 Actuals to 1/31/17	2017-2018 Actuals as of 1/31/18	2017-2018 1st interim updates	2017-2018 2nd Interim Updates	2018 1/31 actuals vs 2017 1/31 actuals	Fixed Expenditures	Discretionary Expenditures	Comments
ADA ESTIMATES/ACTUAL FUNDED		2,854	2,916	2,836		2,916	2,916				P-1 ADA Levels
LCFF FUNDING PER ADA		9,212.27	9,220	9,049.95		9,220					increase in unduplicated count to 34%
EPA Funding-Prop 30	4,355,534	4,183,522	4,274,404	2,166,933	2,105,199	4,274,404	4,414,124	(61,734)			Per February P-1 CDE update
LCFF Entitlement - State Aid - Current Year	15,236,889	16,428,863	16,573,262	8,670,695	8,768,607	16,573,262	16,241,541	97,912			Per February P-1 CDE update
LCFF PY Adjustments	(216,101)		(46,061)			(46,061)	(335,114)	-			PY ADA adjustment & PY funding offset in Property Tax
C S Funding In Lieu of PropTax -	6,037,268	5,677,956	6,037,267	3,187,019	3,501,615	6,037,267	6,229,268	314,595			Per LAUSD Spreadsheet
C S Funding In Lieu of PropTax - PY adjustments	213,109						274,600				Offset for LCFF
LCFF Funding-Total	25,626,699	26,290,340	26,838,872	14,024,647	14,375,421	26,838,872	26,824,419	350,773			
NCLB:T1,Basic School Support	254,804	256,834	275,975	175,529	149,282	275,975	275,975	(26,247)			
Entitlement	549,373	555,461	555,461	318,190	322,981	555,461	570,865	4,791			@195.77/ADA per LAUSD
NCLB:TII, Teacher Quality/ESSA	6,797	6,903	57,922	1,562	36,018	57,922	57,922	34,456			
MAA-Medical Reimbursements	37,823	37,926	37,926	37,343		37,926	37,926	(37,343)			
Perkins	28,120	24,736	24,736	-	2,823	24,736	24,736	2,823			
DOR-Rehab	13,174						10,000	-			Grant Funds Available
AP Fees	13,186		3,359	13,186	3,359	3,359	3,359	(9,827)			
Child Nutrition Program	287,401	409,325	409,325	122,347	144,595	409,325	373,328	22,248			updated projections based on November participation
Federal Revenues-Total	1,190,679	1,291,185	1,364,704	668,157	659,057	1,364,704	1,354,111	(9,100)			
Prop. 39 energy	108,501	110,194	151,883	19,076	-	151,883	151,883	(19,076)			Prop 39 funding received 2/18
State Lottery:Non Prop 20 - Current Year	428,732	438,082	416,684	149,600	163,462	416,684	432,306	13,862			Unrestricted lottery rate @\$146/ADA (enrollment)
State Lottery:Non Prop 20 - PY adjustments	9,060		9,448	6,965	9,448	9,448	9,448	2,483			
Child Nutrition: School Programs	24,270	35,662	35,662	10,325	12,148	35,662	31,323	1,823			updated projectons based on November participation
Mandated Costs Reimbursement	119,113	119,478	125,271	-		125,271	125,271	-			
Educator Effectiveness Grant (3 year grant) Focused)	199,449	100,000	100,000	-	-	100,000	86,818	-			Lowered for remaining fund balance for 17/18
State Lottery:Prop 20 Inst Matls-Current Year	138,559	147,807	136,992	5,171	264,955	136,992	139,968	(5,171)			@\$48/Enrollment
State Lottery:Prop 20 Ins Matls-PY adjustments	6,970		14,336	9,060	14,693	14,336	14,693	5,633			
Special Education- AB602	1,619,536	1,621,942	1,632,945	929,113	943,949	1,632,945	1,668,419	14,836			@572.16/ADA (PER LAUSD CALCULATION)
Student ID/CAHSEE	5,636	4,992	4,860	4,915	4,860	4,860	5,767	(55)			
CTE Grant	482,174	368,012	263,214	379,711	258,701	263,214	527,648	(121,010)			Revenue updated for 17/18 entitlement, to be received April 2018
College Readiness Block Grant	-	133,494	133,494	66,746	135,048	133,494	135,048	68,302			
LAUSD-Sp Ed Grants (Option 3)	166,207	130,000	130,000	56,062	113,422	130,000	140,000	57,360			Updates for additional step grants to be received
Other State Revenues-Total	3,918,911	3,209,662	3,574,327	2,262,997	1,920,685	3,574,327	3,888,129	(342,312)			updated projections based on November participation
Food Service Sales	93,030	194,907	194,907	47,925	104,153	194,907	204,907	56,228			updated for projections based upon July-January activity
Leases & Rentals (POOLS/PERMIT/CIVIC CENTER ETC.)	1,069,682	1,059,686	1,059,686	588,017	672,866	1,059,686	1,095,811	84,850			Includes interest from LACOE, Scholarships, & Lifetime Benefits
Interest	111,873	80,000	80,000	50,384	37,821	80,000	101,400	(12,563)			
Lease Revenue- iPad Rentals	1,865		-	1,865	-	-	-	(1,865)			
Fundraising	204,884	300,000	300,000	179,338	124,471	300,000	250,000	(54,867)			Lowered per YTD revenue received & discussions w/development
Other Local Revenues-Total	1,481,334	1,634,593	1,634,593	867,528	939,311	1,634,593	1,652,118	71,783	-	-	
Total Revenue	32,217,621	32,425,780	33,412,496	17,823,330	17,894,474	33,412,496	33,718,777	71,144	-	-	

PALISADES CHARTER HIGH SCHOOL
2016-2017 Unaudited Actuals 2017-2018 2nd Interim Updates

	Unaudited Actuals 8/16/17	2017-2018 Budget - Approved 6/20/17	2017-2018 1st interim updates	2016-2017 Actuals to 1/31/17	2017-2018 Actuals as of 1/31/18	2017-2018 1st interim updates	2017-2018 2nd Interim Updates	2018 1/31 actuals vs 2017 1/31 actuals	Fixed Expenditures	Discretionary Expenditures	Comments
ADA ESTIMATES/ACTUAL FUNDED		2,854	2,916	2,836		2,916	2,916				P-1 ADA Levels
LCFF FUNDING PER ADA		9,212.27	9,220	9,049.95		9,220					increase in unduplicated count to 34%
Teachers	12,237,584	13,324,423	12,624,423	6,006,200	6,266,965	12,624,423	12,506,944	260,764	12,506,944		
School Admin	865,419	785,000	785,000	435,287	449,173	785,000	898,346	13,887	898,346		
Librarians	126,493		110,000	62,595	63,462	110,000	126,924	867	126,924		
Guidance,Welfare	694,570		590,000	439,017	354,722	590,000	709,444	(84,295)	709,444		
Other Support/Impact of / Step and Column	-	107,235	107,235			107,235		-			
New Periods & Teachers (Master Budget- Other - SUBS)	254,773	289,427	289,427		158,839	289,427	289,427	158,839		289,427	
Certificated Salaries	14,178,839	14,506,085	14,506,085	6,943,099	7,293,162	14,506,085	14,531,085	350,063	14,241,658	289,427	updated projections based on YTD salaries paid
Inst'l Aides	1,022,273	-	1,087,732	395,598	454,200	1,087,732	1,137,732	58,602	1,137,732		Increase in instructional aide staffing in SpEd
Admin. Sal	372,882	369,631	369,631	174,195	233,002	369,631	378,475	58,807	378,475		
Clerical/Office	1,734,553	3,900,370	1,720,504	866,961	962,012	1,720,504	1,903,706	95,051	1,810,834		
Maint./Oper (incl. in Clerical/Office)	105,227		103,578	140,848	52,461	103,578	104,916	(88,387)	104,916		
Food Services	44,666		48,215	20,908	22,984	48,215	48,215	2,076	48,215		
Other Classified	858,870		940,342	467,297	547,574	940,342	920,000	80,277	920,000		
Impact Step and Column	-	60,171	60,171			60,171		-	-		amounts distributed above
Proposed New Positions/Hours	-	92,872	92,872			92,872		-		92,872	
Classified Salaries	4,138,471	4,423,044	4,423,044	2,065,806	2,272,233	4,423,044	4,493,044	206,427	4,400,172	92,872	updated projections based on YTD salaries paid
Total Salaries	18,317,310	18,929,129	18,929,129	9,008,905	9,565,395	18,929,129	19,024,129	556,489	18,641,830	382,299	
STRS - Certificated (ER 14.430%)	1,711,339	2,093,228	2,029,447	824,523	1,015,966	2,029,447	2,033,054	191,442	2,033,054		
PERS - Classified (ER 15.531%)	499,538	556,424	556,424	247,856	301,265	556,424	565,230	53,409	565,230		
OASDI Regular - Certificated	14,411	15,000	15,000	6,826	7,659	15,000	15,000	833	15,000		
OASDI Regular - Classified	258,209	274,229	274,229	124,039	137,650	274,229	278,569	13,611	278,569		
OASDI Medicare - Certificated	201,262	210,338	210,338	98,957	103,849	210,338	210,701	4,892	210,701		
OASDI Medicare - Classified	58,602	64,134	64,134	29,699	34,254	64,134	65,149	4,554	65,149		
Health & Welfare Benefits - Certificated	2,122,359	2,186,100	2,186,100	1,226,415	1,311,859	2,186,100	2,248,901	85,445	2,248,901		Health Benefits budget to match actual cost
Health & Welfare Benefits - Classified	983,152	1,021,221	1,021,221	572,592	641,410	1,021,221	1,099,560	68,818	1,099,560		Health Benefits budget to match actual cost
Unemployment Insurance - Certificated	12,869	7,253	7,253	2,705	5,192	7,253	7,266	2,487	7,266		
Unemployment Insurance - Classified	5,515	2,212	2,212	1,159	2,225	2,212	2,247	1,066	2,247		
Workers' Compensation - Certificated	139,186	132,394	144,185	117,090	113,831	144,185	144,185	(3,259)	144,185		
Workers' Compensation - Classified	49,351	56,740	61,890	41,985	44,960	61,890	61,890	2,975	61,890		
Other Employment Benefits - Certificated (LT Benefits)	483,000	441,000	483,000	105,659	117,967	483,000	483,000	12,308		483,000	amounts represent traditional expense levels, does not include OPEB liability
Other Employment Benefits - Classified (LT Benefits)	208,000	190,000	208,000	13,413	15,170	208,000	208,000	1,757		208,000	amounts represent traditional expense levels, does not include OPEB liability
Employee Benefits	6,746,792	7,250,273	7,263,431	3,412,918	3,853,256	7,263,431	7,422,750	440,338	6,731,750	691,000	
Total Salary & Benefits	25,064,102	26,179,402	26,192,561	12,421,823	13,418,651	26,192,561	26,446,879	996,828	25,373,580	1,073,299	
Textbooks	231,344	186,578	186,578	178,871	141,583	186,578	146,578	(37,288)	146,578		lowered based upon YTD spending levels
Instructional Materials	231,873	227,611	227,611	101,934	155,655	227,611	212,611	53,721	212,611		lowered based upon YTD spending levels
Non-capitalized Equipment	431,038	51,555	201,555	22,597	131,143	201,555	470,502	108,546		470,502	Shift expenses from CapEx to Non-Capital, includes CTE re-classifications
Other Supplies	171,716	130,694	130,694	62,790	80,261	130,694	130,694	17,472		130,694	

PALISADES CHARTER HIGH SCHOOL
2016-2017 Unaudited Actuals 2017-2018 2nd Interim Updates

	Unaudited Actuals 8/16/17	2017-2018 Budget - Approved 6/20/17	2017-2018 1st interim updates	2016-2017 Actuals to 1/31/17	2017-2018 Actuals as of 1/31/18	2017-2018 1st interim updates	2017-2018 2nd Interim Updates	2018 1/31 actuals vs 2017 1/31 actuals	Fixed Expenditures	Discretionary Expenditures	Comments
ADA ESTIMATES/ACTUAL FUNDED		2,854	2,916	2,836		2,916	2,916				P-1 ADA Levels
LCFF FUNDING PER ADA		9,212.27	9,220	9,049.95		9,220					increase in unduplicated count to 34%
Food Service Supplies	193,188	256,421	256,421	50,398	72,274	256,421	244,265	21,876	244,265		Decrease in supplies to reflect actual meals served
Books & Supplies	1,259,159	852,859	1,002,859	416,590	580,917	1,002,859	1,204,650	164,327	603,454	601,196	
Personnel Services-Mileage	6,751	6,500	6,500	808	1,465	6,500	3,500	657	3,500		projections adjusted based on YTD spending
Travel/Conference	80,918	75,250	75,250	30,668	36,155	75,250	62,068	5,487	62,068		PD Expenses offset by restricted revenue
Due/Memberships (Subscriptions)	216,880	205,066	235,000	165,427	267,019	235,000	268,000	101,592	268,000		Increased budget to match actual spending - expense shift from physical textbooks to digital
Insurance	166,675	143,029	143,029	140,389	125,742	143,029	143,029	(14,647)	143,029		
Operation and Housekeeping Services	663,083	650,000	665,000	353,882	453,806	665,000	705,000	99,924	405,000	300,000	projections adjusted based on YTD spending (current level higher than anticipated)
Improvements	414,179	400,000	416,000	258,482	307,292	416,000	416,000	48,810	352,287	63,713	
Professional Consulting Services& Operating Exp (5800, 5810, 5821, 5850, 5860)	2,554,092	2,277,698	2,402,698	1,236,965	1,310,297	2,402,698	2,427,698	73,333	1,362,653	1,065,045	increased projections to security fees & SpEd legal costs, decrease expenditures in Cafeteria services
Pupil Transportation	643,324	576,570	926,570	159,795	206,778	926,570	951,570	46,983	170,000	781,570	Increases due to change in transportation vendor, scholarship levels. SpEd Transport categorized as fixed cost
Communications and Other Expenses	235,387	190,756	190,756	31,120	140,301	190,756	190,756	109,181	51,982	138,774	
Services, Other Operating Exp	4,981,289	4,524,869	5,060,803	2,377,537	2,848,857	5,060,803	5,167,621	471,320	2,818,519	2,349,102	
Capital Outlay (6100-6500) -Total (Detail Below)	523,685	983,000	1,136,000	523,790	554,304	1,136,000	961,000	30,514	541,000	420,000	
Sites & Improvement (6100)	45,713	105,000	105,000	42,188	43,660	105,000	230,000	1,473	230,000		Received Prop 39 funding
Bldgs & Improvement (6200)	356,028	247,000	300,000	137,634	231,983	300,000	300,000	94,349	25,000	275,000	increase due to unexpected Capital Repairs (Gas Leak)
Equipment-Technology (6400)	456,074	550,000	650,000	292,801	229,743	650,000	350,000	(63,058)	286,000	64,000	Shift expenses to Non-Cap budget line
Equipment/Furniture Replacement (6500)	58,778	81,000	81,000	51,167	48,917	81,000	81,000	(2,249)	-	81,000	
Depreciation Expense	594,295	574,000	675,000	523,790	112,500	675,000	625,000	(411,290)	625,000		increase depreciation due to track/field project
Interest	33,314	33,314	61,869	20,272	27,504	61,869	61,869	7,232	61,869	-	Pool Loan & Track/Field Interest (\$28,544.91)
Indirect Cost (Total charter school supervisory oversight fees only)	256,297	257,947	268,389	140,702	148,652	268,389	268,389	7,950	268,389	-	Indirect cost = 1% of LCFF
Total Expenses-Financial Reporting Basis	32,188,456	32,422,390	33,261,480	15,900,714	17,137,081	33,261,480	33,774,408	1,236,367	29,750,811	4,023,597	
Total Expenses-Cash Reporting Basis	32,117,846	32,831,390	33,722,480	15,900,714	17,578,884	33,722,480	34,110,408	1,678,171	29,666,811	4,443,597	
Financial Reporting Basis-Adjusted for Depreciation	29,165	3,390	151,015	1,922,617	757,394	151,016	(55,630)	(1,165,223)			
Net Reserve Fund Increase(Reduction)-Cash Basis	99,775	(405,610)	(309,985)	1,922,617	315,590	(309,984)	(391,630)	(1,607,027)			

		2017-18 2nd Interim	2018-19		2019-20		2020-21		2021-22
<u>Revenues</u>		Totals	% change	Totals	% change	Totals	% change	Totals	Totals
LCFF		\$ 26,824,419	-0.15%	\$ 26,785,446	1.57%	\$ 27,204,975	2.65%	\$ 27,926,540	\$ 28,928,455
Federal Revenue	8100-8299	1,354,111	2.15%	1,383,225	2.35%	1,415,731	2.57%	1,452,114.91	1,489,434.26
Other State	8300-8599	2,567,194	2.15%	2,622,389	2.35%	2,684,015	2.57%	2,752,994.22	2,823,746.17
One time/New revenue - assumes no add'l one-time mandates in 18/19 & beyond	8300-8599	1,320,935	-25.13%	988,980	-89.89%	100,000	0.00%	100,000	
Local	8600-8799	1,652,118	3.50%	1,709,942	3.50%	1,769,790	3.50%	1,831,733	1,878,808
Total Revenue		\$ 33,718,777	-0.68%	\$ 33,489,982	-0.94%	\$ 33,174,511	2.68%	\$ 34,063,382	\$ 35,120,444
Change in Revenue				\$ (228,796)		\$ (315,471)		\$ 888,871	\$ 1,057,062
<u>Expenditures</u>									
Certificated Salaries			Increase Factor		Increase Factor		Increase Factor		
Teachers		\$ 13,632,739	102.0%	\$ 13,825,394	100.0%	\$ 13,913,743	100.0%	\$ 14,004,044	\$ 14,095,032
Admin		898,346	102.0%	916,313	100.0%	938,400	100.0%	960,975	983,722
step & column		-	0.8%	110,436	0.8%	112,876	0.8%	113,734	120,630
Total Certificated	1000-1999	\$ 14,531,085		\$ 14,852,143	0.76%	\$ 14,965,020	0.76%	\$ 15,078,754	\$ 15,199,384
Classified									
Base		4,114,569	102.00%	4,098,788	100.00%	4,098,788	100.00%	4,124,980	4,151,362
Admin		378,475	102.00%	386,045	100.00%	386,045	100.00%	392,592	399,188
step & column		-	0.7%	-	0.7%	32,739	0.7%	32,978	31,854
Total classified	2000-2999	\$ 4,493,044	-0.18%	\$ 4,484,833	0.73%	\$ 4,517,572	0.73%	\$ 4,550,550	\$ 4,582,404
Stat. benefits - Cert									
STRS		2,033,054	18.93%	2,417,929	12.21%	2,713,158	6.15%	2,880,042	2,903,082
Other Certificated Benefits		377,151	29.95%	490,121	0.76%	493,846	0.76%	497,599	501,580
Stat. benefits - Class									
PERS		565,230	16.33%	657,521	15.76%	761,121	15.26%	877,255	883,396
Other Classified Benefits		407,854	4.46%	426,059	0.73%	429,169	0.73%	432,302	435,328
lifetime benefits		691,000	100.0%	691,000	100.0%	691,000	100.0%	691,000	691,000
Medical benefits		3,348,461	104.1%	3,485,748	104.5%	3,642,607	104.5%	3,806,524	3,977,817
Total Benefits	3000-3999	\$ 7,422,750	10.05%	\$ 8,168,378	6.89%	\$ 8,730,900	5.20%	\$ 9,184,722	\$ 9,392,204
Books & Supplies	4000-4999	1,204,650	3.42%	1,243,849	3.35%	1,285,517	3.02%	1,324,340	1,366,189
Services	5000-5999	5,167,621	3.42%	5,319,139	3.35%	5,497,330	3.02%	5,663,349	5,842,311
Capitol Outlay	6000-6999	961,000		-		-		-	
Other Outgo	7100-7299								
Indirect	7300-7399	268,389		271,073		276,846		284,183	291,714
Interest/Debt Service	7400-7499	61,869		52,213		37,294		21,709	19,538
other uses	7610-7699								
Total Expenditures, Cash Reporting Basis		\$ 34,110,408	0.82%	\$ 34,391,627	2.67%	\$ 35,310,480	2.26%	\$ 36,107,607	\$ 36,693,743

Revenues	2017-18 2nd Interim		2018-19		2019-20		2020-21		2021-22	
	Totals		% change	Totals	% change	Totals	% change	Totals	Totals	
Change in Expenditures - Cash Basis				281,220		918,853		797,127		
Total Expenditures, Financial Reporting Basis		33,774,408		34,965,627		35,860,480		36,607,607		37,193,743
		Total								
Change in unrestricted fund balance-Cash basis		\$ (391,630)		\$ (901,646)		\$ (2,135,969)		\$ (2,044,225)		\$ (1,573,300)
Change in expenditures, financial reporting basis				1,191,220		894,853		747,127		586,136
Depreciation		\$ 625,000		\$ 574,000		\$ 550,000		\$ 500,000		\$ 500,000
Fund Balance Change (financial reporting basis, including fixed assets)		\$ (55,630)		\$ (1,475,646)		\$ (2,685,969)		\$ (2,544,225)		\$ (2,073,300)
Additional OPEB Reporting Requirement (as required by GASB 75)		\$ 749,445		\$ 749,445		\$ 749,445		\$ 749,445		\$ 749,445
Fund Balance with OPEB obligation reported		\$ (805,075)		\$ (2,225,091)		\$ (3,435,414)		\$ (3,293,670)		\$ (2,822,745)
salary		\$ 19,024,129		\$ 19,336,976		\$ 19,482,592		\$ 19,629,304		\$ 19,781,788
benefit		\$ 7,422,750		\$ 8,168,378		\$ 8,730,900		\$ 9,184,722		\$ 9,392,204
% benefit to salary		39.02%		42.24%		44.81%		46.79%		47.48%
% salary/benefit of expenses		77.53%		79.98%		79.90%		79.80%		79.51%
Assumptions to Use (Based on Department of Finance figures)										
STRS		14.430%		16.280%		18.130%		19.100%		
PERS		15.531%		18.100%		20.800%		23.800%		
OASDI		6.200%		6.200%		6.200%		6.200%		
Medicare		1.450%		1.450%		1.450%		1.450%		
SUI		0.050%		0.050%		0.050%		0.050%		
WCI		1.800%		1.800%		1.800%		1.800%		
CPI		3.42%		3.35%		3.02%		3.16%		
Stat COLA		1.56%		2.15%		2.35%		2.57%		
PERS Eligibility		81.00%		81.00%		81.00%		81.00%		
Gap Funding		43.97%		71.53%		73.51%		100.00%		
One-Time Discretionary (per ADA)		\$0.00		\$0.00		\$0.00		\$0.00		
Unduplicated Count		853.00		853.00		853.00		853.00		
LCFF Revenue Calculations										
ADA	ADA %age	Enrollment/ADA (P-2)		Enrollment (lower class size)		Enrollment (Project flat from 16/17)		Enrollment (Project Flat)		
Changes in ADA										
	96.20%	3,031	2,916	-2.47%	2,844	0.00%	2,844	0.00%	2,844	2,844
			2,916	-2.47%	2,844		2,844		2,844	

Revenues	2017-18 2nd Interim		2018-19		2019-20		2020-21		2021-22
	Totals		% change	Totals	% change	Totals	% change	Totals	Totals
COLA Factor			2.15%		2.35%		2.57%		
Per student funding (9-12) Updated	\$ 9,220	\$ 26,885,520	\$ 9,418.23	\$ 26,785,446	\$ 9,640	\$ 27,414,904	\$ 9,887	\$ 28,119,467	\$ 27,341,892
Total LCFF funding (includes Supplemental, Gap, & Augmentation)		\$ 26,824,419		\$ 26,785,446	2.35%	\$ 27,414,904		\$ 28,119,467	\$ 27,341,892
Total Current Year LCFF Funding		26,824,419	-0.15%	26,785,446	2.35%	27,414,904	2.57%	28,119,467	27,341,892

Palisades Charter HS				0.00
FY18 2ND INTERIM REPORT				
FI CHARTER SCHOOL - FUND 62				
DUE DATE - MARCH 09, 2018 - (FRIDAY)				
NOTE: PLEASE DO NOT INSERT COLUMNS OR ROWS OR CHANGE ANY CODES IN THE TEMPLATE				
BALANCE SHEET - FULL ACCRUAL				FY18 2ND INTERIM PROJECTION
A) ASSETS				
			Object Codes	
1)	Cash			
	a) In County Treasury (don't put your \$ here if they are not in LACOE)		9110	8,258,917.57
	1) Fair Value Adjustment to Cash in County Treasury		9111	-
	b) In Banks		9120	1,147,247.36
	c) In Revolving Fund		9130	-
	d) with Fiscal Agent		9135	-
	e) collection awaiting deposit		9140	-
2)	Investments		9150	-
3)	Accounts Receivable		9200	350,000.00
4)	Due from Grantor Government		9290	250,000.00
5)	Due from Other Funds		9310	-
6)	Stores		9320	-
7)	Prepaid Expenditures		9330	-
8)	Other Current Assets		9340	-
9)	Fixed Assets:			
	a) Land		9410	-
	b) Land Improvements		9420	-
	c) Less - Accumulated Depreciation-Land Improvements		9425	0.00
	d) Buildings		9430	12,251,257.25
	e) Less - Accumulated Depreciation-Buildings		9435	(5,595,099.42)
	f) Equipment		9440	2,277,280.39
	g) Less - Accumulated Depreciation-Equipment		9445	(895,510.92)
	h) Work in Progress		9450	125,000.00
10)	TOTAL ASSETS			18,169,092.23
B. DEFERRED OUTFLOWS OF RESOURCES				
1)	Deferred Outflows Of Resources		9490	-
2)	TOTAL DEFERRED OUTFLOWS			-
C. LIABILITIES				
1)	Accounts Payable		9500	3,009,409.03
2)	Due to Grantor Governments		9590	-
3)	Due to Other Funds		9610	-
4)	Current Loans		9640	-
5)	Unearned Revenue		9650	250,000.00
6)	Long-Term Liabilities:			
	a) Net Pension Liability		9663	-
	b) NET OPEB Obligation		9664	17,727,503.67
	c) Compensated Absences		9665	75,606.96
	d) COPs Payable		9666	-
	e) Capital Leases Payable		9667	-
	f) Lease Revenue Bonds Payable		9668	-
	g) Other General Long-Term Liabilities		9669	-
7)	TOTAL LIABILITIES			21,062,519.66
D. DEFERRED INFLOWS OF RESOURCES				
1)	Deferred Inflows of Resources		9690	-
2)	TOTAL DEFERRED INFLOWS			-
E. NET POSITION, June 30				
	(must agree with line F2) (A10+B2) - (C7 +D2)			(2,893,427.43)
	DIFF BET. END NET POSITION & FUND EQTY (this should be zero)			0.00

