

**Language Academy of Sacramento/Academia de Idiomas de Sacramento**  
 A Two-Way Spanish Immersion Public Charter School/Una Escuela Pública de Inmersión Dual en Español  
 2850 49<sup>th</sup> Street, Sacramento, CA 95817

Agenda/Agenda  
 Friday, January 19, 2018/viernes, 19 de enero del 2018  
 5:30 p.m. in Room 7/5:30 p.m. en el salón 7

**I. PRELIMINARY/PRELIMINARIO**

**A. CALL TO ORDER/Convocatoria**

Meeting was called to order by/La junta fue convocada por \_\_\_\_\_ at \_\_\_\_\_:\_\_\_\_\_ p.m.

**B. ROLL CALL/Asistencia**

	<b>Name/Nombre</b>	<b>Role/Miembro</b>	<b>Present/ Presente</b>	<b>Absent/ Ausente</b>
1.	Kathy Petree	Parent/Madre (17-20)		
2.	Jennifer Bacsafra	Parent/Madre (16-19) Secretary/Secretaria		
3.	Fernando Aceves	Parent/Padre (15-18) President/Presidente		
4.	Adriana Yañez-Gutiérrez	Staff/Personal (17-20)		
5.	Perla Campos	Teacher/Maestra (16-19)		
6.	Irene Rodríguez	Teacher/Maestro (17-18)		
7.	Aracely Campa	Community Member/Miembro Comunitario (17-20) Treasurer/Tesorero		
8.	Erandi Zamora	Community Member/Miembro Comunitario (16-19) Vice President/Vice Presidente		
9.	Ravindar Singh	Community Member/Miembro Comunitario (17-18)		
10.	Student Representative	Student Council President/Presidente del Concilio Estudiantil		
11.	Eduardo de León	Academic Director/Director Académico		
12.	Teejay Bersola	Academic Accountability Specialist/Especialista de Responsabilidad Académica		

**C. APPROVAL OF AGENDA/Aprobación de la Agenda (p.1)**

**D. APPROVAL OF BOARD MEETING MINUTES/Aprobación de los Minutos de la Mesa Directiva**

a. December 2017 minutes/minutos del mes de diciembre del 2017 (p.4)

**E. MISSION/Misión**

The LAS mission is to create a learning community where students: utilize bilingual (Spanish and English) academic knowledge and skills in real-world situations and diverse settings; develop and exhibit positive self-esteem, pride, confidence and respect for themselves and others; demonstrate leadership skills in order to build bridges between communities and apply critical thinking skills to solve problems, promote social justice, and create change in society.

*La misión de LAS es crear una comunidad de aprendizaje donde los estudiantes: utilizan el conocimiento académico y habilidades bilingües (español e inglés) en situaciones del mundo real y en diversos entornos; desarrollan una autoestima positiva, orgullo, confianza y respeto por sí mismos y otros; demuestran habilidades de liderazgo con el fin de establecer puentes entre comunidades y aplicar habilidades de pensamiento crítico para resolver problemas, fomentar la justicia social, y crear un cambio en la sociedad.*

**II. COMMUNICATIONS NORMS/NORMAS DE COMUNICACION**

**A. ORAL COMMUNICATIONS/Comunicaciones Verbales:** Non-agenda items: no individual presentation shall be for more than three (3) minutes and the total time for this purpose shall not exceed fifteen (15) 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./Temas no presentados en la agenda: Ningún individuo presentará por más de tres (3) minutos y el tiempo total para este segmento no pasará de quince (15) minutos. Los miembros de la Mesa Directiva no contestarán preguntas y ningún voto tomará acabo. Sin embargo, los Miembros de la Mesa Directiva pueden dar instrucciones al personal presentando los temas.

1. Public Comments (maximum of three (3) minutes per speaker)/Comentarios Públicos (máximo de 3 minutos por persona)

**B. INFORMATIONAL ITEMS/Artículos de Información:**

1. Student Council/Concilio estudiantil – Representative/representante (5 minutes) (p. N.A.)

2. Parent Council/Association/ELAC/Concilio y asociación de padres/ELAC – Representative/representante (5 min) (p. 11)

**III. ITEMS SCHEDULED FOR DISCUSSION AND/OR ACTION – ARTICULOS PROGRAMADOS PARA DISCUSIÓN Y/O ACCIÓN**

**A. Fiscal Audit/Auditoría Fiscal– de León (10 min.) (p. 13)**

- i. Public Comments (maximum of three (3) minutes per speaker)/Comentarios Públicos (máximo de 3 minutos por persona)

It is recommended that the Board discuss and/or approve Agenda Item IIIA/Se recomienda que la Mesa Directiva discuta y/o apruebe IIIA.

Motion:\_\_\_\_ Second:\_\_\_\_ Vote:\_\_\_\_

**B. Finance Committee: Monthly Financials (November and December) /Comité de Finanzas: estados financieros de noviembre y diciembre – School Leadership/Liderazgo escolar (15 min.) (p. 46)**

- i. Public Comments (maximum of three (3) minutes per speaker)/Comentarios Públicos (máximo de 3 minutos por persona)

It is recommended that the Board discuss and/or approve Agenda Item IIIB/Se recomienda que la Mesa Directiva discuta y/o apruebe IIIB.

Motion:\_\_\_\_ Second:\_\_\_\_ Vote:\_\_\_\_

**C. November and December Check Register/Registros de la cuenta bancaria de noviembre y diciembre – School Leadership/Liderazgo escolar (5 min.) (p. 59)**

- i. Public Comments (maximum of three (3) minutes per speaker)/Comentarios Públicos (máximo de 3 minutos por persona)

It is recommended that the Board discuss and/or approve Agenda Item IIIC/Se recomienda que la Mesa Directiva discuta y/o apruebe IIIC.

Motion:\_\_\_\_ Second:\_\_\_\_ Vote:\_\_\_\_

**D. LAS Academic Accountability 101 (Con't): State Dashboard, LAS External and Internal Accountability, and CAASPP FY17 Results/Información básica de responsabilidad académica de LAS: Tablero estatal, responsabilidad externa e interna, resultados de CAASPP del año fiscal 2017 – Bersola (30 min.) (p. 65)**

- i. Public Comments (maximum of three (3) minutes per speaker)/Comentarios Públicos (máximo de 3 minutos por persona)

It is recommended that the Board discuss and/or approve Agenda Item IIID/Se recomienda que la Mesa Directiva discuta y/o apruebe IIID.

Motion:\_\_\_\_ Second:\_\_\_\_ Vote:\_\_\_\_

**E. Bylaws and Policy Committee: Enrollment and Admission Policy Revision/ Comité de pólizas y estatutos: matriculación y revision de la póliza de admisión– de León (20 min.) (p. 74)**

- i. Public Comments (maximum of three (3) minutes per speaker)/Comentarios Públicos (máximo de 3 minutos por persona)

It is recommended that the Board discuss and/or approve Agenda Item IIIE/Se recomienda que la Mesa Directiva discuta y/o apruebe IIIE.

Motion:\_\_\_\_ Second:\_\_\_\_ Vote:\_\_\_\_

**F. LAS Bank Account Signatories Updated Resolution/Resoluciones actualizadas de signatarios de las cuentas bancarias de LAS - School Leadership/Liderazgo Escolar (10 min.) (p. 79)**

- i. Public Comments (maximum of three (3) minutes per speaker)/Comentarios Públicos (máximo de 3 minutos por persona)

It is recommended that the Board discuss and/or approve Agenda Item IIIF/Se recomienda que la Mesa Directiva discuta y/o apruebe IIIF.

Motion:\_\_\_\_ Second:\_\_\_\_ Vote:\_\_\_\_

**G. LAS Charter Renewal Update/Noticias recientes de la renovación de la constitución - Bersola (5 min.) (p. 81)**

i. Public Comments (maximum of three (3) minutes per speaker)/*Comentarios Públicos (máximo de 3 minutos por persona)*

It is recommended that the Board discuss and/or approve Agenda Item III G/ *Se recomienda que la Mesa Directiva discuta y/o apruebe III G.*

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_

**H. LCAP Update: CSDC PLN and LCAP Engagement Survey/Noticias recientes de LCAP: CSDC PLN y encuesta de participación de LCAP – School Leadership/Liderazgo Escolar (10 min.) (p. 83)**

i. Public Comments (maximum of three (3) minutes per speaker)/*Comentarios Públicos (máximo de 3 minutos por persona)*

It is recommended that the Board discuss and/or approve Agenda Item III H/ *Se recomienda que la Mesa Directiva discuta y/o apruebe III H.*

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_

**I. School Accountability Report Card (SARC)/ Reporte de progreso de responsabilidad escolar– School Leadership/Liderazgo Escolar (10 min.) (p. 88)**

i. Public Comments (maximum of three (3) minutes per speaker)/*Comentarios Públicos (máximo de 3 minutos por persona)*

It is recommended that the Board discuss and/or approve Agenda Item III I/ *Se recomienda que la Mesa Directiva discuta y/o apruebe III I.*

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_

**IV. INFORMATIONAL ITEMS - ARTICULOS DE INFORMACIÓN**

**V. FUTURE MEETINGS/Próxima Reunión –**

- a. February 16, 2018 - Regular Board Meeting/16 de febrero del 2018 - Reunion de la Mesa Directiva

**VI. ADJOURNMENT/Clausura**

The meeting was adjourned at \_\_\_\_\_:\_\_\_\_\_p.m./*La junta terminó a las \_\_\_\_\_:\_\_\_\_\_ p.m.*

*In compliance with the Americans with Disabilities Act (ADA) and upon request, the School may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate alternative modifications of the agenda in order to participate in Board meetings are invited to contact the LAS office. En conformidad con la Acta de Americanos Incapacitados (ADA) y con el pedido formal, la escuela puede proveer servicios o la ayuda a individuos con incapacidades. Individuos que requieran servicios especiales para participar en la junta de la Mesa Directiva están invitados comunicarse con la directora para hacer arreglos.*



# LANGUAGE ACADEMY OF SACRAMENTO

A Two-Way Spanish Immersion Public Charter School

2850 49<sup>th</sup> Street, Sacramento, CA 95817



Regular Board Meeting - Minutes

Friday, December 1, 2017

5:30PM in Room 7

## I. Preliminary

I.A and B Meeting was called to order by Erandi Zamora at 5:35 PM. Board meeting procedures were reviewed.				
	Name	Role	Present	Absent
	1. Kathy Petree	Parent/Madre (17-20)	5:45pm	
	2. Jennifer Bacsafra	Parent/Madre (16-19)	X	
	3. Fernando Aceves	Parent/Padre (15-18)	5:53 pm	Left at 7:10pm
	4. Adriana Yañez-Gutiérrez	Staff/Personal (17-20)	X	
	5. Perla Campos	Teacher/Maestra (16-19)		X
	6. Irene Rodríguez	Teacher/Maestro (17-18)	X	
	7. Aracely Campa	Community Member/Miembro Comunitario (17-20)	X	
	8. Erandi Zamora	Community Member/Miembro Comunitario (16-19)	X	
	9. Ravindar Singh	Community Member/Miembro Comunitario (17-18)	X	
	10. Student Representative	Student Council President/Presidente del Concilio Estudiantil		X
	11. Eduardo de León	Academic Director/Director Académico	X	
	12. Teejay Bersola	Academic Accountability Specialist/Especialista de Responsabilidad Académica	X	

	Agenda	Action
I.C	<b>Approval of Agenda</b> <i>Aprobación de la Agenda</i>	<i>A motion was made to approve the December 1, 2017 agenda.</i>  1 <sup>st</sup> Motion: Adriana Yañez-Gutiérrez 2 <sup>nd</sup> Motion: Irene Rodriguez Absences: Kathy Petree, Fernando Aceves, Perla Campos Abstentions: None The motion passed with six votes.
I.D	<b>Approval of Board Meeting Minutes</b> <i>Aprobación de los Minutos de la Mesa Directiva</i>	<i>A motion was made to approve the October 20, 2017 minutes.</i>  1 <sup>st</sup> Motion: Ravindar Singh 2 <sup>nd</sup> Motion: Aracely Campa Absences: Kathy Petree, Fernando Aceves, Perla Campos Abstentions: Erandi Zamora The motion passed with five votes.
I.E	<b>Mission</b> <i>Misión</i>	The mission was read aloud. Mr. deLeon reviewed that the intent of reading the mission aloud was to remember why the Board is here.

## II. Communications Norms

II.A.	<b>Public Comments</b> <i>Comentarios Públicos</i>	The process for public comments was reviewed aloud by Erandi Zamora.
II.B.1.	<b>Student Council Representative</b> <i>Concilio estudiantil representante</i>	Mr. deLeon provided a report on behalf of Student Council. A request was made for volunteers for the Health Fair.  There were no public comments on this topic.
II.B.2	<b>Parent Council/Association/ELAC Representative</b> <i>Concilio y asociación de padres/ELAC representante</i>	Teejay Bersola read the PC update report in the Board packet on behalf of Parent Council/ELAC. Kathy Petree reported that Parent Council member Lulu Godinez is requesting donation items for Winterfest on 12/8/17. Items can be dropped off in the office.

		There were no public comments on this topic.
<b>II.B.3</b>	<b>PIQE Follow up</b> <i>Informacion sobre PIQE</i>	Kathy Petree provided information regarding the 9-week "Access to Higher Education" PIQE program that recently completed at LAS. 52 parents graduated from the program. A follow-up review meeting will be held 12/11/17.
<b>II.B.4</b>	<b>CSDC Conference Summary and Report</b> <i>Resumen y reporte de conferencia de CSDC</i>	Kathy Petree, Irene Rodriguez, and Adriana Yañez-Gutiérrez provided information and highlights regarding the recent Charter Schools Development Center Conference '17. Topics mentioned include Cyber Civics, How to Foster a College Going Culture, Strategic Planning, Legal Issues, Finance, and a Family/Buddying Program.  There was one public comment regarding the Buddying Program.
<b>III.</b>	<b>ITEMS SCHEDULED FOR DISCUSSION AND/OR ACTION</b>	
<b>III.A</b>	<b>LAS Diversity</b> <i>Diversidad de LAS</i>	No motions were made.  Mr. deLeon introduced Pedro Leon as a guest speaker. Mr. Leon clarified his previous public comment statements. The Board asked Mr. deLeon to follow up with the CDT committee and staff regarding cultural sensitivity on campus.
	<b>Public Comments</b> <i>Comentarios Públicos</i>	There was one public comment regarding professional development as LAS. There was another public comment regarding targeted outreach at LAS.
<b>III.B</b>	<b>Finance Committee</b> <i>Comité de Finanzas</i>  School Leadership and EdTec	No motions were made.  Mr. deLeon thanked Aracely Campos and Ravindar Singh for their attendance at the recent finance committee meetings. Mr. deLeon reviewed the EdTec financial summary report. The Finance Committee recently analyzed the fiscal impact of core building renovations. Phase I will begin in Summer 2019.
	<b>Public Comments</b> <i>Comentarios Públicos</i>	There were no public comments.
<b>III.C</b>	<b>October Check Register</b> <i>Registros de la cuenta bancaria del mes de octubre</i>	<i>A motion was made to approve the October 2017 check register.</i>  1st Motion: Erandi Zamora 2nd Motion: Ravindar Singh Absences: Perla Campos Abstentions: Kathy Petree, Irene Rodriguez Motion passed with six votes.
	<b>Public Comments</b> <i>Comentarios Públicos</i>	There was one public comment regarding the idea of "Coffee in the Garden" and potential reimbursements.
<b>III.D</b>	<b>LAS Academic Accountability 101 (Con't): State Dashboard, LAS External and Internal Accountability, and CAASPP FY17 Results</b> <i>Información básica de responsabilidad académica de LAS: Tablero estatal, responsabilidad externa e interna, resultados de CAASPP del año fiscal 2017</i>	No motions were made.  Teejay Bersola provided a presentation on LAS academic internal and external accountability, CAASPP results, and the California State Dashboard. Additional research that highlights dual-immersion programs was requested. The LAS model of biliteracy development will be reviewed with families at end of the year grade-level workshops.
	<b>Public Comments</b> <i>Comentarios Públicos</i>	A public comment was made regarding educating parents about the LAS biliteracy model. A public comment was made regarding potential times to educate parents about the LAS model.

		A public comment was made regarding how and when to present data to parents.
<b>III.E</b>	<b>Bylaws and Policy Committee: Suicide Prevention Policy</b> <i>Comité de pólizas y estatutos: póliza de prevención de suicidio</i>	<i>A motion was made to approve the LAS Suicide Prevention Policy with corrections.</i>  1st Motion: Kathy Petree 2nd Motion: Adriana Yañez-Gutiérrez Absences: Fernando Aceves, Perla Campos Abstentions: None Motion passed with seven votes.  Mr. deLeon clarified that the intent of this policy is to support middle school students, rather than develop a curriculum about suicide.
	<b>Public Comments</b> <i>Comentarios Públicos</i>	A public comment was made regarding making policies available for parent review prior to Board meetings. A public comment was made regarding distribution of suicide information to younger grades. A public comment was made regarding parental notification of suicide and emphasis of treatment.
<b>III.F</b>	<b>Board Development:</b> 1) Board Executive Members, 2) Board Committee Memberships, 3) Board Master Calendar and Committee Yearly Tasks, 4) Charter Conferences <b>Attendance</b> <i>Desarrollo de la Mesa Directiva: 1) Miembros ejecutivos, 2) Membresías de comités, 3) Calendario y asignaciones anuales, 4) Conferencias de charter</i>	<i>Kathy Petree made a motion for Aracely Campa to be the 2017-18 LAS Treasurer. Aracely Campa accepted the nomination.</i>  1st Motion: Kathy Petree 2nd Motion: Irene Rodriguez Absences: Perla Campos, Fernando Aceves Abstentions: None The motion passed with seven votes.  Board committee assignments were reviewed. The Bylaws Committee will confirm that all assignments meet eligibility criteria.
	<b>Public Comments</b> <i>Comentarios Públicos</i>	A public comment was made regarding the names of parents on committees.
<b>III.G</b>	<b>LAS Charter Renewal Timeline</b> <i>Línea de tiempo de la renovación de la constitución</i>	Teejay Bersola discussed charter renewal requirements. The LAS Mission was reviewed and will be revisited at a later meeting. Mr. deLeon discussed previous LAS charter renewals. Teejay Bersola will create a Google Doc help coordinate outside community support.
	<b>Public Comments</b> <i>Comentarios Públicos</i>	A public comment was made regarding obtaining community support.
<b>III.H</b>	<b>Fifth Grade Overnight Field trip</b> <i>Paseo del quinto grado</i>	<i>A motion was made to approve the 5th grade overnight field trip to Naturebridge.</i>  1st Motion: Jennifer Bacsafra 2nd Motion: Ravindar Singh Absences: Fernando Aceves, Perla Campos Abstentions: None Motion passed with seven votes.  A clarification was made that the reason some students do not attend is never due to cost.
	<b>Public Comments</b> <i>Comentarios Públicos</i>	There were no public comments.

<b>Informational Items</b>		
<b>IV</b>	<b>Enrollment and Class Size</b>	Mr. deLeon reviewed the current student:teacher ratio in various grade levels.
	<b>Public Comments</b> <i>Comentarios Públicos</i>	A public comment was made regarding class size ratios.
<b>V</b>	<b>Closed Session: Potential Litigation</b> <i>Sesión cerrada: Posible litigio</i>	Closed session began at 8:55pm.
<b>VI</b>	<b>Open Session: Announcement of Closed Session Board Action</b> <i>Sesión abierta: Anuncio de la acción tomada durante la sesión cerrada</i>	Open session resumed at 9:08pm.  No action was taken in closed session.  Mr. deLeon reported that the total cost of the parking lot project was \$745, 842.11 - a shared cost between SCUSD (\$334,000) and LAS (\$411,842.11).
<b>VII. Future Meetings</b>		
<ol style="list-style-type: none"> <li>1. January 19, 2018 - Regular Board Meeting/<i>19 de enero del 2018 - Reunión de la Mesa Directiva</i></li> <li>2. February 16, 2018 - Regular Board Meeting/<i>16 de febrero del 2018</i></li> </ol>		
<b>VIII. Future Agenda Items</b>		
1) None		
<b>IX. Adjournment/Clausura</b>		
<i>A motion was made to adjourn the board meeting.</i> 1 <sup>st</sup> Motion: Ravindar Singh 2 <sup>nd</sup> Motion: Aracely Campa Absences: Fernando Aceves, Perla Campos Abstentions: None The motion passed unanimously by all seven Board members present.  The board meeting was adjourned at 9:09 PM.		