ENDING NET POSITION CARRY FORWARD NEXT FY					(3,663,654.69)	-	-	-	-	-		
THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS)												
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION					0000	1100	1400	3010	3310	3500-3699		
					Unrestricted Resources	Lottery Unrestricted	Educ Protection Acct (EPA)	NCLB T1 PA Low Inc & Neglected	SPED Federal	Vocational and Applied Technology Education		
					F	F	F	U	U	U		
					Allocate Allowable Exp	Allocate Allowable Exp	Allocate Allowable Exp	fund balance not allowed	fund balance not allowed	fund balance not allowed		
					ACTUALS AS OF 1/31/18 (7MONTHS)	12 months						
					Object Codes							
A. REVENUES (Summary- -See details below)												
1)	LCFF Sources	8010-8099	14,375,420.90	26,824,419.00	22,410,295.00	-	4,414,124.00	-	-	-		
2)	Federal Revenue	8100-8299	659,057.13	1,354,111.45	-	-	-	275,975.00	570,865.32	24,736.00		
3)	Other State Revenue	8300-8599	1,807,263.38	3,748,129.22	544,809.00	441,754.00	-	-	-	-		
4)	Other Local Revenue	8600-8799	1,052,732.75	1,792,117.82	1,447,210.82	-	-	-	-	-		
5)	TOTAL REVENUES		17,894,474.16	33,718,777.48	24,402,314.82	441,754.00	4,414,124.00	275,975.00	570,865.32	24,736.00		
B. EXPENSES												
1)	Certificated Salaries	1000-1999	7,293,161.81	14,531,085.40	9,643,919.40	-	3,098,001.00	180,000.00	270,000.00	18,000.00		
2)	Classified Salaries	2000-2999	2,272,233.03	4,493,044.00	3,441,180.00	-	-	20,000.00	120,000.00	-		
3)	Employee Benefits	3000-3999	3,853,255.81	7,422,749.97	5,362,018.90	-	1,047,734.00	30,571.01	70,693.20	2,858.40		
4)	Books & Supplies	4000-4999	580,916.68	1,204,649.55	356,998.00	109,052.00	-	-	-	-		
5)	Services and Other Operating Expenses	5000-5999	2,848,856.75	5,167,621.00	3,132,659.27	332,702.00	-	45,403.99	110,172.12	3,877.60		
6)	Depreciation	6000-6999	112,500.00	625,000.00	515,000.00	-	-	-	-	-		
7)	Other Outgo (excluding Transfers of indirect Costs)	7100-7299, 7400-7499	176,156.39	330,258.00	61,869.00	-	268,389.00	-	-	-		
8)	Other Outgo - Transfers of Indirect Costs	7300-7399	-	-	(98,352.00)	-	-	-	-	-		
9)	TOTAL EXPENSES		17,137,080.47	33,774,407.92	22,415,292.57	441,754.00	4,414,124.00	275,975.00	570,865.32	24,736.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES & USES					757,393.69	(55,630.43)	1,987,022.25	-	(0.00)	-		
3)	Contributions	8980-8999	-	-	(2,343,092.01)	-	-	0.00	-	-		
4)	TOTAL OTHER FINANCING SOURCES/USES		-	-	(2,343,092.01)	-	-	0.00	-	-		
E. NET INCREASE (DECREASE) IN NET POSITION					757,393.69	(55,630.43)	(356,069.76)	-	-	-		
F. NET POSITION												
1)	Beginning Net Position											
a)	As of July 1 (based on unaudited actuals from PY)	9791	9,945,692.00	9,945,692.00	9,475,904.07	-	-	-	-	-		
b)	Audit Adjustments	9793	(12,783,489.00)	(12,783,489.00)	(12,783,489.00)	-	-	-	-	-		
c)	As of July 1 - Audited (F1a + F1b)		(2,837,797.00)	(2,837,797.00)	(3,307,584.93)	-	-	-	-	-		
d)	Other Restatements	9795	-	-	-	-	-	-	-	-		
e)	Adjusted Beginning Net Position (per audited FS)		(2,837,797.00)	(2,837,797.00)	(3,307,584.93)	-	-	-	-	-		
2)	Ending Net Position, June 30		(2,080,403.31)	(2,893,427.43)	(3,663,654.69)	-	-	-	-	-		
Components of Ending Net Position												
a)	Net Investment in Capital Assets	9796	16,325,854.60	8,162,927.30	8,107,423.09	-	-	-	-	-		
b)	Restricted Net Position	9797	793,000.00	396,500.00	396,500.00	-	-	-	-	-		
c)	Unrestricted Net Position	9790	(19,199,257.91)	(11,452,854.73)	(12,167,577.78)	-	-	-	-	-		
					FY18 ACTUALS	FY18 2ND INTERIM PROJECTION	0000	1100	1400	3010	3310	3500-3699
					ACTUALS AS OF 1/31/18 (7MONTHS)	12 months	Unrestricted Resources	Lottery Unrestricted	Educ Protection Acct (EPA)	NCLB T1 PA Low Inc & Neglected	SPED Federal	Vocational and Applied Technology Education
Revenues (DETAILS)												
1)	LCFF Sources											
	Principal Apportionment											

ENDING NET POSITION CARRY FORWARD NEXT FY					(3,663,654.69)	-	-	-	-	-		
THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS)												
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION						0000	1100	1400	3010	3310	3500-3699	
						Unrestricted Resources	Lottery Unrestricted	Educ Protection Acct (EPA)	NCLB T1 PA Low Inc & Neglected	SPED Federal	Vocational and Applied Technology Education	
					FY18 ACTUALS	FY18 2ND INTERIM PROJECTION	F	F	F	U	U	U
	State Aid - Current Year	8011	8,768,607.00	16,241,541.00	16,241,541.00	-	-	-	-	-	-	
	State Aid - Prior Years	8019	-	(335,114.00)	(335,114.00)	-	-	-	-	-	-	
	Education Protection Account State Aid (EPA) - CY	8012	2,105,199.00	4,414,124.00	-	-	4,414,124.00	-	-	-	-	
	LCFF Transfers											
	Unrestricted LCFF Transfers - Current Year	8091	-	-	-	-	-	-	-	-	-	
	All Other LCFF Transfer- Current Year	8091	-	-	-	-	-	-	-	-	-	
	Transfers to Charter Schools in lieu of Property Taxes	8096	3,501,614.90	6,229,268.00	6,229,268.00	-	-	-	-	-	-	
	In Lieu of PropTax - Prior Year	8096	-	274,600.00	274,600.00	-	-	-	-	-	-	
	Property Taxes Transfers	8097	-	-	-	-	-	-	-	-	-	
	LCFF/Revenue Limit Transfers - Prior Years	8099	-	-	-	-	-	-	-	-	-	
	TOTAL LCFF SOURCES		14,375,420.90	26,824,419.00	22,410,295.00	-	-	4,414,124.00	-	-	-	
2)	Federal Revenue											
	Maintenance and Operations	8110	-	-	-	-	-	-	-	-	-	
	Special Ed: IDEA Basic Local Assistance - CY	8181	322,981.04	570,865.32	-	-	-	-	-	570,865.32	-	
	Special Ed: IDEA Basic Local Assistance - Prior Years	8181	-	-	-	-	-	-	-	-	-	
	Special Education Discretionary Grants	8182	-	-	-	-	-	-	-	-	-	
	Child Nutrition Programs	8220	144,594.58	373,328.13	-	-	-	-	-	-	-	
	Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-	
	Interagency Contracts Between LEAs	8285	-	-	-	-	-	-	-	-	-	
	NCLB: T1,Part A Basic Grts Low-Inc & Neglected	8290	149,282.00	275,975.00	-	-	-	275,975.00	-	-	-	
	NCLB: T1,Part A Basic School Support	8290	-	-	-	-	-	-	-	-	-	
	NCLB: Title I, Part D, Local Delinquent Programs	8290	-	-	-	-	-	-	-	-	-	
	Vocational and Applied Technology Education	8290	2,822.55	24,736.00	-	-	-	-	-	-	24,736.00	
	Other No Child Left Behind	8290	-	-	-	-	-	-	-	-	-	
	Safe and Drug Free Schools	8290	-	-	-	-	-	-	-	-	-	
	NCLB:TII, Part A, Teacher Quality	8290	36,018.00	57,922.00	-	-	-	-	-	-	-	
	NCLB:TII, Part A, Administrator Training	8290	-	-	-	-	-	-	-	-	-	
	NCLB:TII, Part D, Enhancing Education Through Technology, Formula Grants	8290	-	-	-	-	-	-	-	-	-	
	NCLB:TII, Part D, Enhancing Education Through Technology, Competitive Grants	8290	-	-	-	-	-	-	-	-	-	
	NCLB:TIII,Immigrant Education Program	8290	-	-	-	-	-	-	-	-	-	
	NCLB:TIII, Limited English Proficient (LEP) Student Program	8290	-	-	-	-	-	-	-	-	-	
	NCLB:TitleV, Part B, Public Charter Schools Grant Program (PCSGP)	8290	-	-	-	-	-	-	-	-	-	
	Med-Cal Billing Option (Medical Assistance Program)	8290	-	37,926.00	-	-	-	-	-	-	-	
	Other Federal Revenues:	8290	3,358.96	13,359.00								
	Others (please insert description below)											
	AP FEES		3,358.96	3,359.00								
	Dept of Rehab			10,000.00								
	TOTAL FEDERAL REVENUE		659,057.13	1,354,111.45	-	-	-	275,975.00	570,865.32	24,736.00		
3)	OTHER STATE REVENUE											
	Other State Apportionments											
	Special Education Master Plan											
	Special Education AB602 - CY	8311	943,948.65	1,668,418.56	-	-	-	-	-	-	-	
	Special Education AB602 - Prior Years	8311	-	-	-	-	-	-	-	-	-	
	All Special Ed Apportionments-Current Year	8311	-	-	-	-	-	-	-	-	-	
	All Other State Apportionments - Prior Years	8319	-	-	-	-	-	-	-	-	-	
	Child Nutrition: School Lunch Programs	8520	12,148.23	31,322.66	-	-	-	-	-	-	-	
	Mandated Costs Reimbursement	8550	264,955.00	544,809.00	544,809.00	-	-	-	-	-	-	
	Lottery:Unrestricted (Non Prop 20)	8560	172,909.53	441,754.00	-	441,754.00	-	-	-	-	-	
	State Lottery- Instructional Materials-Prop 20	8560	14,692.86	154,661.00	-	-	-	-	-	-	-	
	After School Education and Safety (ASES)	8590	-	-	-	-	-	-	-	-	-	
	Charter School Facility Grant	8590	-	-	-	-	-	-	-	-	-	
	California Clean Energy Jobs Act (prop 39)	8590	-	151,883.00	-	-	-	-	-	-	-	
	Educator Effectiveness	8590	-	86,818.00	-	-	-	-	-	-	-	
	Career Technical Education Incentive Grant Program (CTEIG)	8590	258,700.95	527,648.00	-	-	-	-	-	-	-	
	Drug/Alcohol/Tobacco Funds	8590	-	-	-	-	-	-	-	-	-	
	School Based Coordination Program	8590	-	-	-	-	-	-	-	-	-	
	College Readiness Block Grant	8590	135,048.00	135,048.00	-	-	-	-	-	-	-	

ENDING NET POSITION CARRY FORWARD NEXT FY					(3,663,654.69)		-	-	-	-	-
THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS)											
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION					0000	1100	1400	3010	3310	3500-3699	
					Unrestricted Resources	Lottery Unrestricted	Educ Protection Acct (EPA)	NCLB T1 PA Low Inc & Neglected	SPED Federal	Vocational and Applied Technology Education	
					F	F	F	U	U	U	
			FY18 ACTUALS	FY18 2ND INTERIM PROJECTION							
	Specialized Secondary	8590	-	-							
	Quality Education Investment Act	8590	-	-							
	Common Core Standards Implementatin Funds	8590	-	-							
	Child Dev CA State Preschool Program	8590	-	-							
	All other State Revenues:	8590	-	-							
	Others (please insert description below)		4,860.16	5,767.00							
	Prior Year										
	CAHSEE		4,860.16	5,767.00							
	TOTAL OTHER STATE REVENUE		1,807,263.38	3,748,129.22	544,809.00	441,754.00	-	-	-	-	
4)	Other Local Revenues										
	Sales										
	Sale of Equipment/Supplies	8631	-	-							
	Sale of Publications	8632	-	-							
	Food Service Sales	8634	104,152.91	204,907.00							
	Other Sales	8639	-	-							
	Leases & Rentals	8650	672,866.29	1,095,810.82	1,095,810.82	-	-	-	-	-	
	Interest	8660	37,821.00	101,400.00	101,400.00	-	-	-	-	-	
	Net Increase (Decrease) in the Fair Value of Investments	8662	-	-	-	-	-	-	-	-	
	Fees and Contracts										
	Child Development Parent Fees	8673	-	-							
	Transportation Fees from Individuals	8689	-	-							
	Interagency Services	8677	-	-							
	All Other Fees & Contracts	8689	-	-							
	Other Local Revenues	8689	124,470.90	250,000.00	250,000.00						
	Grants/Donations		-	-							
	Fund Raising/Others		124,470.90	250,000.00							
	All Other Local		-	-							
	Prior Year		-	-							
	Tuition	8710	-	-	-	-	-	-	-	-	
	All Other Transfers In	8781-8783	-	-	-	-	-	-	-	-	
	Transfers of Apportionments										
	Special Education SELPA Transfers										
	From Districts or Charter Schools (put your Option 3 \$\$ transfers here)	8791	113,421.65	140,000.00	-	-	-	-	-	-	
	From County Offices	8792	-	-	-	-	-	-	-	-	
	From JPAs	8793	-	-	-	-	-	-	-	-	
	Other Transfers of Apportionments										
	From Districts or Charter Schools	8791	-	-	-	-	-	-	-	-	
	From County Offices	8792	-	-	-	-	-	-	-	-	
	From JPAs	8793	-	-	-	-	-	-	-	-	
	All Other Transfers in from All Others	8799	-	-	-	-	-	-	-	-	
	TOTAL OTHER LOCAL REVENUE		1,052,732.75	1,792,117.82	1,447,210.82	-	-	-	-	-	
	TOTAL REVENUES		17,894,474.16	33,718,777.48	24,402,314.82	441,754.00	4,414,124.00	275,975.00	570,865.32	24,736.00	
Expenses by Sub-object											
				FY18 2ND INTERIM PROJECTION	0000	1100	1400	3010	3310	3500-3699	
			ACTUALS AS OF 1/31/18 (7MONTHS)	12 months	Unrestricted Resources	Lottery Unrestricted	Educ Protection Acct (EPA)	NCLB T1 PA Low Inc & Neglected	SPED Federal	Vocational and Applied Technology Education	
1)	Certificated Salaries	SACS Object									
	Teachers' Salaries	1100	6,266,964.59	12,506,943.72	7,746,265.72		3,098,001.00	180,000.00	270,000.00	18,000.00	
	Librarians	1200	63,462.20	126,924.40	126,924.40						
	Guidance, Welfare, & Counseling Services	1200	354,722.14	709,444.28	709,444.28	-					
	Pupil Support Salaries	1200									
	Supervisors' and Administrators' Salaries	1300	449,173.39	898,346.00	771,858.00						
	Other Certificated Salaries	1900	158,839.49	289,427.00	289,427.00						

ENDING NET POSITION CARRY FORWARD NEXT FY					(3,663,654.69)	-	-	-	-	-		
THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS)												
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION												
					0000	1100	1400	3010	3310	3500-3699		
					Unrestricted Resources	Lottery Unrestricted	Educ Protection Acct (EPA)	NCLB T1 PA Low Inc & Neglected	SPED Federal	Vocational and Applied Technology Education		
					F	F	F	U	U	U		
TOTAL CERTIFICATED SALARIES					7,293,161.81	14,531,085.40	9,643,919.40	-	3,098,001.00	180,000.00	270,000.00	18,000.00
2)	Classified Salaries											
	Classified Instructional Salaries	2100	454,200.35	1,137,732.00	140,083.00	-	-	20,000.00	120,000.00			
	Classified Supervisors' and Administrators' Salaries	2300	233,001.57	378,475.00	378,475.00							
	Clerical, Technical and Office Salaries	2400	962,012.00	1,903,706.00	1,897,706.00							
	Classified Transportation Salaries	2200										
	Classified Food Services Salaries	2200	22,984.03	48,215.00	-							
	Classified Maintenance & Operations	2200	52,460.69	104,916.00	104,916.00							
	Other Classified	2900	547,574.39	920,000.00	920,000.00							
	TOTAL CLASSIFIED SALARIES				2,272,233.03	4,493,044.00	3,441,180.00	-	20,000.00	120,000.00		-
3)	Employee Benefits											
	EE Ben - STRS - Certificated		1,015,965.86	2,033,054.09	1,347,994.58	-	426,883.00	25,974.00	38,961.00	2,597.40		
	EE Ben - STRS - Certificated - Instruction	3101	1,015,965.86	2,033,054.09	1,366,246.80		426,883.00	25,974.00	38,961.00	2,597.40		
	EE Ben - STRS - Certificated - Instructional Library, Media, & Techno	3101		-								
	EE Ben - STRS - Certificated - School Administration	3101		(0.00)	(18,252.22)							
	EE Ben - STRS - Certificated - Guidance & Counseling Services	3101		-								
	EE Ben - STRS - Certificated - Health Services	3101		-								
	EE Ben - STRS - Certificated - Other General Admin	3101		-								
	EE Ben - PERS - Classified		301,265.11	565,229.88	405,501.93	-	-	-	18,637.20	-		
	EE Ben - PERS - Classified - Food Services	3202	3,478.71	6,957.42	-							
	EE Ben - PERS - Classified - Plant Maintenance & Operation	3202		-								
	EE Ben - PERS - Classified - Other General Administration	3202	297,786.40	558,272.46	405,501.93				18,637.20			
	EE Ben - OASDI Reg - Certificated		7,659.00	15,000.00	-	-	-	-	-	-		
	EE Ben - OASDI Reg - Certificated - Instruction	3301	7,659.00	15,000.00								
	EE Ben - OASDI Reg - Certificated - Instructional Library, Media, & Techno	3301		-								
	EE Ben - OASDI Reg - Classified		137,650.32	278,568.73	212,982.77	-	-	1,610.39	7,440.00	-		
	EE Ben - OASDI Reg - Classified - Instruction	3302		-								
	EE Ben - OASDI Reg - Classified - Instructional Supervision and Adm	3302		-								
	EE Ben - OASDI Reg - Classified - School Administration	3302		-								
	EE Ben - OASDI Reg - Classified - Pupil Transportation	3302		-								
	EE Ben - OASDI Reg - Classified - Food Services	3302	1,494.67	2,989.33								
	EE Ben - OASDI Reg - Classified - Plant Maintenance & Operation	3302		-								
	EE Ben - OASDI Reg - Classified - Other General Administration	3302	136,155.66	275,579.40	212,982.77			1,610.39	7,440.00			
	EE Ben - OASDI Medicare - Certificated		103,848.97	210,700.74	141,862.84	-	42,895.00	2,610.00	3,915.00	261.00		
	EE Ben - OASDI Medicare - Certificated - Instruction	3301	103,848.97	210,700.74	141,862.84		42,895.00	2,610.00	3,915.00	261.00		
	EE Ben - OASDI Medicare - Classified		34,253.69	65,149.14	49,810.48	-	-	376.62	1,740.00	-		
	EE Ben - OASDI Medicare - Classified - Pupil Transportation	3302		-								
	EE Ben - OASDI Medicare - Classified - Food Services	3302		699.12								
	EE Ben - OASDI Medicare - Classified - Plant Maintenance & Operation	3302		-								
	EE Ben - OASDI Medicare - Classified - Other General Administration	3302	34,253.69	64,450.02	49,810.48			376.62	1,740.00			
	EE Ben - Health & Welfare Benefits - Certificated		1,311,859.11	2,248,901.00	1,435,978.84	-	577,956.00	-	-	-		
	EE Ben - Health & Welfare Benefits - Cert - Instruction	3401	1,311,859.11	2,248,901.00	1,435,978.84		577,956.00					
	EE Ben - Health & Welfare Benefits - Classified		641,409.54	1,099,560.00	861,301.05	-	-	-	-	-		
	EE Ben - Health & Welfare Benefits - Class - Instruction	3402		238,258.95								
	EE Ben - Health & Welfare Benefits - Class - Instructional Supv and Adm	3402		-								
	EE Ben - Health & Welfare Benefits - Class - School Administration	3402	641,409.54	861,301.05	861,301.05							
	EE Ben - Health & Welfare Benefits - Class - Pupil Transportation	3402		-								
	EE Ben - Unemployment Insurance - Certificated		5,192.02	7,265.54	7,265.54	-	-	-	-	-		
	EE Ben - Unemployment Insurance - Cert - Instruction	3501	5,192.02	7,265.54	7,265.54							

ENDING NET POSITION CARRY FORWARD NEXT FY					(3,663,654.69)	-	-	-	-	-	
THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS)											
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION					0000	1100	1400	3010	3310	3500-3699	
					Unrestricted Resources	Lottery Unrestricted	Educ Protection Acct (EPA)	NCLB T1 PA Low Inc & Neglected	SPED Federal	Vocational and Applied Technology Education	
					F	F	F	U	U	U	
					FY18 ACTUALS	FY18 2ND INTERIM PROJECTION					
	EE Ben - Unemployment Insurance - Classified			2,225.16	2,246.52	2,246.52	-	-	-	-	
	EE Ben - Unemployment Insurance - Class - Instruction	3502									
	EE Ben - Unemployment Insurance - Class - Instructional Supv and Adm	3502									
	EE Ben - Unemployment Insurance - Class - School Administration	3502	2,225.16	2,246.52	2,246.52						
	EE Ben - Unemployment Insurance - Class - Pupil Transportation	3502									
	EE Ben - Workers' Compensation - Certificated			113,830.83	144,184.83	144,184.83	-	-	-	-	
	EE Ben - Workers' Compensation - Cert - Instruction	3601	113,830.83	144,184.83	144,184.83						
	EE Ben - Workers' Compensation - Classified			44,959.50	61,889.50	61,889.50	-	-	-	-	
	EE Ben - Workers' Compensation - Class - Instruction	3602									
	EE Ben - Workers' Compensation - Class - Instructional Supervision and Adm	3602									
	EE Ben - Workers' Compensation - Class - School Administration	3602	44,959.50	61,889.50	61,889.50						
	EE Ben - Other Employment Benefits - Certificated			117,967.10	483,000.00	483,000.00	-	-	-	-	
	EE Ben - Other Emp Benefits - Cert - Instruction	3901	117,967.10	483,000.00	483,000.00						
	EE Ben - Other Emp Benefits - Cert - Instructional Library, Media, & Techno	3901									
	EE Ben - Other Employment Benefits - Classified			15,169.60	208,000.00	208,000.00	-	-	-	-	
	EE Ben - Other Emp Benefits - Class - Instruction	3902									
	EE Ben - Other Emp Benefits - Class - Instructional Supervision and Adm	3902									
	EE Ben - Other Emp Benefits - Class - School Administration	3902	15,169.60	208,000.00	208,000.00						
	EE Ben - Other Emp Benefits - Class - Pupil Transportation	3902									
	TOTAL EMPLOYEE BENEFITS			3,853,255.81	7,422,749.97	5,362,018.90	-	1,047,734.00	30,571.01	70,693.20	2,858.40
4)	Books & Supplies										
	Approved Textbooks and Core Curricula Materials	4100	141,583.10	146,578.00	36,526.00	109,052.00					
	Books and Other Reference Materials	4200									
	Materials and Supplies	4300	155,655.22	212,611.00	37,437.00						
	Noncapitalized Equipment	4400	131,143.01	470,502.00	162,341.00						
	Other Supplies	4300	80,261.30	130,694.00	120,694.00						
	Pupil Transportation Supplies	4300									
	Food Service Supplies	4700	72,274.05	244,264.55							
	TOTAL BOOKS AND SUPPLIES		580,916.68	1,204,649.55	356,998.00	109,052.00	-	-	-	-	
5)	Services and Other Operating Expenses										
	Personal Services- School Administration	5800									
	Personal Services- Other Gen Administration	5800	1,465.23	3,500.00	3,500.00						
	Travel and Conference - Instruction	5200	36,154.95	62,068.00	18,342.40					3,877.60	
	Travel and Conference - Other Gen Administration	5200									
	Travel and Conference - School Administration	5200									
	Travel and Conference - Data Processing	5200									
	Due and Memberships - Instruction	5300	265,783.20	266,764.12	251,764.12						
	Due and Memberships - School Administration	5300									
	Due and Memberships - Food Service	5300	1,235.88	1,235.88							
	Due and Memberships - Other Gen Administratin	5300									
	Due and Memberships - Data Processing	5300									
	Insurance-School Administration	5400	125,742.36	143,029.00	143,029.00						
	Insurance - Other General Administration	5400									
	Operation and Housekeeping Services	5500	453,806.08	705,000.00	705,000.00						
	Rentals/Leases/Repairs&Noncapitalized Improvements	5600	9,255.00	13,000.00							
	Rentals/Leases/Repairs&Noncapitalized Improvements	5600	298,037.04	402,000.00	197,298.00	203,702.00					
	Rentals/Leases/Repairs&Noncapitalized Improvements	5600		1,000.00							
	Rentals/Leases/Repairs&Noncapitalized Improvements	5600									
	Pupil Transportation Contracts	5800	206,778.12	951,570.00	726,166.01			45,403.99			
	Transfers of Direct Cost - School Administration	5800									
	Transfers of Direct Cost - Other General Admin	5800									

ENDING NET POSITION CARRY FORWARD NEXT FY					(3,663,654.69)	-	-	-	-	-
THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS)										
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION					0000	1100	1400	3010	3310	3500-3699
					Unrestricted Resources	Lottery Unrestricted	Educ Protection Acct (EPA)	NCLB T1 PA Low Inc & Neglected	SPED Federal	Vocational and Applied Technology Education
					F	F	F	U	U	U
					FY18 ACTUALS	FY18 2ND INTERIM PROJECTION				
	Professional Consulting Services& Operating Exp	5800	1,129,621.44	1,979,878.00	896,803.74	129,000.00			110,172.12	
	Professional Consulting Services& Operating Exp	5800	89,781.00	125,000.00	-	-				
	Professional Consulting Services& Operating Exp	5800	90,895.00	322,820.00	-	-				
	Professional Consulting Services& Operating Exp	5800		-	-	-				
	Professional Consulting Services& Operating Exp	5800		-	-	-				
	Professional Consulting Services& Operating Exp	5800		-	-	-				
	Communications - School Administration	5900		-	-	-				
	Communications - Other General Administration	5900	140,301.45	190,756.00	190,756.00	-				
	TOTAL SERVICES AND OTHER OPERATING EXPENSES		2,848,856.75	5,167,621.00	3,132,659.27	332,702.00		45,403.99	110,172.12	3,877.60
6)	Depreciation									
	Depreciation Expense - Instruction	6900	112,500.00	625,000.00	515,000.00	-				
	Depreciation Expense - Instructional Superv & Admin	6900		-	-	-				
	TOTAL DEPRECIATION		112,500.00	625,000.00	515,000.00	-		-	-	-
7)	Other Outgo (excluding Transfers of Indirect Costs)									
	Other Transfers Out									
	All Other Transfers	7281-7283	148,652.20	268,389.00	-		268,389.00			
	All Other Transfers Out to All Others	7299	-	-						
	Debt Service									
	Debt Service-Interest	7438	27,504.19	61,869.00	61,869.00					
	TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		176,156.39	330,258.00	61,869.00	-	268,389.00	-	-	-
	OTHER OUTGO-TRANSFERS OF INDIRECT COSTS									
	Transfers of Indirect Cost	7310	-	-	(98,352.00)					
	Transfers of Indirect Cost-Interfund	7350	-	-						
	TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS		-	-	(98,352.00)	-	-	-	-	-
	TOTAL EXPENSES		17,137,080.47	33,774,407.92	22,415,292.57	441,754.00	4,414,124.00	275,975.00	570,865.32	24,736.00

ENDING NET POSITION CARRY FORWARD NEXT FY			-	-	-	474,852.19	86,818.74	-	151,487.00	-	57,069.33	-	
THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS)			-	-	-	-	-	-	-	-	-	-	
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION			4035	5310	5640	5810	6230	6264	6300	6387	6500	7338	7810
			NCLB TII PA Tchr Quality	Child Nutrition	Medi-Cal Billing Option	Other Federal Rev	California Clean Energy Jobs Act (Prop 39)	Educator Effectiveness	Lottery :IMA	Career Technical Education Incentive Grant Program (CTEIG)	SPED State	College Readiness Block Grant	Other State Rev
			U	F	F	U	F	F	F	U	F	F	F/U
			fund balance not allowed	Allocate Allowable Exp	Allocate Allowable Exp	fund balance not allowed	Allocate Allowable Exp	Allocate Allowable Exp	Allocate Allowable Exp	fund balance not allowed	Allocate Allowable Exp	Allocate Allowable Exp	Allocate Allowable Exp
Object Codes													
A. REVENUES (Summary- See details below)													
1)	LCFF Sources	8010-8099	-	-	-	-	-	-	-	-	-	-	-
2)	Federal Revenue	8100-8299	57,922.00	373,328.13	37,926.00	13,359.00	-	-	-	-	-	-	-
3)	Other State Revenue	8300-8599	-	31,322.66	-	-	151,883.00	86,818.00	154,661.00	527,648.00	1,668,418.56	135,048.00	5,767.00
4)	Other Local Revenue	8600-8799	-	204,907.00	-	-	-	-	-	-	140,000.00	-	-
5)	TOTAL REVENUES		57,922.00	609,557.79	37,926.00	13,359.00	151,883.00	86,818.00	154,661.00	527,648.00	1,808,418.56	135,048.00	5,767.00
B. EXPENSES													
1)	Certificated Salaries	1000-1999	30,000.00	-	-	-	-	60,000.00	-	-	1,231,165.00	-	-
2)	Classified Salaries	2000-2999	-	48,215.00	6,000.00	-	-	-	-	-	802,463.00	55,186.00	-
3)	Employee Benefits	3000-3999	4,764.00	10,645.87	1,390.86	-	-	9,528.00	-	-	869,753.06	12,792.67	-
4)	Books & Supplies	4000-4999	-	244,264.55	-	3,359.00	-	10,000.00	154,661.00	308,161.00	18,154.00	-	-
5)	Services and Other Operating Expenses	5000-5999	23,158.00	337,055.88	30,535.14	10,000.00	-	7,290.00	-	18,000.00	1,101,000.00	10,000.00	5,767.00
6)	Depreciation	6000-6999	-	-	-	-	60,000.00	-	-	50,000.00	-	-	-
7)	Other Outgo (excluding Transfers of indirect Costs)	7100-7299, 7400-7499	-	-	-	-	-	-	-	-	-	-	-
8)	Other Outgo - Transfers of Indirect Costs	7300-7399	-	24,794.00	-	-	-	-	-	-	73,558.00	-	-
9)	TOTAL EXPENSES		57,922.00	664,975.30	37,926.00	13,359.00	60,000.00	86,818.00	154,661.00	376,161.00	4,096,093.06	77,978.67	5,767.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES & USES			-	(55,417.51)	-	-	91,883.00	-	-	151,487.00	(2,287,674.50)	57,069.33	-
3)	Contributions	8980-8999	-	55,417.51	-	-	-	-	-	-	2,287,674.50	-	-
4)	TOTAL OTHER FINANCING SOURCES/USES		-	55,417.51	-	-	-	-	-	-	2,287,674.50	-	-
E. NET INCREASE (DECREASE) IN NET POSITION			-	-	-	-	91,883.00	-	-	151,487.00	-	57,069.33	-
F. NET POSITION													
1)	Beginning Net Position												
a)	As of July 1 (based on unaudited actuals from PY)	9791	-	-	-	-	382,969.19	86,818.74	-	-	-	-	-
b)	Audit Adjustments	9793	-	-	-	-	-	-	-	-	-	-	-
c)	As of July 1 - Audited (F1a + F1b)		-	-	-	-	382,969.19	86,818.74	-	-	-	-	-
d)	Other Restatements	9795	-	-	-	-	-	-	-	-	-	-	-
e)	Adjusted Beginning Net Position (per audited FS)		-	-	-	-	382,969.19	86,818.74	-	-	-	-	-
2)	Ending Net Position, June 30		-	-	-	-	474,852.19	86,818.74	-	151,487.00	-	57,069.33	-
Components of Ending Net Position													
a)	Net Investment in Capital Assets	9796	-	-	-	-	-	-	-	55,504.21	-	-	-
b)	Restricted Net Position	9797	-	-	-	-	-	-	-	-	-	-	-
c)	Unrestricted Net Position	9790	-	-	-	-	474,852.19	86,818.74	-	95,982.79	-	57,069.33	-
			4035	5310	5640	5810	6230	6264	6300	6387	6500	7338	7810
			NCLB TII PA Tchr Quality	Child Nutrition	Medi-Cal Billing Option	Other Federal Rev	California Clean Energy Jobs Act (Prop 39)	Educator Effectiveness	Lottery :IMA	Career Technical Education Incentive Grant Program (CTEIG)	SPED State	College Readiness Block Grant	Other State Rev
Revenues (DETAILS)													
1)	LCFF Sources												
	Principal Apportionment												

ENDING NET POSITION CARRY FORWARD NEXT FY			-	-	-	474,852.19	86,818.74	-	151,487.00	-	57,069.33	-	
THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS)			-	-	-	-	-	-	-	-	-	-	
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION			4035	5310	5640	5810	6230	6264	6300	6387	6500	7338	7810
			NCLB TII PA Tchr Quality	Child Nutrition	Medi-Cal Billing Option	Other Federal Rev	California Clean Energy Jobs Act (Prop 39)	Educator Effectiveness	Lottery :IMA	Career Technical Education Incentive Grant Program (CTEIG)	SPED State	College Readiness Block Grant	Other State Rev
			U	F	F	U	F	F	F	U	F	F	F/U
	State Aid - Current Year	8011	-	-	-	-	-	-	-	-	-	-	-
	State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-	-	-
	Education Protection Account State Aid (EPA) - CY	8012	-	-	-	-	-	-	-	-	-	-	-
	LCFF Transfers												
	Unrestricted LCFF Transfers - Current Year	8091	-	-	-	-	-	-	-	-	-	-	-
	All Other LCFF Transfer- Current Year	8091	-	-	-	-	-	-	-	-	-	-	-
	Transfers to Charter Schools in lieu of Property Taxes	8096	-	-	-	-	-	-	-	-	-	-	-
	In Lieu of PropTax - Prior Year	8096	-	-	-	-	-	-	-	-	-	-	-
	Property Taxes Transfers	8097	-	-	-	-	-	-	-	-	-	-	-
	LCFF/Revenue Limit Transfers - Prior Years	8099	-	-	-	-	-	-	-	-	-	-	-
	TOTAL LCFF SOURCES		-	-	-	-	-	-	-	-	-	-	-
2)	Federal Revenue												
	Maintenance and Operations	8110	-	-	-	-	-	-	-	-	-	-	-
	Special Ed: IDEA Basic Local Assistance - CY	8181	-	-	-	-	-	-	-	-	-	-	-
	Special Ed: IDEA Basic Local Assistance - Prior Years	8181	-	-	-	-	-	-	-	-	-	-	-
	Special Education Discretionary Grants	8182	-	-	-	-	-	-	-	-	-	-	-
	Child Nutrition Programs	8220	-	373,328.13	-	-	-	-	-	-	-	-	-
	Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-	-	-
	Interagency Contracts Between LEAs	8285	-	-	-	-	-	-	-	-	-	-	-
	NCLB: T1, Part A Basic Grts Low-Inc & Neglected	8290	-	-	-	-	-	-	-	-	-	-	-
	NCLB: T1, Part A Basic School Support	8290	-	-	-	-	-	-	-	-	-	-	-
	NCLB: Title I, Part D, Local Delinquent Programs	8290	-	-	-	-	-	-	-	-	-	-	-
	Vocational and Applied Technology Education	8290	-	-	-	-	-	-	-	-	-	-	-
	Other No Child Left Behind	8290	-	-	-	-	-	-	-	-	-	-	-
	Safe and Drug Free Schools	8290	-	-	-	-	-	-	-	-	-	-	-
	NCLB:TII, Part A, Teacher Quality	8290	57,922.00	-	-	-	-	-	-	-	-	-	-
	NCLB:TII, Part A, Administrator Training	8290	-	-	-	-	-	-	-	-	-	-	-
	NCLB:TII, Part D, Enhancing Education Through Technology, Formula Grants	8290	-	-	-	-	-	-	-	-	-	-	-
	NCLB:TII, Part D, Enhancing Education Through Technology, Competitive Grants	8290	-	-	-	-	-	-	-	-	-	-	-
	NCLB:TIII, Immigrant Education Program	8290	-	-	-	-	-	-	-	-	-	-	-
	NCLB:TIII, Limited English Proficient (LEP) Student Program	8290	-	-	-	-	-	-	-	-	-	-	-
	NCLB:TitleV, Part B, Public Charter Schools Grant Program (PCSGP)	8290	-	-	-	-	-	-	-	-	-	-	-
	Med-Cal Billing Option (Medical Assistance Program)	8290	-	-	37,926.00	-	-	-	-	-	-	-	-
	Other Federal Revenues:	8290				13,359.00							
	Others (please insert description below)												
	AP FEES												
	Dept of Rehab												
	TOTAL FEDERAL REVENUE		57,922.00	373,328.13	37,926.00	13,359.00	-	-	-	-	-	-	-
3)	OTHER STATE REVENUE												
	Other State Apportionments												
	Special Education Master Plan												
	Special Education AB602 - CY	8311	-	-	-	-	-	-	-	-	1,668,418.56	-	-
	Special Education AB602 - Prior Years	8311	-	-	-	-	-	-	-	-	-	-	-
	All Special Ed Apportionments-Current Year	8311	-	-	-	-	-	-	-	-	-	-	-
	All Other State Apportionments - Prior Years	8319	-	-	-	-	-	-	-	-	-	-	-
	Child Nutrition: School Lunch Programs	8520	-	31,322.66	-	-	-	-	-	-	-	-	-
	Mandated Costs Reimbursement	8550	-	-	-	-	-	-	-	-	-	-	-
	Lottery:Unrestricted (Non Prop 20)	8560	-	-	-	-	-	-	-	-	-	-	-
	State Lottery- Instructional Materials-Prop 20	8560	-	-	-	-	-	-	154,661.00	-	-	-	-
	After School Education and Safety (ASES)	8590	-	-	-	-	-	-	-	-	-	-	-
	Charter School Facility Grant	8590	-	-	-	-	-	-	-	-	-	-	-
	California Clean Energy Jobs Act (prop 39)	8590	-	-	-	-	151,883.00	-	-	-	-	-	-
	Educator Effectiveness	8590	-	-	-	-	-	86,818.00	-	-	-	-	-
	Career Technical Education Incentive Grant Program (CTEIG)	8590	-	-	-	-	-	-	-	527,648.00	-	-	-
	Drug/Alcohol/Tobacco Funds	8590	-	-	-	-	-	-	-	-	-	-	-
	School Based Coordination Program	8590	-	-	-	-	-	-	-	-	-	-	-
	College Readiness Block Grant	8590	-	-	-	-	-	-	-	-	-	135,048.00	-

ENDING NET POSITION CARRY FORWARD NEXT FY			-	-	-	474,852.19	86,818.74	-	151,487.00	-	57,069.33	-	
THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS)			-	-	-	-	-	-	-	-	-	-	
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION			4035	5310	5640	5810	6230	6264	6300	6387	6500	7338	7810
			NCLB TII PA Tchr Quality	Child Nutrition	Medi-Cal Billing Option	Other Federal Rev	California Clean Energy Jobs Act (Prop 39)	Educator Effectiveness	Lottery :IMA	Career Technical Education Incentive Grant Program (CTEIG)	SPED State	College Readiness Block Grant	Other State Rev
			U	F	F	U	F	F	F	U	F	F	F/U
	Specialized Secondary	8590											
	Quality Education Investment Act	8590											
	Common Core Standards Implementatin Funds	8590											
	Child Dev CA State Preschool Program	8590											
	All other State Revenues:	8590											5,767.00
	Others (please insert description below)												
	Prior Year												
	CAHSEE												
	TOTAL OTHER STATE REVENUE		-	31,322.66	-	-	151,883.00	86,818.00	154,661.00	527,648.00	1,668,418.56	135,048.00	5,767.00
4)	Other Local Revenues												
	Sales												
	Sale of Equipment/Supplies	8631											
	Sale of Publications	8632											
	Food Service Sales	8634		204,907.00									
	Other Sales	8639											
	Leases & Rentals	8650											
	Interest	8660											
	Net Increase (Decrease) in the Fair Value of Investments	8662											
	Fees and Contracts												
	Child Development Parent Fees	8673											
	Transportation Fees from Individuals	8689											
	Interagency Services	8677											
	All Other Fees & Contracts	8689											
	Other Local Revenues	8689											
	Grants/Donations												
	Fund Raising/Others												
	All Other Local												
	Prior Year												
	Tuition	8710											
	All Other Transfers In	8781-8783											
	Transfers of Apportionments												
	Special Education SELPA Transfers												
	From Districts or Charter Schools (put your Option 3 \$\$ transfers here)	8791									140,000.00		
	From County Offices	8792											
	From JPAs	8793											
	Other Transfers of Apportionments												
	From Districts or Charter Schools	8791											
	From County Offices	8792											
	From JPAs	8793											
	All Other Transfers in from All Others	8799											
	TOTAL OTHER LOCAL REVENUE			204,907.00							140,000.00		
	TOTAL REVENUES		57,922.00	609,557.79	37,926.00	13,359.00	151,883.00	86,818.00	154,661.00	527,648.00	1,808,418.56	135,048.00	5,767.00
	Expeses by Sub-object		4035	5310	5640	5810	6230	6264	6300	6387	6500	7338	7810
		SACS Object	NCLB TII PA Tchr Quality	Child Nutrition	Medi-Cal Billing Option	Other Federal Rev	California Clean Energy Jobs Act (Prop 39)	Educator Effectiveness	Lottery :IMA	Career Technical Education Incentive Grant	SPED State	College Readiness Block Grant	Other State Rev
1)	Certificated Salaries												
	Teachers' Salaries	1100	30,000.00					60,000.00			1,104,677.00		
	Librarians	1200											
	Guidance, Welfare, & Counseling Services	1200											
	Pupil Support Salaries	1200											
	Supervisors' and Administrators' Salaries	1300									126,488.00		
	Other Certificated Salaries	1900											

ENDING NET POSITION CARRY FORWARD NEXT FY		-	-	-	-	474,852.19	86,818.74	-	151,487.00	-	57,069.33	-
THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS)		-	-	-	-	-	-	-	-	-	-	-
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION		4035	5310	5640	5810	6230	6264	6300	6387	6500	7338	7810
		NCLB TII PA Tchr Quality	Child Nutrition	Medi-Cal Billing Option	Other Federal Rev	California Clean Energy Jobs Act (Prop 39)	Educator Effectiveness	Lottery :IMA	Career Technical Education Incentive Grant Program (CTEIG)	SPED State	College Readiness Block Grant	Other State Rev
		U	F	F	U	F	F	F	U	F	F	F/U
	TOTAL CERTIFICATED SALARIES	30,000.00	-	-	-	-	60,000.00	-	-	1,231,165.00	-	-
2)	Classified Salaries											
	Classified Instructional Salaries	2100								802,463.00	55,186.00	
	Classified Supervisors' and Administrators' Salaries	2300										
	Clerical, Technical and Office Salaries	2400		6,000.00								
	Classified Transportation Salaries	2200										
	Classified Food Services Salaries	2200	48,215.00									
	Classified Maintenance & Operations	2200										
	Other Classified	2900										
	TOTAL CLASSIFIED SALARIES	-	48,215.00	6,000.00	-	-	-	-	-	802,463.00	55,186.00	-
3)	Employee Benefits											
	EE Ben - STRS - Certificated		4,329.00	-	-	-	8,658.00	-	-	177,657.11	-	-
	EE Ben - STRS - Certificated - Instruction	3101	4,329.00				8,658.00			159,404.89		
	EE Ben - STRS - Certificated - Instructional Library, Media, & Techno	3101										
	EE Ben - STRS - Certificated - School Administration	3101								18,252.22		
	EE Ben - STRS - Certificated - Guidance & Counseling Services	3101										
	EE Ben - STRS - Certificated - Health Services	3101										
	EE Ben - STRS - Certificated - Other General Admin	3101										
	EE Ben - PERS - Classified		-	6,957.42	931.86	-	-	-	-	124,630.53	8,570.94	-
	EE Ben - PERS - Classified - Food Services	3202		6,957.42								
	EE Ben - PERS - Classified - Plant Maintenance & Operation	3202										
	EE Ben - PERS - Classified - Other General Administration	3202			931.86					124,630.53	8,570.94	
	EE Ben - OASDI Reg - Certificated		-	-	-	-	-	-	-	15,000.00	-	-
	EE Ben - OASDI Reg - Certificated - Instruction	3301								15,000.00		
	EE Ben - OASDI Reg - Certificated - Instructional Library, Media, & Techno	3301										
	EE Ben - OASDI Reg - Classified		-	2,989.33	372.00	-	-	-	-	49,752.71	3,421.53	-
	EE Ben - OASDI Reg - Classified - Instruction	3302										
	EE Ben - OASDI Reg - Classified - Instructional Supervision and Adm	3302										
	EE Ben - OASDI Reg - Classified - School Administration	3302										
	EE Ben - OASDI Reg - Classified - Pupil Transportation	3302										
	EE Ben - OASDI Reg - Classified - Food Services	3302		2,989.33								
	EE Ben - OASDI Reg - Classified - Plant Maintenance & Operation	3302										
	EE Ben - OASDI Reg - Classified - Other General Administration	3302			372.00					49,752.71	3,421.53	
	EE Ben - OASDI Medicare - Certificated		435.00	-	-	-	870.00	-	-	17,851.90	-	-
	EE Ben - OASDI Medicare - Certificated - Instruction	3301	435.00				870.00			17,851.90		
	EE Ben - OASDI Medicare - Classified		-	699.12	87.00	-	-	-	-	11,635.71	800.20	-
	EE Ben - OASDI Medicare - Classified - Pupil Transportation	3302										
	EE Ben - OASDI Medicare - Classified - Food Services	3302		699.12								
	EE Ben - OASDI Medicare - Classified - Plant Maintenance & Operation	3302										
	EE Ben - OASDI Medicare - Classified - Other General Administration	3302			87.00					11,635.71	800.20	
	EE Ben - Health & Welfare Benefits - Certificated		-	-	-	-	-	-	-	234,966.16	-	-
	EE Ben - Health & Welfare Benefits - Cert - Instruction	3401								234,966.16		
	EE Ben - Health & Welfare Benefits - Classified		-	-	-	-	-	-	-	238,258.95	-	-
	EE Ben - Health & Welfare Benefits - Class - Instruction	3402								238,258.95		
	EE Ben - Health & Welfare Benefits - Class - Instructional Supv and Adm	3402										
	EE Ben - Health & Welfare Benefits - Class - School Administration	3402										
	EE Ben - Health & Welfare Benefits - Class - Pupil Transportation	3402										
	EE Ben - Unemployment Insurance - Certificated		-	-	-	-	-	-	-	-	-	-
	EE Ben - Unemployment Insurance - Cert - Instruction	3501										

ENDING NET POSITION CARRY FORWARD NEXT FY		-	-	-	-	474,852.19	86,818.74	-	151,487.00	-	57,069.33	-
THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS)		-	-	-	-	-	-	-	-	-	-	-
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION		4035	5310	5640	5810	6230	6264	6300	6387	6500	7338	7810
		NCLB TII PA Tchr Quality	Child Nutrition	Medi-Cal Billing Option	Other Federal Rev	California Clean Energy Jobs Act (Prop 39)	Educator Effectiveness	Lottery :IMA	Career Technical Education Incentive Grant Program (CTEIG)	SPED State	College Readiness Block Grant	Other State Rev
		U	F	F	U	F	F	F	U	F	F	F/U
	EE Ben - Unemployment Insurance - Classified											
	EE Ben - Unemployment Insurance - Class - Instruction	3502										
	EE Ben - Unemployment Insurance - Class - Instructional Supv and Adm	3502										
	EE Ben - Unemployment Insurance - Class - School Administration	3502										
	EE Ben - Unemployment Insurance - Class - Pupil Transportation	3502										
	EE Ben - Workers' Compensation - Certificated											
	EE Ben - Workers' Compensation - Cert - Instruction	3601										
	EE Ben - Workers' Compensation - Classified											
	EE Ben - Workers' Compensation - Class - Instruction	3602										
	EE Ben - Workers' Compensation - Class - Instructional Supervision and Adm	3602										
	EE Ben - Workers' Compensation - Class - School Administration	3602										
	EE Ben - Other Employment Benefits - Certificated											
	EE Ben - Other Emp Benefits - Cert - Instruction	3901										
	EE Ben - Other Emp Benefits - Cert - Instructional Library, Media, & Techno	3901										
	EE Ben - Other Employment Benefits - Classified											
	EE Ben - Other Emp Benefits - Class - Instruction	3902										
	EE Ben - Other Emp Benefits - Class - Instructional Supervision and Adm	3902										
	EE Ben - Other Emp Benefits - Class - School Administration	3902										
	EE Ben - Other Emp Benefits - Class - Pupil Transportation	3902										
	TOTAL EMPLOYEE BENEFITS	4,764.00	10,645.87	1,390.86	-	-	9,528.00	-	-	869,753.06	12,792.67	-
4)	Books & Supplies											
	Approved Textbooks and Core Curricula Materials	4100								1,000.00		
	Books and Other Reference Materials	4200										
	Materials and Supplies	4300			3,359.00			154,661.00		17,154.00		
	Noncapitalized Equipment	4400							308,161.00			
	Other Supplies	4300					10,000.00					
	Pupil Transportation Supplies	4300										
	Food Service Supplies	4700	244,264.55									
	TOTAL BOOKS AND SUPPLIES	-	244,264.55	-	3,359.00	-	10,000.00	154,661.00	308,161.00	18,154.00	-	-
5)	Services and Other Operating Expenses											
	Personal Services- School Administration	5800										
	Personal Services- Other Gen Administration	5800										
	Travel and Conference - Instruction	5200	23,158.00					6,690.00			10,000.00	
	Travel and Conference - Other Gen Administration	5200										
	Travel and Conference - School Administration	5200										
	Travel and Conference - Data Processing	5200										
	Due and Memberships - Instruction	5300							15,000.00			
	Due and Memberships - School Administration	5300										
	Due and Memberships - Food Service	5300	1,235.88									
	Due and Memberships - Other Gen Administratin	5300										
	Due and Memberships - Data Processing	5300										
	Insurance-School Administration	5400										
	Insurance - Other General Administration	5400										
	Operation and Housekeeping Services	5500										
	Rentals/Leases/Repairs&Noncapitalized Improvements	5600	13,000.00									
	Rentals/Leases/Repairs&Noncapitalized Improvements	5600							1,000.00			
	Rentals/Leases/Repairs&Noncapitalized Improvements	5600								1,000.00		
	Rentals/Leases/Repairs&Noncapitalized Improvements	5600										
	Pupil Transportation Contracts	5800								180,000.00		
	Transfers of Direct Cost - School Administration	5800										
	Transfers of Direct Cost - Other General Admin	5800										