**ACADEMIA DE IDIOMAS DE SACRAMENTO**  
Una Escuela Pública Constitucional de Inmersión Dual en Español  
2850 49<sup>th</sup> Street, Sacramento, CA 95817



Minutos de la reunión  
viernes, 1º de diciembre del 2017  
5:30 PM – salón 7

**I. Preliminar**

<b>I. A y B</b>	La reunión fue comenzada por Erandi Zamora a las 5:35PM			
	<b>Nombre</b>	<b>Papel</b>	<b>Presente</b>	<b>Ausente</b>
	Kathy Petree	Madre (17-20)	5:45 pm	
	Jennifer Bacsafra	Madre (16-19)	x	
	Fernando Aceves	Padre (17-18)	5:53 pm	Se fue a las 7:10pm
	Adriana Yañez-Gutiérrez	Personal (17-20)	x	
	Perla Campos	Maestra (16-19)		x
	Irene Rodríguez	Maestra (17-18)	x	
	Aracely Campa	Representante comunitario (17-20)	x	
	Erandi Zamora	Representante comunitario (16-19)	x	
	Ravindar Singh	Representante comunitario (17-18)	x	
	Representante	Representante del concilio estudiantil		x
	Eduardo de León	Director Académico	x	
	Teejay Bersola	Especialista de responsabilidad académica	x	

	<b>Agenda</b>	<b>Acción</b>
<b>I.C</b>	Aprobación de la agenda	<i>Se hizo una moción para aprobar la agenda del 1º de diciembre del 2017.</i> 1ª Moción: Adriana Yañez-Gutiérrez 2ª Moción: Irene Rodríguez Ausencias: Kathy Petree, Fernando Aceves, Perla Campos Abstenciones: Ninguna La moción fue aprobada con seis votos.
<b>I.D</b>	Aprobación de los minutos	<i>Se hizo una acción para aprobar los minutos del 20 de octubre del 2017.</i> 1ª Moción: Ravindar Singh 2ª Moción: Aracely Campa Ausencias: Kathy Petree, Fernando Aceves, Perla Campos Abstenciones: Erandi Zamora La moción fue aprobada con cinco votos.
<b>I.E</b>	Misión	La misión fue leída en voz alta. Eduardo de León hablo sobre como el propósito de leer la misión en voz alta es de recordar porque la Mesa Directiva esta aquí.

**II. Normas de comunicación**

<b>II.A.</b>	Comentarios públicos	El proceso de los comentarios públicos fue resumido por Erandi Zamora.
<b>II.B.1.</b>	Concilio estudiantil	Eduardo de León presento un reporte por parte del concilio estudiantil. Se comunicó la necesidad de voluntarios para la feria de salud.
<b>II.B.2</b>	Concilio y asociación de padres	Teejay Bersola leyó el reporte de parte del concilio de padres. Kathy Petree reporto que la miembro del concilio de padres, Lulu Godinez, esta solicitando donaciones para el festival de invierno. Los artículos pueden ser dejados en la oficina.
<b>III.B.3</b>	Información sobre PIQE	Kathy Petree presentó información sobre el curso de nueve semanas sobre acceso a educación presentado por PIQE. Hubieron 52 padres graduados. Se llevará a cabo una reunión para hablar sobre el curso el 11 de diciembre.
<b>III.B.4</b>	Resumen y reporte de la conferencia CSDC	Kathy Petree, Irene Rodríguez, y Adriana Yañez-Gutiérrez presentaron información resaltante sobre la conferencia CSDC 2017. Algunos de los temas incluyeron cívica cibernética, como crear una cultura donde nuestros estudiantes piensen en la universidad, planificación estratégica, asuntos legales, finanzas, y un programa de familias/compañeros.

**III. ARTÍCULOS DE DISCUSIÓN Y/O ACCION**

<b>III.A</b>	Diversidad en LAS	Eduardo de León presentó a Pedro León como invitado. Pedro León brindó clarificación a comentarios públicos previos. La Mesa directiva pidió que de León diera seguimiento con el comité de desarrollo de curriculum acerca de la sensibilidad cultural en la escuela.
	Comentarios públicos	Hubo un comentario publico sobre el desarrollo profesional. Hubo un comentario publico sobre alcance especializado en cuanto al proceso de



	Comentarios públicos	Hubo un comentario publico sobre el desarrollo profesional. Hubo un comentario publico sobre alcance especializado en cuanto al proceso de matriculación.
<b>III.B</b>	Comité de finanzas	Eduardo de Leon le dio la gracias a Aracely Campa y a Ravindar Singh por su asistencia a las reuniones recientes del comité de finanzas. De Leon repasó el reporte financiero. El comité recientemente analizo el impacto fiscal de las renovaciones al edificio principal. La fase 1 comenzara en el verano del 2019.
	Comentarios públicos	Ninguno.
<b>III.C</b>	Registros de la cuenta bancaria del mes de octubre	<i>Se hizo una moción para aprobar los registros de la cuenta bancaria del mes de octubre.</i> 1ª Moción: Brandi Zamora 2ª Moción: Ravindar Singh Ausencias: Perla Campos Abstenciones: Kathy Petree, Irene Rodríguez La moción fue aprobada con seis votos. .
	Comentarios públicos	Ninguno
<b>III.D</b>	Información básica de responsabilidad académica de LAS: Tablero estatal, responsabilidad externa e interna, resultados de CAASPP del año fiscal 2017	Teejay Bersola dio una presentación sobre la responsabilidad académica interna y externa, resultados de CAASPP, y el tablero estatal. Se solicito información adicional sobre programas de inmersión dual. El modelo de desarrollo de alfabetización bilingüe será repasado con las familia durante los talleres de fin de año.
	Comentarios públicos	Se hizo un comentario publico sobre educar a los padres acerca del modelo de alfabetización bilingüe. Se hizo un comentario publico sobre oportunidades posibles para educar a los padres sobre el modelo que se utiliza en LAS. Se hizo un comentario publico sobre como y cuando presentar información a los padres.
<b>III.E</b>	Comité de pólizas y estatutos: póliza de prevención de suicidio.	<i>Se hizo una moción para aprobar la póliza de prevención de suicidio con correcciones.</i> 1ª Moción: Kathy Petree 2ª Moción: Adriana Yañez-Gutiérrez Ausencias: Fernando Aceves, Perla Campos Abstenciones: Ninguna La moción fue aprobada con siete votos.  Eduardo de León clarifico que la intención de esta póliza es apoyar a los estudiante de la secundaria y no desarrollar un curriculum sobre el suicidio.
	Comentarios públicos	Se hizo un comentario publico sobre hacer disponibles las pólizas para los padres antes de las reuniones de la Mesa Directiva. Si hizo un comentario publico sobre la distribución de información sobre el suicidio a los estudiantes mas pequeños. Se hizo un comentario publico sobre la notificación de suicidio a los padres y el énfasis de tratamiento.
<b>III.F</b>	Desarrollo de la Mesa Directiva: 1) Miembros ejecutivos, 2) Membresías de comités, 3) Calendario y asignaciones anuales, 4) Conferencias de charter	<i>Se hizo una moción para nombrar a Aracely Campa como la nueva tesorera 2017-2018. Aracely acepto la nominación.</i>  1ª Moción: Kathy Petree 2ª Moción: Irene Rodríguez Ausencias: Perla Campos, Fernando Aceves Abstenciones: Ninguna La moción fue aprobada con siete votos.  Las asignaciones de comité fueron repasadas. El comité de pólizas y estatutos confirmará que todas la asignaciones cumplen los criterios de elegibilidad.
	Comentarios públicos	Se hizo un comentario publico sobre los nombres de padres en comités.
<b>III.G</b>	Línea de tiempo de la renovación de la constitución	Teejay Bersola habló sobre los requisitos para renovar la constitución. La misión de LAS fue revisada y será revisada durante reuniones próximas. Eduardo hablo sobre renovaciones previas. Teejay Bersola creará un documento en Google Docs

	Comentarios públicos	Se hizo un comentario publico sobre obtener apoyo comunitario.
<b>III. H</b>	Paseo del quinto grado	<p><i>Se hizo una moción para aprobar el paseo del quinto grado a Naturebridge.</i></p> <p>1ª Moción: Jennifer Bacsafra 2ª Moción: Ravindar Singh Ausencias: Fernando Aceves, Perla Campos Abstenciones: Ninguna La moción fue aprobada con siete votos.</p> <p>Se hizo una clarificación de que la razón por la que algunos estudiantes no van al paseo, no es por razones de costo.</p>
<b>Artículos de Información</b>		
<b>IV</b>	<b>Matriculación y tamaño de clases</b>	Eduardo de León hablo sobre la proporciones de estudiantes a maestros en diferentes grados.
	Comentarios públicos	Se hizo un comentario publico acerca de los tamaños de las clases.
<b>V</b>	Sesión cerrada: Posible litigio	La sesión serrada comenzó a las 8:55 pm.
<b>VI</b>	Sesión abierta: anuncio de la acción tomada durante la sesión cerrada.	<p>La sesión abierta resumió a las 9:08 pm.</p> <p>No se tomo ninguna acción durante la sesión cerrada.</p> <p>Eduardo de León compartió que el costo de del proyecto del estacionamiento fue de \$745,842.11 – un costo que fue compartido con el distrito escolar (\$334,000) y LAS (\$411, 842.11).</p>
<b>V. Próximas reuniones</b>		
19 de enero del 2018 – Reunión de la Mesa Directiva		
16 de febrero del 2018 – Reunión de la Mesa Directiva		
<b>VI. Artículos para la próxima reunión</b>		
1) Ninguno		
<b>VII. Clausura</b>		
<p><i>Se hizo una moción para terminar la reunión .</i></p> <p>1ª Moción: Ravindar Singh 2ª Moción: Aracely Campa Ausencias: Fernando Aceves, Perla Campos Abstenciones: Ninguna La moción fue aprobada con unanimidad por todos los presentes. La reunión fue terminada a las 9:09 pm.</p>		



A California Public School

Agenda Item# IIB2

**Board Meeting Date:** January 19, 2018

**Subject:** Parent Council

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: \_\_\_\_\_)
- Conference/Action
- Action

**Committee:** Parent Council/Parent Association/ELAC

Since the last Governing Board meeting, the following has taken place:

- **Parent Council/ELAC**
  - Meeting on December 7, 2017
  - Meeting on January 11, 2018
    - Parent Forum for Q&A at the start of the meeting
  - Next Meeting: February 7, 2018
    - Agenda items reviewed: School leadership report, Governing board report, PC Events (Winterfest), PC Budget review, PC Goals and Grade level reports.
- **Parent Association/ELAC**
  - Meeting on December 13, 2017: Mid-year LAS volunteer appreciation (focus on those that helped during Winter Fest)
  - No meeting in January
  - Next Meeting: February 14, 2018

**Estimated Time of Presentation:** 5 min.  
**Submitted By:** Parent Council  
**Date:** 1.15.18

**Pertinent Pages in**  
( ) Charter, pages \_\_\_\_\_  
( ) MOU, pages \_\_\_\_\_



A California Public School

Agenda Artículo# IIB2

**Fecha de la Reunión:** 19 de enero de 2018

**Tema:** Concilio de padres

- Artículo de información
- Aprobación en la Agenda de Consentimiento
- Conferencia (solo para discutir)
- Conferencia/Primera lectura (Acción Anticipado: \_\_\_\_\_)
- Conferencia/Acción
- Acción

**Comité:** Concilio de padres/Asociación de padres/ELAC

Desde la última junta de la mesa directiva, lo siguiente se llevó a cabo:

- Concilio de padres/ELAC
  - Junta: 7 de diciembre de 2017
  - Junta: 11 de enero de 2018
    - Foro abierto al iniciar la junta para padres de LAS
  - Próxima junta: 7 de febrero de 2018
    - Temas en las agendas: Reporte de liderazgo escolar, reporte de la mesa directiva, Eventos de PC (Festival de invierno), propuesta de PC, metas de PC, reportes de nivel de grado.
- Asociación de padres/ELAC
  - Junta: 13 de diciembre de 2017 en agradecimiento a voluntarios que participaron en el Festival de Invierno.
  - No hubo junta en enero de 2018
  - Próxima junta: 14 de febrero de 2018

**Tiempo estimado para la presentación:** 5 min.  
**Entregado por:** Concilio de padres  
**Fecha:** 1.15.18

**Páginas pertinentes en:**  
( ) La constitución, páginas \_\_\_\_\_  
( ) MOU, páginas \_\_\_\_\_



A California Public School

Agenda Item# IVA

**Board Meeting Date:** January 19, 2018

**Subject:** Fiscal Audit

- Information Item Only
- Approval on Consent Agenda
- Conference/First Reading (Action Anticipated: \_\_\_\_\_)
- Conference
- Conference/Action
- Action

**Committee:** School Leadership

**Information:**

LAS is required to submit a Fiscal Audit by December 15th to the State Treasures office, California Department of Education, Sacramento County Office of Education and Sacramento City Unified School District. The audit includes examining whether financial statements are free of misstatement; review of supporting documents; assessing accounting principles, testing of internal control, accuracy of state compliance reports and payroll.

Squar Milner completed their financial audit of the Language Academy of Sacramento in December. Per the final audit report **no findings** were noted for 2016-2017.

**Documents available for review:**

1. Fiscal Audit Report

<p><b>Estimated Time of Presentation:</b> 5 min.  <b>Submitted By:</b> School Leadership  <b>Date:</b> 1.15.2018</p>	<p><b>Pertinent Pages in</b>  <input type="checkbox"/> Charter, pages _____  <input type="checkbox"/> MOU, pages _____</p>
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**Fecha de la Reunión:** 19 de enero de 2018

**Tema: Auditoría Fiscal**

- Artículo de información
- Aprobación en la Agenda de Consentimiento
- Conferencia (solo para discutir)
- Conferencia/Primera lectura (Acción Anticipado: \_\_\_\_\_)
- Conferencia/Acción
- Acción

**Comité:** Liderazgo Escolar

**Información:**

Se requiere que LAS entregue una Auditoría Fiscal a más tardar el 15 de diciembre a la Oficina de Tesoros Estatales, el Departamento Educativo de California, la Oficina Educativa del Condado de Sacramento y el Distrito Escolar Unificado de Sacramento. La auditoría incluye examinar que las declaraciones financieras estén libres de errores, revisar los documentos de apoyo; evaluar principios de contabilidad, probar el control interno, exactitud de cumplimiento con los reportes estatales y la nómina de sueldos.

Squar Milner completó su auditoría fiscal de la Academia de Idiomas de Sacramento en el mes de diciembre. De acuerdo con su reporte final de auditoría **no se observaron hallazgos** para el 2016-2017.

**Documentos adjunto:**

1. Reporte de Auditoría Fiscal

Tiempo estimado para la presentación: 5 min.  
 Entregado por: School Leadership  
 Fecha: 1.15.2018

Páginas pertinentes en:  
 ( ) La constitución, páginas \_\_\_\_\_  
 ( ) MOU, páginas \_\_\_\_\_



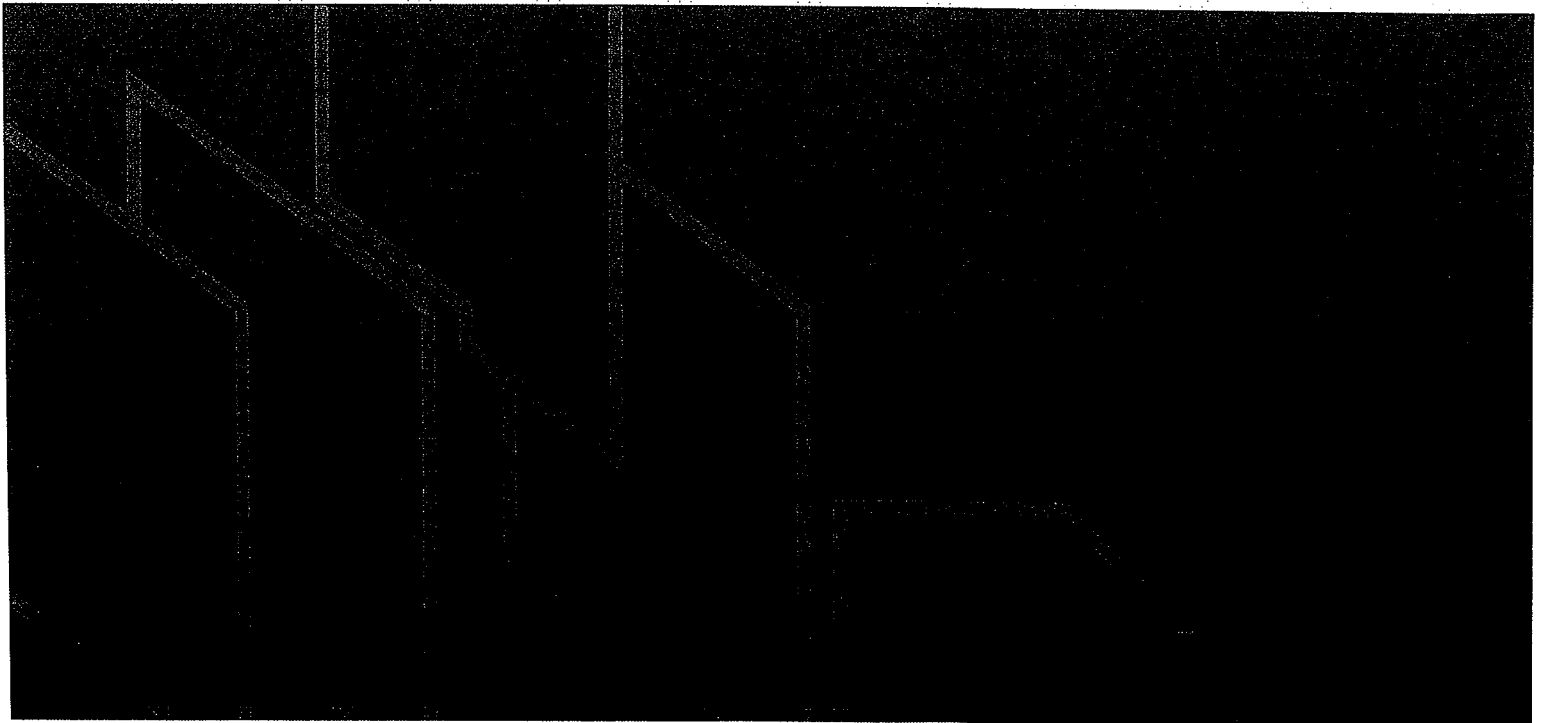
**squarmilner**

Certified Public Accountants  
and Financial Advisors

**The Language Academy of  
Sacramento – Charter School #0640**

Financial Statements

June 30, 2017



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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
The Language Academy of Sacramento  
Sacramento, California

### Report on the Financial Statements

We have audited the accompanying financial statements of The Language Academy of Sacramento (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, and cash flows for the fiscal year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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



## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Language Academy of Sacramento as of June 30, 2017, and the changes in its net assets and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Supplementary Information*

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

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2017, on our consideration of The Language Academy of Sacramento's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Language Academy of Sacramento's internal control over financial reporting and compliance.

SQUAR MILNER LLP

San Diego, California  
December 14, 2017

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**STATEMENT OF FINANCIAL POSITION**  
June 30, 2017

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**ASSETS**

Current assets:

Cash	\$ 5,006,485
Accounts receivable	814,352
Prepaid expenses	42,247
Total current assets	<u>5,863,084</u>

Fixed assets, net

9,146,246

**TOTAL ASSETS**

\$ 15,009,330

**LIABILITIES AND NET ASSETS**

Current liabilities:

Accounts payable	\$ 86,023
Accrued expenses	462,126
Deferred revenue	966,766
Current portion of loan payable	156,464
Total current liabilities	<u>1,671,379</u>

Loan payable, net of current portion

5,381,367

Total liabilities

7,052,746

Net assets:

Temporarily restricted	55,214
Unrestricted	7,901,370
Total net assets	<u>7,956,584</u>

**TOTAL LIABILITIES AND NET ASSETS**

\$ 15,009,330

**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**STATEMENT OF ACTIVITIES**  
For the Fiscal Year Ended June 30, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUES</b>			
Revenue limit sources:			
State aid	\$ 3,184,275	\$ -	\$ 3,184,275
Education protection account	701,844	-	701,844
In-lieu of property taxes	1,006,988	-	1,006,988
Federal revenues	237,823	-	237,823
State revenues	696,626	-	696,626
Local revenues:			
Donations	22,639	-	22,639
Fundraising	32,216	-	32,216
Miscellaneous	112,349	-	112,349
Total revenues	<u>5,994,760</u>	<u>-</u>	<u>5,994,760</u>
<b>EXPENSES</b>			
Program services:			
Education	4,001,535	-	4,001,535
Support services:			
Management and general	1,514,457	-	1,514,457
Total expenses	<u>5,515,992</u>	<u>-</u>	<u>5,515,992</u>
<b>CHANGE IN NET ASSETS</b>	478,768	-	478,768
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>7,422,602</u>	<u>55,214</u>	<u>7,477,816</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 7,901,370</u>	<u>\$ 55,214</u>	<u>\$ 7,956,584</u>

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**STATEMENT OF CASH FLOWS**  
**For the Fiscal Year Ended June 30, 2017**

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**CASH FLOWS FROM OPERATING ACTIVITIES:**

Change in net assets	\$ 478,768
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	610,055
(Increase) decrease in operating assets:	
Accounts receivable	16,646
Prepaid expenses	(25,292)
Increase (decrease) in operating liabilities:	
Accounts payable	(235,847)
Accrued expenses	(888,143)
Deferred revenue	966,766
Net cash flows provided by operating activities	<u>922,953</u>

**CASH FLOWS FROM INVESTING ACTIVITIES:**

Purchase of fixed assets	(1,298,664)
Disposal of fixed assets	88,952
Net cash flows used in investing activities	<u>(1,209,712)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES:**

Payments on loan payable	(153,381)
Net cash flows used in financing activities	<u>(153,381)</u>

**NET DECREASE IN CASH** (440,140)

**CASH, BEGINNING OF YEAR** 5,446,625

**CASH, END OF YEAR** \$ 5,006,485

**SUPPLEMENTAL DISCLOSURES:**

Cash paid for interest	<u>\$ 113,061</u>
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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2017**

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**1. ORGANIZATION AND MISSION**

The Language Academy of Sacramento (Organization) is a non-profit public benefit corporation. The Organization was petitioned and approved through the Sacramento City Unified School District for a five-year period ending on June 30, 2019. The Organization was incorporated in the State of California on December 17, 2003.