ENDING NET POSITION CARRY FORWARD NEXT FY			-	-	-	474,852.19	86,818.74	-	151,487.00	-	57,069.33	-	
THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS)			-	-	-	-	-	-	-	-	-	-	
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION			4035	5310	5640	5810	6230	6264	6300	6387	6500	7338	7810
			NCLB TII PA Tchr Quality	Child Nutrition	Medi-Cal Billing Option	Other Federal Rev	California Clean Energy Jobs Act (Prop 39)	Educator Effectiveness	Lottery :IMA	Career Technical Education Incentive Grant Program (CTEIG)	SPED State	College Readiness Block Grant	Other State Rev
			U	F	F	U	F	F	F	U	F	F	F/U
	Professional Consulting Services& Operating Exp	5800			30,535.14	10,000.00		600.00		2,000.00	795,000.00		5,767.00
	Professional Consulting Services& Operating Exp	5800									125,000.00		
	Professional Consulting Services& Operating Exp	5800		322,820.00									
	Professional Consulting Services& Operating Exp	5800											
	Professional Consulting Services& Operating Exp	5800											
	Professional Consulting Services& Operating Exp	5800											
	Communications - School Administration	5900											
	Communications - Other General Administration	5900											
	TOTAL SERVICES AND OTHER OPERATING EXPENSES		23,158.00	337,055.88	30,535.14	10,000.00	-	7,290.00	-	18,000.00	1,101,000.00	10,000.00	5,767.00
6)	Depreciation												
	Depreciation Expense - Instruction	6900					60,000.00			50,000.00			
	Depreciation Expense - Instructional Superv & Admin	6900								-	-	-	
	TOTAL DEPRECIATION		-	-	-	-	60,000.00	-	-	50,000.00	-	-	-
7)	Other Outgo (excluding Transfers of Indirect Costs)												
	Other Transfers Out												
	All Other Transfers	7281-7283											
	All Other Transfers Out to All Others	7299											
	Debt Service												
	Debt Service-Interest	7438											
	TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		-	-	-	-	-	-	-	-	-	-	-
	OTHER OUTGO-TRANSFERS OF INDIRECT COSTS												
	Transfers of Indirect Cost	7310		24,794.00							73,558.00		
	Transfers of Indirect Cost-Interfund	7350											
	TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS		-	24,794.00	-	-	-	-	-	-	73,558.00	-	-
	TOTAL EXPENSES		57,922.00	664,975.30	37,926.00	13,359.00	60,000.00	86,818.00	154,661.00	376,161.00	4,096,093.06	77,978.67	5,767.00



2nd Interim Budget Report

PALISADES CHARTER HIGH SCHOOL

BY: GREG WOOD & ARLETA ILYAS



Presentation

- Summary of Actuals
 - Revenue & Expenditure Variances
- First Interim vs. Second Interim
 - Revenue & Expenditures
 - Fixed vs. Variable Expenses
- Multi-Year Projection
 - Budget Planning Worksheet
- Looking Ahead



Revenue/Expense Actuals Until January 2018

Revenue Type	Actuals as of 1/31/18	Actuals as of 1/31/17	Difference
LCFF	14,375,421	14,024,647	350,774
Federal	659,057	668,157	(9,100)
State	1,920,685	2,262,997	(342,312)
Local	939,311	867,528	71,783
Total	17,894,474	17,823,330	71,144

Expense Type	Actuals as of 1/31/18	Actuals as of 1/31/17	Difference
Certificated Salaries	7,293,162	6,943,099	350,063
Classified Salaries	2,272,233	2,065,806	206,427
Benefits	3,853,256	3,412,918	440,338
Books/Supplies	580,917	416,590	164,327
Other Services	2,848,857	2,377,537	471,320
Capital (Depreciation)	112,500	523,790	(411,290)
Indirect/Debt Service	176,156	160,974	15,183
Total (Financial Reporting)	17,137,081	15,900,714	1,236,367

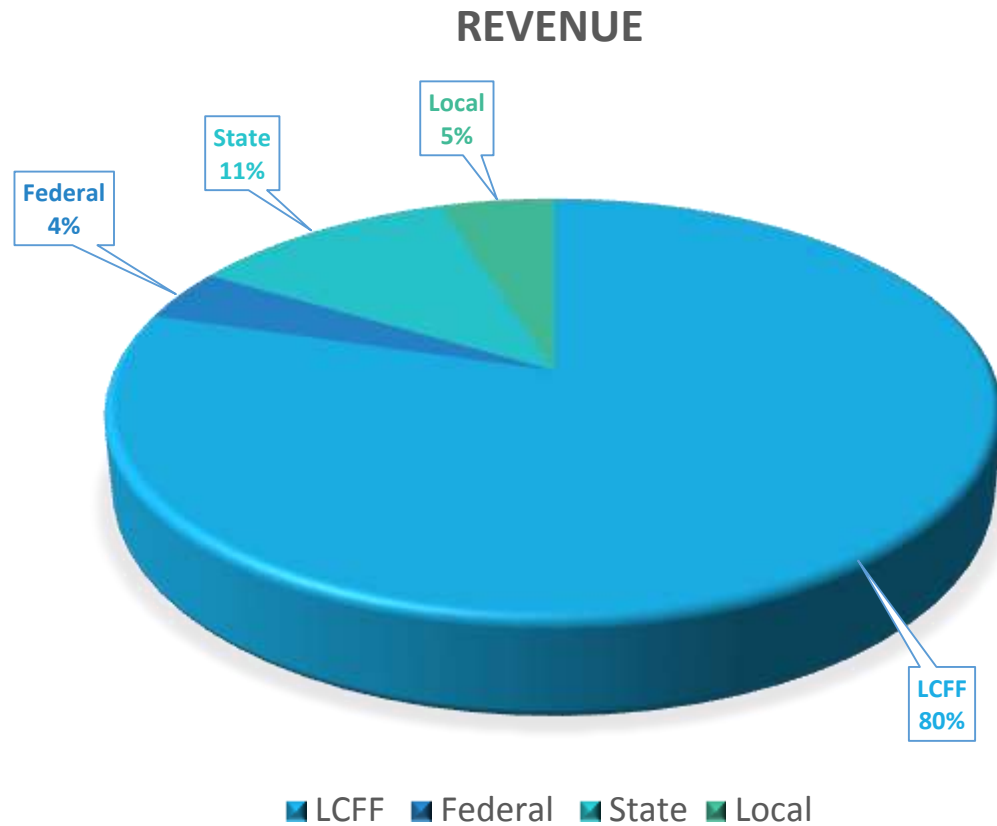


First Interim vs. Second Interim





2nd Interim Revenue Projections



Revenue	Amount
LCFF	26,824,419
Federal	1,354,111
State	3,888,129
Local	1,652,118
Total	33,718,777





Revenue Variances (What Changed?)

Revenue Type	Adopted	1st Interim	2nd Interim	2nd vs. 1st
LCFF	26,290,340	26,838,872	26,824,419	(14,453)
Federal	1,291,185	1,364,704	1,354,111	(10,593)
State	3,209,662	3,574,327	3,888,129	313,802
Local	1,634,593	1,634,593	1,652,118	17,525
Total	32,425,780	33,412,496	33,718,777	306,281

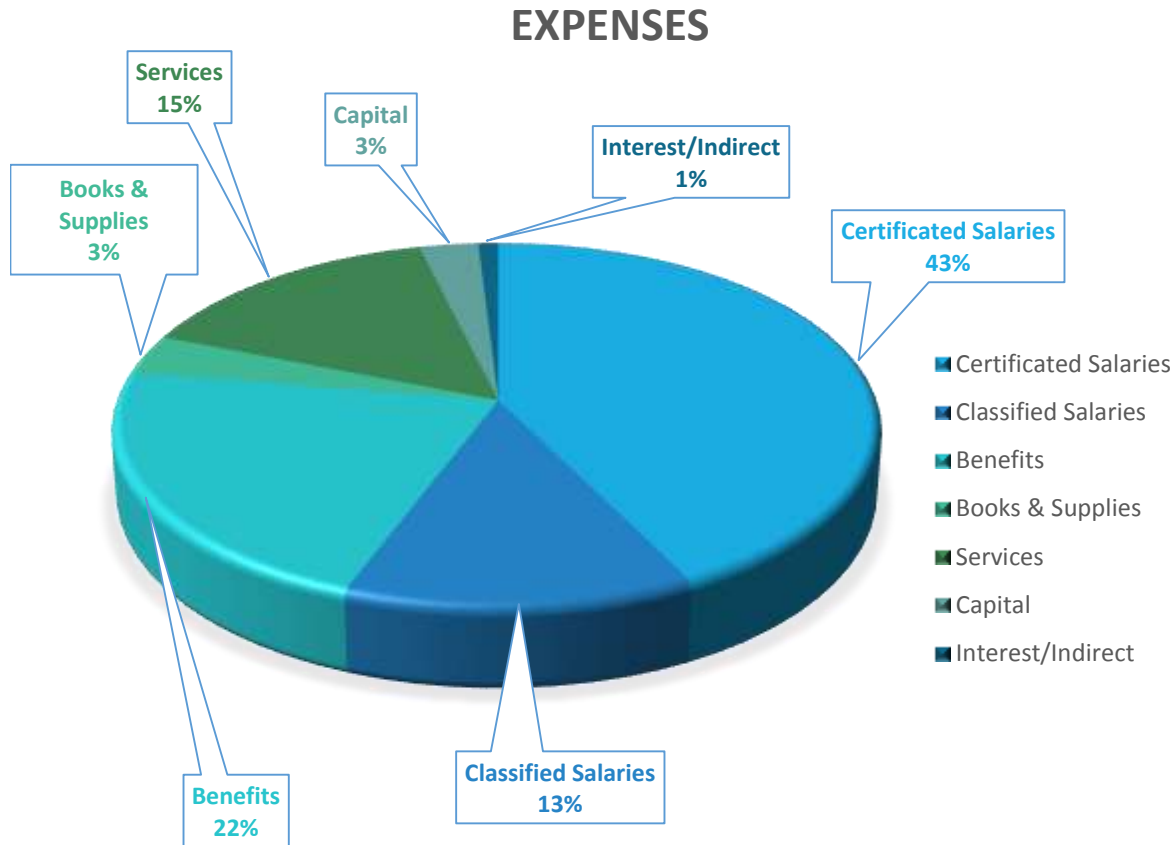
Changes in revenue due to:

- Attendance adjustment for P-1 (affects Special Ed, Lottery, LCFF revenues)
- Prior Year LCFF adjustments (LAUSD will adjust property tax)
- Cafeteria participation adjustment
- Decreased Fundraising projection
- Increase in Pool/Permit Revenue
- Changes in CTE Entitlement





2nd Interim Expenditure Projections



Expense	Amount
Certificated Salaries	14,531,085
Classified Salaries	4,493,044
Benefits	7,422,750
Books & Supplies	1,204,650
Services	5,167,621
Depreciation	961,000
Interest/Indirect	330,258
Total	34,110,408





Expenditure Variances (What Changed?)

Expense Category	Adopted	1 st Interim	2 nd Interim	2 nd vs. 1 st
Certificated Salaries	14,506,085	14,506,085	14,531,085	25,000
Classified Salaries	4,423,044	4,423,044	4,493,044	70,000
Benefits	7,250,273	7,263,431	7,422,750	159,319
Books & Supplies	852,859	1,002,859	1,204,650	201,791
Services	4,524,869	5,060,803	5,167,621	106,818
Depreciation	574,000	675,000	625,000	(50,000)
Interest/Indirect	291,261	330,258	330,258	-
Total	32,422,390	33,261,480	33,774,408	512,928





Expenditure Variances Explained

INCREASES:

- Certificated salaries to reflect increase in teachers & sub time for professional development (+\$25,000). Increase in benefits follows.
- Classified to reflect increase in special ed aides and other classified staff (+\$70,000). Increase in benefits follows.
- Increase in Health Benefits to show true cost & participation(+\$141,000)
- Non-capitalized equipment to recognize expenses that will not be capitalized, including CTE expenses (+\$269,000)
- Subscriptions to match actual spending, expense shift from textbooks (+\$33,000)
- Consulting increase in special ed legal, security, offset by cafeteria consulting (+\$25,000)
- Increase transportation by +\$25,000 due to scholarship levels and decreased ridership. Transportation from adopted to 2nd interim has increased by a total of +\$375,000.
- Increased expenses in Operations/Utilities by +\$40,000

DECREASES:

- Decreased expenses in food service supplies to match participation **(\$12,000)**
- Decreased textbooks & IMA to reflect actual spending **(\$55,000)**
- Lowered depreciation based on timing of capital expenses **(\$50,000)**

Total additions: \$628,000

Total decreases: (\$115,072)



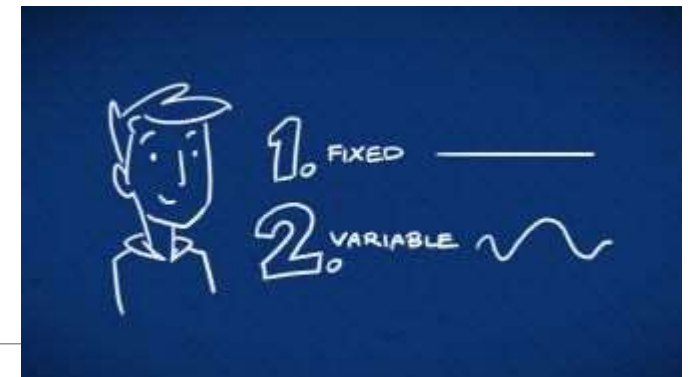


Ending Fund Balance

Category	Adopted	1 st Interim	2 nd Interim	2 nd vs. 1 st
Total Revenue	32,425,780	33,412,496	33,716,777	306,382
Total Expense- Financial Reporting	34,422,390	33,261,480	33,774,408	512,928
Financial Reporting Basis (Adj. for Depreciation)	3,390	151,015	(55,630)	(206,646)
Total Expense – Cash Reporting	32,831,390	33,722,480	34,110,408	387,928
Net Reserve Fund Increase (Reduction) – Cash Basis	(405,610)	(309,984)	(391,630)	(81,646)



Fixed Vs. Variable Expenses



Fixed Expenses:

- Certificated Salaries: (\$14,241,658)
- Classified Salaries: (\$4,493,044)
- Statutory Benefits: (\$6,731,750)
- Textbooks/IMA : (\$359,189)
- Food Service Supplies: (\$244,265)
- Professional Development/Mileage: (\$75,250)
- Subscriptions: (\$268,000)
- Insurance: (\$143,029)
- Utilities: (\$405,000)
- Leases: (\$352,287)
- Special Ed Transportation : (\$170,000)
- Educational Consulting agreements: (\$1,362,653)
- Communications: (\$51,982)
- Capital/Equipment/Depreciation (tied to revenue sources) : (\$1,216,000)
- Indirect: (\$330,258)

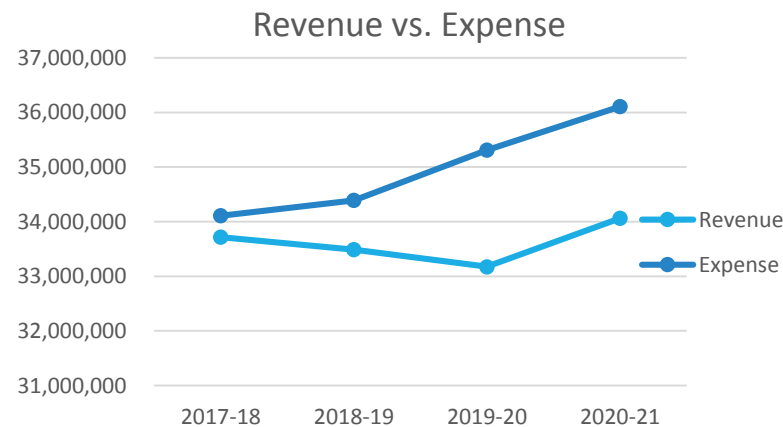
Variable Expenses:

- New Periods/Teachers: (\$289,427)
 - New positions/hours: (\$92,872)
 - Lifetime Benefits: (\$691,000)
 - Non-Capitalized Equipment: (\$470,502)
 - Other Supplies: (\$130,694)
 - Repairs/Leases: (\$63,713)
 - Operations supplies: (\$240,000)
 - Non-Educational Consulting Agreements: (\$1,065,045)
 - Home to school/athletic transportation: (\$731,519)
 - Other expenses (\$138,774)
 - Capital/Equipment (w/no revenue offset): (\$395,000)
- TOTAL FIXED: \$29,750,811**
- TOTAL VARIABLE: \$4,023,597**



Multi-Year Projection

	2017-18	2018-19	2019-20	2020-21
Revenues	\$33,718,777	\$33,489,982	\$33,174,511	\$34,063,382
Total Expenditures: Cash Reporting Basis	\$34,110,408	\$34,391,627	\$35,310,480	\$36,107,607
Fund Balance (Cash Reporting Basis)	(\$391,630)	(\$901,646)	(\$2,135,969)	(\$2,044,225)
Total Expenditures: Financial Reporting Basis	\$33,774,408	\$34,965,627	\$35,860,480	\$36,607,607
Fund Balance (Financial Reporting Basis)	(\$55,630)	(\$1,475,646)	(\$2,685,969)	(\$2,544,225)
Additional OPEB Requirement (Lifetime Health Benefits)	\$749,445	\$749,445	\$749,445	\$749,445
Fund Balance w/OPEB Reporting (using financial reporting basis)	(\$805,075)	(\$2,225,091)	(\$3,435,414)	(\$3,293,670)



Budget Planning Dartboard



UPDATED BUDGET ASSUMPTION GUIDELINES (AS OF JANUARY 2018) PROJECTIONS FOR FISCAL YEARS 2019-20 THROUGH 2021-22

The guidelines below are provided to assist you with projections for fiscal years 2018-19, 2019-20, 2021-22 and 2021-22.

LCFF REVENUE	2018-19	2019-20	2020-21	2021-22
Statutory COLA / Net Funded COLA	2.51%	2.41%	2.80%	3.17%
Gap Funding	100.00%	100.00%	100.00%	100.00%
SPECIAL EDUCATION AND CATEGORICAL PROGRAMS	2018-19	2019-20	2020-21	2021-22
COLA for Special Ed and Other Categorical Programs Outside of LCFF (on state and local share only)	2.51%	2.41%	2.80%	3.17%
LOTTERY REVENUE	2018-19	2019-20	2020-21	2021-22
Unrestricted	\$146.00/ADA	\$146.00/ADA	\$146.00/ADA	\$146.00/ADA
Restricted for Instructional Materials	<u>48.00/ADA</u>	<u>48.00/ADA</u>	<u>48.00/ADA</u>	<u>48.00/ADA</u>
Total Lottery Revenue	\$194.00/ADA	\$194.00/ADA	\$194.00/ADA	\$194.00/ADA
OTHER FACTORS	2018-19	2019-20	2020-21	2021-22
CalSTRS Employer Rates	16.28%	18.13%	19.10%	18.10%
CalPERS Employer Rates	17.70%	20.00%	22.70%	23.70%
Interest Rate for 10-year Treasuries	2.90%	3.05%	3.20%	3.10%
California Consumer Price Index (CPI)	3.22%	3.04%	2.94%	2.99%
Other Expenses (4000s – 6000s)	2018-19+CPI	2019-20+CPI	2019-20+CPI	2021-22+CPI

- State Law says we must use these assumptions to project out-years.

- Assumptions subject to may revise for funding levels

Attachment No. 1 to:
Informational Bulletin No. 4743



Looking Ahead – Ongoing Concerns

- Lifetime Benefits/OPEB obligation
- Transportation
- One-Time revenue sun-setting (Ed Effectiveness, Prop 39, College Readiness)
- PERS/STRS rate increases
- Health Benefits premium increases
- Increase cash fund balances/reserves



Questions?



Coversheet

2017-2018 Audit Contract Approval

Section: VII. Finance
Item: C. 2017-2018 Audit Contract Approval
Purpose: Vote
Submitted by:
Related Material: VII_C_2017-2018 Clifton Larson Audit Proposal_Part 2_03_20_18.pdf
VII_C_PCHS Audit Services Nigro_Part 1_03_20_18.pdf



March 12, 2018

Proposal to provide
Independent audit and tax services to:

Palisades Charter High School

Prepared by:

CliftonLarsonAllen LLP

Derrick DeBruyne, CPA, CFE, Principal

Derrick.DeBruyne@CLAconnect.com

main 626-857-7300 | fax 626-857-7302



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



CliftonLarsonAllen LLP
2210 E. Route 66
Glendora, CA 91740
626-857-7300 | fax 626-857-7302
CLAconnect.com

March 12, 2018

Camille Schoenberg, Audit Committee Member
Palisades Charter High School
15777 Bowdoin Street
Pacific Palisades, CA 90272

Dear Ms. Schoenberg:

We are very excited about the opportunity to propose our professional services to Palisades Charter High School, (the District). We believe CliftonLarsonAllen LLP (CLA) is uniquely qualified to understand the needs and challenges facing the District now and into the future. The enclosed proposal responds to your request for audit and tax services for the fiscal year ending June 30, 2018, with the option to extend for one additional year.

We are confident our proposal not only addresses your requirements in a professional services firm, but also demonstrates our strong capabilities in serving charter schools similar to that of the District, developed during our more than 20 years of experience serving charter schools since their inception, as well as our more than 60-year history of working with nonprofit organizations.

CLA is focused on delivering an exceptional level of knowledge, insight, and industry experience. As our clients' most trusted business advisor, we:

- Take a genuine interest in your opportunities and challenges.
- Proactively work with you to develop strategies based on a deep understanding of your business and industry.
- Address your organization's financial challenges through our national and local resources.
- Continually strive to better your organization, the nonprofit industry, the communities in which we work and live, the accounting profession, and ourselves.

We are eager to work with you and welcome the chance to present our proposal to the audit committee, board of directors, or entire management team. If you have any questions about our offerings, please do not hesitate to contact me via the information below.

Sincerely,

CliftonLarsonAllen LLP

A handwritten signature in black ink, appearing to read 'Derrick DeBruyne', is written over a light blue horizontal line.

Derrick DeBruyne, CPA, CFE
Principal
626-857-7300, extension 78211
Derrick.DeBruyne@CLAconnect.com



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EXECUTIVE SUMMARY

Why should Palisades Charter High School choose CLA?

To be candid, we can probably agree that there are many firms that can provide audit and tax services. So, undoubtedly one of the most critical questions you need to answer as part of this process is “why?” Why should the District choose one firm over any other firms that could perform your audit and tax compliance requirements?

Our combination of industry specialization, integrated approach, thought leadership, and enterprise excellence are the foundation that allows us to make a difference in our clients’ ability to meet their missions. It creates a noticeably different experience for the clients we serve – whether that service is an audit, tax return, consulting engagement, or any other service.

Fresh perspective

By engaging CLA, the District will benefit from a fresh look at its business, systems, and processes.

Specialized industry practices

Our professionals are immersed in your field. Those selected to serve you are not just accounting practitioners; they have significant exposure, training, and knowledge working with charter schools. We strive to develop a two-way advisory relationship to provide assistance to you throughout the year, rather than just during the audit. Overall, we commit to providing the District with experienced professionals.

Dedication to training on charter school-specific matters

We are dedicated to providing training, conferences, position papers, and other educational opportunities specifically related to charter schools. We identified a need to provide finance-related training to board members, management, and other key financial employees, and provide charter school specific learning.

Enterprise excellence

We have a goal of exceeding expectations. We call this “enterprise excellence,” which means looking for ways to improve the outcome and experience of our clients and demanding high quality in everything we do. The value to the District will be to engage a firm that believes going above and beyond expectations is the appropriate level of accepted performance!

Understanding your needs

We can provide the following services:

- Annual audit to be completed in compliance with the established timeline, including communication of audit results to management, the audit committee, and board of directors.
- Meetings with the audit committee and board of directors, as requested.
- Prepare tax filings for the District, including Forms 990 and 199.
- Year round audit and tax consultation service, including presentation of emerging issues related to charter schools and the nonprofit industry to management and the audit committee as they arise.
- Build a relationship with a firm with deep industry experience and capabilities that align with the District’s mission.



- The capability to be a knowledgeable resource related to various industry, tax, compliance, and other matters.
- A tailored, integrated, and efficient approach to all services and deliverables, including audit and any special projects that may be requested.
- Consistent receipt of timely, professional work products.
- Receiving value beyond a delivered financial statement and a management letter.
- A consistent team of professionals with experience and high levels of principal and manager involvement.
- Proactive and communicative organization of the audit process to prevent a crisis at the last minute.
- Filing of one copy of each audit report with each of the following agencies:
 - California Department of Education (or out of state equivalent)
 - Controller of State of California (or out of state equivalent)
 - Los Angeles County Office of Education
 - Los Angeles Unified School District

In summary, our greatest strength is our people who truly believe they can make a difference.