The Organization commenced operations during the 2004-2005 fiscal year and currently serves approximately 548 students in Kindergarten through Grade 8. The Organization is a two-way Spanish immersion charter school offering educational programs which develop high academic achievement, bilingualism and bi-literacy, multi-cultural competence, social responsibility, background knowledge, experiential learning, and home and school partnership.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Financial Statement Presentation***

The financial statements are presented in conformity with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205, *Not-For-Profit Entities – Presentation of Financial Statements*. Under ASC 958-205, the Organization reports information regarding its financial position and activities according to three classes of net assets:

*Unrestricted Net Assets:* Unrestricted net assets are available to support all activities of the Organization, and are not subject to donor-imposed stipulations. These generally result from revenues generated by providing services, receiving unrestricted contributions, and receiving interest from investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

*Temporarily Restricted Net Assets:* Net assets that are subject to donor-imposed stipulations that will be met either by actions of the Organization and/or the passage of time. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restrictions. Temporarily restricted net assets were \$55,214 as of June 30, 2017.

*Permanently Restricted Net Assets:* Net assets that are subject to donor-imposed stipulations that the restrictions be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on the related investments for general or specific purposes. There were no permanently restricted net assets as of June 30, 2017.

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2017**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*Accounting Method – Basis of Accounting*

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

*Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

*Income Taxes*

The Organization is exempt from income taxes under Internal Revenue Code Section 501(c)(3). It is, however, subject to income taxes from activities unrelated to its tax-exempt purpose. The Organization uses the same accounting methods for tax and financial reporting.

Generally accepted accounting principles (GAAP) provides accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. The Organization's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

*Cash and Cash Equivalents*

Cash and cash equivalents are from time to time variously composed of cash on hand and liquid investments with original maturities of three months or less. At June 30, 2017, the Organization had no cash equivalents.

*Fixed Assets*

Fixed assets are recorded at cost and depreciated under the straight-line method over their estimated useful lives of 3 years. Repair and maintenance costs, which do not extend the useful lives of the asset, are charged to expense. The cost of assets, sold or retired, and related amounts of accumulated depreciation are eliminated from the accounts in the year of disposal, and any resulting gain or loss is included in the earnings. Management has elected to capitalize and depreciate all assets costing \$5,000 or more; all other assets are charged to expense in the year incurred.

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2017**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

***Revenue Sources and Recognition***

The Organization primarily receives funds from the California Department of Education (CDE). Revenue limit sources received from the CDE are determined based on the Organization's average daily attendance (ADA) of students and recognized in the period the ADA occurs.

In addition, the Organization receives federal, state and local revenues for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies.

The Organization recognizes federal revenue to the extent that eligible expenditures have been incurred.

Revenue that is restricted is recorded as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in temporarily restricted net assets.

***Functional Allocation of Expenses***

The costs of providing the program services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services based on employees' time incurred and management's estimates of the usage of resources.

***Reclassifications***

Certain reclassifications have been made to the prior year financial statements to conform to the current year presentation. These reclassifications had no effect on previously reported net assets or changes in net assets.

***New Accounting Pronouncements***

In February 2016, FASB issued Accounting Standards Update (ASU) 2016-02, *Leases* (ASU 2016-02). ASU 2016-02 requires a lessee to recognize a lease asset representing its right to use the underlying asset for the lease term, and a lease liability for the payments to be made to lessor, on its statement of financial position for all operating leases greater than 12 months. ASU 2016-02 will be effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. Although the full impact of this Update on the Organization's financial statements has not yet been determined, the future adoption of this guidance will require the Organization to record assets and liabilities on its statement of financial position relating to facility and other leases currently being accounted for as operating leases (See Note 8).



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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2017**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

In August 2016, The FASB issued ASU No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities* (ASU 2016-14). ASU 2016-14 change presentation and disclosure requirements for not-for-profit entities to provide more relevant information about their resources (and the changes in those resources) to donors, grantors, creditors, and other users. These include qualitative and quantitative requirements in the following areas: (1) net asset classes; (2) investment return; (3) expenses; (4) liquidity and availability of resources; and (5) presentation of operating cash flows. ASU 2016-14 will be effective for annual financial statements issued for fiscal years beginning after December 15, 2017, and for interim periods within fiscal years beginning after December 15, 2018. Early application of the amendments is permitted. The Organization has not yet completed its assessment of the impact of this guidance on its financial statements. Under this guidance, the Organization will be required to present two classes of net assets (net assets with donor restrictions and net assets without donor restrictions) and changes in each of these two classes, on the face of the statement of financial position and statement of activities, respectively, rather than the current required three classes (unrestricted, temporarily restricted and permanently restricted).

**3. CASH**

Cash at June 30, 2017, consisted of the following:

Cash in banks	\$ 5,006,485
Total cash	<u>\$ 5,006,485</u>

Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts. At June 30, 2017, the Organization had \$5,026,668 in excess of FDIC insured limits.

**4. ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2017, consisted of the following:

Revenue limit sources:	
State aid	\$ 482,408
In-lieu of property taxes	189,009
Federal revenues	73,005
State revenues	69,930
Total accounts receivable	<u>\$ 814,352</u>

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2017**

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**5. FIXED ASSETS, NET**

Fixed assets, net at June 30, 2017, consisted of the following:

Construction in progress	\$ 30
Site improvements	8,973,097
Land improvements	1,085,111
Equipment	419,593
Less: accumulated depreciation	<u>(1,331,585)</u>
Total fixed assets, net	<u><u>\$ 9,146,246</u></u>

During the fiscal year ended June 30, 2017, a total of \$610,055 was charged to depreciation expense.

**6. ACCRUED EXPENSES**

At June 30, 2017, accrued expenses consisted of the following:

Payroll and payroll taxes	\$ 201,577
District oversight	48,931
Pension expense and other	<u>211,618</u>
Total accrued expenses	<u><u>\$ 462,126</u></u>

**7. LOAN PAYABLE**

***Prop 1D Loan***

In 2011, the Organization applied to the Prop 1D Bond Program through the State Allocation Board and California School Finance Authority for both rehabilitation work and new construction at its current site of operations. The application was subsequently approved and between 2012 and 2015, the Organization was apportioned and received a total of \$11,533,532 in funding. The structure of the Prop 1D Program is to provide 50% of the final approved project costs in the form of a grant and 50% in the form of a lease or long-term loan. Estimating that its final project is to be certified at \$9,600,000, the Organization recognized \$4,800,000 of the \$11,533,532 as earned revenues, \$966,766 as deferred revenues, and \$5,766,766 recognized as a long-term loan liability. Once the project is officially certified, the Organization anticipates that the deferred unearned revenues will be due immediately back to the State, along with any excess funds loaned to the school.

**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2017**

**7. LOAN PAYABLE (continued)**

*Prop 1D Loan (continued)*

The long-term loan to be repaid over 30 years at an interest rate no less than 2%. The interest rate was set using the lower of the rate paid on funds in the Pooled Money Investment Account as of the date of disbursement of the funding or at a rate equal to 50 percent of the interest rate paid by the state on the most recent sale of state general obligation bonds, and the interest rate was computed according to the true interest cost method, as stated in the California Education Code, Section 17078.57. The loan is secured by the Organization's future state apportionments. The long-term loan has an anticipated maturity date of May 2044.

Future principal payments on the loan are as follows:

<b>Year Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<u>June 30,</u>			
2018	\$ 156,464	\$ 109,978	\$ 266,442
2019	159,609	106,833	266,442
2020	162,817	103,625	266,442
2021	166,090	100,352	266,442
2022	169,429	97,014	266,443
2023-2027	899,615	432,598	1,332,213
2028-2032	993,735	338,478	1,332,213
2033-2037	1,097,701	234,512	1,332,213
2038-2042	1,212,545	119,668	1,332,213
2043-2044	519,826	13,060	532,886
	<u>\$ 5,537,831</u>	<u>\$ 1,656,118</u>	<u>\$ 6,661,063</u>

Changes in loan payable obligations for the fiscal year ended June 30, 2017, are as follows:

	<u>Balance</u>		<u>Balance</u>	<u>Due in</u>	<u>Current</u>
	<u>2016</u>	<u>Payments</u>	<u>2017</u>	<u>one year</u>	<u>Portion</u>
Prop 1D Loan	\$5,691,212	\$153,381	\$5,537,831	\$156,464	\$ 156,464
Total	<u>\$5,691,212</u>	<u>\$153,381</u>	<u>\$5,537,831</u>	<u>\$156,464</u>	<u>\$ 156,464</u>

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2017**

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**8. OPERATING LEASES**

The Organization has two leases for copiers under operating lease agreements. Both lease agreements will expire in September 2020. The future minimum lease payment is as follows:

<b>Year Ending</b>	<b>Lease</b>
<b>June 30,</b>	<b>Payments</b>
2018	\$ 10,374
2019	7,032
2020	2,344
Total future lease payments	<u>\$ 19,750</u>

The Organization receives no sublease rental revenues nor pays any contingent rentals associated with this lease. For the fiscal year ended June 30, 2017, operating lease expense was \$118,210.

**9. EMPLOYEE RETIREMENT SYSTEMS**

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS).

***Plan Description and Funding Policy***

**STRS**

***Plan Description***

The Organization contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2015, total plan assets are \$180.6 billion, the total actuarial present value of accumulated plan benefits is \$301.3 billion, contributions from all employers totaled \$2.5 billion, and the plan is 68.50% funded. The Organization did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Oakland, CA 95826 and [www.calstrs.com](http://www.calstrs.com).

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2017**

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**9. EMPLOYEE RETIREMENT SYSTEMS (continued)**

*Plan Description and Funding Policy (continued)*

**STRS (continued)**

*Funding Policy*

Active plan members are required to contribute 9.20% of their salary and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2016-2017 was 10.73% of annual payroll. The contribution requirements of the plan members are established by state statute. The Organization's contributions to STRS for the fiscal year ending June 30, 2017 were \$234,912 and equal 100% of the required contributions for the fiscal year.

**10. JOINT POWERS AGREEMENT**

The Organization entered into a Joint Powers Agreement (JPA) known as the "California Charter Schools Association Joint Powers Authority (CCSA-JPA)," a self-insurance plan for workers' compensation, property/casualty, and school board liability insurance. The CCSA-JPA is governed by a board consisting of a representative from each member organization. The board controls the operation of the CCSA-JPA including selection of management and approval of operating budgets, independent of any influence by the member organizations beyond their representation on the board. Each member organization pays a premium commensurate with the level of coverage requested and share surpluses and deficits proportionate to their participation in the CCSA-JPA. The CCSA-JPA is a separate entity which is audited by an independent accounting firm. The Organization paid the CCSA-JPA \$40,203 in insurance premiums during the year ended June 30, 2017.

**11. TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets consist of entitlements received but not expended as of June 30, 2017. At June 30, 2017, the Organization's temporarily restricted net assets consisted of:

Proposition 39 - California Clean Energy Jobs Act	\$ 55,214
Total temporarily restricted net assets	<u>\$ 55,214</u>

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2017**

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**12. COMMITMENTS AND CONTINGENCIES**

*State Allowances, Awards, and Grants*

The Organization has received state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, management believes that any required reimbursement will not be material.

**13. SUBSEQUENT EVENTS**

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements from the balance sheet date through December 14, 2017, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.

**SUPPLEMENTARY INFORMATION**

**THE LANGUAGE ACADEMY OF SACRAMENTO  
ORGANIZATION  
June 30, 2017**

The Language Academy of Sacramento [#0640] is a Kindergarten through Grade 8 Charter School and was granted its charter renewal by the Sacramento City Unified School District on March 2014, pursuant to the terms of the Charter Schools Act of 1992, as amended.

The Board of Directors for the fiscal year ended June 30, 2017, was comprised of the following members:

Name	Office	Term	Term Expiration
Michelle Ramos	President	3 years	June 30, 2017
Fernando Aceves	Vice-President	3 years	June 30, 2017
Gustavo González	Treasurer	3 years	June 30, 2017
Antonio González	Secretary	3 years	June 30, 2018
Jennifer Bacsafrá	Member	3 years	June 30, 2019
Angelita Sepúlveda	Member	3 years	May 19, 2017
Perla Campos	Member	3 years	June 30, 2019
Peter Moulton	Member	2 Years	June 30, 2018
Erandi Zamora	Member	3 years	June 30, 2019

**Administration**

Name	Position
Eduardo de León	Academic Director
Judy Morales	Business and Operations Officer



**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**SCHEDULE OF AVERAGE DAILY ATTENDANCE**  
**For the Fiscal Year Ended June 30, 2017**

	<u>Second Period Report</u>	<u>Annual Report</u>
	<u>Classroom</u>	<u>Classroom</u>
	<u>Based</u>	<u>Based</u>
Transitional Kindergarten/ Kindergarten - Grade 3	274.17	273.29
Grades 4 - 6	192.32	192.12
Grades 7 - 8	81.82	81.60
Total	<u>548.31</u>	<u>547.01</u>

The Organization is 100% classroom-based and generates no ADA from a full-time independent study program.

**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**SCHEDULE OF INSTRUCTIONAL TIME**  
For the Fiscal Year Ended June 30, 2017

<b>Grade Level</b>	<b>2016-2017 Minutes Requirements</b>	<b>2016-2017 Actual Minutes</b>	<b>Number of Days Traditional Calendar</b>	<b>Status</b>
Transitional Kindergarten	36,000	38,915	181	In compliance
Kindergarten	36,000	48,285	181	In compliance
Grade 1	50,400	56,430	181	In compliance
Grade 2	50,400	56,430	181	In compliance
Grade 3	50,400	56,430	181	In compliance
Grade 4	54,000	56,430	181	In compliance
Grade 5	54,000	56,430	181	In compliance
Grade 6	54,000	58,460	181	In compliance
Grade 7	54,000	58,460	181	In compliance
Grade 8	54,000	58,460	181	In compliance

**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**For the Fiscal Year Ended June 30, 2017**

	<u>Program Services</u>	<u>Support Services</u>	<u>Total</u>
	<u>Education</u>	<u>Management and General</u>	
Certificated salaries	\$ 1,942,503	\$ 20,712	\$ 1,963,215
Classified salaries	436,308	171,622	607,930
Employee benefits	646,716	41,260	687,976
Books and supplies	168,269	22,736	191,005
Travel and conferences	19,625	-	19,625
Dues and memberships	2,899	-	2,899
Operation and housekeeping services	75,923	171,109	247,032
Rental, leases, repairs, and non-capitalized improvements	99,322	32,510	131,832
Professional/consulting services and operating expenditures	602,257	393,594	995,851
Communications	7,713	1,928	9,641
Depreciation	-	610,055	610,055
Direct support/indirect cost charges	-	48,931	48,931
Total expenses	<u>\$ 4,001,535</u>	<u>\$ 1,514,457</u>	<u>\$ 5,515,992</u>

**THE LANGUAGE ACADEMY OF SACRAMENTO  
RECONCILIATION OF CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT - ALTERNATIVE FORM WITH  
AUDITED FINANCIAL STATEMENTS  
For the Fiscal Year Ended June 30, 2017**

	Charter School
June 30, 2017, Charter School Unaudited Actuals Financial Report -- Alternative Form, Ending Fund Balance	\$ 7,928,432
Adjustments and reclassifications:	
Increasing (decreasing) the fund balance:	
Cash overstatement	(1,800)
Accounts receivable overstatement	(48,702)
Accrued expenses overstatement	1,045,420
Long-term debt understatement	(966,766)
Net adjustments and reclassifications	28,152
June 30, 2017, audited financial statement net assets	\$ 7,956,584

**OTHER INDEPENDENT AUDITOR'S REPORTS**

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

Board of Directors  
The Language Academy of Sacramento  
Sacramento, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The Language Academy of Sacramento (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 14, 2017.

**Internal Control Over Financial Reporting**

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

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

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



## Compliance and Other Matters

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

## Purpose of this Report

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

*SQUAR MILNER LLP*

SQUAR MILNER LLP

San Diego, California  
December 14, 2017

## INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Directors  
The Language Academy of Sacramento  
Sacramento, California

### Report on Compliance for Each State Program

We have audited The Language Academy of Sacramento's compliance with the types of compliance requirements described in the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, that could have a direct and material effect on each of The Language Academy of Sacramento's state programs for the fiscal year ended June 30, 2017. The Language Academy of Sacramento's state programs are identified below.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of The Language Academy of Sacramento's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State's Audit Guide, *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a state program occurred. An audit includes examining, on a test basis, evidence about The Language Academy of Sacramento's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state program. However, our audit does not provide a legal determination of The Language Academy of Sacramento's compliance. In connection with the audit referred to above, we selected transactions and records to determine the Organization's compliance with the state laws and regulations applicable to the following items:





<u>Description</u>	<u>Procedures Performed</u>
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study for Charter Schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable

The term “Not Applicable” is used above to mean either that the Organization did not offer the program during the current fiscal year, or that the program applies only to a different type of local education agency.

**Opinion on State Programs**

In our opinion, The Language Academy of Sacramento complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its state programs for the fiscal year ended June 30, 2017.

The purpose of this report on state compliance is solely to describe the scope of our testing of state compliance and the results of that testing based on the requirements of *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

*SQUAR MILNER LLP*

**SQUAR MILNER LLP**

San Diego, California  
December 14, 2017

## **FINDINGS AND RECOMMENDATIONS**

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**For the Fiscal Year Ended June 30, 2017**

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**A. Summary of Auditor's Results**

1 Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified?      Yes   X   No

One or more significant deficiencies identified that are not considered to be material weaknesses?      Yes   X   None Reported

Noncompliance material to financial statements noted?      Yes   X   No

2 Federal Awards

Internal control over major programs:

One or more material weaknesses identified?      Yes   N/A   No

One or more significant deficiencies identified that are not considered to be material weaknesses?      Yes   N/A   None Reported

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

Any audit findings disclosed that are required to be reported under section 200.516 Audit Findings paragraph (a) of OMB Uniform Guidance?      Yes   N/A   No

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**THE LANGUAGE ACADEMY OF SACRAMENTO  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
For the Fiscal Year Ended June 30, 2017**

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**A. Summary of Auditor's Results (continued)**

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
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*The Organization did not have over \$750,000 in Federal Expenditures.*

Dollar threshold used to distinguish between  
Type A and Type B programs:

      N/A      

Auditee qualified as low-risk auditee?

       Yes   N/A   No

**3 State Awards**

Internal control over state programs:

One or more material weaknesses identified?        Yes   X   No

One or more significant deficiencies identified that  
are not considered to be material weaknesses?        Yes   X   None Reported

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

      Unmodified      

**B. Financial Statement Findings**

None

**C. Federal Award Findings and Questioned Costs**

None

**D. State Award Findings and Questioned Costs**

None

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
For the Fiscal Year Ended June 30, 2017

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<u>Findings/Recommendations</u>	<u>Current Status</u>	<u>Explanation If Not Implemented</u>
None	N/A	N/A



A California Public School

Agenda Item# IIIBA

**Board Meeting Date:** January 19, 2018

**Subject:** Finance Committee

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: \_\_\_\_\_)
- Conference/Action
- Action

**Committee:** Finance Committee Members: Brenda Luna, Graciela Castañeda, Miguel Pérez, Erica Frederiksen, Ann Hubbell, Richard González, Eduardo de León, Teejay Bersola, Judy Morales, Aracely Campa and Ravindar Singh.

**Summary:** The Finance Committee did not meet in January. Instead, the following is being shared with the Governing Board:

- Financial Summary of activity through November 30, 2017

**Documents Attached:**

1. Financial Summary
2. November 2017 Budgets v. Actuals
3. November 2017 Cash Flow
4. November 2017 Balance Sheet

**Estimated Time of Presentation:** 15 min  
**Submitted By:** School Leadership  
**Date:** 1.15.18

**Pertinent Pages in**  
( ) Charter, pages \_\_\_\_\_  
( ) MOU, pages \_\_\_\_\_



A California Public School

Agenda Artículo# IIBA

**Fecha de la Reunión:** 19 de enero de 2018

**Tema:** Reporte de Comité de Finanzas

- Artículo de información
- Aprobación en la Agenda de Consentimiento
- Conferencia (solo para discutir)
- Conferencia/Primera lectura (Acción Anticipado: \_\_\_\_\_)
- Conferencia/Acción
- Acción

**Comité:** Comité de Finanzas: Brenda Luna, Graciela Castañeda, Miguel Pérez, Erica Frederiksen, Ann Hubbell, Richard González, Eduardo de León, Teejay Bersola, Judy Morales, Aracely Campa and Ravindar Singh.

**Resumen:** El comité de finanzas no se reunió en el mes de enero. La siguiente información se comparte con la mesa directiva:

- Resumen de actividad financiero hasta el 30 de noviembre, 2017

**Documentos adjuntos:**

1. Resumen de Finanzas
2. Resumen de actividad financiera noviembre 2017
3. Finanzas del mes de noviembre 2017
4. Flujo de efectivo del mes de noviembre 2017
5. Saldo actual del mes de noviembre 2017

Tiempo estimado para la presentación: 15 min.  
Entregado por: Liderazgo Escolar  
Fecha: 1.15.18

Páginas pertinentes en:  
( ) La constitución, páginas \_\_\_\_\_  
( ) MOU, páginas \_\_\_\_\_



Business and Development Specialists  
for Charter Schools

### **Financial Summary of Activity through November 30, 2017**

Prepared for the Governing Board of the Language Academy of Sacramento  
Prepared by Gasper Magallanes, Sr. Director of Client Management & Development

#### **November 2017 Financial Activity**

- \$498K: November revenues (see page 3 of Budget vs. Actuals)
- \$1.65MM: Year to date revenues since July 1, 2017
- Year to date revenues is about 27% of total revenues for the fiscal year with 41% of the fiscal year complete; we would expect about 28% of your revenues for the year received through this point, but some of the revenues won't otherwise begin to come in until 2<sup>nd</sup> half of the year
- \$457K: November expenses (see pages 4 through 6 of Budget vs. Actuals)
- \$1.81MM: Year to date expenses since July 1, 2017
- Year to date spending is about 31% of total expenses for the fiscal year with 41% of the fiscal year complete; we would expect about 27% of spending through November 30th, so LAS has spent somewhat more than what we otherwise would
- \$168K in capital expenses (see page 7 of Budget vs. Actuals); year to date is \$179K
- Major variances due to outdated budget and have otherwise been accounted for in the forecast

#### **Balance Sheet Activity through November 30, 2017**

- \$5.31MM available cash on hand; includes \$1.93MM that needs to be paid back to the state at some point, currently projected to be repaid in February 2018 (see Balance Sheet & Cash Flow Projections)
- Some outstanding payables need to come in or otherwise be written off
- Cash flow anticipated to be above the \$3MM mark all year

#### **No Forecast Revisions**



**The Language Academy of Sacramento**

Budget vs. Actuals  
As of November 30, 2017

	Actual						Budget vs. Actual			Budget					
	Jul	Aug	Sep	Oct	Nov		Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
<b>SUMMARY</b>															
<b>Revenue</b>															
LCFF Enrollment	-	166,150	347,408	469,683	480,187		1,442,428	1,455,604	(13,176)	5,178,168	5,178,168	5,215,311	37,143	3,772,883	
Federal Revenue	-	-	-	42,063	-		42,063	43,391	(1,328)	245,320	245,320	241,959	(3,361)	199,936	
Other State Revenues	13,387	14,887	25,206	37,711	24,085		115,297	173,397	(58,100)	539,883	620,073	659,117	39,044	543,830	
Local Revenues	2,322	9,363	1,434	4,625	1,533		19,278	18,385	894	57,000	58,137	58,000	137	38,859	
Fundraising and Grants	-	670	4,429	11,348	11,793		28,237	22,917	5,321	55,000	55,000	55,000	-	26,763	
<b>Total Revenue</b>	<b>15,709</b>	<b>191,070</b>	<b>378,477</b>	<b>564,388</b>	<b>497,609</b>		<b>1,647,253</b>	<b>1,773,691</b>	<b>(126,438)</b>	<b>6,065,151</b>	<b>6,156,698</b>	<b>6,223,523</b>	<b>72,826</b>	<b>4,582,271</b>	
<b>Expenses</b>															
Compensation and Benefits	120,183	170,912	351,318	361,625	318,900		1,322,939	1,081,325	(241,614)	3,877,367	3,877,367	3,840,608	36,759	2,517,669	
Books and Supplies	27,582	41,370	31,616	14,409	15,409		130,385	163,300	32,915	246,794	260,359	220,182	40,178	89,796	
Services and Other Operating Expenditures	40,067	40,196	86,792	72,521	122,250		361,826	384,254	32,428	1,135,941	1,151,584	1,248,584	(97,000)	886,758	
Depreciation	187,832	252,478	469,726	448,554	456,560		1,815,151	1,588,879	(226,271)	519,423	555,000	555,000	-	519,423	
<b>Total Expenses</b>	<b>(172,123)</b>	<b>(61,408)</b>	<b>(61,250)</b>	<b>115,834</b>	<b>41,049</b>		<b>(167,898)</b>	<b>124,812</b>	<b>(292,710)</b>	<b>289,626</b>	<b>312,387</b>	<b>365,149</b>	<b>(52,763)</b>	<b>4,013,646</b>	
<b>Operating Income</b>															
<b>Fund Balance</b>															
Beginning Balance (Unaudited)	7,922,016	7,756,309	7,684,880	7,592,480	7,708,314		7,922,016	7,831,095	90,921	7,831,095	7,922,016	7,922,016	-	-	
Year End Close Adjustment	6,416	-	-	-	-		6,416	-	6,416	-	6,416	6,416	-	-	
Audit Adjustment	(172,123)	(61,409)	(91,250)	115,834	41,049		(167,898)	124,812	(292,710)	289,626	312,387	385,149	52,763	-	
Operating Income	7,756,309	7,694,901	7,593,730	7,708,314	7,749,364		7,760,534	7,955,907	(195,373)	8,120,721	8,240,819	8,293,581	52,763	-	
<b>Ending Fund Balance (Operating)</b>															
<b>Capital Expenditure Activities</b>															
Capital Expenditure Activities	-	9,921	1,250	-	168,000		179,171	-	(179,171)	-	-	-	-	-	
<b>Ending Fund Balance (Including Capital Expenditure Activities)*</b>															
Ending Fund Balance (Including Capital Expenditure Activities)*	7,756,309	7,684,980	7,592,480	7,708,314	7,581,364		7,581,364	7,955,907	(374,544)	8,120,721	8,240,819	8,293,581	52,763	-	

**Note on Capitalization and Depreciation:**  
\*Throughout the year, EDTEC reflects ongoing capital expenditure activities on the income statement. At year end, these expenses are capitalized and shifted to the balance sheet. Simultaneously, EDTEC will then book the associated depreciation expense as well as any other depreciation expense from capitalized expense.  
The ending fund balance through the most recent month and year to date columns match the equity position on the balance sheet through the most recent month, which is reflective of the accounting approach throughout the year noted above. The ending fund balance in the budget and forecast columns is reflective of where the fund balance is anticipated to be after capitalization and depreciation.

**Note on Debt Service:**  
The interest component of debt service is reflected on the income statement. The principal component is reflected on the balance sheet, reducing the liability over time.

The Language Academy of Sacramento  
 Budget vs. Actuals  
 As of November 30, 2017

Detail	Actual				Budget vs. Actual		Budget						
	Jul	Aug	Sep	Oct	Nov	Variance (YTD less Budget)	Actual YTD	Budget YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance vs. Current Forecast	Forecast Remaining
<b>Enrollment Summary</b>													
K-3									282	282	283	1	
4-6									188	198	198	-	
7-8									107	107	104	(3)	
<b>Total Enrolled</b>									<b>587</b>	<b>587</b>	<b>585</b>	<b>(2)</b>	
<b>ADA %</b>									95.00%	95.00%	95.00%	1.00%	
K-3									95.00%	95.00%	95.00%	1.00%	
4-6									95.00%	95.00%	95.00%	1.00%	
7-8									95.00%	95.00%	95.00%	1.00%	
<b>Average</b>													
<b>ADA</b>									267.9	267.9	271.7	3.8	
K-3									188.1	188.1	190.1	2.0	
4-6									101.7	101.7	99.8	-1.8	
7-8									557.7	557.7	551.6	4.0	
<b>Total ADA</b>													

The Language Academy of Sacramento  
 Budget vs. Actuals  
 As of November 30, 2017

REVENUE	Actual				Budget vs. Actual			Budget					
	Jul	Aug	Sep	Oct	Nov	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Months Forecast	Current Forecast	Variance vs. Current Forecast	Forecast Remaining
<b>LCFF Entitlement</b>													
8011 Charter Schools LCFF - State Aid	-	166,150	166,150	299,069	299,069	992,871	992,871	(62,433)	3,492,610	3,492,610	3,517,662	25,052	2,587,224
8012 Education Protection Account Entitlement	-	-	-	165,614	-	165,614	174,244	(4,630)	663,140	663,140	667,897	4,757	489,263
8096 Charter Schools in Lieu of Property Taxes	-	-	181,258	-	161,118	342,376	288,488	53,888	1,022,418	1,022,418	1,029,752	7,334	687,376
<b>SUBTOTAL - LCFF Entitlement</b>	-	166,150	347,408	465,683	460,187	1,442,428	1,455,604	(13,176)	5,178,168	5,178,168	5,215,311	37,143	3,772,883
<b>Federal Revenue</b>													
8100 Special Education - Entitlement	-	-	-	-	-	-	-	-	71,755	71,755	70,625	(1,130)	70,625
8291 Title I	-	-	-	37,122	-	37,122	42,739	(5,617)	170,955	170,955	181,703	(10,748)	114,591
8292 Title II	-	-	-	4,872	-	4,872	653	4,220	2,610	2,610	19,602	16,992	14,739
8297 PY Federal - Not Accrued	-	-	-	29	-	29	-	29	-	-	29	-	-
<b>SUBTOTAL - Federal Income</b>	-	-	-	42,023	-	42,023	43,391	(1,368)	245,320	245,320	241,959	(3,361)	199,935
<b>Other State Revenues</b>													
8300 Other State Revenues	-	1,500	1,110	13,615	-	16,225	-	16,225	-	2,610	16,225	13,615	(0)
8391 Other State Appointments - Prior Years	13,387	13,387	24,096	24,096	24,096	99,062	75,897	23,165	282,729	282,729	288,662	5,934	189,600
8550 Mandated Cost Reimbursements	-	-	-	-	-	-	-	-	-	-	8,718	8,718	-
8590 State Lottery Revenue	-	-	-	-	-	-	-	-	100,935	100,935	100,935	-	100,935
8599 All Other State Revenue	-	-	-	-	-	-	-	-	70,000	70,000	80,777	10,777	80,777
8596 ASES	-	-	-	-	-	-	97,500	(97,500)	150,000	150,000	163,800	13,800	163,800
<b>SUBTOTAL - Other State Income</b>	13,387	14,887	25,206	37,711	24,096	115,287	173,397	(58,109)	533,663	620,073	659,117	39,044	543,830
<b>Other Local Revenue</b>													
8600 Uniforms	-	4,138	-	-	-	4,138	2,500	1,638	6,000	6,000	6,000	-	1,862
8638 Merchandise Sales	-	2,005	132	-	-	2,137	417	1,720	1,000	2,137	2,137	-	-
8660 Interest	1,026	175	184	1,086	197	2,679	1,667	1,013	4,000	4,000	4,000	-	1,321
8670 Fees and Contracts	-	1,000	-	500	500	2,000	1,800	200	6,000	6,000	6,000	-	4,000
8693 Field Trips	-	-	500	-	-	500	10,500	(10,000)	35,000	35,000	35,000	-	34,500
8699 All Other Local Revenue	1,296	2,044	608	3,038	836	7,823	1,500	6,323	5,000	5,000	5,000	-	5,000
8999 Uncategorized Revenue	-	-	-	-	-	-	-	-	-	-	-	-	(7,823)
<b>SUBTOTAL - Local Revenues</b>	2,322	9,363	1,434	4,625	1,533	19,278	18,383	894	57,000	58,137	58,137	-	38,850
<b>Donations/Fundraising</b>													
8800 Donations - Events	-	200	600	-	-	800	6,250	(5,450)	15,000	15,000	15,000	-	14,200
8902 Donations - Private	-	202	-	50	225	477	6,250	(5,773)	15,000	15,000	15,000	-	14,523
8903 Fundraising	-	267	3,829	11,296	11,569	26,860	10,417	16,443	25,000	25,000	25,000	-	(1,960)
<b>SUBTOTAL - Fundraising and Grants</b>	-	670	4,429	11,346	11,793	28,237	22,917	5,321	55,000	55,000	55,000	-	26,763
<b>TOTAL REVENUE</b>	15,709	191,070	378,477	584,388	497,609	1,647,253	1,713,691	(66,438)	6,069,151	6,196,698	6,299,523	72,828	4,562,271

**The Language Academy of Sacramento**  
 Budget vs. Actuals  
 As of November 30, 2017

	Actual					Budget vs. Actual			Budget				
	Jul	Aug	Sep	Oct	Nov	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
<b>EXPENSES</b>													
<b>Compensation &amp; Benefits</b>													
1000 Certified Salaries	(0)	16,736	164,879	164,529	164,319	510,463	351,632	(158,831)	1,758,160	1,758,160	1,651,275	106,885	1,140,812
1100 Teachers Salaries	884	-	-	-	-	884	2,960	2,076	14,800	14,800	17,930	(3,130)	17,046
1101 Teacher - Substitute Pay	-	104	1,885	3,894	1,869	7,752	17,690	9,938	88,450	88,450	88,450	-	80,698
1103 Teacher - Substitute Pay	8,874	8,874	8,874	8,874	8,874	44,371	35,486	(8,874)	106,889	106,889	106,889	-	62,119
1300 Certified Supervisor & Administrator Salaries	4,684	13,551	22,809	22,809	22,809	86,663	78,382	(8,272)	235,175	235,175	235,175	(97,996)	176,508
1311 Certified SPED	3,680	-	-	-	-	3,680	9,300	5,620	9,300	9,300	3,680	5,620	-
1920 Other Cert - Summer	2,573	6,186	12,650	12,650	12,650	46,710	46,175	(535)	138,524	138,524	138,524	-	91,815
1940 Academic Accountability & Intervention													
<b>SUBTOTAL - Certified Employees</b>	<b>20,694</b>	<b>45,451</b>	<b>211,098</b>	<b>212,757</b>	<b>210,522</b>	<b>700,522</b>	<b>541,645</b>	<b>(158,877)</b>	<b>2,350,899</b>	<b>2,350,899</b>	<b>2,265,520</b>	<b>81,379</b>	<b>1,566,998</b>
2000 Classified Salaries	-	3,678	3,688	3,269	2,263	12,899	4,418	(8,480)	16,201	16,201	28,866	(12,665)	15,967
2100 Classified Instructional Aide Salaries	-	7,747	7,603	8,084	6,809	30,243	35,667	5,424	130,779	130,779	93,667	37,112	63,424
2200 SPED Support	-	5,087	8,758	8,057	5,352	27,244	19,015	(8,229)	69,723	69,723	86,501	(16,778)	61,257
2300 Classified Support Salaries	10,640	14,366	11,181	12,133	11,023	59,344	13,342	(46,002)	40,027	40,027	42,541	(2,514)	(16,803)
2400 Classified Supervisor & Administrator Salaries	5,285	10,779	8,289	8,708	6,076	39,138	26,967	(12,171)	80,900	80,900	98,458	(17,558)	58,320
2900 Classified Other Salaries	1,642	20,286	14,824	19,652	12,840	69,654	29,388	(40,266)	88,165	88,165	188,725	(100,560)	88,165
2905 Other Classified - After School	3,642	7,925	6,728	7,126	4,876	30,298	24,062	(6,236)	72,187	72,187	90,125	(17,938)	59,827
2930 Other Classified - Maintenance/grounds													
<b>SUBTOTAL - Classified Employees</b>	<b>21,210</b>	<b>69,859</b>	<b>61,072</b>	<b>66,439</b>	<b>49,240</b>	<b>267,820</b>	<b>196,497</b>	<b>(71,323)</b>	<b>657,983</b>	<b>657,983</b>	<b>717,048</b>	<b>(59,065)</b>	<b>448,228</b>
3000 Employee Benefits													
3100 STRS	2,009	6,484	30,226	29,891	30,055	98,666	78,159	(20,497)	339,235	339,235	327,482	11,743	226,696
3300 CASDI-Medicare-Alternative	1,980	6,004	7,766	8,273	6,957	30,980	20,845	(10,135)	84,970	84,970	83,244	1,726	52,384
3400 Health & Welfare Benefits	56,085	40,954	39,293	35,406	18,376	190,104	95,902	(94,202)	383,608	383,608	393,608	-	193,505
3500 Unemployment Insurance	21	54	135	139	129	478	3,462	2,984	14,112	14,112	14,112	-	13,694
3600 Workers Comp Insurance	17,223	-	-	6,873	2,291	26,387	9,027	(17,360)	36,107	36,107	35,130	977	6,743
3900 Other Employee Benefits	982	2,107	-	-	-	3,089	2,565	(524)	10,455	10,455	10,455	-	7,366
<b>SUBTOTAL - Employee Benefits</b>	<b>78,280</b>	<b>55,602</b>	<b>79,148</b>	<b>82,429</b>	<b>59,138</b>	<b>354,597</b>	<b>209,960</b>	<b>(144,637)</b>	<b>868,466</b>	<b>868,466</b>	<b>854,040</b>	<b>14,445</b>	<b>499,443</b>

The Language Academy of Sacramento  
 Budget vs. Actuals  
 As of November 30, 2017

	Actual					Budget vs. Actual		Budget				Variance (Previous vs. Current Forecast)	Forecast Remaining
	Jul	Aug	Sep	Oct	Nov	Actual YTD	Budget YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Forecast		
4000 Books & Supplies	7,936	-	1,365	2,047	-	11,348	18,949	22,440	22,440	12,440	10,000	1,092	
4100 Approved Textbooks & Core Curricula Materials	-	-	-	-	-	-	5,811	7,000	7,000	2,000	5,000	2,000	
4101 SPED Textbooks	3,589	-	4,000	-	-	7,589	4,403	10,566	10,566	10,566	-	2,997	
4102 Technology Curriculum Resources	5,719	19,607	9,963	6,245	4,692	46,426	25,502	30,200	35,289	45,289	(10,000)	(7,137)	
4200 Books & Other Reference Materials	1,542	14	(281)	-	3,152	4,434	12,892	14,675	14,675	14,675	-	1,675	
4201 Library Resources	1,364	559	3,464	1,733	1,900	8,921	7,900	16,000	16,000	16,000	-	9,076	
4315 Custodial Supplies	-	-	2,107	-	671	17,185	6,115	14,675	2,107	2,107	-	-	
4320 Educational Software	1,925	8,516	4,151	2,202	571	17,365	6,115	14,675	14,675	14,675	10,000	(13,050)	
4325 Instructional Materials & Supplies	1,952	1,589	1,421	32	737	6,571	8,750	21,000	21,000	21,000	-	14,429	
4330 Office Supplies	-	781	1,421	32	-	6,871	2,448	5,870	5,870	5,870	-	5,057	
4335 PE Supplies	232	-	445	77	-	880	1,687	4,000	4,000	4,000	-	3,120	
4340 Professional Development Supplies	-	-	250	-	127	880	1,417	4,000	4,000	4,000	-	3,120	
4352 Garden Materials	2,456	133	360	416	2,451	5,817	4,500	15,000	15,000	15,000	-	9,183	
4354 Greenhouses	57	-	-	-	-	57	516	600	600	600	-	543	
4355 Super Preschool	-	-	-	-	-	-	-	-	-	-	-	-	
4356 SPED Consumables	45	1,000	216	138	886	2,285	2,877	9,590	9,590	9,590	-	7,305	
4410 Classroom Furniture, Equipment & Supplies	590	4,148	3,572	911	336	9,558	8,444	10,000	10,000	10,000	-	442	
4420 Computers (Individual Items less than \$5K)	-	200	-	-	-	200	46,395	55,178	55,178	30,000	25,178	29,800	
4423 SPED Equipment	-	-	-	-	-	-	4,222	5,000	5,000	5,000	-	5,000	
4430 Non Classroom Related Furniture, Equipment & Supplies	215	4,572	583	14	-	5,384	844	1,000	5,370	5,370	-	(14)	
<b>SUBTOTAL - Books and Supplies</b>	<b>27,582</b>	<b>41,370</b>	<b>31,516</b>	<b>14,409</b>	<b>15,409</b>	<b>130,385</b>	<b>163,300</b>	<b>248,794</b>	<b>250,359</b>	<b>220,182</b>	<b>40,178</b>	<b>89,796</b>	