If the District is looking for greater value from their annual audit and tax services, then our dedicated industry professionals who are driven to impact the economic challenges of charter schools, and the future of charter schools makes CLA a top firm for the District.



FIRM OVERVIEW

We promise to know you and help you

CLA delivers integrated wealth advisory, outsourcing, audit, tax, and consulting services to help clients succeed professionally and personally. Our broad professional services allow us to serve clients more completely — from startup to succession and beyond.



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With more than 5,000 people, more than 100 U.S. locations, and a global affiliation, we bring a wide array of approaches to help clients in all markets, foreign and domestic.



Our mission:
Impactful
interactions
for success



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

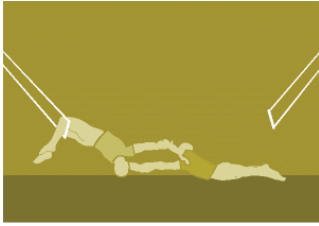
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What makes us different?

You can depend on CLA for several uncommon advantages:



Deep industry specialization

Our people are industry practitioners first and foremost. You will work with professionals who know you, your organization, and your industry — and combine their knowledge with yours to make you stronger.



Seamless, integrated capabilities

We offer planning and guidance from startup through succession, with particular care for you and your organization's leaders. Our people connect with a vast network of resources behind the scenes — seamlessly presented and delivered for you.



Premier resource for charter schools and their stakeholders

Entrepreneurs, including those in charter schools, are the backbone of our economy. We place you — personally — at the core of our strategic focus because enabling your success means a better world for all of us.



THE career-building firm

Our professionals are personally invested in your success, you will work with entrepreneurial people with the freedom and agility to serve you rather than merely perform obligatory functions.

For more information about CLA, visit CLAconnect.com/aboutus.



Range of activities: CLA's Glendora, California office provides a full range of accounting and consulting services, including audit, tax preparation and planning, budgeting and analysis, revenue enhancement, interim controllers, internal control and fraud prevention, facilities planning and accounting, accounting software systems, and several other services to multiple industries, including charter schools.

CLA is different from other national professional service firms in its size and focus on serving nonprofit organizations and privately-held businesses and individuals first. Where other firms are aligned geographically, we align our professionals by the industries they choose to serve – it is their choice and their passion for an industry which drives that choice. For the District, this means dedicated charter school knowledge and resources and the high retention in engagement staffing that accrues from allowing our professionals to choose the industries they want to work with. Our focus on nonprofits across our firm provides you the depth and capacity to serve you.

Service office location and contact information

The District will be served from the Glendora, California office located at:

CliftonLarsonAllen LLP
2210 E. Route 66
Glendora, CA 91740
626-857-7300 | fax 626-857-7302

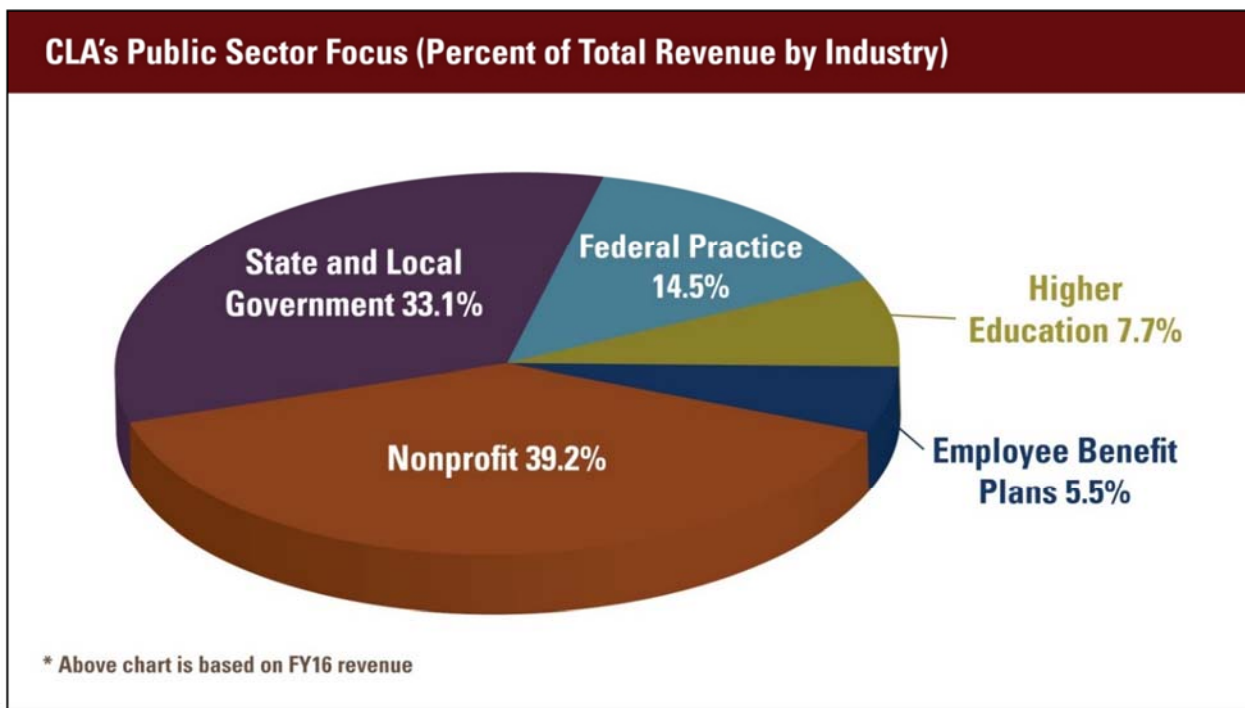


UNDERSTANDING YOUR INDUSTRY

Charter school and nonprofit experience

Charter schools are a dynamic, unique area of accounting and require constant attention and monitoring. Our knowledge of your industry is crucial to offering actionable strategies. As a firm with more than 60 years of experience, we possess an exhaustive understanding of your challenges and are able to respond promptly and effectively to help meet them. We are leaders in serving a large number of nonprofit organizations, including charter schools.

Nationwide, CLA serves more than 6,000 nonprofit organizations, including in excess of 300 charter schools. These organizations have operating budgets ranging from less than \$1 million to more than \$300 million. These organizations' assets range from \$1 million to more than \$4 billion; and our public pension plan and federal governments to more than \$1 trillion. Therefore, CLA has extensive experience providing audit, tax, and consulting services to nonprofits and charter schools of all sizes across the United States.



What's important to you

The District will be served by CLA's dedicated charter school group, a team focused on providing high-quality accounting, auditing, tax, and other services to charter schools like the District. The ultimate goal is to reach a conclusion on the critical processes and develop an audit plan that supports the risks identified through this process.



Presence in the charter school industry

CLA's Glendora, California office has built an excellent reputation as being committed to providing top quality audit, accounting, and consulting services to our charter school clients. We are experienced in the business of charter schools and currently audit more than 300 charter schools nationwide. The following is a partial list of our current charter school clients:

Charter Management Organizations:

- ACE Charter Schools
- Alpha Public Schools
- Alta Public Schools
- Bright Star Schools
- Caliber Schools
- California Montessori Project
- Camino Nuevo Charter Academy
- City Charter School
- Connections Academy
- Education for Change
- Encore Education Corporation
- Envision Schools
- Fenton Charter Public Schools
- Grimmway Academy
- ICEF Public Schools
- iLEAD Schools
- Imagine Schools
- KIPP Bay Area Schools
- KIPP LA Schools
- KIPP Memphis
- Leadership Public Schools
- Los Angeles Leadership Academy
- Method Schools
- Navigator Public Schools
- New Academy
- Options for Youth
- Rocketship Education
- Rocky Mountain Preparatory Schools
- Summit Public Schools
- Synergy Academies
- Tracy Learning Center
- Voices College-Bound Language Academy
- YPI Public Schools

Standalone Schools:

- Arts in Action Community Charter School
- Bayview Academy of Monterey
- Birmingham Community CHS
- Bullis-Purissima Elementary School
- Casa Ramona Technology Academy
- Community Roots Academy
- Discovery Charter Prep School
- DesignTech High School
- East Oakland Leadership Academy
- El Camino Real Charter High School
- Gold Rush Home Study Charter
- Ivy Academia
- James Jordan Middle School
- Jefferson RISE
- Journey School
- Laureate Academy
- KIPP Adelante
- Mare Island Technology Academy
- Natomas Charter School
- North Oakland Community Charter School
- Novato Charter School
- Oasis Charter Public School
- Orange County High School of Arts
- Shasta Secondary Home School
- SOAR Academy
- Sophie B. Wright Charter School
- Sunrise Middle School
- Twin Rivers Charter School
- Westlake Charter School



Industry participation

CLA actively supports industry education as a thought leader and industry speaker. Our firm focuses on supporting the educational needs of the industry through nationally sponsored trade events. Our team of charter school professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations.

Our assurance and advisory principals are national leaders on several standard-setting bodies. Several have assisted with the writing of the American Institute of Certified Public Accountants (AICPA) practice and audit guides specifically for nonprofit organizations, chaired technical boards, and lead state CPA organizations. Many of our professionals gather client thoughts and submit responses to the Financial Accounting Standards Board (FASB). As participants in these state and national standard-setting bodies, our professionals are on the cutting edge of new developments that affect you. Our work in these emerging areas gives you an advantage in planning ahead. A representative list of industry organizations and regulatory bodies that our charter school and nonprofit services team members are active in includes:

- American Institute of Certified Public Accountants
 - Board of Directors
 - Nonprofit Entities Expert Panel
 - Nonprofit Financial Executive Forum
 - Employee Benefit Plan Audit Quality Center Executive Committee
 - Employee Benefit Plans Expert Panel
 - Employee Benefits Tax Technical Resource Panel
 - Governmental Audit Quality Center Executive Committee
 - Health Care Entities Expert Panel
- Association of School Business Officials (ASBO)
- Association of California School Administrators (ACSA)
- California Charter Schools Association (CCSA)
- California Association of School Business Officials (CASBO)
- California School Boards Association (CSBA)
- Charter Schools Development Center
- Coalition for Adequate School Housing (C.A.S.H.)
- Center for Nonprofit Advancement (CNA)
- Exempt Organization Sub-Committee
- Financial Accounting Standards Board
 - Not-for-Profit Resource Group
- InsideNGO (formerly The Association of PVO Financial Managers)
- IRS Advisory Council on Tax Exempt and Government Entities (ACT)
- National Alliance for Public Charter Schools
- National Association of Charter School Authorizers (NACSA)
- National Association of Professional Women
- State Government Accounting Committee
- The Center for Association Leadership (Center)
- Western Association of College and University Business Officers (WACUBO)



Thought leadership and industry information

CLA goes beyond the numbers and offers value-added strategies. Rest assured, you will hear from us throughout the year. We send periodic email publications and host webcasts to keep clients and friends of the firm informed of relevant industry updates. Below are just a few of the resources we offer.

- **Market and Economic Outlook** - A quarterly publication that analyzes global economic conditions and market activity and what it means to individual investors.
- **Nonprofit Perspectives** - A periodic e-newsletter providing news, tips, strategies, insights, and updates on regulatory and industry issues is provided to our clients. Past articles include:
 - *Tax Reform Chart: Current Law Compared to the New Law*
 - *Grow Your Nonprofit Through Fiscal Sponsorship*
 - *Seven Last Minute Tax Moves in Response to Tax Reform*
- **National Industry Webcasts** - The web-based seminars are designed to provide information on upcoming industry trends, accounting changes, tax issues, risks, and other issues impacting the nonprofit industry. These webcasts are free to clients and provide CPE credit to attendees. Past webinar topics include:
 - *Cybersecurity Risks and Trends in Independent Schools*
 - *Tax-Exempt Organizations: How to Comply with 1099 Reporting Requirements*
 - *Align Your Procurement Procedures with the Uniform Guidance*
- **Speaking Engagements and Workshops** -We share our industry knowledge and experience by presenting at national, regional, and local events, as well as hosting our own industry events in various markets. We provide quality insight and education in the areas of improving profitability, reducing risk, building business value, and planning for succession.
- **CLA's 2018 National Foundation Conference** — Mark Your Calendars! The next CLA National Foundation Conference will be held April 23-25, 2018. At this conference financial and operations executives will participate in three days of interactive discussions on topics ranging from risk management to strategic planning.
- **Fourth Annual CLA National Association Conference** — CLA's National Association Conference was held on September 14, 2017 in Chicago. This conference brought together CEOs, CFOs, controllers, financial managers, board members, trustees, audit and compliance committee members, and other association decision makers from associations to focuses on financial, regulatory, and operations specific to association organizations.
- **Market and Economic Outlook** — A quarterly publication that analyzes global economic conditions and market activity and how they may mean to individual investors.*
- **White Papers, Reports, Presentations, Videos** — Providing in-depth information and tools to better help you accomplish industry and regulatory issues:
 - *The Role of Internal Audit in Risk Governance*
 - *Governance and Management: Exploring the Relationship Between Board and Staff Leadership*
 - *Board Governance Training*



Investment Advisory Services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

You can review our most current published articles, can register for our webcasts and find our extensive resource library on our website, CLAconnect.com.



Leaders in performing single audits

We have included the table below as an example of CLA's quality infrastructure for meeting the most stringent regulatory requirements in the nonprofit and government sectors. This means you can be confident in the quality audit infrastructure at CLA. Compliance with these standards is in addition to our internal inspections and multiple clean opinions we have received in reviews by an independent peer review firm, PCAOB, and the Department of Labor.

CLA performs the largest number of single audits in the United States! We audited more than \$28.8 billion dollars in federal funds in 2016.



*The information for the firms above was pulled from the Federal Audit Clearinghouse for audits with fiscal year ends between January 1, 2016 – December 31, 2016.

Because we audit so many governmental entities, we are familiar with every federal grant that charter schools may receive and will perform a high quality audit in accordance with the Uniform Guidance (UG). Our designated single audit group stays current on all issues related to federal awards and the impact they may have on your single audit.

Knowledge of emerging developments

We take a very proactive approach related to new FASB pronouncements. We routinely review pronouncements in the exposure draft stage to determine their effect on our clients. When indicated, we work with clients and other organizations to help develop responses. We review final pronouncements and discuss the impact of them with clients well in advance of the implementation of the pronouncements or changes in regulations.



Engagement team experience

An experienced engagement team has been aligned to provide the most value to your organization. The following team members have performed numerous engagements of this nature and will commit the resources necessary to provide top quality service throughout the engagement. Following are our proposed management team members:

**The most important resource
any business has is people —
the right people.**

Engagement Team	Title	Role	Years Experience
Derrick DeBruyne, CPA, CFE	Principal	Client and engagement principal	14
Marlen Gomez, CPA	Director	Director	8

Roles and responsibilities

Audit engagement principal

The engagement principal is your main contact throughout the audit engagement and is responsible for planning, supervising the audit staff, reviewing the work performed, and attending client and exit conferences. The engagement principal provides:

- Performance of more complicated audit procedures
- Work that is performed to your expectations
- A review of the key areas and reports
- Access to appropriate knowledge within the firm for you
- Prompt responses to all your requests for services
- Coordination of all services to the District
- Your awareness of and access to our available services

Engagement quality control review principal

An independent quality control principal reviews the financial statements, auditors' reports, and key audit areas.

Director

The director is responsible for the overall administration of the audit and will supervise assigned staff members.

In-charge

The in-charge is responsible for the overall audit process, from planning to final report, and for making sure the work is performed to your satisfaction, needs, and timing. The in-charge will:

- Perform most of the detailed fieldwork
- Supervise and assist audit staff personnel who perform fieldwork
- Be on-site for the majority of the engagement
- Direct planning and execution efforts with regard to the audit
- Assist the District personnel with technical issues as they arise
- Conduct final reviews of management letters and reports with the District personnel



Additional staff

We will assign additional staff to your engagement based on your needs and their experience providing services to nonprofit organizations. We expect the staff that will be assigned to your team will be primarily from our Glendora office and will be personnel who have selected nonprofits as their industry focus at CLA.

All management team members assigned to your audit engagement team will hold a CPA designation. Additional staff will hold a minimum of a bachelor's degree from an accredited university, be a licensed CPA or CPA candidate and will be closely managed by one or more of the individuals listed above.

National nonprofit and foundation resources

You will have access to a number of additional national nonprofit resources if needed.

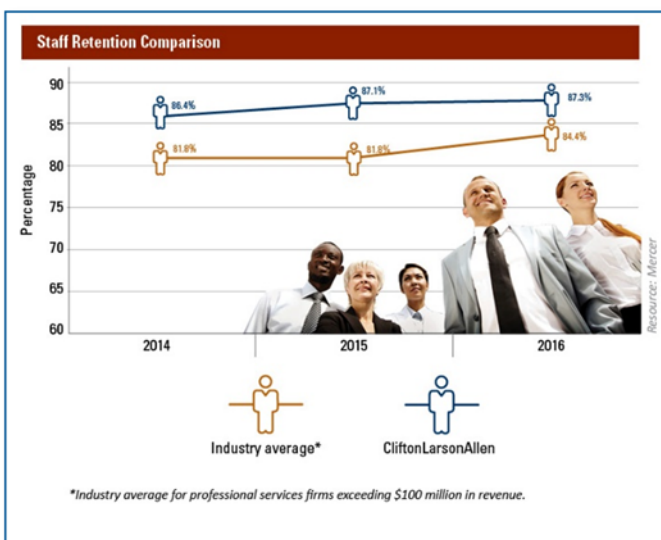
Detailed biographies are available in the Appendix of this proposal.

Continuity of service

We are committed to providing continuity throughout this engagement. It is our policy to maintain the same staff throughout an engagement, providing maximum efficiency and keeping the learning curve low. We are also flexible in exploring alternative strategies to non-mandatory rotation policies.

In any business, however, turnover is inevitable. When it happens, we will provide summaries of suggested replacements and will discuss re-assignments prior to finalizing. We have an adequate number of qualified staff members to provide the District with top service over the term of the engagement.

CLA is committed to maintaining high staff retention rates, which we believe are a strong indicator of service quality. Continuity results in increased efficiency and quality because staff assigned to the engagement will not have to go through a learning curve with annual engagements or each new project. Client staff spends less time orienting the engagement team, and more time working toward goals. With a solid, steady engagement team, each year brings the additional benefits of trust and familiarity. High retention rates also indicate that our staff members have the resources they need to perform their tasks and maintain a positive work/life balance.



Firm independence

CLA is independent of the District as required by auditing standards generally accepted in the United States and the U.S. Government Accountability Office's *Government Auditing Standards*. Our firm-wide quality control policies and procedures foster strict compliance with these professional standards. In addition, the individuals assigned to your audit are independent of the District.

Firm licensing

Office Location Assigned to Manage the Engagement

The District will be served by our specialized government engagement team located in our Glendora, CA office:



- CliftonLarsonAllen LLP, 2210 E. Route 66, Glendora, CA 91740

CLA is duly licensed to practice public accountancy in the state of California and other states. A copy of our state license is provided below:

The screenshot shows the California Board of Accountancy website. At the top left is the logo 'CA .GOV'. To its right is the text 'California Board of Accountancy' with the tagline 'Consumer Protection Through Licensure, Enforcement, and Regulation'. A search bar is located in the top right corner. Below the header is a navigation menu with links: 'Home Consumers', 'Applicants', 'Licensees', and 'Communications & Outreach'. Underneath the navigation is a section titled 'About the CBA' with a background image of a calculator and a pen. The main content area displays the following license information:

Licensee Name:	CLIFTONLARSONALLEN LLP
License Type:	CPA - Partnerships
License Number:	7083
License Status:	CLEAR Definition
Expiration Date:	July 31, 2018
Issue Date:	July 27, 2006
Address:	220 S 6TH STREET STE 300
City:	MINNEAPOLIS
State:	MN
Zip:	55402
County:	OUT OF STATE
Disciplinary Actions/License Restrictions:	No

No records returned

This information is updated Monday through Friday - Last updated: JUL-12-2016



REFERENCES

To further demonstrate our qualifications and experience, we are providing the following references for your consideration. We recognize that quality of service, relevant experience, and depth of resources will be key factors as you prepare to select a firm to serve the District's audit needs. We therefore encourage you to contact the following client references served by our proposed engagement team that include clients with similar services and complexity.

Los Angeles Leadership Academy	
Address	2670 Griffin Avenue, Los Angeles, CA 90031
Grade Levels Enrollment	TK-12 850
Contact Name and Title	Arina Goldring, Executive Director
Phone Email	213-381-8484 AGoldring@laleadership.org
Scope of Work	Audit of financial statements for the fiscal year ending 6/30/17, in accordance with FASB generally accepted auditing standards and Uniform Guidance.

Synergy Academies	
Address	PO Box 78999, Los Angeles, CA 90016
Grade Levels Enrollment	K-12 1,350
Contact Name and Title	Christina Vogel, Chief Operating Officer
Phone Email	323-250-2375 CVogel@wearesynergy.org
Scope of Work	Audit of financial statements for the fiscal year ending 6/30/17, in accordance with FASB generally accepted auditing standards and Uniform Guidance.

Education for Change	
Address	3265 Logan Street, Oakland, CA 94601
Grade Levels Enrollment	TK-8 2,850
Contact Name and Title	Fabiola Harvey, Chief Operating Officer
Email	FHarvey@efcps.net
Scope of Work	Audit of financial statements for the fiscal year ending 6/30/17, in accordance with FASB generally accepted auditing standards and Uniform Guidance.



PROFESSIONAL FEES

Our fees are based on the timely delivery of services provided, the experience of personnel assigned to the engagement, and our commitment to meeting your deadlines.

CLA understands the importance of providing our clients with value-added approaches. We propose to communicate regularly — as part of our fee — that will allow us to review and discuss with you the impact of new accounting issues, as well as any other business issues you are facing and how they should be handled. This level and frequency of interaction will no doubt enable CLA to help you tackle challenges as they come up, and take full advantage of every opportunity that presents itself.

Professional Services	Fees
Financial statement audit, including governance and management letters	\$ 20,375
Ongoing support	Included
Preparation of federal and state tax forms	\$ 1,300
Total	\$ 21,675

The fee estimate above includes Single Audit procedures for one major federal program. If additional major federal programs are identified, an additional charge will be agreed upon.

Because we believe that a long-term relationship is important for your organization, we commit to the same level of fees for 2018 services with only a slight CPI index increase for the 2019 audit services, assuming there are no significant changes to your operations or auditing standards.

Supplemental detailed schedule of professional fees and expenses for the 2018 professional audit, including tax return preparation.

Level	Hours	Hourly Rate	Total
Principals	15	\$335	\$5,025
Managers	20	175	3,500
Senior In-Charge	45	145	6,525
Associates	60	125	7,500
Clerical/Support Staff	4	80	320
Sub-total	144		22,870
Fee discount			(1,195)
Grand Total			\$21,675

We have found over the years that our clients don't like fee surprises. Neither do we. We commit to you, as we do all of our clients, that:

- We will be available for brief routine questions at no additional charge, a welcome investment in an on-going relationship.
- Any additional charges not discussed in this proposal will be mutually agreed upon up front.
- We will always be candid and fair in our fee discussions, and we will avoid surprises.



Fee considerations

The fee proposal is based on the following:

- The District personnel will provide assistance periodically throughout the year and during the assurance fieldwork with regard to account analysis and provision of year-end account reconciliation work papers and schedules.
- The assurance reports will be delivered in accordance with the District's deadlines. The tax returns will be completed by a mutually agreed upon date sufficient to allow timely filings.
- Satisfactory completion of our firm's normal client acceptance procedures.
- Professional standards and regulations currently in effect. We reserve the right to modify your proposed fee if professional standards or regulations change for any engagement period.
- No significant changes in the operations of the District subsequent to the date of this proposal.

Responsive service performed in a timely manner is not just talked about; we *demand* it of our personnel. Whenever the District personnel call, even during the height of a busy season, it is our policy to return that communication promptly - *our people will react with service*. CLA's personnel are always available to provide assistance without additional cost to you. If the person you need to talk to is not available at the time you call, we will contact him/her and have them get back to you. We have a number of qualified principals on our staff that can provide you with timely and competent assistance.

Our last word on fees – we are committed to serving you. Therefore, if fees are a deciding factor in your selection of an accounting firm, we would appreciate the opportunity to discuss with you our professional fees.

At CLA, it's more than just getting the job done.



ADDITIONAL INFORMATION

Management advisory experience

In addition to the services mandated by various educational and governmental organizations (audits, tax compliance, etc.), we provide a wide array of additional services to assist our clients in obtaining their goals, if desired and requested by you, but only if they are allowable and reasonable based on our professional independence rules.

Our management advisory services include analysis of costs, development of techniques to communicate cost changes to the governing board and members, assistance with review and implementation of management information systems, feasibility studies, assistance with planned giving programs, and more.

Even if our management advisory staff is not directly involved with the engagement, their in-house experience is available to our audit staff to help them bring more value to the audit process.

Accounting standards experience

CLA has provided assistance to most of our clients in implementing new Financial Accounting Standards Board (FASB) and Governmental Accounting Standards Board (GASB) pronouncements. We have a thorough knowledge of the requirements and an understanding of those areas which clients find difficult.

Specialized certifications

Principals Derrick DeBruyne, Ernie Cooper, David Wall, and Linda Saddlemire, as well as Directors Jenny Dominguez and Priscilla Osborne Flores, are CPAs and Certified Fraud Examiners (CFEs). The CFE designation is awarded to select professionals responsible for detecting, deterring, and investigating fraud. We can help clients prevent fraud by identifying their high-risk areas and determining that maximum controls are in place. We are frequent presenters on the subject of fraud in schools at various professional organizations. We have additional CFEs on staff.