### The Language Academy of Sacramento Budget vs. Actuals

As of November 30, 2017

	Actual												Budget vs. Actual						Budget				
	Jul	Aug	Sep	Oct	Nov	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining										
Services & Other Operating Expenses																							
Conference Fees	-	-	1,530	1,560	120	3,210	6,687	3,457	16,000	16,000	16,000	-	12,790										
Travel - Airfare, Parking, Tolls	-	624	147	36	38	844	-	(844)	-	-	-	-	(844)										
Travel - Meals & Entertainment	31	1,353	1,585	218	2,150	5,338	893	(4,504)	2,000	2,000	2,000	-	(3,781)										
Tuition	-	-	51	1,916	-	1,967	2,069	(91)	5,000	5,000	5,000	-	3,084										
Dues & Membership - Professional	-	-	30,367	10,350	3,450	43,167	50,225	(6,957)	45,000	45,000	45,000	-	14,943										
Insurance - Other	12,161	4,096	26,229	12,602	13,451	58,467	59,225	(757)	142,140	142,140	154,140	(12,000)	101,659										
Janitorial, Gardening Services & Supplies	-	-	-	-	-	-	22,500	(22,500)	54,000	54,000	54,000	-	54,000										
Utilities - All Utilities	1,762	1,678	1,678	1,678	3,440	7,236	8,750	(1,485)	21,000	21,000	21,000	-	10,785										
Equipment Leases	567	750	3,846	-	668	5,811	4,057	(1,754)	97,265	97,265	97,265	-	83,233										
Rent	-	-	-	-	100	100	1,042	(942)	10,000	10,000	10,000	-	4,069										
Repairs and Maintenance - Building	982	229	-	-	3,165	4,376	417	(794)	1,000	1,000	1,000	-	1,213										
Repairs and Maintenance - Computers	-	-	-	-	-	-	300	(300)	1,000	1,000	1,000	-	1,000										
Repairs and Maintenance - Other Equipment	-	-	-	-	-	-	8,718	(8,718)	1,000	1,000	1,000	-	1,000										
Accounting Fees	2,970	-	(2,970)	-	-	-	287	(287)	2,400	2,400	2,400	-	18,359										
Parent Training	-	-	-	-	1,844	1,844	175	(1,669)	400	400	400	-	2,113										
Administrative Fees	-	-	-	-	287	287	175	(112)	400	400	400	-	408										
Assemblies	-	-	-	-	12	12	175	(163)	400	400	420	-	408										
Banking Fees	-	-	-	-	48,828	48,828	39,593	(9,235)	95,000	95,000	95,000	-	49,172										
Business Services	-	-	-	-	525	525	833	(308)	2,000	2,000	2,000	-	1,257										
Board Development	-	-	-	-	218	218	2,063	(1,845)	5,000	5,000	5,000	-	5,000										
SPED Legal Fees	-	-	-	-	-	-	2,063	(2,063)	30,000	30,000	30,000	-	30,000										
Title I - SES Spending	-	-	-	-	-	-	12,285	(12,285)	51,782	51,782	51,782	-	39,497										
Registration Fees	-	-	-	-	-	-	15,588	(15,588)	52,830	52,830	52,830	-	37,232										
Field Trip Expenses	32	192	3,075	10,867	1,555	15,849	150	(349)	500	500	500	-	(13)										
Fines and Penalties	32	192	3,075	10,867	1,555	15,849	150	(349)	500	500	500	-	(13)										
Fingerprinting	32	192	3,075	10,867	1,555	15,849	211	(387)	86,000	86,000	86,000	-	22,297										
Fundraising Expenses	3,634	5,896	2,448	1,043	982	13,703	15,000	1,297	9,000	9,000	9,000	-	90,000										
Interest - Loans Less than 1 Year	143	600	-	-	1,203	1,945	3,250	1,305	7,800	7,800	7,800	-	5,855										
Legal Fees	234	-	-	-	-	234	-	(234)	-	-	-	-	(234)										
Licenses and Other Fees	619	2,308	-	-	1,558	4,485	500	(4,985)	1,200	1,200	1,200	-	1,200										
Marketing and Student Recruiting	764	2,553	4,349	5,620	2,655	15,941	3,750	(2,588)	9,000	9,000	9,000	-	2,862										
Payroll Fees	-	-	-	-	-	-	7,893	(7,893)	12,000	12,000	12,000	-	12,000										
Payroll Fees - Reproduction	-	-	-	-	-	-	7,893	(7,893)	12,000	12,000	12,000	-	12,000										
Prior Yr. Exp. (not accrued)	-	-	-	-	-	-	8,333	(8,333)	-	-	-	-	-										
Professional Development	-	7,840	963	150	285	8,438	8,333	(95)	20,000	20,000	20,000	-	10,761										
Common Care Professional Development	-	130	(130)	-	-	-	-	-	-	-	-	-	-										
SPED Professional Development	-	343	-	-	-	343	-	(343)	-	-	-	-	-										
Special Education Contract Instructors	-	-	2,703	-	-	2,703	3,296	(593)	7,000	7,000	7,000	-	3,705										
Sports	-	-	-	17,966	-	17,966	44,165	(26,199)	140,000	140,000	218,000	(78,000)	73,000										
Staff Recruiting	-	-	-	-	1,100	1,100	4,165	(3,065)	14,000	14,000	14,000	-	14,000										
Student Assessment	-	-	-	-	-	-	4,165	(4,165)	1,000	1,000	1,000	-	1,000										
Student Health Services	-	-	-	-	191	191	417	(226)	1,000	1,000	1,000	-	1,000										
Student Instructors	-	-	-	-	2,585	2,585	4,737	(2,152)	11,490	11,490	11,490	-	8,714										
Student Information System	-	-	-	-	-	-	734	(734)	1,761	1,761	1,761	-	1,461										
Technology Services	-	-	-	-	-	-	12,621	(12,621)	14,675	14,675	14,675	-	14,675										
Transportation - Student	-	1,527	2,792	4,000	4,000	8,319	7,500	(819)	18,000	18,000	18,000	-	9,681										
Miscellaneous Operating Expenses	10,206	3,153	(5,164)	-	6,250	3,750	15,000	(11,250)	50,000	50,000	50,000	-	32,500										
Communications - Internet / Website Fees	125	162	-	-	-	287	2,000	(1,713)	4,800	4,800	4,800	-	4,701										
Postage and Delivery	5,837	2,887	-	97	2,546	11,070	10,000	(1,070)	1,800	1,800	1,800	-	1,377										
Communications - Telephone & Fax	-	-	-	-	-	-	423	(423)	24,000	24,000	24,000	-	12,930										
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>40,067</b>	<b>40,196</b>	<b>86,792</b>	<b>72,621</b>	<b>122,250</b>	<b>364,926</b>	<b>394,254</b>	<b>32,428</b>	<b>1,133,941</b>	<b>1,151,694</b>	<b>1,248,584</b>	<b>(97,000)</b>	<b>886,758</b>										

The Language Academy of Sacramento  
 Budget vs. Actuals  
 As of November 30, 2017

6000 Capital Outlay  
 6100 Sites & Improvement of Sites  
 6300 Parking Lot  
 SUBTOTAL - Capital Outlay

TOTAL EXPENSES

	Actual					Budget vs. Actual			Budget				
	Jul	Aug	Sep	Oct	Nov	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
	-	9,921	1,250	-	-	11,171	-	(11,171)	-	-	-	-	(11,171)
	-	-	-	-	168,000	168,000	-	(168,000)	-	-	-	-	(168,000)
	-	9,921	1,250	-	168,000	179,171	-	(179,171)	-	-	-	-	(179,171)
	167,832	262,399	470,976	448,554	624,560	1,994,321	1,518,879	(405,442)	5,260,102	5,269,311	5,309,374	(20,063)	3,315,053

**ESP-CA**  
**EdTec Network : Language Academy of Sacramento (LAS)**  
**Balance Sheet**  
**End of Nov 2017**

Financial Row	Amount
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank</b>	
<b>9120-LAS - Cash in Bank - LAS</b>	
9121-3857 - Cash in Bank - LAS: SFCU Checking	\$1,398,055.49
9124-857S - Cash in Bank - LAS: SFCU Savings	\$3,235,051.43
9125-857M - Cash in Bank - LAS: SFCU Money Market	\$619,288.76
9126-857C - Cash in Bank - LAS: SFCU CD	\$56,791.83
<b>Total - 9120-LAS - Cash in Bank - LAS</b>	<b>\$5,309,187.51</b>
<b>Total Bank</b>	<b>\$5,309,187.51</b>
<b>Accounts Receivable</b>	
<b>9200 - Accounts Receivable</b>	<b>(\$31,270.82)</b>
9211 - AR - Title I	(\$804.00)
9219 - AR - Special Ed (Fed)	(\$6,613.00)
9230 - AR - State Aid	(\$156,241.00)
9232 - AR - Property Taxes	(\$80,844.82)
9239 - AR - Special Education	\$36,968.00
9253 - AR - AR1	\$176,264.00
<b>Total - 9200 - Accounts Receivable</b>	<b>(\$31,270.82)</b>
<b>Total Accounts Receivable</b>	<b>(\$31,270.82)</b>
<b>Total Current Assets</b>	<b>\$5,277,916.69</b>
<b>Fixed Assets</b>	
9420 - Land Improvements	\$1,085,111.45
9425 - Accumulated Depreciation - Land Improvements	(\$155,314.44)
9431 - Fixed Asset - Building Improvements	\$8,973,096.59
9436 - Accumulated Depreciation - Building Improvements	(\$886,468.83)
9440 - Equipment	\$419,593.24
9445 - Accumulated Depreciation-Equipment	(\$289,802.19)
9450 - Construction in Progress	\$29.70
<b>Total Fixed Assets</b>	<b>\$9,146,245.52</b>
<b>Total ASSETS</b>	<b>\$14,424,162.21</b>



**ESP-CA**  
**EdTec Network : Language Academy of Sacramento (LAS)**  
**Balance Sheet**  
**End of Nov 2017**

Financial Row	Amount
<b>LIABILITIES &amp; EQUITY</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
9500 - Accounts Payable	(\$9,960.99)
<b>Total - 9500 - Accounts Payable</b>	<b>(\$9,960.99)</b>
<b>Total Accounts Payable</b>	<b>(\$9,960.99)</b>
<b>Credit Card</b>	
<b>9515-LAS - Credit Card Summary - LAS</b>	
9515-LAS - Credit Card Summary - LAS	\$18.00
9515-3761 - Credit Card - LAS : CCU #3761	(\$2,664.71)
9515-6574 - Credit Card - LAS : CCU #6574	(\$8,906.12)
<b>Total - 9515-LAS - Credit Card Summary - LAS</b>	<b>(\$11,552.83)</b>
<b>Total Credit Card</b>	<b>(\$11,552.83)</b>
<b>Other Current Liability</b>	
9501 - Accrued Accounts Payable	\$222,169.97
9502 - AP - District Oversight Fee	\$48,931.00
9514 - AP - Other	\$1,933,532.00
9517 - Credit Card Accrual	\$95.59
9525 - Flex Plan Liability	\$1,000.00
9530 - Garnishment/Lien Payable	\$60.00
9540 - Payroll Liability - Federal	\$639.78
9545 - Payroll Liability - State	(\$940.96)
9546 - Payroll Liability - SUI	\$1,869.61
9547 - Payroll Liability - SDI	\$7,071.72
9555 - Retirement Liability - STRS	(\$3,631.03)
9570 - Wages Payable	\$691.09
9571 - Wages Payable (July & August)	\$51,644.61
9580 - 403B Payable	\$4,894.83
9585 - Other Payroll Liabilities	\$882.88
<b>Total Other Current Liability</b>	<b>\$2,268,911.09</b>
<b>Total Current Liabilities</b>	<b>\$2,247,397.27</b>
<b>Long Term Liabilities</b>	
<b>9660 - Long Term Liabilities</b>	
9670 - CDE Loan	\$4,571,064.96
<b>Total - 9660 - Long Term Liabilities</b>	<b>\$4,571,064.96</b>
<b>Total Long Term Liabilities</b>	<b>\$4,571,064.96</b>
<b>Equity</b>	
Retained Earnings	\$7,956,584.33
Net Income	(\$350,884.35)
<b>Total Equity</b>	<b>\$7,605,699.98</b>
<b>Total LIABILITIES &amp; EQUITY</b>	<b>\$14,424,162.21</b>

The Language Academy of Sacramento  
 Monthly Cash Forecast  
 As of November 30, 2017

	2017/18												Forecast	AP/AR												
	Jul		Aug		Sep		Oct		Nov		Actual & Projected				Jan		Feb		Mar		Apr		May		Jun	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected		
<b>Beginning Cash</b>	5,009,285	4,745,612	5,291,953	5,242,299	5,420,774	5,309,187	5,148,714	5,328,951	3,375,425	3,290,092	3,660,189	3,552,008														
<b>Revenue</b>																										
LCCF Entitlement	-	166,150	347,408	468,683	460,187	400,183	561,261	387,017	318,156	685,591	280,040	5,215,311	860,586													
Federal Income	-	-	-	42,023	-	815	42,829	3	42,829	3	42,829	41,672	71,783													
Other State Income	13,387	14,887	25,206	37,711	24,096	112,991	70,520	38,429	41,950	82,900	67,481	659,117	87,609													
Local Revenues	2,322	9,363	1,434	4,625	1,533	5,551	5,551	5,551	5,551	5,551	5,551	58,137	-													
Fundraising and Grants	-	670	4,429	11,346	11,793	3,823	3,823	3,823	3,823	3,823	3,823	3,823	-													
<b>Total Revenue</b>	15,709	191,070	378,477	564,388	497,609	523,373	683,965	434,824	369,484	820,695	398,567	6,229,523	1,019,977													
<b>Expenses</b>																										
Compensation & Benefits	120,183	170,912	351,318	361,625	318,900	359,667	359,667	359,667	359,667	359,667	359,667	3,840,608	-													
Books & Supplies	27,582	41,370	31,516	14,409	15,409	12,828	12,828	12,828	12,828	12,828	12,828	220,182	-													
Services & Other Operating Expenses	40,067	40,196	86,792	72,521	126,063	221,405	98,646	98,646	98,646	98,646	98,646	1,248,584	26,168													
Capital Outlay	187,832	262,389	470,976	448,584	628,373	593,901	471,142	471,142	471,142	471,142	466,923	5,309,374	(179,171)													
<b>Total Expenses</b>	(172,123)	(71,329)	(92,500)	(115,834)	(130,764)	(70,527)	(212,843)	(36,318)	(101,658)	(353,772)	(124,505)	920,150	1,172,980													
<b>Operating Cash Inflow (Outflow)</b>																										
Revenues - Prior Year Accruals	-	773,851	-	71,772	48,702	(31,271)	-	-	-	-	-	-	-													
Expenses - Prior Year Accruals	-	-	-	-	(76,854)	-	-	-	-	-	-	-	-													
Accounts Receivable - Current Year	-	-	-	-	31,271	-	-	-	-	-	-	-	-													
Accounts Payable - Current Year	(51,580)	(77,718)	23,616	(30,836)	(2,429)	-	-	-	-	-	-	-	-													
Summerholdback for Teachers	(81,017)	(78,663)	19,229	21,610	21,610	16,325	16,325	16,325	16,325	16,325	16,325	16,325	(179,171)													
Loans Payable (Current)	-	-	-	-	-	(76,000)	-	-	-	-	-	(75,000)	-													
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-													
Capital Leases Payable	-	-	-	-	-	-	-	-	-	-	-	-	-													
Other Long Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-													
Capital Expenditure & Depreciation	-	-	-	-	-	-	-	(1,933,532)	-	-	-	-	-													
Other Balance Sheet Changes	42,247	-	-	96	(3,122)	-	(48,951)	-	-	-	-	-	-													
<b>Ending Cash</b>	4,745,812	5,291,953	5,242,299	5,420,774	5,309,187	5,148,714	5,328,951	3,375,425	3,290,092	3,660,189	3,552,008	3,357,777														



A California Public School

Agenda Item# IIIC

**Board Meeting Date:** January 19, 2018

**Subject:** November and December Check Register

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: \_\_\_\_\_)
- Conference/Action
- Action

**Committee:** School Leadership

**Recommendation:**

School Leadership requests that the Governing Board review and approve the November 2017 and December 2017 check registers.

**Documents Attached:**

1. November Check Register
2. December Check Register

November Check Register	Aye	Nay	Abstain	Absent
Aceves, Fernando				
Bacsafra, Jennifer				
Petree, Kathy				
Yañez Gutierrez, Adriana				
Campos, Perla				
Zamora, Erandi				
Campa, Aracely				
Rodríguez, Irene				
Singh, Ravindar				
Totals:				

December Check Register	Aye	Nay	Abstain	Absent
Aceves, Fernando				
Bacsafra, Jennifer				
Petree, Kathy				
Yañez Gutierrez, Adriana				
Campos, Perla				
Zamora, Erandi				
Campa, Aracely				
Rodríguez, Irene				
Singh, Ravindar				
Totals:				

<p><b>Estimated Time of Presentation:</b> 5 min  <b>Submitted By:</b> School Leadership  <b>Date:</b> 1.15.18</p>	<p><b>Pertinent Pages in</b>          ( ) Charter, pages _____          ( ) MOU, pages _____</p>
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A California Public School

Agenda Artículo# IIIC

**Fecha de la Reunión:** 19 de enero de 2018

**Tema:** Registros de la cuenta bancaria: noviembre y diciembre

- Artículo de información
- Aprobación en la Agenda de Consentimiento
- Conferencia (solo para discutir)
- Conferencia/Primera lectura (Acción Anticipado: \_\_\_\_\_)
- Conferencia/Acción
- Acción

**Comité:** Liderazgo Escolar

**Recomendación:** El Liderazgo Escolar solicita que la Mesa Directiva revise y apruebe los registros de la cuenta bancaria del mes de noviembre de 2017 y diciembre de 2017.

**Documentos adjuntos:**

1. Registros de la cuenta bancaria del mes de noviembre
2. Registros de la cuenta bancaria del mes de diciembre

Registros de la cuenta bancaria del mes de noviembre	Aye	Nay	Abstain	Absent
Aceves, Fernando				
Bacsafra, Jennifer				
Petree, Kathy				
Yañez Gutierrez, Adriana				
Campos, Perla				
Zamora, Erandi				
Campa, Aracely				
Rodríguez, Irene				
Singh, Ravindar				
Totals:				

Registros de la cuenta bancaria del mes de diciembre	Aye	Nay	Abstain	Absent
Aceves, Fernando				
Bacsafra, Jennifer				
Petree, Kathy				
Yañez Gutierrez, Adriana				
Campos, Perla				
Zamora, Erandi				
Campa, Aracely				
Rodríguez, Irene				
Singh, Ravindar				
Totals:				

**Tiempo estimado para la presentación:** 5 min.  
**Entregado por:** Liderazgo Escolar  
**Fecha:** 1.15.18

**Páginas pertinentes en:**  
 ( ) La constitución, páginas \_\_\_\_\_  
 ( ) MOU, páginas \_\_\_\_\_

**Language Academy of Sacramento  
Check Register  
November 2017**

Check Date	Check Number	Vendor	Inv Description (Bill)	Amount
11/9/2017	6453	Pedro Aguilera	Reimb: Enrichment, Folklorico supplies	108.24
11/9/2017	6454	Teodora-Jean A. Bersola-Isaguire	Reimb: ELPAC Conference registration	120.00
11/9/2017	6455	California School-Age Consortium	ASES Materials	1,265.00
11/9/2017	6456	Perla Campos	Reimbursement: Classroom Library	52.00
11/9/2017	6457	Charter Safe	Insurance Premium	5,741.00
11/9/2017	6458	Charter Schools Development Center	CSDC Conference Registration	525.00
11/9/2017	6459	DEMCO	Library materials	46.82
11/9/2017	6460	De Lage Landen Financial Services	Copy Machine Lease	1,677.88
11/9/2017	6461	Rosa De Solis	Reimb: student council materials	206.74
11/9/2017	6462	Deco Tech Systems	IT Services	4,000.00
11/9/2017	6463	Department of Justice	Fingerprinting apps	192.00
11/9/2017	6464	EdTec Inc.	EdTec Monthly Service - June - Oct Aug 2017	45,827.89
11/9/2017	6465	El Dorado County of Education	Professional Development	50.00
11/9/2017	6466	Elevator Industries	Elevator Monthly Maintenance	100.00
11/9/2017	6467	Heinemann	Classroom Library	1,989.27
11/9/2017	6468	K12 Health	Student Health Services	1,264.00
11/9/2017	6469	Kaiser Foundation Health Plan Inc	Monthly Health Premium (December)	14,615.98
11/9/2017	6470	Law Office of Jennifer McQuarrie	Legal counsel	1,202.50
11/9/2017	6471	Isela Mendez	Reimb: SPED Materials	148.12
11/9/2017	6472	Michael's Transportation Service	Bus Transportation/Field Trip transportation	5,148.00
11/9/2017	6473	Morales, Patricia	Reimb: Enrichment materials	200.00
11/9/2017	6474	NCS Pearson, Inc.	Student Assessment	239.53
11/9/2017	6475	Network Office Systems	Copy Machine Meter	603.69
11/9/2017	6476	Occupational Therapy for Children	SPED Services	562.50
11/9/2017	6477	Office Depot	Custodial Supplies/Office Supplies/Instructional Materials	2,549.10
11/9/2017	6478	Olympic Land-Construction	Parking Lot-Final Settlement	168,000.00
11/9/2017	6479	One Stone Apparel	PE Uniforms	158.14
11/9/2017	6480 (VOIDED)	Pantoja, Ariana	Reimb: Conference registration/transportation	905.92
11/9/2017	6481	Jacob Peters	Reimb: Supplemental instruction materials	13.06
11/9/2017	6482	Poly Comp	403(b) plan, Annual Filing	1,844.00
11/9/2017	6483	Riso Products of Sacramento	ink for Riso machines	317.68
11/9/2017	6484	Rodriguez, Andrea	Reimb: Supplemental instruction materials	251.39
11/9/2017	6485	Karina Rodriguez	Reimb: Office materials	46.64
11/9/2017	6486	Sacramento City Unified School District	Salary/Benefits: Maxine Lopez & Arthur Morales - Oct '17/Field Trip transportation	13,579.23
11/9/2017	6487	Sacramento County Office of Education	Professional Development	40.00
11/9/2017	6488	Scholastic Inc. (8985)	Classroom Library	152.00
11/9/2017	6489	Scholastic Reading Club	Classroom Library	49.00
11/9/2017	6490	School Specialty Inc.	SPED materials	248.78
11/9/2017	6491	Squar Milner LLP	Final Installment Audit contract	3,165.00
11/9/2017	6492	Study Smart Tutors Inc	Student Assessment	2,345.00
11/9/2017	6493	Cynthia Suarez	Reimb: Prof Dev, Library, classroom library	365.36
11/9/2017	6494	The Ohio State University	Classroom Library	990.00
11/9/2017	6495	The Old Sacramento Schoolhouse	1st grade field trip - 2/6/18	30.00

11/9/2017	6496	Lisa Togioka-Fong	Yoga/Wellness class: 10/18, 10/25, 11/1	195.00
11/9/2017	6497	Total Education Solutions	SPED Services	17,416.75
11/9/2017	6498	Vanessa's Artesanias	Folklorico costumes	390.00
11/9/2017	6499	Wilson Language Training Corp.	Classroom Library	533.60
11/9/2017	6500	Windstream	Communication and Internet Services	2,546.11
11/14/2017	6501	De Lage Landen Financial Services	Copy Machine Lease (Dec)	1,761.78
11/14/2017	6502	Heinemann	Library Books	2,643.05
11/14/2017	6503	Learning Solutions	Student SPED Services	4,844.25
11/14/2017	6504	Xana C Macias	Reimb: Classroom materials	64.92
11/14/2017	6505	Judy Morales	Reimb: Postal services and Custodial materials	37.13
11/14/2017	6506	Office Depot	Office supplies/Instructional materials/Ink	456.30
11/14/2017	6507	Pantoja, Ariana (corrected, reissue)	Reimb: Conference registration/transportation	452.96
11/14/2017	6508	Rafael Aguilera	Reimb: PC Dia de Los Muertos Event	420.20
11/14/2017	6509	Riso Products of Sacramento	Supplies for Riso machines	633.33
11/14/2017	6510	Saddleback Educational Publishing	Library Books	353.71
11/14/2017	6511	Scholastic Inc	Classroom Library	898.00
11/14/2017	6512	SWRCB	Storm Water Permit: 07/01/17 - 06/30/18	568.00
11/14/2017	6513	Cynthia Suarez	Reim: PD and Library books	104.62
11/14/2017	6514	SupplyWorks	Custodial Supplies	1,764.83
11/14/2017	6515	UNJM Life Insurance Company of America	Insurance Premium (December 2017)	4,500.31
11/14/2017	6516	Vision Service Plan - CA	Insurance Premium (December 2017)	893.43
11/29/2017	6517	Francisca Garcia	Reimb: ASES materials	98.19
11/29/2017	6518	Sacramento City Middle School Athletic League	Basketball League Fees	1,100.00
11/29/2017	6519	Vanessa's Artesanias	Enrichment: Folklorico costumes	390.00
11/8/2017	DB 11072017	California Credit Union-3621	Conference registration/lodging and travel	5,302.89
11/8/2017	DB 11082017	California Credit Union-3761		536.81
		Total		329,842.63

**Language Academy of Sacramento  
Check Register  
December 2017**

Check Date	Check Number	Billing Addressee	Inv Description (Bill)	Amount
12/7/2017	6520	Pedro Aguilera	Reim: Enrichment, Folklorico supplies	161.19
12/7/2017	6521	OCHAT Center	SPED Services	499.68
12/7/2017	6522	Cahperd	Conference Registration - PE Team	1,017.00
12/7/2017	6523	Capstone Classroom	Classroom Library	1,455.04
12/7/2017	6524	Graciela Castaneda	Reimb: Classroom library and supplemental instructional materials	52.14
12/7/2017	6525	Charter Safe	Insurance Premium	5,741.00
12/7/2017	6526	Stephanie Dobkin	Reimb: Classroom library/Student Council	151.95
12/7/2017	6527	EdTec Inc.	EdTec Monthly Service- Nov 2017	7,916.67
12/7/2017	6528	Elevator Industries	Elevator Monthly Maintenance	100.00
12/7/2017	6529	First Book	Classroom Library	723.50
12/7/2017	6530	Tiffany Gellie	Reimb: Conference meals	48.97
12/7/2017	6531	Adriana Gutierrez	Reimb: Classroom materials	102.98
12/7/2017	6532	Hanson Bridgett LLP	Legal counsel	9,835.00
12/7/2017	6533	K12 Health	Student Health Services	1,264.00
12/7/2017	6534	Kaiser Foundation Health Plan Inc	Monthly Health Premium (January)	14,615.98
12/7/2017	6535	Law Office of Jennifer McQuarrie	Legal counsel	95.00
12/7/2017	6536	Michael's Transportation Service	Transportation Services/Field Trip transportation 11/17	5,663.50
12/7/2017	6537	Judy Morales	Reim: Student Incentives/fundraising/Conference Materials	159.40
12/7/2017	6538	Network Office Systems	Copy Machine Meter/Toner	255.97
12/7/2017	6539	Office Depot	Ink for teachers/Copy Paper/Supplemental Materials	716.68
12/7/2017	6540	Parent Institute for Quality Education	Parent Workshops	10,500.00
12/7/2017	6541	Rosio Perez	Classroom material	129.18
12/7/2017	6542	Really Good Stuff, Inc.	Supplemental material	378.29
12/7/2017	6543	SYNCB/AMAZON	Professional Development/Classroom Materials/ASES Materials	459.59
12/7/2017	6544	Sacramento County Office of Education	Professional Development	3,600.00
12/7/2017	6545	Scholastic Inc. (8985)	Classroom Library	173.00
12/7/2017	6546	SchoolMint	Enrollment Application	6,500.00
12/7/2017	6547	Screaming Squeegee	Student Council Shirts	472.67
12/7/2017	6548	Cynthia Suarez	Reim: classroom Libraries/Library/PD	1,381.98
12/7/2017	6549	SupplyWorks	Custodial Supplies	236.16
12/7/2017	6550	Sutter Health Plus	Group ID: 086116 (December)	7,650.98
12/7/2017	6551	The Ohio State University	Classroom Library	330.00
12/7/2017	6552	Total Education Solutions	SPED Services	17,180.25
12/7/2017	6553	Western Health Advantage	Medical Benefits(December)	9,955.12
12/7/2017	6554	Windstream	Communication and Internet Services MEMO	2,742.04
12/7/2017	6555	Rosario Adriana Yanez-Gutierrez	Reimb: Conference meals	45.17
12/14/2017	6556	CCHAT Center	SPED Services	73.03
12/14/2017	6557	Castaneda, Monica	Reimb: Winter Fest Supplies	44.23
12/14/2017	6558	Charter Safe	Insurance Premium (January 2018)	5,741.00
12/14/2017	6559	De Lage Landen Financial Services	Copy Machine Lease (Jan)	1,708.76
12/14/2017	6560	Department of Justice	Fingerprinting apps	32.00
12/14/2017	6561	Diverse Network Associates, Inc.	Website Hosting (Dec 17)	99.00
12/14/2017	6562	El Dorado County of Education	Professional Development	9,000.00
12/14/2017	6563	Elevator Industries	Monthly Maintenance	100.00

12/14/2017	6564	Learning Solutions	Student SPED Services	3,339.75
12/14/2017	6565	Neumann LTD	Field Trip transportation: 5/19/17 & 5/31/17	5,747.20
12/14/2017	6566	Occupational Therapy for Children	SPED Services	337.50
12/14/2017	6567	Office Depot	Classroom material/Teacher Ink/Office Supplies	654.63
12/14/2017	6568	Karina Rodriguez	Reimbursement : Office supplies	50.51
			Salary/Benefits: Maxine Lopez & Arthur Morales - Jun'17	
			Salary/Benefits: Dana Romo - 2016-17	
12/14/2017	6569	Sacramento City Unified School District	Electricity, Fuel, Heating, Waste Removal & Water: Mar- Jun'17	200,515.79
12/14/2017	6570	School Specialty Inc.	Salary/Benefits: Maxine Lopez & Arthur Morales - Nov '17	
12/14/2017	6571	Screaming Squeegee	SPED materials	85.23
12/14/2017	6572	Cynthia Suarez	T-shirts	565.71
12/14/2017	6573	SupplyWorks	Reimb: Supplemental instruction materials	93.65
12/14/2017	6574	Sutter Health Plus	Custodial Supplies	667.50
12/14/2017	6575	Lisa Togioka-Fong	Monthly Premium (January 2018)	7,650.98
12/14/2017	6576	UNUM Life Insurance Company of America	Yoga/Wellness class: 12/6/17	65.00
12/14/2017	6577	Vision Service Plan - CA	Insurance Premium (January 2018)	4,555.00
12/14/2017	6578	Western Health Advantage	Insurance Premium (January 2018)	893.43
12/14/2017	6579	Michelle Pena	Reimb: Box top committee	9,955.12
12/15/2017	6580	Diverse Network Associates, Inc.	Website Hosting (Nov 17)	87.27
12/15/2017	6581	Martha Gonzalez	Teacher appreciation	99.00
12/15/2017	6582	La Esperanza	Teacher appreciation	450.00
12/15/2017	6583	Lourdes Gomez	Reimb: Winter Fest Supplies	186.00
			Total	165.24
				365,272.61





**Board Meeting Date:** January 19, 2018

**Subject:** LAS Academic Accountability 101

- Information Item Only
- Approval on Consent Agenda
- Conference/First Reading (Action Anticipated: \_\_\_\_\_)
- Conference (for discussion only)
- Conference/Action
- Action

**Background:** Continuation of Presentation

LAS Governing Board is responsible for the overall leadership, vision, and strategic planning for achieving the educational goals of the school as stated in the charter.

Governing Board members are responsible for:

- 1) Understanding the federal and the state's Accountability Progress Reporting: State Dashboard
- 2) Understanding the following LAS compliance documents and their funding implications:
  - A. Federal (Title 1 and Title 2 Funding)
    1. LEA (Local Educational Agency) Plan
    2. LEA Addendum
    3. School Strategic Plan
  - B. State (Local Control Funding Formula: LCFF)
    1. LCAP (Local Control Accountability Plan)
- 3) Reviewing and adopting via integrated approach, updates in LEA Addendum, School's Strategic Plan, and LCAP.

The Board will receive a series of presentation on the major components of the listed items above in the following months.

- September/October Meeting: Overview of Accountability Progress Reporting (APR) system: State Dashboard and of the compliance documents from the federal (LEA Plan, LEA Addendum, School Strategic Plan), the state (LCAP) and the integration of these documents
- November Meeting: Components of the Annual Progress Report (APR) and the documents delineated above
- December- February Meeting: Mid-Year updates on LAS Academic Goals as stated in the LAS Charter and integrated in LCAP (LEA Addendum and School Strategic Plan)



A California Public School

**Overview of LAS Accountability System and CAASPP Analysis:**

Based on dual immersion and second language acquisition research, it takes approximately five to seven years to develop cognitive academic language proficiency (CALP). With biliteracy in about seven years as an end goal, LAS strategically monitors student achievement at critical grade spans. LAS' biliteracy grade span progression is divided into three stages: Stage 1: Emerging Biliteracy, Stage 2: Expanding Biliteracy, and Stage 3: Full Biliteracy. Because of its 90-10 dual language immersion model, LAS students in Stage 1 and early Stage 2 receive instruction primarily in Spanish. Concurrently, academic assessments at these levels are predominantly conducted in Spanish. By the end of Stage 2, many students make the linguistic academic transfer as expected in dual language immersion programs. Therefore, it is most appropriate for LAS to utilize the end of Grade 5 English standardized assessment data as the baseline for individual student growth analysis. By Grades 7 and 8 in Stage 3, LAS students' English proficiency in various subject matters is at least comparable, if not higher than, students in non-dual language immersion schools. At the same time, these same LAS middle school students will have acquired Spanish language proficiency comparable to that of a college student enrolled in an advanced level language class. Reaching full biliteracy, the LAS Graduate enters the high school pipeline better prepared to travel the bridge to college and career milestones.

CAASPP 2015, 2016, and 2017 Analysis: Comparative Data – LAS, SCUSD, and CA State

**Attachments: CAASPP Data**

- 1) School-wide: ELA and Math
- 2) Excerpt Element 3 APR
- 3) LAS Charter Academics 101 Excerpt
- 4) LAS School Dashboard 4 Tabs

**Estimated Time of Presentation:** 40 min  
**Submitted By:** Bersola  
**Date:** 1.19.18

**Pertinent Pages in**  
 Charter, pgs \_\_\_\_\_  Bylaws, pgs \_\_\_\_\_  
 MOU, pgs \_\_\_\_\_  Policy \_\_\_\_\_



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**Resumen del sistema de responsabilidad de LAS y análisis de CAASPP:**

Basado en investigación de inmersión dual y adquisición de lenguajes, se toma aproximadamente entre 5 y 7 años para desarrollar competencia cognitiva y académica en lenguaje (Cognitive Academic Language Proficiency). Con una meta de alfabetización dual en un periodo de siete años, LAS estratégicamente monitorea los logros de los estudiantes a través de periodos importantes. El proceso de alfabetización bilingüe está dividido en tres etapas: Etapa 1 – Alfabetización bilingüe emergente, Etapa 2: - Alfabetización bilingüe en expansión, Etapa 3 – Alfabetización bilingüe completa. Debido al modelo de lenguaje de inmersión 90-10, los estudiantes en etapa 1 y principiantes de etapa 2 reciben instrucción en español. Simultáneamente, evaluaciones académicas en estos niveles son administradas en español. Al terminar la etapa 2, muchos estudiantes hacen una transferencia lingüística y académica, como es esperado en programas de inmersión dual. Por lo tanto, es más apropiado que LAS use la evaluación estandarizada de fin de quinto grado como punto de referencia para analizar el crecimiento individual de los estudiantes. Para los grados séptimo y octavo en la etapa 3, la competencia de los estudiantes, en inglés y en diversas materias, es comparable o hasta más alta que la de los estudiantes que no están en programas de inmersión dual. Al mismo tiempo, los estudiantes de secundaria de LAS habrán adquirido competencia igual a la de un estudiante universitario en una clase de idioma avanzada. Al alcanzar alfabetización bilingüe completa, los estudiantes de LAS entran a la preparatoria mejor preparados para alcanzar metas profesionales y educacionales.

**Análisis de CAASPP 2015, 2016 y 2017: Información comparativa – LAS, Distrito escolar y el estado de California**

**Documentos Adjuntos:**

1. Nivel escolar: Artes del lenguaje inglés (ELA) y matemáticas
2. Extracto “Element 3” de APR
3. Extracto de la constitución de LAS sobre el plan académico
4. 4 secciones del tablero estatal “Dashboard” de LAS

**Tiempo estimado para la presentación: 40 min.**  
**Entregado por: Bersola**  
**Fecha: 1.19.18**

**Pertinent Pages in**  
 Charter, pgs \_\_\_\_\_  Bylaws, pgs \_\_\_\_\_  
 MOU, pgs \_\_\_\_\_  Policy \_\_\_\_\_



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Home / [The Language Academy of Sacramento](#) / [Equity Report](#)

## Equity Report

### The Language Academy of Sacramento - Sacramento County

Enrollment: 565    Socioeconomically Disadvantaged: 65.1%    English Learners: 47.3%    Foster Youth: 0.4%    Grade Span: K-8    Dashboard Release: Fall 2017

Charter School: Yes

#### Optional Narrative Summary (Completed by The Language Academy of Sacramento)

LAS is a dual language education (DLE) immersion program. Please note that CA Dashboard results for ELA, Math, and subgroups do not accurately represent the academic performance trajectory of students in DLE programs. Research indicates that it takes a minimum of 5-7 years before DLE students' performance in English is comparable to non-DLE students. At LAS, we refer to this as End-of-Stage 3 (Grade 8). For more information on Gr8 LAS performance, please check CDE's Data Quest or contact LAS.

<a href="#">Equity Report</a>	<a href="#">Status and Change Report</a>	<a href="#">Detailed Report</a>	<a href="#">Student Group Report</a>
-------------------------------	--	---------------------------------	--------------------------------------

The Equity Report shows the performance levels for all students on the state indicators. It also shows the total number of student groups that received a performance level for each indicator and how many of those student groups are in the two lowest performance levels (Red/Orange). The total number of student groups may vary due to the number of grade levels included within each indicator. Select any of the underlined indicators for more detailed information.

State Indicators	All Students Performance	Total Student Groups	Student Groups in Red/Orange
<a href="#">Chronic Absenteeism</a>	N/A	N/A	N/A
<a href="#">Suspension Rate (K-12)</a>		4	0
<a href="#">English Learner Progress (1-12)</a>		1	1
<a href="#">English Language Arts (3-8)</a>		4	3
<a href="#">Mathematics (3-8)</a>		4	3

Select any of the underlined local indicators to see the local data for those with a met rating.

Local Indicators

Ratings

Basics (Teachers, Instructional Materials, Facilities)

Met

Implementation of Academic Standards

Met





Parent Engagement

Met

Local Climate Survey

Met

Performance Levels:

-  Red (Lowest Performance)
-  Orange
-  Yellow
-  Green
-  Blue (Highest Performance)

An asterisk (\*) shows that the student group has fewer than 11 students and is not reported for privacy reasons. The performance level (color) is not included when there are fewer than 30 students in any year used to calculate status and change. An N/A means that data is not currently available.

Questions or comments? Send them to [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov) (<mailto:lcff@cde.ca.gov>)

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Home / The Language Academy of Sacramento / English Learner Progress Indicator Report  
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## English Learner Progress Indicator Report

### The Language Academy of Sacramento - Sacramento County

Enrollment: 565    Socioeconomically Disadvantaged: 65.1%    English Learners: 47.3%    Foster Youth: 0.4%    Grade Span: K-8    Dashboard Release: Fall 2017

Charter School: Yes

#### Optional Narrative Summary (Completed by The Language Academy of Sacramento)

LAS is a dual language education (DLE) immersion program. Please note that CA Dashboard results for ELA, Math, and subgroups do not accurately represent the academic performance trajectory of students in DLE programs. Research indicates that it takes a minimum of 5-7 years before DLE students' performance in English is comparable to non-DLE students. At LAS, we refer to this as End-of-Stage 3 (Grade 8). For more information on Gr8 LAS performance, please check CDE's Data Quest or contact LAS.

Equity Report    **Status and Change Report**    Detailed Report    Student Group Report

This report shows the performance levels for a single state indicator, English Learner Progress Indicator, for all student groups. It also shows how the current year (status) compares to prior years (change) for each state indicator. Status and change each have five possible levels, which are displayed with the data for each indicator. Select any of the underlined student groups for more detailed information.

View the [Five-by-Five Placement Report](http://www6.cde.ca.gov/californiamodel/grid?indicator=elp&code=0106898&year=2017&reporttype=sgroups) (<http://www6.cde.ca.gov/californiamodel/grid?indicator=elp&code=0106898&year=2017&reporttype=sgroups>) for this Indicator.

▼ All

English Learner	Student Performance	Number of Students	Status	Change
English Learner		194	Low 63.9%	Declined -4.2%

#### Performance Levels:

- Red (Lowest Performance)
- Orange
- Yellow
- Green
- Blue (Highest Performance)

An asterisk (\*) shows that the student group has fewer than 11 students and is not reported for privacy reasons. The performance level (color) is not included when there are fewer than 30 students in any year used to calculate status and change. An N/A means that data is not currently available.

Questions or comments? Send them to [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov) (<mailto:lcff@cde.ca.gov>)



Home / Testing & Accountability / Accountability / California Accountability Model & School Dashboard / Five-by-Five Placement Reports & Data

[Return to Search](#)

### The Language Academy of Sacramento (Sacramento, CA) Sacramento City Unified

[View the Dashboard Report](#)

#### English Learner Progress - Student Group Five-by-Five Placement

[View District Five-by-Five Placement](#)

[View Detailed Data](#)

Select an Indicator:  Reporting Year:

LEVEL	Declined Significantly by greater than 10.0%	Declined by 1.5% to 10.0%	Maintained Declined or Increased by less than 1.5%	Increased by 1.5% to less than 10.0%	Increased Significantly by 10.0% or greater
Very High 85.0% or greater	Yellow (None)	Green (None)	Blue (None)	Blue (None)	Blue (None)
High 75.0% to less than 85.0%	Orange (None)	Yellow (None)	Green (None)	Green (None)	Blue (None)
Medium 67.0% to less than 75.0%	Green (None)	Orange (None)	Yellow (None)	Green (None)	Green (None)
Low 60.0% to less than 67.0%	Red (None)	Orange English Learners	Orange (None)	Yellow (None)	Yellow (None)

Very Low less than 60.0%	Red (None)	Red (None)	Orange (None)	Yellow (None)
-----------------------------	---------------	---------------	------------------	------------------

Note: Because the local control funding formula (LCFF) treats charter schools as districts, they are not displayed on their district's Five-by-Five Placement report. (The only exception to this rule is when a district oversees only charter schools.)