The Certified Government Financial Management (CGFM) designation reflects specialized knowledge and training in public financial management and the safeguarding of the public trust by confirming compliance and accountability for public funds and efficient and effective delivery of services by the public entity. Principal Renée S. Graves is a CPA and a CGFM. Her CGFM was obtained by taking a three-part exam in the areas of the governmental environment, governmental accounting, financial reporting and budgeting, and governmental financial management and control.

The Institute of Internal Auditors' (IIA) hallmark designation of internal audit is the Certified Internal Auditor (CIA) designation. The CIA designation remains the standard by which individuals demonstrate their competency and professionalism in the internal auditing field. Director Priscilla Osborne Flores is a Certified Internal Auditor.

Senior Forensic Analyst John Hostetler is a Certified Digital Forensic Examiner and is also certified in several other concentrations of hardware and software and has been working in the IT field for over 25 years. In addition to working in computer forensics, he works hand-in-hand with auditors on a daily basis and has a strong understanding of financial information. John also acts as a technical consultant on litigation cases and financial audits and has been involved in education clients for IT security, data preservation and risk assessment.



SERVICE APPROACH

Many organizations view an audit as a requirement that doesn't contribute to their overall operations or value. At CLA, we believe an audit should be an annual check-up that allows us to have insight into your organization and to share in-depth advice on how to improve your operations.

Our industry experience makes it easier — CLA auditors are experienced in your industry, which allows us to make the process faster and smoother. We approach our client engagements with a commitment to operational efficiency and to leverage our industry-focused experience to bring positive impact and meaningful insights to our clients. What does this mean for your organization? It means we bring a team of professionals and an approach focusing on you, our client, listening to, and working with you for a successful outcome.

Your time is valuable — Our approach recognizes that your time is valuable and best spent with key decision makers asking clarifying questions, discussing organizational strategies, and dealing with sensitive reporting issues. We believe this approach is effective and cost-efficient, produces a quality audit, provides you with substantive discussions with our team leaders, and recognizes there is more value to time spent discussing significant issues with management.

No surprises — Our experience enables us to focus on the areas of your organization that possess the greatest risk. Our emphasis on planning and communication allows for an efficient and effective audit process in which everyone involved knows their roles and expectations. Issues, as they arise, are dealt with immediately, not accumulated until the end of the audit. We provide a "no-surprises" approach to our services, based on frequent and timely communication. As potential issues arise during the course of the audit, we will engage the right people in timely and frank discussions as a means of gaining resolution immediately.

Significant involvement of principals and directors — An important distinction between CLA and other firms is the amount of principal and director involvement in the engagement. Because our principals and directors are directly involved in the engagement during fieldwork, we can proactively identify significant issues immediately and resolve them with management so that the engagement is essentially complete when fieldwork ends.

We tailor the audit just for you — We begin the audit with a thorough planning and strategy phase and culminate with the timely delivery of our reports. We will work with you immediately to coordinate and schedule the engagement to minimize any potential disruptions to your business. We envision that we will begin our planning process upon receipt of a signed engagement letter. We will then work with you to finalize dates that accommodate your schedules. While our audit programs provide typical approaches for given audit areas, CLA tailors and designs a client-specific, risk-based audit approach. We don't follow a "cookie cutter" approach. We use custom, industry-tailored programs, procedures, and other tools that are designed specifically to focus on the issues that are applicable to charter schools.

We explain exactly what we're doing and what we've found in plain, everyday language. We translate our findings into ideas on how you can address them. We believe our services are a contributing factor to better business and administrative practices. We gain a better understanding of your organization by working closely with your staff. This involvement enables us to offer you recommendations or suggestions for improvement in your systems and procedures that are more comprehensive, better understood, and more frequently implemented.

A simple transition — We recognize changing accounting firms presents an opportunity as well as a challenge. Our approach deliberately and effectively minimizes the impact of transition. In order to mitigate disruptions to you, we will execute the following transition plan as we rotate into the engagement. After notifying your former firm, we will execute a seamless transition by:



- **Working with your former firm** – CLA will work with your existing firm to gain access to critical documentation in a timely manner to expedite this process.
- **Get to know our team** – As part of our planning process, we will coordinate the District personnel with the CLA teams to make the necessary introductions and provide the appropriate contact information.
- **Develop the audit plan and timelines** – We will establish a mutually agreeable timetable and identify any items that will be needed for completion.



Other ways in which we can minimize the impact of transition on your management team are:

- We’ve budgeted excess principal and manager time in the first year as experience has shown that highly experienced personnel can reduce the frustrations and burden of transition more effectively. These additional hours are not included in the fee section of this proposal as they reflect our investment in a long-term relationship.
- Our service plans include time for additional communication and coordination as well as longer service cycles to accommodate questions or inefficiencies sometimes associated with the initial year of a new relationship.



Audit approach

Our audit is performed in the five phases depicted in the graphic to the right.

When the audit is complete, we issue our opinion on the financial statements, required communication and internal control findings to the audit committees. As part of that process, at the conclusion of the audit, we will also provide management with a letter including observations and recommendations on areas that we believe need to be reviewed or areas where increased efficiency may be gained.

Phase I: Continuous Communications

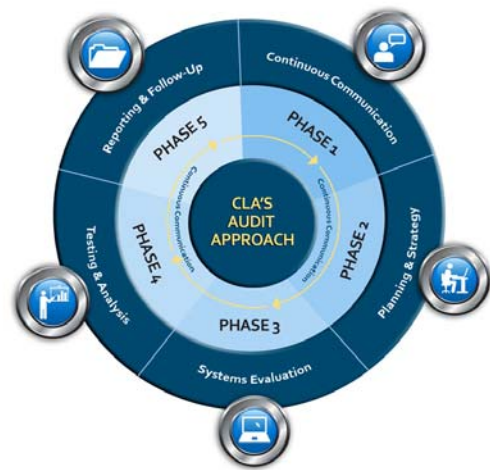
The continuous communication phase of our engagement with the District starts when our engagement letters are issued and continues until the completion of the engagement. We believe effective communication with the District leaders is the key to a successful engagement. This communication includes the exchange of ideas and advice as changes are considered or implemented by the District or the accounting industry.

It is our responsibility under professional standards to communicate with the District management and audit committees through all phases of our audit. We are committed to meet and exceed these standards to perform an efficient and effective engagement.

Phase II: Planning and Strategy

The planning phase will lay the foundation for a successful audit of the District.

- **Conduct meetings with the District's management** – We will meet with the District's personnel to agree on an outline of responsibilities, timeframes and deadlines. The agenda would include but not be limited to:
 - Establishing an audit approach and schedule,
 - Outlining assistance required of the District's personnel,
 - Determining proper application of generally accepted accounting principles,
 - Reviewing prior year adjustments and control findings,
 - Considering initial audit concerns,
 - Discussing concerns of the District's management,
 - Establishing report parameters and deadlines,
 - Confirming progress reporting protocols, and
 - Establishing principal-management contact.
- **Communication with the audit committee and those charged with governance.** As the District's independent auditors, CLA works for and reports to the District's board through its audit committee—period. While we seek a friendly and professional relationship management, we never lose sight of the volunteer leadership and organization stakeholders that we serve through our independent examination. Accordingly, we plan for and conduct planning discussions with those charged with governance over the audit to provide a full airing of risks to inform our approach as well as on-going two-way communication throughout our engagement as warranted and full reporting of our findings and their implications at the conclusion of our engagement.
- **Understanding of the District** – Prior to any evaluation or testing, our engagement team will gain an understanding of the design of the internal control systems. An important part of this planning work is to determine the nature and usefulness of data (such as accounting and computer manuals, flow charts,



budgets, etc.), so that our understanding and related documentation of accounting procedures and internal controls is accurate and can serve as a basis for setting our audit testing.

- **Perform analytical reviews** – We will review current and historical financial and statistical data, as well as budgeted data to identify trends, fluctuations, and relationships that inform our audit risk analysis and areas of emphasis.

Focus on Areas of Importance

We have identified areas which may have a significant impact on the timing and completion of the audit or that may be of special concern to management and those charged with governance. We will review such areas in-depth and propose strategies. Then we will finalize our approach so the District will have sufficient time to compile the data necessary for completion of the audit with minimum disruption.

Phase III: Systems Evaluation

Having established the audit framework in the planning phase, we then determine the extent to which we can rely on existing internal controls and accounting systems to produce reliable and timely financial information. There are four key steps involved in this process:

- **Review internal control systems** – We will document or utilize internal audit documentation of the accounting systems of all key departments within the District. We will then confirm our understanding of the major transaction cycles (e.g. contributions, payroll, disbursements, program and grant expenses, investments, cash receipts, etc.), and prepare documentation of accounting cycles with the aid of the District’s personnel. We will then identify strengths and weaknesses that have an impact on audit objectives and risk and determine the relative emphasis to be placed on controls for audit sampling and testing.
- **Assessing the potential for fraud** – Audits performed under Generally Accepted Auditing Standards are designed to consider the potential for fraud but cannot be relied upon to guarantee that such instances will not occur and go undetected. At CLA, we understand the devastating impact that fraud can have on nonprofit organizations in terms of both financial loss and reputation. Accordingly, in our assessment of the internal controls at the District, we will perform a broad array of inquiry and testing procedures to consider the risk of fraud and actively pursue and communicate to the appropriate parties any such actual or potential instances we uncover. We routinely use “data analytics” to test for improper payments made by an organization and for fraud detection which will be included in the District audit.
- **Tailored audit programs** – Utilizing our proprietary audit program guides, our understanding of the internal control systems and our nonprofit team’s extensive industry experience, we will prepare tailored programs for conducting the District’s audit that are responsive to the identified audit risks.
- **Review IT hardware and application controls** – We will review the general and specific application controls at the District including those associated with your applications inclusive of your customized wish accounting module. In addition, we will plan the appropriate usage of our data analytics software (IDEA) for efficiency and effectiveness in our population testing approach.

Phase IV: Testing and Analysis

Our audit tests will involve:

- **Compliance testing** – The purpose of compliance tests will be to verify that significant internal control reliance noted in the systems evaluation phase are functioning as described. We will utilize sampling techniques as deemed appropriate to select transactions to be tested, to determine the characteristics of the data being examined, and to select the appropriate number of transactions that will permit us to formulate reliable conclusions.



- **Substantive testing** – Substantive testing differs from compliance procedures in that its objective is to provide reasonable assurances of the accuracy of the financial data included in the financial statements. The nature and extent of the substantive procedures to be employed is dependent on a number of different factors, including the nature of the amount under audit, the volume and relative size of the transactions underlying the amount being audited, the effectiveness of the internal controls surrounding the processing stream, and the efficiency of the audit procedures applied. We also rely heavily on direct confirmations with third parties to test areas such as cash, investments, receivables, and various revenue streams. Analytical techniques and confirmations will be used in a number of audit areas where reliable, independent data can be used to verify recorded balances in order to limit where appropriate detailed testing in these areas.

Phase V: Reporting and Follow-Up

Our independent auditors' report, communication with governance, single audit report, and legal compliance questionnaire will be issued promptly after the completion of our fieldwork. We plan to communicate with management and the audit committee as deemed appropriate to review the highlights of the audit and the comments and recommendations contained in our management letter before they are finalized. If necessary, CLA will present the final audit report to the audit and/or finance committee and governing board as well as address any questions they may have.

Use of technology in the audit

One of CLA's advantages is access to advanced audit tools and technology. Throughout the audit we may employ the use of computer assisted audit techniques (CAATs) to increase efficiency and effectiveness. The key CAATs that we will use include:

- **Interactive Data Extraction and Analysis (IDEA)** – IDEA is a statistical data analysis tool that has the ability to import data from virtually any data source or file type, with no limitations on the size of the data files that can be examined. IDEA utilizes powerful, built-in tools designed for the performance of audits and fraud investigations, providing the ability to:
 - Statistically sample, summarize, stratify and/or perform an aging of large data sets
 - Compare, join, append or otherwise manipulate multiple, related populations of data
 - Identify gaps or duplicates in record sequences
 - Extract subsets of data using a variety of criteria or filters
 - Build reports and graphs to summarize testing results
- **FX Engagement** – FX Engagement is our "paperless" audit product. This product allows us to file and save all of our audit workpapers in an electronic storage capacity; allowing our firm to save time and resources associated with maintaining and storing paper files. FX Engagement also boasts a trial balance software program, which is utilized to produce financial statements, lead schedules, and allows us to perform trend analysis utilizing our clients' trial balances.
- **Audit Program Generator (APG)** – In order to provide a uniform approach to all engagements, the firm requires the use of APG, a software program custom-written for CLA. This software package allows the tailoring of audit programs, based on the requirements of your engagement. We have developed a customized CLA audit program, which effectively makes our audit processes paperless and will enhance our present electronic practices.



The primary use of APG is to take a standard audit program and modify, add, and delete procedures to create a program that has been specifically tailored to meet the needs of your engagement. Once tailored, the document can be completed electronically. Specific reports in addition to the basic program are generated to accommodate planning and review of your engagement. APG is an example of



a technology tool that is designed to promote audit efficiencies. This software produces an industry-specific base program that is intended to encourage more thoughtful and specific tailoring. For an engagement to be effective in dealing with the risk of errors and efficient in avoiding riskless work, the engagement team will create a plan – the program – that contains the steps necessary to accomplish the goals of your engagement. Using APG is viewed as a thinking process, not just a documentation process.

- **Client Portal** – In addition to secure file transfer, clients can take advantage of a secure document portal to easily share documents and store files. This tool provides anytime, anywhere access to uploaded tax returns, financial statements and more from anywhere you have an Internet connection. Clients and CLA professionals can share and store confidential files in a secure environment. The portal has capacity for both long-term and transient file storage and provides access to all your documents in one place.

Proposed audit work schedule

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain that the services are completed based on your requirements. The plan may also be amended during the year based on input from the board of trustees.

Activities	Mar	April	May	June	July
Planning					
Preliminary meet/greet/planning meetings	X	X			
Risk assessment/engagement planning	X	X			
Identify and resolve accounting issues and concerns	X	X			
Review data processing activities and controls	X	X			
Develop overall audit approach		X			
Activities	Mar	April	May	June	July
Preliminary/Interim Audit Activities					
Obtain understanding of internal control environment		X	X		
Identify key controls and perform walkthroughs		X	X		
Conduct test of controls and IT assessment		X	X		
Perform analytical review procedures and preliminary substantive procedures		X	X		
Provide the District with a comprehensive audit plan, including all milestones through report issuance			X	X	
Activities	Aug	Sep	Oct	Nov	Dec
Final Audit and Reporting					
Perform year-end substantive procedures	X	X	X		
Review financial statements and other letters	X	X	X		
Meetings to review reports on financial statements, management letters, and other documents	X	X	X		
Hold audit exit conference, end of fieldwork	X	X	X		
Issue final audit report, and other reports, presentation to the Board				X	X

Tax compliance approach

CLA proposes to provide tax planning and preparation services for the District. We have tax professionals who devote their time to exempt organizations, and we believe working with a tax professional year-round can help you make more knowledgeable decisions.



Our approach to tax planning and preparation begins with understanding your current tax situation. We will then work with you to proactively implement effective strategies and identify tax liabilities.

Process

Our tax services process is simple:

- We help prepare and file tax returns accurately well in advance of deadlines.
- We keep you involved and informed to avoid errors and delays.

Deliverables

CLA will provide:

- Completed federal and applicable state tax returns by an agreed-upon deadline.
- Strategies for streamlining your tax reporting process.

Ongoing insight

We are your business resource, so we encourage you to ask us for:

- Basic information throughout the year.
- Advice on new IRS announcements and their potential impact.

Benefits

You will receive the following benefits from our tax planning and preparation services:

- Ongoing assistance throughout the year, not just during the year-end procedures. This will help us recognize opportunities and resolve potential problems.
- Immediate communication of any changes in tax law that may affect your operations and recommendations to address any resulting issues.
- Proactive planning to help you take advantage of any new opportunities.
- We go beyond compliance and investigate every tax benefit available to you.
- Thorough compliance with tax obligations means you avoid penalties and surprises.

Year-Long Support

We encourage your staff to take advantage of our accessibility throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems including answers to brief routine questions; and share insights and best practices to assist you in planning for your future success.



BROADER CAPABILITIES OF CLA

We help our charter school clients respond to challenges so they can pursue their missions for generations to come. We provide a range of financial and organizational development services, tailoring our services to each organization's individual needs.

Additional non-audit or tax services provided

In addition to audit and tax services that we provide to clients, we also provide other non-audit services. Below is a list of other services that are available:

- Strategic and financial consulting
- Design and management of multi-year grant programs
- Evaluating the impact of grant programs
- Grant reviews, site visits, and recommendations
- Network and application penetration testing
- Internal and wireless vulnerability assessment
- Information technology general controls audits
- Disaster recovery planning
- Risk assessments and project planning
- Process improvement
- Control documentation, evaluation, and testing
- Enterprise risk management
- Tax-exempt status examination
- Unrelated business income analysis
- Intermediate sanctions analysis
- Public support planning
- "Mock" IRS audit studies
- State and local tax studies
- Many other additional services



APPENDIX

Quality control and peer review report



In the most recent peer review report, we received a rating of *pass*, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page.

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the Uniform Guidance and OMB Circular A-133.





System Review Report

To the Principals of CliftonLarsonAllen LLP
and the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [Service Organizations Control (SOC) 1 and SOC 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2016, 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. CliftonLarsonAllen LLP has received a peer review rating of pass.

Cherry Bekaert LLP

Cherry Bekaert LLP
November 21, 2016



Engagement team resumes



Derrick DeBruyne, CPA, CFE**CliftonLarsonAllen LLP**

Principal
Glendora, California

Phone 626-857-7300

Derrick.DeBruyne@CLAconnect.com

**Profile**

Derrick is a principal with experience in audits and taxation, single audits under Uniform Guidance and fraud investigation. He specializes in planning, directing, and supervising audits of non-profit organizations, including charter schools, private colleges and universities, social service organizations, and foundations. Derrick consults with nonprofit entities on a variety of accounting and tax related matters including obtaining IRS exempt tax status, budgeting, internal control, cash flows, endowment reporting, and charitable trust gift accounting. He also specializes in fraud investigations and serves clients as an interim controller, allowing them to leverage the cost of having a CPA advisor as part of their management team.

Technical experience

- Nonprofit entities
- College foundations
- Private colleges and universities
- Charter schools
- Commercial businesses

Education/professional involvement

- Bachelor of science in accounting from the University of La Verne
- Certified Public Accountant in the state of California
- Certified Fraud Examiner
- American Institute of Certified Public Accountants (AICPA), member
- California Society of Certified Public Accountants (CalCPA), member
- California Society of Certified Public Accountants
 - Past President – Inland Empire Chapter
 - Member of State Council
 - Member of State Leadership Identification and Development Committee
 - CalCPA Leadership Institute Graduate
 - Former Chair – Inland Empire Financial Literacy Committee

Speaking engagements

- California Charter Schools Conference, presenter



Marlen Gomez, CPA**CliftonLarsonAllen LLP**

Director
Glendora, California

Phone 626-857-7300

Marlen.Gomez@CLAconnect.com

**Profile**

Marlen is a director with experience in audits and taxations, reviews and compilations and single audits under Uniform Guidance. She specializes in charter schools, foundations, nonprofit entities, private colleges and universities as well as retirement communities. Marlen brings both knowledge and experience to the engagements to which she is assigned to and is a pivotal key member of our team.

Technical experience

- Charter schools
- Nonprofit entities
- Foundations
- Private colleges and universities
- Retirement communities

Education/professional involvement

- Bachelor of science in accounting from the University of La Verne
- Certified Public Accountant in the state of California
- American Institute of Certified Public Accountants (AICPA), member
- California Society of Certified Public Accountants (CalCPA), member

Speaking engagements

- California Charter Schools Conference, presenter



PROPOSAL FOR PROFESSIONAL AUDIT SERVICES
Palisades Charter High School
For the Fiscal Year Ending
June 30, 2018
(with option to renew 2019)



Respectfully Submitted by:
Michael Klein, CPA, CMA, EA
Nigro & Nigro, PC
mklein@nncpas.com

Murrieta Office: 25220 Hancock Ave. Suite 400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Oakland Office: 333 Hegenberger Rd., Suite 388, Oakland, CA 94621 • P: (844) 557-3111 • F: (844) 557-3444

Let's Work Together!



*By applying our financial expertise,
we partner with our clients to build
valuable relationships that inspire success.*

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NIGRO & NIGRO^{PC}

A PROFESSIONAL ACCOUNTANCY CORPORATION

March 12, 2018

Gregory Wood
 Chief Business Official
 Palisades Charter High School
 15777 Bowdoin Street
 Pacific Palisades, CA 90272

Dear Mr. Wood:

Thank you for inviting us to propose our services to you. We welcome the opportunity to share our approach to helping Palisades Charter High School (the Charter) meet its need for annual financial audit and tax services. The enclosed proposal responds to your request for audit and tax services for the fiscal year ended June 30, 2018, with the option to renew for the fiscal year ended June 30, 2019.

At Nigro & Nigro, PC, our greatest strengths correspond to your most critical needs; we possess the full spectrum of resources needed to most effectively help the Charter's management team and Board members meet their goals – all at a very competitive rate. We believe we are the most qualified firm to audit the Charter:

- **Credibility, Reputation, and Resources of a Large Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens.
- **State-Wide Reach with Local Presence.** At Nigro & Nigro, we have the benefit of having the resources of a state-wide firm while serving you from our Murrieta office. We also have an office in Oakland for additional resources.
- **Efficiency.** Our goal is to provide exceptional client service. A well-planned and well-executed engagement by an experienced service team will minimize disruption to your staff and enable timely completion of all deliverables.
- **Experience Auditing California School Agencies.** Our experience includes serving more than 50 California school agencies annually. We understand the requirements of the California Education Code, the Rules of the State Controller's Office, and the unique reporting requirements for California charter schools.
- **An Efficient and Effective Work Plan.** We currently serve over 60 governmental entities state-wide, which enables our staff to understand the scope of the audit. We also understand the Charter's complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time period you specify.

- **Thought Leadership.** Members of our firm have been actively involved as presenters in numerous industry conferences and programs, including the California Charter Schools Association (CCSA), the ACSA Professional Development Committee, CASBO, and CSBA. We have incorporated our experience with these committees into our audit framework.
- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving local government agencies, and who are the best fit for you. Each of the Charter's engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours. Our goal is to provide quality client service by developing strong professional relationships with Charter staff. We are committed to providing services that are tailored specifically for the Charter and the objectives you look to achieve. Michael Klein, Partner, will be the main contact for the Charter regarding this project.
- **A Focus on Providing Consistent, Dependable Service to Government and Not-for-Profit Entities.** Nigro & Nigro is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the Charter will enjoy the service of members of our LEA Services Team who have experience with similar governmental and not-for-profit entities and understand the issues and environment critical to you.

You may have many options in selecting an auditor. By choosing Nigro & Nigro, you will gain value-added accounting and operational insights. We are the right fit for the Charter, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to be your auditors. We also commit to meeting or exceeding your expectations.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,



Michael Klein, CPA, CMA, EA
Audit Services Partner



ASSURANCES

Independence

Our standards require that we be without bias with respect to your operations. The Firm is independent of Palisades Charter High School, as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's "Governmental Auditing Standards". In addition, the Firm shall give the Charter written notice of any relevant professional relationships entered into during the period of this agreement.

Licensed to Practice in California

The firm and its entire CPA staff hold licenses to practice in the State of California. The Firm's CPA's are all members in good standing with the California Society of CPAs and the AICPA. We will assign a California licensed CPA as the auditor in charge of the audit.

Our firm is listed and approved on the State Controller's Office CPADS system. We are proud of the fact that among our four largest competing firms, we have the fewest number of audit reports that were initially rejected by the SCO, and we are the only firm to have never filed a delinquent audit report.

Peer Review

Our firm's most recently issued peer review report can be found under the "Additional Documents" section of the proposal. We are proud to report that the peer review opinion is "Pass", which indicates that our firm complies with the stringent quality control standards set by the AICPA, the national professional organization of CPAs.

Past Performance / Disciplinary Action

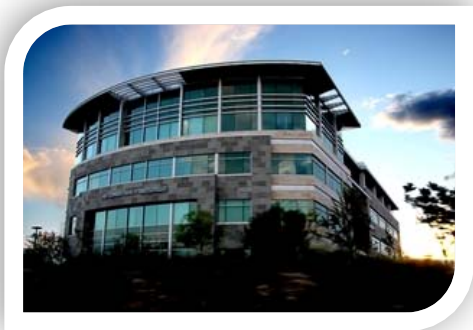
The Firm has not had any State desk reviews or field reviews of its audits in the last five years. We also have had no disciplinary action taken or pending against the Firm during the past five years with state regulatory bodies or professional organizations. All of our audit reports for the past three years have been accepted by the State Controller's Office.

FIRM QUALIFICATIONS & EXPERIENCE

Size and Location of Offices

The firm was originally established in 1999, and for the next eleven years operated under the name of Nigro, Nigro & White. In August 2010, the firm changed back to its original name of Nigro & Nigro and added a third partner. In 2013, we opened our second office in Northern California in order to better serve our growing client base of school districts in the San Francisco Bay Area. The Firm now has five partners and a professional staff of 15 accountants and expects to add more in the coming years as we continue to grow. We are a full-service firm, providing audit, review, tax, consulting, and accounting services to local government, non-profit organizations, charter schools, commercial businesses and homeowners' associations. The office serves clients of all sizes and industries, however, our focus is on school districts and charter schools just like yours.

We are prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.



Murrieta Office



Oakland Office

Range of Activities Performed

- Audit services for more than 80 local educational agencies
 - Includes charter schools, school districts, county offices, and JPAs
- Financial and performance audits under Prop. 39 for school districts
- Consulting and other services for numerous other agencies and not-for-profits
- Tax services for individuals, corporations, and non-profit organizations

Size of Our Firm

Firm-wide, we have the following staffing for our audit services:

Position	Number of Employees	Number of Licensed CPA's
Partner*	5	5
Manager	1	1
Supervisor	3	1
Senior	4	-
Associates	6	1
Support Staff	2	-
Total	21	10

**Although the term "partner" is used throughout this proposal to avoid confusion, the firm is organized as a Professional Corporation, and the firm's owners are "shareholders."*



FIRM QUALIFICATIONS & EXPERIENCE (CONTINUED)

Experience in Auditing Computerized Systems

Because the largest concentration of our audit practice involves working with school districts and charter schools, we are fully competent to audit various computerized systems. We are familiar with pulling necessary reports from the system and assist staff accordingly. We are also familiar with the most common software systems utilized by charter schools, such as Peoplesoft, Powerschool, and Aeries attendance accounting software and ASB Works and Blue Bear ASB accounting systems. We are also very experienced with Intuit QuickBooks accounting software. Our entire audit staff is qualified to evaluate and make recommendations for improvements to any of your systems.

We are fully competent to audit various computerized systems.

PERSONNEL

Importance of Certified Public Accountants (CPAs)

Approximately 30% of accountants in the State of California are CPAs. At Nigro & Nigro, our percentage is much higher - 9 of our 19 accountants are CPAs. We understand that the CPA designation is a valuable credential for advancing a career in accounting and auditing. It demonstrates the in-depth knowledge of accounting principles and practices, including applicable laws and regulations. In addition, a CPA license is widely respected as a gauge of quantitative skills and high standards of professionalism.

An accountant cannot do the same work as a Certified Public Accountant, whereas a CPA can do all work of an accountant. A CPA is generally trusted more than an accountant in financial matters. Even if an accountant's views are valued, the last word is always from a Certified Public Accountant.



The Certified Fraud Examiner (CFE) Designation

Jeff Nigro, who will be assigned as the review partner on the audit, has earned the distinguished CFE credential. Most auditing firms don't have CFEs to assign to your audit. CFEs have specialized training and experience in fraud detection and prevention techniques. Our unique approach to the audit considers the possibility that fraud could occur anywhere in the organization, and we design our audit procedures specifically based on identified fraud risks.

PERSONNEL (CONTINUED)

Meet Your Audit Leadership Team

Listed on the following pages are the resumes of the management team that will be assigned to your audit. As mentioned previously, our staff members have considerable governmental audit experience. This gives us a pool to draw on in addition to the group listed.

Name	Role	Years of Experience
Michael Klein, CPA	Lead Partner	11
Jeff Nigro, CPA, CFE	Review Partner	26
Jeri Christopher, CPA	Audit Supervisor	11
Ashley Moore	Audit Senior	2

Staff Continuity

Effective service relies on a strong-working relationship between clients and our staff. For this reason, we do our best to ensure a consistent audit team is working on the engagement not only throughout the year, but in each subsequent year. This helps enable us to best respond to the specific needs of our clients, and will prevent your staff from feeling like they must “train” new auditors each year.

Our firm has been fortunate to experience less than typical turnover for a typical CPA firm. The average length of time a typical auditor has been employed by the firm is around four years. We find that our employees enjoy coming into work every day, which in turn provides a much better client experience.

Michael Klein, CPA, CMA, EA

Partner In Charge

Michael dedicates himself to serving the not-for-profit and charter school community with issues related to governance and financial management. Having extensive experience volunteering and working with several of these organizations, Michael provides valuable insight to his clients, helping them navigate challenging economic times and understand the complex accounting rules applicable to special districts and not-for-profit organizations. A 2007 graduate of UC Berkeley, Michael pursued a career in public accounting and obtained his Certified Public Accountant and Certified Management Accountant designations to provide greater expertise and knowledge in the field.



Audit Services:

Michael Klein began his auditing career with Nigro & Nigro in 2011, participating in audits of local government agencies, including special districts, charter schools, nonprofit organizations and agreed-upon procedure engagements. Michael has recently focused almost exclusively on charter and nonprofit organizations. His extensive background as an auditor brings valued insights to all his consulting engagements.

Consulting Services:

Michael has experience in a variety of governmental, charter school and not-for-profit accounting, tax, and audit concerns, derived from his audit and consulting experience with those industries. He regularly consults with clients in the areas of:

Financial Reporting:

- Preparation of interim reports, cash flow statements, and multi-year projections
- Consulting and training on year-end closing procedures and audit preparation
- Capital assets and depreciation schedules
- GASB and FASB
- Internal control studies and best practices
- Bank reconciliations
- Not-for-Profit reporting standards

Additional Areas:

- State and Federal compliance
- Advanced QuickBooks knowledge
- Tax preparation
- Financial statements
- Other accounting needs
- Good governance practices
- Operational studies

Education:

Bachelor of Arts, Economics and Political Science, University of California, Berkeley, 2007

Licenses and Certifications:

- Certified Public Accountant, California
- Certified Management Accountant, California
- Enrolled Agent, California

Professional Affiliations:

- American Institute of Certified Public Accountants (AICPA)
- Institute of Management Accountants (IMA)

Continuing Education:

- School District Conference
- CASBO Annual Conference
- SSC Finance & Management Conferences
- Government Accounting & Auditing Conference
- In-house training for audit staff (presenter)



Jeff Nigro, CPA, CFE

Review Partner

Jeff has more than 26 years of experience auditing school districts, county offices of education and special districts. This experience, garnered from nine years with a major local audit firm and now as a founding partner at Nigro & Nigro since 1999, is in addition to his real world experience as a Fiscal Services Manager in a large unified school district. In addition to his extensive knowledge of school business and financial issues, Jeff has a passion for helping clients to establish and maintain sound anti-fraud programs and procedures.



Local Educational Agency Audits:

Jeffrey Nigro was a Senior Audit Manager with a southern California CPA firm that specializes in K-12 audits for the first nine years of his career. He then moved to a school district fiscal management position to acquire hands-on experience before starting his own firm in 1999. Mr. Nigro is an expert in all aspects of governmental auditing and accounting, having worked on a variety of assignments and issues.

Consulting Services:

Mr. Nigro has experience in a variety of LEA issues, garnered from his public accounting experience and experience as the Fiscal Services Manager at Lake Elsinore Unified School District. He regularly consults with clients in areas of:

Training:

- GASB 68 and new State Audit requirements
- ASB workshops and training
- Attendance accounting
- Fraud prevention and detection

Financial Reporting:

- Single Audits
- Prop. 39 Bond Performance Audits
- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections

Additional Areas:

- Anti-fraud program implementation
- Enrollment projections
- Asset safeguard and control
- CAFR development

Education:

Bachelor of Business Administration, Accounting
California State University, Fullerton, 1991

Licenses and Certifications:

- Certified Public Accountant, California
- Certified Fraud Examiner
- School Business Management Certificate, California State University, Fullerton

Professional Affiliations:

- California Association of School Business Officials (CASBO) Eastern Section, Associate Member
- Association of Certified Fraud Examiners

Continuing Education:

- School District Conference (past presenter)
- CASBO Annual Conference (past presenter)
- SSC Finance & Management Conferences
- ACSA School Business Academy (presenter)
- Government Accounting & Auditing Conference
- In-house training for audit staff (presenter)
- Annual CFE Fraud Conference



Jeri Christopher, CPA

Supervisor

Jeri joined the firm in 2017 after nearly 11 years of previous public accounting and auditing experience. Jeri will work under the general direction of the partner. Jeri is our choice for nonprofit and charter school audit clients, having successfully worked on many of clients since beginning with the Firm. Her main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Jeri Christopher began her auditing career with Nigro & Nigro in 2017, participating in audits of nonprofits, charter schools, and agreed-upon procedure engagements. Prior to joining the firm, she worked for over 10-years at another public accounting firm, developing her auditing and accounting skills. She is currently the in-charge accountant for many of the firm's nonprofit and charter school clients.

Nonprofit Accounting:

- Internal controls
- Revenue recognition
- Single audits
- Grant contract analysis

Financial Reporting:

- Year-end closing procedures
- Capital assets and depreciation schedules
- Statement of Functional Expenses

Nonprofit Clients Recently Served:

- Animal Friends of the Valleys
- Every Generation Ministries
- Hospice of the Valleys
- Santa Rosa Academy

Roles and Responsibilities:

- Conduct and manage fieldwork
- Serve as primary audit contact
- Review work for accuracy and reliability
- Work closely with client staff and management
- Coordinate other services offered by Nigro and Nigro



Education:

Bachelor of Business Administration,
Accounting
University of Hawaii at Manoa
June, 2002

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Governmental Auditing Standards
- Internal Control and Fraud in Nonprofit Entities
- Generally Accepted Accounting Principles - Standards
- In-house training for audit staff (presenter)



Ashley Moore

Senior Accountant

Ashley joined the firm in 2016 after completing finishing her degree and an internship in St. Louis, MO. She completed an internship with Rubin Brown, LLP, a top 50 firm with offices across the United States, where she worked on audits and individual tax returns. Ashley continues to expand her knowledge as she branches out into different areas of accounting services and working with varying business entities. Ashley will work under the general direction of the partner and oversee staff as they work together through different audit areas.

Audit Services:

Ashley began her auditing career at her internship in St. Louis, MO, where she gained experience while assisting on audits for Real Estate management companies with HUD compliance and federal-low income housing complexities. Since she began her career with Nigro & Nigro in 2016 she has been working within the Business Consulting Group on assurance engagements for governmental agencies, not-for-profit organizations, Charter schools, and for-profit corporations and companies. Ashley truly values relationships that she is able to build with her clients in order to establish a strong customer service foundation. Her friendly demeanor makes her a great resource to her clients so that they comfortable reaching out with any questions they may have throughout the audit process and beyond.

Consulting Services:

Ashley has experience in a variety of governmental, charter school and not-for-profit accounting, tax, and audit concerns, derived from her audit and consulting experience with those industries. She regularly consults with clients in the areas of:

Financial Reporting:

- Year-end closing procedures
- Internal Control policies and procedures and best practices
- Compiling Financial Statements
- Revenue and Expense tracking by program/grant
- Statement of Functional Expense
- Capital assets and depreciation schedules
- Disclosure requirements
- Federal and State compliance

Charter Schools Recently Served:

- Academia Avancia Charter
- Eagle Peak Montessori Charter School
- Great Valley Academy
- High Desert "Partnership in Academic Excellence" Foundation
- Santa Rosa Academy

Additional Areas:

- State and Federal compliance
- QuickBooks knowledge
- Tax preparation



Education:

Bachelor of Science, Maryville University of St. Louis, Missouri, 2016

Licenses and Certifications:

- CPA License Candidate (expected licensure in 2018)

Continuing Education:

- AICPA Webinars
- AICPA Not-For Profit Certificate II
- School District Conference
- CASBO Annual Conference
- SSC Finance & Management Conferences
- In-house training for audit staff (presenter)

PERSONNEL (CONTINUED)

Training & Resources

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with the *Government Auditing Standards* for each professional practicing in the area of governmental accounting and auditing. We are committed to follow those standards, which result in quality audit services, including continuing education for all staff of 60-80 hours each year. As required by *Government Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent peer review.

Library facilities are maintained which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to our governmental agency clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of the engagement.

Our staff participates in activities relating to government and not-for-profit accounting and reporting issues through our membership and involvement with the following organizations:

- a. California Charter School Association (CCSA)
- b. American Institute of CPA's Governmental Audit Quality Center (GAQC) and Not-for-Profit Section
- c. California Society of CPAs (CalCPA)
- d. California Special Districts Association (CSDA)
- e. Government Finance Officers Association (GFOA)
- f. California Society of Municipal Finance Officers (CSMFO)
- g. Government Accounting Standards Board (GASB)
- h. California School Boards Association (CSBA)
- i. California Association of School Business Officials (CASBO)

We recognize that our most important product is prompt and effective service.

Through our participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current governmental and not-for-profit accounting and reporting issues.

We recognize that our most important product is prompt and effective service. We believe the Charter should work with its CPA firm throughout the entire year. We are available at any time throughout the year to provide any assistance you may need.

REFERENCES

We have had long-term relationships with many charter schools in California over the years. Some of our current charter school clients listed below would be good references, although any of our clients listed on the following page could serve as a reference too. We are very proud of the consistently “high marks” we receive from our clients.

Organization Name:	Santa Rosa Academy
Contact Person:	David Graves, CBO
Address:	28237 La Piedra Road Menifee, California 92584
Phone:	(951) 672-2400 x 1209
Project(s):	Financial Statement Audits
Audited Since:	2007-08

Organization Name:	Great Valley Academy
Contact Person:	Susan Cooper, Director
Address:	3200 Tulley Road Modesto, California 95350
Phone:	(209) 576-2283 x 105
Project(s):	Financial Statement Audits
Audited Since:	2008-09

Organization Name:	High Desert Partnership in Academic Excellence
Contact Person:	Jim Quinn, CFO
Address:	17500 Mana Road Apple Valley, California 92307
Phone:	(760) 946-5414
Project(s):	Financial Statement Audits
Audited Since:	2003-04

SPECIFIC AUDIT APPROACH

We will audit the basic financial statements of the Palisades Charter High School for the fiscal year ended June 30, 2018, in accordance with the following standards:

- Auditing Standards Generally Accepted in the United States of America
- Government Auditing Standards, issued by the Comptroller General of the United States
- *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, if necessary
- Education Audit Appeals Panel's "Guide for Annual Audits of K-12 LEAs and State Compliance Reporting"

Our audit will be for the purpose of expressing an opinion on the basic financial statements, and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an "in-relation-to" opinion on the other supplemental information and statistical schedules. We anticipate issuing the following reports:

- Independent Auditors' Report on the basic financial statements.
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
- Independent Auditors' Report on State Compliance pursuant to the Education Audits Appeals Panel's "Audits of California K-12 Local Educational Agencies".
- A summary of auditor's results and a Schedule of Findings and Responses, if any

Also, we will assist the Charter with preparation of the following:

- Statement of Financial Position
- Statement of Activities
- Statement of Cash Flow
- Statement of Functional Expenses
- Notes to the financial statements
- Federal and State tax filings

In addition, we will provide the Charter with a management letter that will give written appraisals of its accounting and related systems. This letter will identify any control deficiencies, significant control deficiencies or material weaknesses that are identified during the audit. We will work with management before audit fieldwork and during the course of the audit to assess internal controls and review mitigating controls in place in an effort to reduce the control deficiencies, significant control deficiencies and material weaknesses that need to be reported to management in writing, assuming there are mitigating controls in place. The letter will also offer recommendations for the eliminations of weaknesses that we identify and we will suggest any methods we discover to help improve efficiency and effectiveness.

The value in hiring our Firm comes from not only the audit, but from our experience and the education we can provide.

We will schedule an appearance with the Board that allows an opportunity for us to present the audit and management letter. This is an excellent time for the Charter to resolve any questions they have regarding our audit or management letter. As mentioned earlier, the value in hiring our Firm comes from not only the audit, but from our experience and the education, we can provide. We hope that as questions or concerns arise throughout the year, the Charter's staff will contact us and draw on our knowledge and experience.

SPECIFIC AUDIT APPROACH (CONTINUED)

Non-significant deficiencies discovered during the audit process shall be reported in a separate letter to management and the Board, which shall be referred to in the report(s) on internal controls. This separate letter also informs the Board of the following:

- 1) The auditor's responsibility under auditing standards generally accepted in the United States of America.
- 2) Significant accounting policies.
- 3) Management judgments and accounting estimates.
- 4) Significant audit adjustments.
- 5) Other information in documents containing audited financial statements.
- 6) Disagreements with management.
- 7) Management consultation with other accountants.
- 8) Major issues discussed with management prior to retention.
- 9) Difficulties encountered in performing the audit.

The Firm has been paperless since 2008. In addition, we have purchased a trial balance and financial reporting software for producing financial statements that are directly linked to your trial balance, which we will download from your system at the start of the audit. Likewise, we expect to extract various other information from your accounting system and other electronic documents that the Charter's staff has prepared.

All working papers and reports will be retained at the Firm's expense for a minimum of seven (7) years, unless the Firm is notified in writing by the Charter of the need to extend the retention period. The auditor will be required to make working papers available, upon request, whether or not the auditor is engaged by the Charter, to the following parties or their designee:

- 1) Palisades Charter High School
- 2) Los Angeles Unified School District
- 3) Los Angeles County Office of Education
- 4) State Controller's Office
- 5) California Department of Education
- 6) U.S. General Accounting Office (GAO)
- 7) Parties designated by the federal or State governments or by the Charter as part of an audit quality review process.

Segmentation of Engagement

Preliminary Fieldwork

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes and procedures. Our goal is to accomplish as much interim fieldwork as possible so that our stay during final fieldwork is kept to a minimum. Our preliminary work focuses on planning and internal control documentation.



SPECIFIC AUDIT APPROACH (CONTINUED)

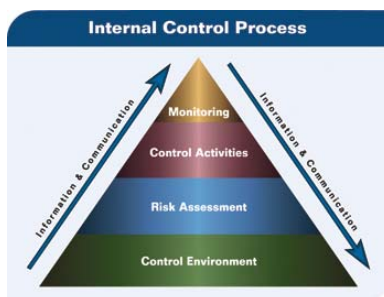
Segmentation of Engagement (continued)

Preliminary Fieldwork (continued)

Planning

We envision the following process during preliminary fieldwork:

- 1) Establish understanding of services to be performed.
- 2) Complete our client continuance procedures and address any independence issues.
- 3) Document our understanding of your entity and compile risks identified.
- 4) Document significant processes and activities.
- 5) Perform required fraud "brainstorming" with audit team.
- 6) Conduct interviews with management and others within the Charter regarding their knowledge of fraud and the risks of fraud.
- 7) Assess risk of material misstatement arising from errors or fraud at entity level.
- 8) Agree on timing and deliverables through an entrance meeting.
- 9) Develop overall audit strategy.



Internal Control Documentation

Our internal control documentation usually occurs during interim fieldwork. Our documentation process will be as follows:

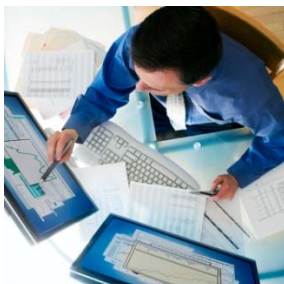
- 1) Gather or update documentation for significant processes defined in our preliminary fieldwork.
- 2) Perform a "walk-through" of these significant processes.
- 3) Ask "what can go wrong" questions.
- 4) Identify controls in place. This will include both preventative and detective controls.
- 5) Evaluate the design of internal controls.
- 6) Decide whether to test and rely on controls.

SPECIFIC AUDIT APPROACH (CONTINUED)

Segmentation of Engagement (continued)

Final Fieldwork

We assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during final fieldwork. Our Firm utilizes a methodology designed specifically for charter schools. Our process emphasizes continuous communication with our staff.



Assess Risks and Design Procedures

As outlined in the risk based suite of audit standards (SAS 104 to 111), our Firm uses a risk-based approach to the audit. Our procedures to assess risks and design procedures are as follows:

- 1) Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- 2) Design procedures to test controls if considered necessary.
- 3) Design procedures to test details of account balances and classes of transactions based on risk.

Interim and Year End Testing

- 1) Perform tests of controls if considered necessary.
- 2) Perform tests of details of account balances and classes of transactions.
- 3) Perform tests of compliance as required by Uniform Guidance and the K-12 State Audit Guide.
- 4) Evaluate quality and sufficiency of audit evidence.
- 5) Evaluate misstatements.

Preparation of Audit Report and Management Letter

After reviewing the financial statements, notes and supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. We will also review and incorporate any statistical data. This will verify appropriate presentation and disclosure. We will also at this time prepare our management letter that identifies financial trends and recommendations for improvement, reports required communications to the Board and discusses change in the environment in which the Charter operates.



SPECIFIC AUDIT APPROACH (CONTINUED)

Segmentation of Engagement (continued)

Audit Completion

After the previous segments mentioned are complete, we will be ready to finalize our audit. During this stage we will complete the following procedures:

- 1) Complete subsequent events review procedures and review legal and representation letters.
- 2) Complete final overall analytical review procedures.
- 3) Communicate significant deficiencies and material weaknesses.
- 4) Conduct exit conference.
- 5) Issue audit opinion.
- 6) Assemble audit documentation.

ADDITIONAL INFORMATION

Client Testimonial

"Nigro and Nigro have been my audit and accounting professionals for 15 years, at four school districts. They have consistently provided high quality, top value expert services. Their interactions with everybody at my District - Board members, accounting office team, site staff- are always positive, professional and helpful. They work together with my team to provide the highest quality financial information for decision making to our District leaders and our community."

*Susan Cross Hume, CPA, CIA, CGMA
Assistant Superintendent, Business Services
Bonita Unified School District*

Fraud Hotline

Throughout the audit process, we will make available our fraud hotline reporting service at no additional charge over the period of the contract to ensure the Charter has an effective anti-fraud program.

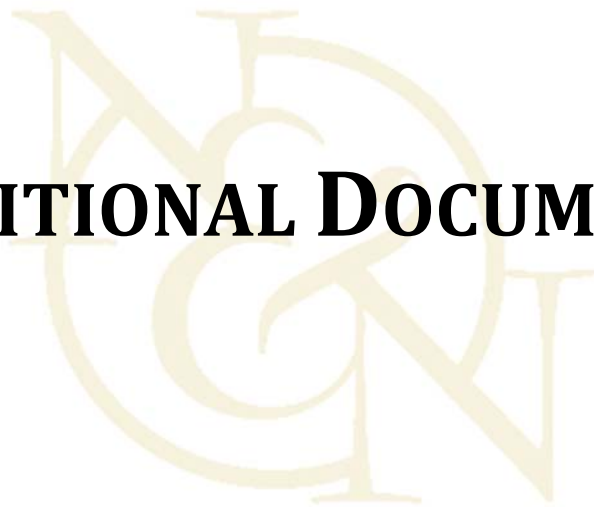


COST PROPOSAL

Proposed Maximum Audit Fees

2017-18			
STAFF LEVEL	Hours	Standard Hourly Rates	Total
Partner	32	\$ 180	\$ 5,760
Supervisor	3	\$ 130	\$ 390
Senior	67	\$ 110	\$ 7,370
Staff	47	\$ 90	\$ 4,230
TOTAL AUDIT HOURS	149		\$ 17,750
<i>Less: Discounted Fees</i>			\$ (1,775)
<i>Proposed Maximum Cost, Annual Audit</i>			\$ 15,975
TAX RETURN PREPARATION FEES			\$ 1,500
2018-19 (Option Year 1)			
STAFF LEVEL	Hours	Standard Hourly Rates	Total
Partner	32	\$ 190	\$ 6,080
Supervisor	3	\$ 135	\$ 405
Senior	67	\$ 115	\$ 7,705
Staff	47	\$ 92	\$ 4,324
TOTAL AUDIT HOURS	149		\$ 18,514
<i>Less: Discounted Fees</i>			\$ (1,854)
<i>Proposed Maximum Cost, Annual Audit</i>			\$ 16,660
TAX RETURN PREPARATION FEES			\$ 1,500

ADDITIONAL DOCUMENTS





POWELL & SPAFFORD, INC.
CERTIFIED PUBLIC ACCOUNTANTS

Jessie C. Powell, CPA (Ret.)
Patrick D. Spafford, CPA

Licensed by the California Board of Accountancy
Member: American Institute of Certified Public Accountants

SYSTEM REVIEW REPORT

To the Owners of
Nigro & Nigro, P.C.
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 Nigro & Nigro, P.C. (the firm) in effect for the year ended August 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

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

In our opinion, the system of quality control for the accounting and auditing practice of Nigro & Nigro, P.C. in effect for the year ended August 31, 2014, 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*. Nigro & Nigro, P.C. has received a peer review rating of *pass*.