**Total Number of Student Groups in Each Performance Level**

All Student Groups	Red	Orange	Yellow	Green	Blue
1	0	1	0	0	0

Note: The English learner (EL) student group is the only group displayed in the English Learner Progress Indicator (ELPI). The ELPI does not disaggregate the EL student group by race, ethnicity, or program participation (e.g., Asian, Hispanic, Socioeconomically Disadvantaged, etc.).

The CDE applies standard rounding rules to Status and Change. These values are rounded to the nearest tenth before they are displayed throughout the Dashboard and the Five-by-Five Placement Report. However, Change is calculated using the non-rounded values. Therefore, LEAs and schools should not use the rounded Status values to calculate Change, because it could result in a different performance level (color) than what is reported on the Dashboard Web site.





The Language Academy of Sacramento (Sacramento, CA)  
Sacramento City Unified

English Learner Progress Indicator - Fall 2017

[Return to Five-by-Five Placement Grid](#)

[Download Data](#) [View Layout](#)

To sort by topic (e.g., status level, color, etc.), click once on the header to sort in ascending order and click again to sort in descending order.

CDS CODE	Color	2015-17		2015-16		Change in %	Number of Students Tested in 2016-17	Number of Students Who Advanced in 2016-17	Number of Students Who Maintained in 2016-17	Number of Students Who Advanced in 2015-16	Number of Students Who Maintained in 2015-16	Number of Students RFP'd in 2014-15	Number of LTELs in 2014-16	2015-16 Status Numerator	2015-16 Status Denominator	Met N-size Criteria for Both Years	Tested Less than 50% of EL Population Flag**			
		Level	%	Level	%															
34674390106898	Low	65.9%	68.1%	Decline	193	89	27	1	7	124	194	168	88	9	42	4	143	210	Y	*

Note: An asterisk (\*) indicates that the student group consists of less than 11 students, the minimum size for any reporting. The performance level (color) is not presented or included for accountability purposes when there are less than 30 students in any year used to calculate status and change.

\*\*Districts and schools that did not test at least 50 percent of their English learner population on the California English Language Development Test (CELDT) in grades 3 through 8 and 11 are assigned an Orange performance level. The 50 percent determination is based on the number of English learners (i.e., does not include reclassified students) who took the 2015 Smarter Balanced Summative Assessments in mathematics in grades 3 through 8 and 11.



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Agenda Item IIIE

**Board Meeting Date:** January 19, 2018

**Subject:** Bylaws and Policy Committee: Admissions and Enrollment Policy

- Information Item Only
- Approval on Consent Agenda
- Conference/First Reading (Action Anticipated: \_\_\_\_\_)
- Conference (for discussion only)
- Conference/Action
- Action

**Committee:** Rodriguez, I., Gutierrez, A., Aceves, F., Zamora, E. Petree, K., Bersola, T., de León, E.

The Bylaws Committee met on January 10, 2018 and addressed the following agenda items:

- Review and recommendation: Admission and Enrollment Policy
- Other items on the 17-18 agenda:
  - Social Media Policy
  - Staff and Student Interaction Policy
  - Policy Binder Updates

The next scheduled meeting will take place on Wednesday, February 14, 2018 at 3:00pm.

**Recommendation:**

Bylaws and Policy Committee recommends that the Board approve the attached Admissions and Enrollment Policy.

Attachment:

1. Admission and Enrollment Policy: Draft

Suicide Prevention Policy	Aye	Nay	Abstain	Absent
Petree, Kathy				
Jennifer Bacsafra				
Aceves, Fernando				
Campos, Perla				
Rodriguez, Irene				
Yañez-Gutiérrez, Adriana				
Zamora, Erandi				
Campa, Erandi				
Singh, Ravindar				
Totals:				

**Estimated Time of Presentation:** 20 min  
**Submitted By:** Bylaws and Policy Committee  
**Date:** 1.16.18

**Pertinent Pages in**  
 ( ) Charter, pgs \_\_\_\_\_ ( ) Bylaws, pgs \_\_\_\_\_  
 ( ) MOU, pgs \_\_\_\_\_ ( ) Policy \_\_\_\_\_



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**Academia de Idiomas de Sacramento**  
**Language Academy of Sacramento**  
 A Two-Way Spanish Immersion Charter School

Agenda Articulo# IIIE

**Fecha de la Reunión:** 19 de enero de 2018

**Tema:** Comité de estatutos y pólizas

- Artículo de información
- Aprobación en la Agenda de Consentimiento
- Conferencia (solo para discutir)
- Conferencia/Primera lectura (Acción Anticipado: \_\_\_\_\_)
- Conferencia/Acción
- Acción

**Comité:** Rodríguez, I., Gutiérrez, A., Aceves, F., Zamora, E. Petree, K., Bersola, T., de León, E.

El comité de estatutos y pólizas se reunión el 10 de enero y hablaron sobre los siguientes temas:

- Repaso y recomendación: Póliza de matriculación
- Otros temas que se cubrirán en 17-18:
  - Redes de comunicación social (nueva póliza)
  - Interacción de personal y estudiantes (nueva póliza)
  - Carpeta de actualizaciones de pólizas de LAS (recomendación legal)

La siguiente reunión está programada para el miércoles, 14 de febrero a las 3:00 pm.

**Recomendación:**

El comité de estatutos y pólizas recomienda a la Mesa Directiva que apruebe la póliza de matriculación.

**Documentos:**

1. Borrador de la póliza de matriculación

Póliza de prevención de suicidio	Aye	Nay	Abstain	Absent
Petree, Kathy				
Jennifer Bacsafra				
Aceves, Fernando				
Campos, Perla				
Rodríguez, Irene				
Yañez-Gutiérrez, Adriana				
Zamora, Erandi				
Campa, Erandi				
Singh, Ravindar				
Totals:				

**Tiempo estimado para la presentación:** 20 min.  
**Entregado por:** Comité de pólizas y estatutos  
**Fecha:** 1.16.18

**Pertinent Pages in**  
 ( ) Charter, pgs \_\_\_\_\_ ( ) Bylaws, pgs \_\_\_\_\_  
 ( ) MOU, pgs \_\_\_\_\_ ( ) Policy \_\_\_\_\_

policy and in accordance with law), and not exceeding age 19, unless the student was continuously enrolled in public school prior to age 19, the student is being served under the term of an Individualized Education Program, and/or the school or program qualifies for an exemption from the general prohibition on serving students over age 19 and in accordance with the California Education Code §§ 48010, 48011, 48210 and 47612.

- No student may concurrently attend a private school that charges the student's family for tuition.
- All students shall be documented as residents of the State of California. [Examples might include, but are not limited to, parent or guardian's drivers' license, a copy of a lease, utility bill or similar showing the address of the residence, etc.]
- If enrolled in an independent study program, a student shall be documented as a resident of the county in which the charter school reports its apportionment claims or an immediately adjacent county.
- No student will be admitted during the term of an expulsion, unless the Academic Director makes a determination based on the specific facts of the situation in accordance with the School's discipline policy. A student that has been otherwise expelled may be admitted to the school in the discretion of the Academic Director on a case-by-case basis.

In order to ensure that all students will be placed appropriately and benefit fully from the education program, the following pre-admission procedures will be enforced. Failure to comply with any of these procedures will result in denial of admission. An admitted student will be removed from the School if failure to comply with these procedures is discovered after admission has been granted. All eligible students must meet the following requirements:

- Complete applications for admission must be timely submitted to the School no later than the deadline published for that school year.
- The application for admission shall include, but is not limited to, the following:
  - Authorization for the School to request and receive student records from all schools the student has previously attended or is currently attending;
  - Proof of full immunization or exception from the requirement;
  - Proof of health examinations required by the Health and Safety Code;
  - Proof of age with the application for admission;
  - Proof of residency at address on the admission form;
- Parents/guardians/caregivers should attend an Enrollment Information Session or its equivalent.
- Parents/guardians/caregivers are strongly encouraged to attend a School Tour

The School shall follow any required procedures for the transfer of a program between SELPAs. Additionally, each application will be reviewed by staff to ensure it is complete before the student will be considered for admission. Each application will include a description of the School's dispute resolution process. Any student that has been denied admission for failure to meet the School's Admission Requirements and Process and would like to contest the determination may refer to the dispute resolution process for reconsideration.

### **III. Preferences**

In the event that there are more students applying for admission than available space, preferences shall be extended in the following order of priority:

- Pupils currently attending the School;
- Siblings of students currently enrolled in the School;
- Children of staff;
- Students residing within the boundaries of the zip code 95820; If enrollment was based on the preferential treatment received due to the zip code residence, the student must continue to reside in the 95820 zip code for the entirety of the year following initial enrollment.
- Students residing within the boundaries of the Sacramento City Unified School District; If enrollment was based on the preferential treatment received due to the in-district residence, the student must continue to reside in the district for the entirety of the year following initial enrollment.
- Students residing outside the boundaries of the Sacramento City Unified School District.

### **IV. Enrollment Process and Guidelines**

There will be an open enrollment period each year, which will be advertised within the school community so that all interested students may have an equal opportunity to apply for admission. The deadline for accepting applications will be clearly stated.

The process for enrollment proceeds as follows, (not necessarily in the exact order provided):

- The School will determine class size/configuration for the school year;
- The School will solicit from current students their intention to return the following year;
- The school will solicit from parents/guardians of current students their intention to apply for admission for siblings of current students;
- The school will solicit from staff members their intention to apply for admission for their children;
- The School will design program informational materials;
- The School will utilize other communication strategies to promote enrollment;
- The School will actively recruit students throughout the community;

- The School will host Enrollment Information Sessions(s) and record attendance (attendance at which is required for admission);
- The School will schedule School Tours (attendance at which is strongly encouraged for admission);
- The School will establish and hold an open enrollment period so that all interested students may have an equal opportunity to apply for admission;
- The School will determine the number of returning students at each level;
- The School will determine the number of new students at each level;
- The School will hold a random public drawing in accordance with the Admissions and Enrollment policy, which will be overseen and certified by a notary public, if necessary;
- The School will notify the families of the applicants who are accepted and rejected;
- Non-accepted families will be placed on the waitlist in the order in which the students are drawn from the random public drawing.
- A wait list is maintained from year to year. Once on the wait list, a student would remain on the waitlist until he/she is offered a spot in the school or expresses no further interest in remaining on the waitlist.
- Should a space becomes available, LAS will validate upon offer of enrollment that the original enrollment priority group preference is still applicable. If this is no longer the case, the offer of enrollment will be rescinded and the student's position on the wait list will be moved to the top of the next qualifying priority group within the year the child participated in the lottery.
- If families from the wait list are offered a position, they must accept that position within three business days or if they decline or fail to respond within three business days they may be removed from the wait list or placed at the bottom of the wait list if they desire.

Adopted:

Amended:



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Agenda Item# IIIF

**Board Meeting Date:** January 19, 2018

**Subject:** Change of signatories to LAS bank account

- Information Item Only
- Approval on Consent Agenda
- Conference/First Reading (Action Anticipated: \_\_\_\_\_)
- Conference
- Conference/Action
- Action

**Committee:** School Leadership

**Background:**

The Language Academy of Sacramento currently has four active bank accounts with the School Credit Union:

- Primary Checking
- Money Market
- Savings
- CD

The LAS signature card revision is necessary as staff and Board members transition out of positions/terms.

**Recommendation:**

*Approve to reassign LAS School Credit Union authorized signatures as follow:*

*Remove from LAS bank account:*

- 1) *MaryAnn Mellor*
- 2) *Gustavo Gonzalez*
- 3) *Michelle Ramos*

*Add to LAS bank account:*

- 1) *Aracely Campa de Ramirez, Board Chief Financial Officer*
- 2) *Fernando Aceves, Board President*
- 3) *Judith M. Morales, Business and Operations Officer*

*Remain in LAS bank account:*

- 1) *Eduardo de Leon, Academic Director*
- 2) *Teodora-Jean Bersola-Isaguirre, Academic Accountability Specialist*

MOTION	Aye	Nay	Abstain	Absent
Petree, Kathy				
Jennifer Bacsafra				
Aceves, Fernando				
Campos, Perla				
Rodriguez, Irene				
Yañez-Gutiérrez, Adriana				
Zamora, Erandi				
Campa, Erandi				
Singh, Ravindar				
Totals:				

<p><b>Estimated Time of Presentation:</b> 10 min  <b>Submitted By:</b> School Leadership  <b>Date:</b> 1.17.18</p>	<p><b>Pertinent Pages in</b>          ( ) Charter, pages _____          ( ) MOU, pages _____</p>
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A California Public School

Agenda Artículo# IIIF

**Fecha de la Reunión:** 19 de enero de 2018

**Tema:** Cambio en los signatarios de la cuenta bancaria de LAS

- Artículo de información
- Aprobación en la Agenda de Consentimiento
- Conferencia (solo para discutir)
- Conferencia/Primera lectura (Acción Anticipado: \_\_\_\_\_)
- Conferencia/Acción
- Acción

**Comité:** Liderazgo Escolar

**Antecedentes:**

La Academia de Idiomas de Sacramento actualmente tiene cuatro cuentas bancarias activas con el banco Schools Credit Union:

- Cuenta de cheques primaria
- Mercado de dinero
- Cuenta de ahorros
- CD

La revisión de los signatarios de LAS para las cuentas bancarias es necesaria a medida que los miembros del personal y la Mesa Directiva comienzan su transición de sus posiciones y plazos.

**Recomendación:**

*Aprobar la reasignación de las firmas autorizadas en el banco Schools Credit Union para la cuenta bancaria de LAS como indica lo siguiente:*

*Remover de la cuenta at:*

- 1) *MaryAnn Mellor*
- 2) *Gustavo González*
- 3) *Michelle Ramos*

*Añadir a la cuenta bancaria a:*

- 1) *Aracely Campa de Ramírez, Directora de finanzas de la Mesa Directiva*
- 2) *Fernando Aceves, Presidente de la Mesa Directiva*
- 3) *Judith M. Morales, Directora de negocios y operaciones*

*Permanecer en la cuenta bancaria:*

- 1) *Eduardo de León, Director académico*
- 2) *Teodora-Jean Bersola-Isaguirre, Especialista de responsabilidad académica*

MOTION	Aye	Nay	Abstain	Absent
Petree, Kathy				
Jennifer Bacsafra				
Aceves, Fernando				
Campos, Perla				
Rodriguez, Irene				
Yañez-Gutiérrez, Adriana				
Zamora, Erandi				
Campa, Erandi				
Singh, Ravindar				
Totals:				

**Tiempo estimado para la presentación:** 5 min.  
**Entregado por:** School Leadership  
**Fecha:** 1.17.18

**Páginas pertinentes en:**  
 ( ) La constitución, páginas \_\_\_\_\_  
 ( ) MOU, páginas \_\_\_\_\_





A California Public School

Agenda Item# IIIG

**Board Meeting Date:** January 19, 2018

**Subject:** LAS Charter Renewal

- Information Item Only
- Approval on Consent Agenda
- Conference/First Reading (Action Anticipated: \_\_\_\_\_)
- Conference (for discussion only)
- Conference/Action
- Action

**Committee:** Bersola

**Information:**

LAS Charter will be submitting its renewal petition in September 2018. During the 2017-2018 school year, school leadership will be working with various LAS stakeholder groups and gathering consensus on academic, governance, and fiscal goals and appropriate aligned action plans.

**Recommendation:**

School Leadership recommends that board members engage in the dialogue about the "Picture of the LAS Graduate."

	Aye	Nay	Abstain	Absent
Petree, Kathy				
Jennifer Bacsafra				
Aceves, Fernando				
Campos, Perla				
Rodriguez, Irene				
Yañez-Gutiérrez, Adriana				
Zamora, Erandi				
Campa, Erandi				
Singh, Ravindar				
Totals:				

<b>Estimated Time of Presentation:</b> 5 min <b>Submitted By:</b> Bersola <b>Date:</b> 01.19.18	<b>Pertinent Pages in</b> ( ) Charter, pgs _____ ( ) Bylaws, pgs _____ ( ) MOU, pgs _____ ( ) Policy _____
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A California Public School

**Academia de Idiomas de Sacramento**  
**Language Academy of Sacramento**  
 A Two-Way Spanish Immersion Charter School

Agenda Articulo# IIIG

**Fecha de la Reunión:** 19 de enero del 2018

**Tema:** LAS Petición de Renovación

- Artículo de información
- Aprobación en la Agenda de Consentimiento
- Conferencia (solo para discutir)
- Conferencia/Primera lectura (Acción Anticipado: \_\_\_\_\_)
- Conferencia/Acción
- Acción

**Comité:** Bersola

**Información:**

LAS presentara su petición de renovación en septiembre del 2018. Durante el año escolar 2017-2018, el liderazgo escolar trabajara con miembros interesados y tomara un consenso sobre metas académicas, fiscales y de gobernanza al igual que planes apropiados para alcanzar dichas metas.

**Recomendación:**

El liderazgo escolar solicita que la Mesa Directiva tenga un dialogo sobre la "imagen de un graduado de LAS."

	Aye	Nay	Abstain	Absent
Petree, Kathy				
Jennifer Bacsafra				
Aceves, Fernando				
Campos, Perla				
Rodriguez, Irene				
Yañez-Gutiérrez, Adriana				
Zamora, Erandi				
Campa, Erandi				
Singh, Ravindar				
Totals:				

**Tiempo estimado para la presentación:** 5 min.  
**Entregado por:** Bersola  
**Fecha:** 01.19.18

**Pertinent Pages in**  
 ( ) Charter, pgs \_\_\_\_\_ ( ) Bylaws, pgs \_\_\_\_\_  
 ( ) MOU, pgs \_\_\_\_\_ ( ) Policy \_\_\_\_\_



A California Public School

Agenda Item# IIIH

**Board Meeting Date:** January 19, 2018

**Subject:** LCAP Update

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: \_\_\_\_\_)
- Conference/Action
- Action

**Committee:** School Leadership

**Information:**

**Background:**

In 2014, California adopted a new formula for determining how much funding each school district receives from the state. It is called the Local Control Funding Formula (LCFF). This new formula is designed to be fully phased in over an eight-year period.

Under the new law, each school district receives a per student amount for base funding, plus additional funding to increase or improve services for their English Language Learners, Foster children, or children from low-income families.

Starting the 2017-18 school year, LAS school leadership representatives were invited to become members of the Charter School Development Center (CSDC) Professional Learning Network (PLN), a statewide charter school think tank and advocacy group, to study and reflect the efficacy of the new statewide accountability system, including the LCAP. Ultimately, PLN will be sharing its work with the California Collaborative for Educational Excellence (CCEE).

**Recommendation:**

School Leadership recommends that board members complete the CSDC PLN's LCAP Engagement Survey.

<p><b>Estimated Time of Presentation:</b> 10 min  <b>Submitted By:</b> Bersola/de León  <b>Date:</b> 1.19.18</p>	<p><b>Pertinent Pages in</b>          ( ) Charter, pages _____          ( ) MOU, pages _____</p>
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A California Public School

Artículo# IIIH

**Fecha de la Reunión:** 19 de febrero del 2018

**Tema:** Información de LCAP

- Artículo de información
- Aprobación en la Agenda de Consentimiento
- Conferencia (solo para discutir)
- Conferencia/Primera lectura (Acción Anticipado:\_\_\_\_\_)
- Conferencia/Acción
- Acción

**Comité:** Liderazgo Escolar

**Información:**

**Antecedentes:**

En el 2014, California aprobó una nueva fórmula para determinar cuánto dinero recibe cada distrito escolar del estado. Se llama la Fórmula de Financiación de Control Local (LCFF). Esta nueva fórmula toma efecto a partir de este año escolar y se introducirá completamente durante un período de ocho años. Bajo la nueva ley, cada distrito escolar recibe una cantidad por cada estudiante como financiación de base, además de financiación adicional para aumentar o mejorar servicios para sus aprendices del idioma inglés, niños de crianza, o niños de familias de bajos ingresos.

Empezando el año escolar 2017-2018, representantes del liderazgo escolar de LAS fueron invitados a ser miembros del Centro de desarrollo de escuelas constituciones (CSDC por sus siglas en ingles) Red de aprendizaje profesional (PLN por sus siglas en ingles), un grupo estatal de escuelas constitucionales para estudiar y reflejar en la eficacia del nuevo sistema de responsabilidad estatal. Al final, PLN compartirá con la Colaboración de California para la excelencia estatal.

**Recomendación:**

El liderazgo escolar solicita que la Mesa Directiva llene el la encuesta de CSDC PLN de LCAP.

**Tiempo estimado para la presentación:** 10 min.  
**Entregado por:** Liderazgo Escolar  
**Fecha:** 1.19.18

**Páginas pertinentes en:**  
( ) La constitución, páginas \_\_\_\_\_  
( ) MOU, páginas \_\_\_\_\_



## Copy of LCAP Engagement Survey JAN 2018

QUESTIONS

RESPONSES

# LCAP Engagement Survey

Please take a few minutes to help us understand your engagement with the LCAP to help guide our next steps./ Favor de tomar unos minutos para ayudarnos a entender su familiaridad con el LCAP, lo cual nos ayudará a planear los próximos futuros.

What is your role?/¿Cuál es su título?

- Board Member/Miembro de la Mesa Directiva
- Parent Council Member/Miembro del concilio de padres
- Parent (Non-Council Member)/Padre (No soy miembro del concilio)
- Teacher/Maestro/a
- Staff/Empleado/a
- Other/Otro

What is your awareness of your site's LCAP goals? /¿Cual es su conocimiento de las metas de LCAP para su sitio?