February 10, 2015

Coversheet

Pool / Track & Field Loan Refinance

Section: VII. Finance
Item: D. Pool / Track & Field Loan Refinance
Purpose: Vote
Submitted by:
Related Material: VII.D - PROPOSED TRACK & FIELD LOAN RE-FI_Part 1.PDF
VII.D - Track Pool Loan Resolution 3.20.18_Part 2.pdf

Loan Data	
Original Principal	\$ 1,400,369
Loan Term (Years)	5
Annual Interest Rate	4.50%
Payments per Year	12
Payment	\$26,107.10

Grand Totals	
Payment	1,566,425.99
Principal	1,400,368.66
Interest	166,057.33
Interest left in county	97,325.62

Original Loan Data	
pool	550,368.66 as of Feb 2018
track	850,000.00
	1,400,368.66

Month	Period	Payment	Interest	Principal	Balance	Interest to lifetime benefits account per fiscal year
0					1,400,368.66	
1	Mar-18	26,107.10	5,251.38	20,855.72	1,379,512.94	
2	Apr-18	26,107.10	5,173.17	20,933.93	1,358,579.02	
3	May-18	26,107.10	5,094.67	21,012.43	1,337,566.59	
4	Jun-18	26,107.10	5,015.87	21,091.23	1,316,475.36	20,535.10
5	Jul-18	26,107.10	4,936.78	21,170.32	1,295,305.05	
6	Aug-18	26,107.10	4,857.39	21,249.71	1,274,055.34	
7	Sep-18	26,107.10	4,777.71	21,329.39	1,252,725.95	
8	Oct-18	26,107.10	4,697.72	21,409.38	1,231,316.57	
9	Nov-18	26,107.10	4,617.44	21,489.66	1,209,826.91	
10	Dec-18	26,107.10	4,536.85	21,570.25	1,188,256.66	
11	Jan-19	26,107.10	4,455.96	21,651.14	1,166,605.52	
12	Feb-19	26,107.10	4,374.77	21,732.33	1,144,873.19	
13	Mar-19	26,107.10	4,293.27	21,813.83	1,123,059.37	
14	Apr-19	26,107.10	4,211.47	21,895.63	1,101,163.74	
15	May-19	26,107.10	4,129.36	21,977.74	1,079,186.00	
16	Jun-19	26,107.10	4,046.95	22,060.15	1,057,125.85	53,935.69
17	Jul-19	26,107.10	3,964.22	22,142.88	1,034,982.97	
18	Aug-19	26,107.10	3,881.19	22,225.91	1,012,757.06	
19	Sep-19	26,107.10	3,797.84	22,309.26	990,447.80	
20	Oct-19	26,107.10	3,714.18	22,392.92	968,054.88	
21	Nov-19	26,107.10	3,630.21	22,476.89	945,577.98	
22	Dec-19	26,107.10	3,545.92	22,561.18	923,016.80	
23	Jan-20	26,107.10	3,461.31	22,645.79	900,371.01	
24	Feb-20	26,107.10	3,376.39	22,730.71	877,640.31	
25	Mar-20	26,107.10	3,291.15	22,815.95	854,824.36	
26	Apr-20	26,107.10	3,205.59	22,901.51	831,922.85	
27	May-20	26,107.10	3,119.71	22,987.39	808,935.46	
28	Jun-20	26,107.10	3,033.51	23,073.59	785,861.87	42,021.21
29	Jul-20	26,107.10	2,946.98	23,160.12	762,701.75	

Loan Data	
Original Principal	\$ 1,400,369
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Payments per Year	12
Payment	\$26,107.10

Grand Totals	
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Interest left in county	97,325.62

Original Loan Data	
pool	550,368.66 as of Feb 2018
track	850,000.00
	1,400,368.66

Month	Period	Payment	Interest	Principal	Balance	Interest to lifetime benefits account per fiscal year
30	Aug-20	26,107.10	2,860.13	23,246.97	739,454.78	
31	Sep-20	26,107.10	2,772.96	23,334.14	716,120.64	
32	Oct-20	26,107.10	2,685.45	23,421.65	692,698.99	
33	Nov-20	26,107.10	2,597.62	23,509.48	669,189.51	
34	Dec-20	26,107.10	2,509.46	23,597.64	645,591.87	
35	Jan-21	26,107.10	2,420.97	23,686.13	621,905.74	
36	Feb-21	26,107.10	2,332.15	23,774.95	598,130.79	
37	Mar-21	26,107.10	2,242.99	23,864.11	574,266.68	
38	Apr-21	26,107.10	2,153.50	23,953.60	550,313.08	
39	May-21	26,107.10	2,063.67	24,043.43	526,269.65	
40	Jun-21	26,107.10	1,973.51	24,133.59	502,136.06	29,559.40
41	Jul-21	26,107.10	1,883.01	24,224.09	477,911.97	
42	Aug-21	26,107.10	1,792.17	24,314.93	453,597.04	
43	Sep-21	26,107.10	1,700.99	24,406.11	429,190.93	
44	Oct-21	26,107.10	1,609.47	24,497.63	404,693.30	
45	Nov-21	26,107.10	1,517.60	24,589.50	380,103.80	
46	Dec-21	26,107.10	1,425.39	24,681.71	355,422.09	
47	Jan-22	26,107.10	1,332.83	24,774.27	330,647.82	
48	Feb-22	26,107.10	1,239.93	24,867.17	305,780.65	
49	Mar-22	26,107.10	1,146.68	24,960.42	280,820.23	
50	Apr-22	26,107.10	1,053.08	25,054.02	255,766.20	
51	May-22	26,107.10	959.12	25,147.98	230,618.23	
52	Jun-22	26,107.10	864.82	25,242.28	205,375.95	16,525.08
53	Jul-23	26,107.10	770.16	25,336.94	180,039.01	
54	Aug-23	26,107.10	675.15	25,431.95	154,607.05	
55	Sep-23	26,107.10	579.78	25,527.32	129,079.73	
56	Oct-23	26,107.10	484.05	25,623.05	103,456.68	
57	Nov-23	26,107.10	387.96	25,719.14	77,737.54	
58	Dec-23	26,107.10	291.52	25,815.58	51,921.96	
59	Jan-24	26,107.10	194.71	25,912.39	26,009.56	

Loan Data	
Original Principal	\$ 1,400,369
Loan Term (Years)	5
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Payments per Year	12
Payment	\$26,107.10

Grand Totals	
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Principal	1,400,368.66
Interest	166,057.33
Interest left in county	97,325.62

Original Loan Data	
pool	550,368.66
track	850,000.00
	1,400,368.66

as of Feb 2018

Month	Period	Payment	Interest	Principal	Balance	Interest to lifetime benefits account per fiscal year
60	Feb-24	26,107.10	97.54	26,009.56	(0.00)	3,480.85



CASH BORROWING RESOLUTION

Temporary Inter-fund Cash Borrowing of
Funds Maintained by the Los Angeles County Treasurer
For

PALISADES CHARTER HIGH SCHOOL

A California Nonprofit Public Benefit Corporation
Operating a Public Charter School

WHEREAS, sufficient cash is needed to pay obligations for current operating requirements and debt service lawfully incurred in the fiscal year, and;

WHEREAS, the temporary transfer of cash between school-owned funds maintained by the Los Angeles County Treasurer (“County-held Funds”) is lawfully permitted in accordance with Education Code section 42603, and;

WHEREAS, the Board of Trustees (“Board”) of Palisades Charter High School (“School”) previously approved and entered into a Cash Borrowing Resolution (“Resolution”) on April 19, 2016 (as amended on May 3, 2016) to meet the obligations for the PCHS Pool. The Board is interested in extinguishing this Resolution and replacing it with a new consolidated Resolution for the combined obligations of the Pool Account/Civic Center Permits Account;

WHEREAS, the Board the School deem the temporary borrowing of cash between School’s County-held Funds is in the best interests of the School, and;

WHEREAS, the following statements, conditions, restrictions and/or obligations apply to this resolution:

1. The School’s County-held funds maintained in Fund 20 (Lifetime Benefits Account) are sufficient to allow for temporary transfer to PCHS Pool/Civic Center Permit Accounts to meet lawfully incurred obligations of the School;
2. The maximum amount of authorized transfer from Fund 20 (Lifetime Benefits Account) to the PCHS Pool Account/Civic Center Permit Account is One million four hundred thousand dollars (\$1,400,000.00);
3. The transfer of funds shall be for a term of five (5) years (Fiscal Years 2017-2018 to Fiscal Years 2022-2023) and shall be due and payable in full on or before May 31, 2023, with no pre-payment penalty;
4. The transfer of funds shall not exceed Seventy-five percent (75%) of the anticipated revenues accruing to the School;
5. The School shall pay an interest rate on all borrowed funds of Four and one-half-percent (4.5%);



- 6. The School shall make payments to the Fund 20 (Lifetime Benefits Account) in equal monthly payments of principal and interest from the School’s Civic Center Permit Accounts based on a five (5) year full amortization;
- 7. Funds borrowed shall not be considered income to the borrowing fund;
- 8. Repayment of funds borrowed according to this resolution shall be considered primary and non-subordinate to any other obligation of the School, and shall be repaid from revenues accruing to the School before any other obligation of the School is met from such revenues.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of Palisades Charter High School hereby authorizes the transfer of funds in accordance with this resolution and the repayment of such transfer with interest as outlined herein;

BE IT FURTHER RESOLVED, that the Board of Trustees of Palisades Charter High School requests the Los Angeles County Treasurer to make such transfer in accordance with this resolution.

PASSED AND ADOPTED, as amended, the 20th day of March 2018, and **RENEWED** by the following vote:

AYES:

NOES:

ABSTENTIONS/RECUSALS:

CERTIFICATION OF THE SECRETARY OF THE BOARD OF TRUSTEES

I, Deena Hamilton, am the Secretary of the Board of Trustees of Palisades Charter High School, a California nonprofit public benefit corporation operating a public charter school. I hereby certify that the foregoing is a true copy of a resolution duly and legally adopted by the Board of Trustees at a duly and legally noticed and agendized meeting held on March 20th, 2018, and that this resolution has not been revoked.

Deena Hamilton, Board Secretary

Date

Original Approval: 03/20/2018
Annual Renewal: (2019)
Annual Renewal: (2020)



Annual Renewal: (2021)

Annual Renewal: (2022)



PALISADES CHARTER HIGH SCHOOL

More Than 50 Years of Innovation and Excellence

Coversheet

School Safety & Security Update

Section: VIII. Facilities / Operations
Item: A. School Safety & Security Update
Purpose: Discuss
Submitted by:
Related Material: VIII_A_Safety & Security Campaign - Campaign Flyer_Part 1.pdf
VIII_A_Safety & Security Campaign - Campaign Launch eBlast_Part 3.pdf
VIII_A_Safety & Security Campaign - NESSI Action Plan Letter_Part 2.pdf



PALISADES
CHARTER HIGH SCHOOL
Empowering Educational Excellence

CAMPUS SAFETY — AND — SECURITY

C A M P A I G N

URGENT

We need your help!

In the wake of the Parkland, Florida tragedy that has affected all schools and their students and has underscored the concern for school safety, PCHS is undertaking a major campaign to raise funds to pay for some of the critical and immediate safety needs.

PCHS is one of just a few schools in Los Angeles County that is an open campus. We continue to be dedicated to safety efforts and will continue to do everything possible to ensure our campus is peaceful and secure. Your support is essential for preserving safety for all our students.

Starting March 19th through April 8th, we will be asking all of our stakeholders including faculty, staff, administrators, PTSA and the Booster Club, to join together to protect our children. There is no gift too small that can make a difference to help keep your student safe.

You will be receiving an important email announcing this campaign along with a video from today's student walk out and their concern for safety on their campus

You **CAN** make a difference, but it will take all of us to make this happen!

MARCH 19 – APRIL 8



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence

TO THE PALI COMMUNITY PARENTS, FACULTY, STAFF, ADMINISTRATORS AND NEIGHBORS

We are asking for your help in protecting our children and making our campus safer

In the wake of the Parkland, Florida tragedy, PCHS is committed to making our campus safer and is undertaking THE CAMPUS SAFETY AND SECURITY CAMPAIGN to raise funds for some of the critical and immediate safety needs:

- A central pedestrian entry and exit point monitored by increased security
- Fencing along Temescal Canyon to enclose that section of campus and prevent intruders
- Additional State-of-the-Art surveillance cameras and a fence breach detection system
- Increased pedestrian emergency exit push-bar gates
- Increased Mental Health Care for students*
- Increased monitoring of warning signs and creating more student awareness of school's Anonymous Tip hotline and other services that exist on campus.

*We are looking for parent volunteers with Psychology, MFT or MSW degrees willing to donate a few hours a week of their time. If you are interested please email mrawson@palihigh.org

Donate now

Click [here](#) to view a video from last week's impactful Student Walk-Out, which illustrates the students' concern for their safety and their desire to make a change for themselves and future Pali students.



PCHS is one of just a few schools in Los Angeles County that is an open campus. Our goal is to keep that feeling while making it more secure. We believe the above measures will accomplish that goal.

**No gift is too small, if everyone contributes
Matching Corporate Gifts welcome!**

**PLEASE JOIN US IN MAKING A DIFFERENCE!
MARCH 19 – APRIL 8**

GIVING LEVELS

- BRONZE SUPPORTER**.....Gifts of \$10 - \$100
- SILVER SUPPORTER**.....\$101-\$500
- GOLD SUPPORTER**\$501-\$1,000
- PLATINUM SUPPORTER**.....\$1,001 - \$2,500
- PALI SOCIETY**.....\$2,501- \$5,000
- BENEFACTOR**.....\$5,001 - \$10,000

All gifts will be acknowledged on our donor wall

(Platinum Supporters, Pali Society, and Benefactors will be invited to a special reception)

UNIVERSITY OF CALIFORNIA, LOS ANGELES

BERKELEY - DAVIS - IRVINE - LOS ANGELES - MERCED - RIVERSIDE --SAN DIEGO - SAN FRANCISCO - SANTA BARBARA - SANTA CRUZ



UCLA

NATIONAL EDUCATION SAFETY AND SECURITY INSTITUTE (NESSI)
CENTER FOR PUBLIC HEALTH AND DISASTERS
UCLA FIELDING SCHOOL OF PUBLIC HEALTH
650 SOUTH CHARLES E. YOUNG DRIVE
BOX 951772
LOS ANGELES, CALIFORNIA 90095-1772

March 15, 2018

Dr. Pamela Magee
Principal
Palisades Charter High School
15777 Bowdoin St.
Pacific Palisades, CA 90272

Dear Dr. Magee,

On behalf of the National Education Safety and Security Institute (NESSI) it has been a pleasure meeting with you and Don Parcell to discuss safety and security at Palisades Charter High School (PCHS). Based on our conversations, I would like to propose the following actions for improving safety and security at your campus.

As you know, NESSI takes a comprehensive, all hazards, and overall campus approach to school safety. As stated in our meetings, an important first step in protecting the campus community from any natural, manmade or technical emergency is to conduct a vulnerability assessment to determine any gaps that need to be addressed.

Conducting a valid assessment is complex and can be challenging. Law enforcement agencies, although very capable, do not have the resources to provide assessments at every school. An alternative is to contract with a security specialty firm to conduct an assessment. However, this can be very costly and an expense most schools cannot afford, if done properly can sometimes run in the \$30,000-\$50,000 range.

To address this problem, NESSI has developed a program to conduct a vulnerability assessment while also training school safety and security personnel to conduct professional vulnerability assessments at their schools. This approach helps schools stay safer in both the short-term and long-term.

To assist your campus, we have scheduled PCHS for a two-day assessment training along with two other high schools selected by NESSI to participate. We would like to invite you to send up to seven members of your staff to participate in this process.

The classroom segment will be held on Thursday March 29, 2018. The campus assessment exercise will be held on a second day, convenient for each school. Based on the results of our assessment, a list of options for consideration will be identified. These options will be prioritized for PCHS in conjunction with your schools individual needs.

Along with facility security and policy options, the assessment results will also include recommended training for staff and/or students.

NESSI provides services and training in the following areas:

- School Security for Administrators and Staff
- Vulnerability Assessments
- Integrated Emergency Planning
- Surveillance/Behavior Detection
- Campus Climate Assessments
- Anti-Bullying
- Mental Health Awareness
- Active Shooter Response
- Tactical Emergency Medical Care
- Special Needs Populations
- Threat Assessment Teams
- Cyber Security
- Terrorism Awareness
- School Security Officer Course

Two courses that we recommend PCHS consider immediately for enrollment, regardless of the other services you may consider, are:

- School Security Officer Training
- Active Shooter Response for Educators

NESSI realizes school budgets are extremely tight. Therefore, we aspire to provide services to schools on a No Cost / Low Cost basis. With this in mind, the Vulnerability Assessment will be offered to you at no charge. Fees for NESSI courses vary depending on resource requirements and number of students.

We look forward to working with Palisades Charter High School. Please contact me if you need further information.

Sincerely,

Frank Quiambao Ed.D
Director
National Education Safety and Security Institute
Center for Public Health and Disasters
UCLA Fielding School of Public Health
Email fquiambao@g.ucla.edu
Cell 562-673-2595

Coversheet

Approval of New Transportation Contract

Section: VIII. Facilities / Operations
Item: B. Approval of New Transportation Contract
Purpose: Vote
Submitted by:
Related Material:
VIII_B_PCCHS - ATS School Bus Services Agreement for April 2018 thru June 2018.pdf

AGREEMENT TO PROVIDE TRANSPORTATION SERVICES

This Agreement to Provide Transportation Services (this “Agreement”) is made between American Transportation Systems (“ATS”), a California Corporation, and Palisades Charter High School (“PCHS”).

RECITALS

ATS is a provider of transportation services, including providing various buses to schools and school districts; and

PCHS intends to replace its current bus company and desires to enter into this Agreement with ATS to provide Student Pupil Activity Bus (SPAB) service from school to school for its students in the morning, afternoon, and for special events (field trips, athletic events, etc.); and

ATS and PCHS are willing to enter this Agreement upon the terms and conditions stated herein.

NOW, THEREFORE, in consideration of the agreements stated herein, and such other and further consideration exchanged between the parties, ATS and PCHS agree as follows:

1. This Agreement commences on April 3, 2018 (“Commencement Date”) and ends on June 7, 2018 (“Term”). During the Term the parties intend to negotiate appropriate terms for future services.
2. ATS shall make available sixteen (16) buses per school weekday during the Term. Fuel shall be paid for and provided by ATS. All buses made available by ATS under this Agreement shall be approved ~~school~~ buses, as defined by applicable California statutory or administrative codes.
 - a. Regular preventive maintenance shall be practiced by ATS and requested of their affiliates on all ~~school~~ buses.
3. PCHS shall provide ATS with the amount of buses required for each pick up time/location, shall provide the routes/stops of each bus and shall confirm all pick-up and delivery times not already stated herein to ATS at least two weeks prior to the Commencement Date. Routes shall be consistent with current routes already determined and in practice by PCHS and its current bus company, and will not change without mutual consent of both parties.
 - a. Sixteen (16) buses will pick students up at various other schools in the morning and deliver them to PCHS. At the end of the school day, sixteen (16) buses will pick students up at PCHS and take them back to various schools. Primary afternoon pick up times from PCHS are 2:20pm and 3:25pm. Vehicles servicing only these specific afternoon pickup times are referenced as “Type 1” buses.

- b. Three (3) of the buses picking up students at either 2:20pm or 3:25pm will return to PCHS to do a second pick up and delivery of students commencing at approximately 5:45pm (“Late Bus”). Vehicles servicing both a 2:20pm and 5:45pm pickup, or both a 3:25pm and 5:45pm pickup are referenced as “Type 2” buses.
4. ATS will charge PCHS the sum \$539 per day for each of the thirteen (13) Type 1 buses which PCHS agrees to promptly pay according to the terms stated below. ATS will charge PCHS the sum \$625 per day for each of the three (3) Type 2 buses if such buses are picking up at 3:25pm, or \$675 per day if such buses are picking up at 2:20pm which PCHS agrees to promptly pay according to the terms stated below. PCHS reserves the right to adjust the Late Bus standard pick-up time to utilize Type 2 buses in the most cost effective manner for PCHS. Cancellation of any Type 1 or Type 2 buses will require 30 days written notice unless agreed upon by both parties.
5. ATS will also provide vehicles to PCHS for school field trips, special events and athletic activities upon one (1) week’s prior notice. The rates will be \$79/hour for each school bus with a five (5) hour minimum and \$99/hour for a coach bus with a five (5) hour minimum. Premium coach buses will be \$129/hour with a five (5) hour minimum. Cancellation of any buses relating to field trips, special events, and athletic activities will be as follows:
 - a. 48+ Hours = 100% Refund
 - b. 24-48 Hours = 50% Refund
 - c. 0-24 Hours = Non-Refundable
 - d. Cancellation within 24 hours due to Acts of God (Unforeseen Weather, Tragedy, or Catastrophe) or failure to advance in tournament/playoff situations for competition events will be 100% refundable.
6. PCHS requires the drivers of all PCHS related buses to follow and enforce PCHS’s policies, procedures, rules and regulations as outlined on PCHS’s School Bus Transportation web pages. This includes, but is not limited to, only allowing students authorized and permitted to ride a PCHS school bus to actually board and ride the bus. Students without valid I.D. or authorization should not be permitted to ride the bus. This is the driver’s responsibility at all times, even when picking up students at PCHS.
7. PCHS understands and agrees that because it is requesting ATS to replace its existing bus company, ATS will require time in order to own or otherwise possess a sufficient number of busses in order to comply with this Agreement.
 - a. PCHS understands and agrees that ATS will lease, sub-charter or otherwise arrange for the availability of sufficient busses from a third party, but ATS is responsible for ensuring requirements of those arrangements.

8. All drivers provided by ATS will have proper and current permits, licenses and certifications to drive ~~school~~ their respective buses. Each driver and each bus will have adequate general and auto liability insurance with coverages and in amounts typically used for the services described in this Agreement, but liability limits will not be less than \$5,000,000. ATS shall also maintain Workers' Compensation insurance as required by law and to protect ATS from claims, which may arise from its operation under this Agreement. ATS will provide proof of its insurance to PCHS at least one week prior to the Commencement Date, which PCHS shall agree to in writing.
9. Neither ATS, its employees or its Agents shall be considered to be an Officer, Agent, or Employee of PCHS. PCHS shall have the right to request removal of any of ATS's employees from providing services under this Agreement provided that such request is made in writing with the reasons set forth and provided that such request does not violate any laws against discrimination.
10. ATS will be required to provide access to any and all operational records related to the provision of services under this Agreement, and kept in the ordinary course of business, to PCHS within 10 days of PCHS's written request for such records. All equipment involved in an accident shall be reported as defined by law. Accidents involving ATS's equipment or personnel shall also be reported to PCHS if such accident occurs while vehicle is being used for service in relation to PCHS.
11. To the extent permissible by law, ATS shall hold harmless and indemnify PCHS, its Governing Board, Officers, Agents, and Employees from every claim or demand which may be made by reason of any injury to person or damage to property sustained by any person, firm or corporation, to the extent that such injury or damage was caused by any negligent act or omission or willful misconduct of ATS or of any person, firm, or corporation, directly employed by ATS upon or in connection with its performance under this Agreement. Any claims or demands which may be made by reason of any injury to person or damage to property, to the extent that such injury or damages was caused by any negligent act or omission or willful misconduct of any subcontractor of ATS, shall be determined according to the arrangements between ATS and its subcontractor, and in no event shall PCHS assume such responsibility. To the extent permissible by law, PCHS shall hold harmless and indemnify ATS, its Officers, Agents, and Employees from every claim or demand which may be made by reason of any injury to person or damage to property sustained by any person, firm or corporation, to the extent that such injury or damage was caused by any negligent act or omission or willful misconduct of PCHS or of any person, firm, or corporation, directly or indirectly employed by PCHS upon or in connection with its performance under this Agreement.
12. ATS will invoice PCHS weekly. Payment is due as in Net 15 payment form except for trips specifically for Sporting Events and Field Trips which will have Net 30 payment terms. All late payments will be subject to an immediate 5% late fee plus an additional 2% per month thereafter.

- 13. This Agreement may be terminated by either party without cause with 30 days written notice.
- 14. This Agreement shall be governed by the laws of California without regard to its conflict of laws principles.
- 15. This Agreement was drafted with the input of both parties and their legal counsel. In the event any portion of it is claimed to be vague or ambiguous it shall not automatically be construed against either party under the rules of contract construction.
- 16. Notices to be made by first class mail, telephonically or by email. Notices by mail are effective after 4 business days of postmarked mailing.

If to ATS:

Address: 3133 E SOUTH ST.,
 LONG BEACH, CA 90805
 Email: DAN@AMTRANS.US
 Telephone: 562-531-8000
 Email: BELINDA@AMTRANS.US
 Telephone: 562-531-8000
 Attn: Dan Wilson

If to PCHS

Address: 15777 Bowdoin St.
 Pacific Palisades, CA 90272
 Email: pmagee@palihigh.org
 Telephone: 310-230-6630
 Email: dparcell@palihigh.org
 Telephone: 310-230-6625
 Attn: Dr. Magee or Don Parcell

- 17. This Agreement is the complete agreement of the parties with regard to the subject matter stated herein, except for all information required to be provided by either party. That information, when provided, is incorporated into and made apart hereof. This Agreement supersedes any other written or oral agreements. There have been no representations made to induce execution of this Agreement.
- 18. No waiver by either party shall be effective unless such waiver shall be contained in a writing or electronic transmission expressly confirmed by the receiving party.

Dated at Long Beach, California and Los Angeles, California as of the date first written above.

American Transportation

Palisades Charter High School

By: _____
Signature and Title

By: _____
Signature and Title

Coversheet

Board Committees - Approval of New Members

Section: X. Consent Agenda 1: Non-Finance Items
Item: B. Board Committees - Approval of New Members
Purpose: Vote
Submitted by:
Related Material: X_B_Board Committee_Approval of New Members_03_20_18.pdf



PALISADES

CHARTER HIGH SCHOOL

Board of Trustee's Meeting 3/20/18 Board Committee – Approval of New Members

For approval of new Board committee members, we have:

Budget & Finance Committee:

Christina Bieber

Brenda Clarke

Coversheet

Approval of reimbursements for Executive Director / Principal

Section: XI. Consent Agenda 2: Finance Items
Item: A. Approval of reimbursements for Executive Director / Principal
Purpose: Vote
Submitted by:
Related Material: XI_A_Expense Report_03_20_18.pdf

Palisades Charter High School Expense Report/ Reimbursement Form 2018 Calendar Year

Name: Pamela Magee Date: 2/27/2018 P.O. # _____

Date	Vendor	Description	Office			Conferences	Comm/Postage	Other*	Business Rate Per Mile		Total Mileage
			Supplies	Classroom Materials	4350				4310	5220	
3/7/2018	Dr. Magee	Los Angeles Advocacy Council (LAC) 250 E. 1st Street, Los Angeles (round trip from PCHS)									52.10
3/8/2018	Dr. Magee	Visit Yvonne Chan LAUSD Elementary, Pacoima, 11505 Herrick Ave. (round trip from PCHS)									22.24
											30.74
											-
											-
											-
											-
											-
											-
											-
											-
											-
											-
											-
Total											52.97

Grand Total	\$ 52.97
Charged Amount	\$ -
Net Due Employee	\$ 52.97



Employee Signature: _____

Approved By: _____

Department/Program Name & #: _____

Date: _____

*-Provide full description on amounts in this column to allow for proper identification. Please submit original receipts for reimbursement. Reimbursement forms must be submitted within 30 days of purchase.