	1	2	3	4	5	
Not Aware of Goals/No se cuales son las metas	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Very Aware of Goals/Si se cuales son las metas

Was the LCAP your school site strategic plan/action plan document last year?/¿Fue el LCAP el documento de plan de acción/ plan estratégico de su escuela el año pasado?



- Yes/Si
- No/No
- Maybe/Tal vez
- Other/Otro

To what extent does the LCAP process feel useful in setting strategic goals for your school network, school site, or, if you are a teacher, your class?/¿En que medida ayuda el proceso de LCAP en establecer objetivos estratégicos para su escuela, o si usted es un maestro/a, en su clase?

	1	2	3	4	5	
Not Useful/ No es útil	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Extremely Useful/ Es muy útil

How often have you referenced your LCAP plan from last year?/ ¿Con qué frecuencia ha hecho referencia a su plan de LCAP del año pasado?

- I have not referenced the LCAP this year/ No me he hecho referencia al LCAP este año
- Weekly/ Semanalmente
- Monthly/ Mensualmente
- Yearly/ Anualmente
- Other/Otro

How much do you think that being familiar with the LCAP goals has helped you focus your work this school year?/ ¿Cuanto piensa que le ayude estar familiarizado con las metas de LCAP para que le ayude enfocarse en su trabajo del año?

	1	2	3	4	5	
Not at all/ No me ayudaria mucho	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Very Helpful/ Me ayudaria mucho

How much does familiarity with the LCAP goals help you communicate with others about the work we do at our school?/ ¿A que medida le ayuda a usted las metas del LCAP en comunicarse con otros del trabajo que hacemos en nuestra escuela?

	1	2	3	4	5	
Not at all/ No me ayudaria mucho	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Very Helpful/ Me ayudaria mucho

What supports do you need in order to make the LCAP process feel authentic and aligned to your yearly strategic plan?/ ¿Qué apoyo necesita para que el proceso de LCAP se sienta autentico y alineado con su plan estratégico anual?

Long answer text

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What's one thing you'd like to learn more about the LCAP?/ ¿Qué es una cosa que le gustaría aprender más de LCAP?

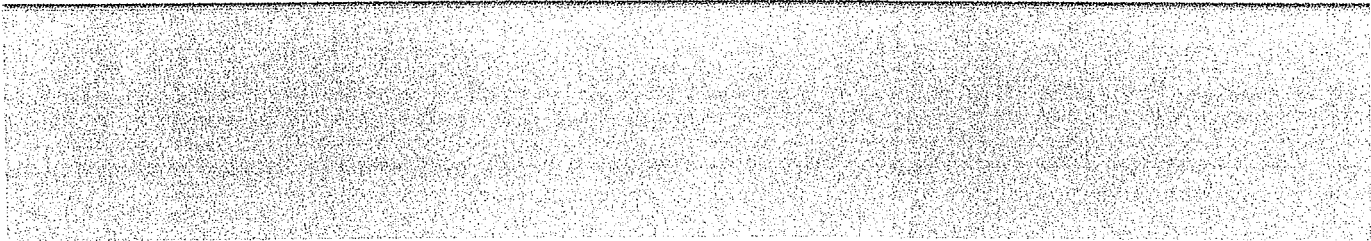
Long answer text

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Any additional information that would help us understand your above answers. Thank you!/ Cualquier información adicional que nos ayudaría entender sus respuestas anteriores. ¡Gracias!

Long answer text

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A California Public School

**Academia de Idiomas de Sacramento**  
**Language Academy of Sacramento**  
 A Two-Way Spanish Immersion Charter School

Agenda Item# III

**Board Meeting Date:** January 19, 2018

**Subject:** School Accountability Report Card (SARC)

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: \_\_\_\_\_)
- Conference/Action
- Action

**Committee:** School Leadership

**Summary:**

Since November 1988, state law has required all public schools receiving state funding to prepare and distribute a SARC. A similar requirement is also contained in the federal Elementary and Secondary Education Act (ESEA). The purpose of the report card is to provide parents and the community with important information about each public school. A SARC can be an effective way for a school to report on its progress in achieving goals. The public may also use a SARC to evaluate and compare schools on a variety of indicators.

Although there is great variation in the design of school report cards, they generally begin with a profile that provides background information about the school and its students. The profile usually summarizes the school's mission, goals, and accomplishments. State law requires that the SARC contain all of the following:

- o Demographic data
- o School safety and climate for learning information
- o Academic data
- o School completion rates
- o Class sizes
- o Teacher and staff information
- o Curriculum and instruction descriptions
- o Postsecondary preparation information
- o Fiscal and expenditure data

	Aye	Nay	Abstain	Absent
Petree, Kathy				
Jennifer Bacsafrá				
Aceves, Fernando				
Campos, Perla				
Rodriguez, Irene				
Yañez-Gutiérrez, Adriana				
Zamora, Erandi				
Campa, Erandi				
Singh, Ravindar				
Totals:				

**Recommendation:**

It is recommended that the Board review and approve the attached SARC draft.

**Documents Attached:**

1. LAS SARC draft

<p><b>Estimated Time of Presentation:</b> 15 min  <b>Submitted By:</b> School Leadership  <b>Date:</b> 1.19.18</p>	<p><b>Pertinent Pages in</b>          ( ) Charter, pages _____          ( ) MOU, pages _____</p>
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A California Public School

Agenda Artículo# III

**Fecha de la Reunión:** 19 de enero de 2018

**Tema:** Reporte de progreso de responsabilidad escolar

- Artículo de información
- Aprobación en la Agenda de Consentimiento
- Conferencia (solo para discutir)
- Conferencia/Primera lectura (Acción Anticipado: \_\_\_\_\_)
- Conferencia/Acción
- Acción

**Comité:** Liderazgo escolar

**Resumen:**

Desde noviembre de 1988, la ley estatal ha requerido que todas la escuelas publicas que reciban fondos estatales preparen y distribuyan un reporte de progreso de responsabilidad escolar (SARC por sus siglas en ingles). Un requisito similar también esta incluido en el acta federal de educación primaria y secundaria (ESEA por sus siglas en ingles). El propósito de esta reporte de progreso es de darle a los padres y la comunidad información importante sobre cada escuela publica. Un SARC puede ser una madera efectiva de que las escuelas demuestren el progreso hecho hacia sus metas. El publico también puede usar SARC para evaluar y comparar las escuelas en una variedad de indicadores.

Aunque hay gran variación entre los diseños de los reportes de progreso, generalmente comienzan con un perfil que presenta información básica sobre la escuela y sus estudiantes. El perfil usualmente da un resumen de la misión, metas y logros de la escuela. La ley estatal requiere que el SARC contenga los siguientes:

- Información demográfica
- Información sobre la seguridad escolar y el clima de aprendizaje
- Información académica
- Tasas de finalización
- Tamaños de las clases
- Información sobre los maestros y el personal
- Descripciones del curriculum y la instrucción
- Preparación para después de la secundaria
- Tasa fiscal y de gastos

	Aye	Nay	Abstain	Absent
Petree, Kathy				
Jennifer Bacsafra				
Aceves, Fernando				
Campos, Perla				
Rodriguez, Irene				
Yañez-Gutiérrez, Adriana				
Zamora, Erandi				
Campa, Erandi				
Singh, Ravindar				
Totals:				

**Recomendación**

El liderazgo escolar recomienda que la Mesa Directiva apruebe la borrador de SARC

**Documentos adjuntos**

1. Borrador de SARC

**Tiempo estimado para la presentación:** 15 min.  
**Entregado por:** Liderazgo Escolar  
**Fecha:** 1.19.18

**Páginas pertinentes en:**  
 ( ) La constitución, páginas \_\_\_\_\_  
 ( ) MOU, páginas \_\_\_\_\_

# The Language Academy of Sacramento

## California Department of Education School Accountability Report Card Reported Using Data from the 2016-17 School Year

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF Web page at <http://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

### DataQuest

DataQuest is an online data tool located on the [CDE DataQuest Web page](#) that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

### Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

## Mr. Eduardo De Leon, Academic Director

Principal, The Language Academy of Sacramento

### About Our School

The Language Academy of Sacramento (LAS) is a TK-8 Two Way Spanish Immersion Public School that offers a challenging curriculum emphasizing academic achievement, bilingualism and biliteracy, and a collaborative home and school relationship. Key components of the LAS academic program include instruction in English and Spanish in all grade levels, smaller class size, an extended school day and year, as well as community partnerships to enrich the curriculum. In its 14th year, LAS has become the areas only TK-8 Dual Immersion educational program, and the school has seen continuous academic growth that supports college and career readiness.

#### LAS Facts

##### Academics:

- Congruent to dual immersion research, LAS 8th grade students achieve at comparable and/or higher levels than the neighborhood district and the State of California peer group in English, while simultaneously learning Spanish.
- LAS' educational model provides the area high schools with the only students prepared to enroll in Advanced Placement foreign language courses.

##### Basic Environmental Infrastructure:

- As of 2015, 85% of LAS teachers have two years or more classroom teaching experience and over 50% have five or more years of experience.
- As of 2015, LAS has completed a state of the art gymnasium and two-story structure for middle school.
- As of 2016, the access to technology for students from Grades 2-8 is 1:1 ratio.

##### Climate and Parent Engagement:

- Based on 2016 student survey, 97% of students agree with the statement, "It is important to me to learn to read and write in Spanish and English," and 92% stated that, "I like my school."
- Since its inception, LAS continues to meet its parent satisfaction goal with ~90% stating overall satisfaction with the school and ~94% stating they would recommend the school to others.
- LAS has a shared governance model that includes parents, staff and community members.

### Contact

The Language Academy of Sacramento  
2850 49th St.

Sacramento, CA 95817-2303

Phone: 916-277-7137

E-mail: [edeleon@lsac.info](mailto:edeleon@lsac.info)

## About This School

### Contact Information (School Year 2017-18)

District Contact Information (School Year 2017-18)	
District Name	The Language Academy of Sacramento
Phone Number	(916) 277.7137
Superintendent	Eduardo deLeon
E-mail Address	<a href="mailto:edeleon@lasac.info">edeleon@lasac.info</a>
Web Site	<a href="http://www.lasac.info">http://www.lasac.info</a>

School Contact Information (School Year 2017-18)	
School Name	The Language Academy of Sacramento
Street	2850 49th St.
City, State, Zip	Sacramento, Ca, 95817-2303
Phone Number	916-277-7137
Principal	Mr. Eduardo De Leon, Academic Director
E-mail Address	<a href="mailto:edeleon@lasac.info">edeleon@lasac.info</a>
Web Site	<a href="http://www.lasac.info">http://www.lasac.info</a>
County-District-School (CDS) Code	34674390106898

Last updated: 1/16/2018

### School Description and Mission Statement (School Year 2017-18)

The Language Academy of Sacramento (LAS) is a K-8 Two-Way Spanish Immersion Public Charter School. The LAS mission is to create a learning community where students:

Utilize bilingual (Spanish and English) academic knowledge and skills in real-world situations and diverse settings (BILITERACY)  
 Develop and exhibit positive self-esteem, pride, confidence, and respect for themselves and others (CONFIDENCE AND LIFE SKILLS)  
 Demonstrate leadership skills in order to build bridges between communities and apply critical thinking skills to solve problems, promote social justice, and create change in society (LEADERSHIP AND CRITICAL THINKING)

To develop full biliteracy, LAS implements a dual-language immersion program. Within this research based model, learning best occurs when there is strategic interaction between native Spanish speakers, native English speakers, fully bilingual students, and other students with varying levels of English or Spanish proficiency. At LAS, the method of instruction utilized is the 90-10 model of Two-Way Spanish Immersion. Students in kindergarten and first grade receive 90% of their daily instruction in Spanish and 10% in English. Each year, students receive more instruction in English as the percentage of instruction in Spanish begins to decrease. By 5th grade, students receive 50% of their daily instruction in Spanish and 50% in English.

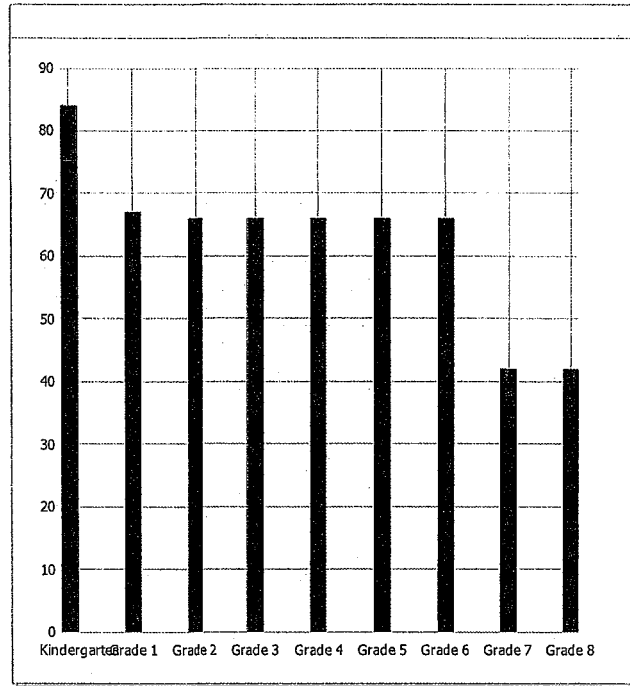
Research has shown that students need a minimum of seven years to fully develop both conversational and academic proficiency in a second language (Hakuta, 2001; Genesee, Lindholm-Leary, Saunders & Christian, 2006). Designing a program through middle school allows for the development of a clearly articulated two-way immersion program and gives students the time they need to become fully proficient in both languages.

Prior to becoming a direct-funded, independent charter school in August 2004, LAS existed for ten years as a Two-Way Spanish Immersion (TWSI) K-5 strand within Fruit Ridge Elementary School of Sacramento City Unified School District. In the fall of 2002, students, parents, teachers and community partners began working to bring the TWSI program to a charter school structure, where they could have more freedom to focus on improving the promising educational program they started almost a decade earlier.

Last updated: 1/16/2018

**Student Enrollment by Grade Level (School Year 2016-17)**

Grade Level	Number of Students
Kindergarten	84
Grade 1	67
Grade 2	66
Grade 3	66
Grade 4	66
Grade 5	66
Grade 6	66
Grade 7	42
Grade 8	42
<b>Total Enrollment</b>	<b>565</b>



*Last updated: 1/16/2018*

**Student Enrollment by Student Group (School Year 2016-17)**

Student Group	Percent of Total Enrollment
Black or African American	2.7 %
American Indian or Alaska Native	0.2 %
Asian	0.0 %
Filipino	0.0 %
Hispanic or Latino	93.1 %
Native Hawaiian or Pacific Islander	0.0 %
White	3.2 %
Two or More Races	0.9 %
Other	-0.1 %
<b>Student Group (Other)</b>	
Socioeconomically Disadvantaged	65.1 %
English Learners	47.3 %
Students with Disabilities	11.7 %
Foster Youth	0.4 %

*Last updated: 1/16/2018*

## A. Conditions of Learning

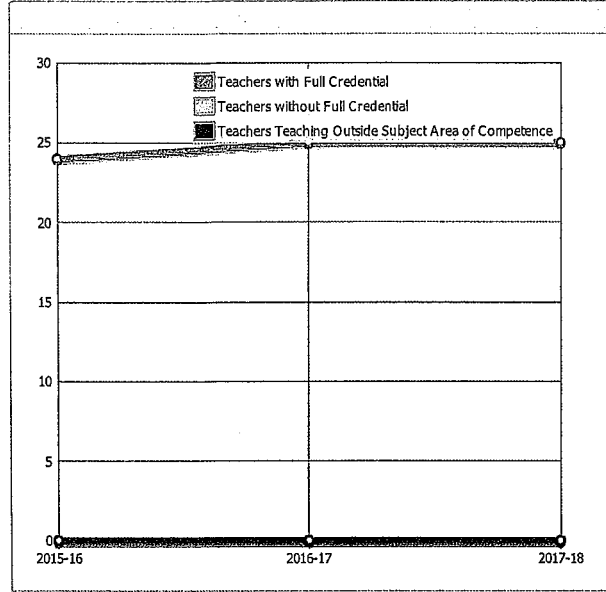
### State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

#### Teacher Credentials

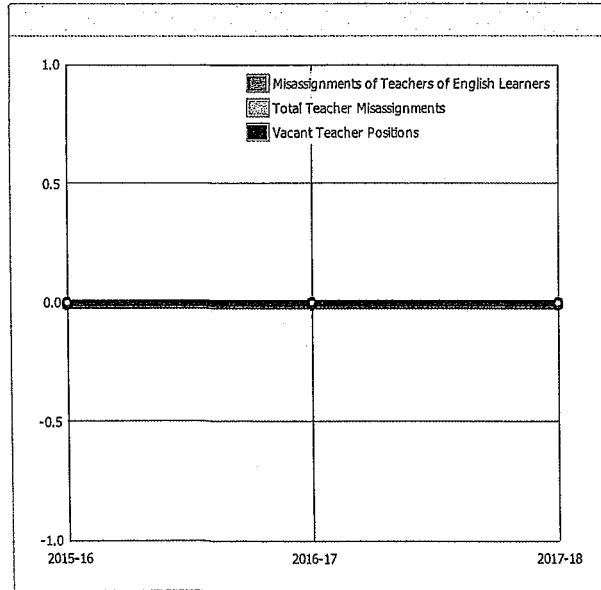
Teachers	School			District
	2015-16	2016-17	2017-18	2017-18
With Full Credential	24	25	25	25
Without Full Credential	0	0	0	0
Teachers Teaching Outside Subject Area of Competence (with full credential)	0	0	0	0



Last updated: 1/16/2018

#### Teacher Misassignments and Vacant Teacher Positions

Indicator	2015-16	2016-17	2017-18
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments*	0	0	0
Vacant Teacher Positions	0	0	0



Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

\* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Last updated: 1/16/2018

**Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2017-18)**

Year and month in which the data were collected: February 2017

Subject	Textbooks and Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	GrK-6 MacMillan McGraw Hill Treasures/Tesoros (2012) Gr7-8 McDougall Littell (2007)	Yes	0.0 %
Mathematics	GrK-5 Pearson Envision (2014) Gr6-8 College Preparatory Mathematics (2015)	Yes	0.0 %
Science	Gr4-5 Harcourt Brace (2007) Gr6-8 Holt and Prentice Hall (2007)	Yes	0.0 %
History-Social Science	Gr4-5 Harcourt Brace (2007) Gr6-8 McDougall Littell (2007)	Yes	0.0 %
Foreign Language			0.0 %
Health			0.0 %
Visual and Performing Arts			0.0 %
Science Lab Eqpmt (Grades 9-12)	N/A	N/A	0.0 %

Note: Cells with N/A values do not require data.

Last updated: 1/16/2018

**School Facility Conditions and Planned Improvements**

The Language Academy of Sacramento (LAS) takes great efforts to ensure that all schools are clean, safe, and functional. LAS Board Facilities Committee meets monthly to monitor the progress of the school's short-term and long-term goals. These goals are derived from community input including annual survey data from various constituents.

LAS campus has 28 classrooms, a multipurpose room, a gymnasium, a library, and an administration building. The main campus was built in 1977. In conjunction with Sacramento City Unified School District (SCUSD) staff, LAS maintenance staff ensures that the repairs necessary to keep the school in good repair and working order are completed in a timely manner. A work order process is used to ensure efficient service and that emergency repairs are given the highest priority. Moreover, the school director works daily with the custodial staff to develop cleaning schedules to ensure a clean and safe school.

Through partnership with SCUSD, LAS participates in the State School Deferred Maintenance Program, which provides state matching funds on a dollar-for-dollar basis, to assist LEAs with expenditures for major repair or replacement of existing school building components. Typically, this includes roofing, plumbing, heating, air conditioning, electrical systems, interior or exterior painting, and floor systems. For the 2015-16 year, SCUSD and LAS collaborated and replaced the front parking area for the campus.

*Last updated: 1/16/2018*

**School Facility Good Repair Status**

Year and month of the most recent FIT report: February 2017

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Fair	Core building HVAC needs to be modernized.
Interior: Interior Surfaces	Fair	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	
Electrical: Electrical	Good	Core building needs to be modernized to align with increasing technology usage in the classroom.
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/Doors/Gates/Fences	Good	

**Overall Facility Rate**

Year and month of the most recent FIT report: February 2017

Overall Rating	Good
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*Last updated: 1/16/2018*



## B. Pupil Outcomes

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

#### CAASPP Test Results in ELA and Mathematics for All Students

##### Grades Three through Eight and Grade Eleven (School Year 2016-17)

Research indicates that the full benefits of two-way immersion instruction do not become evident until the sixth and seventh grades (Thomas & Collier, 2002; Lindholm-Leary, 2011). Since formal instruction in English literacy typically begins in the third grade, two-way students often lag behind their peers on standardized tests in English in the primary and intermediate grades.

As students move into middle school, the gap decreases and, eventually, the achievement of two-way students surpasses that of students in English-only programs. Indeed, teachers in the two-way Spanish Immersion program at LAS have found that, in the primary grades, standardized tests in Spanish have greater validity in reflecting students' knowledge and skills than standardized tests in English.

By the sixth, seventh, and eighth grades, however, students begin to outscore their counterparts in English-only programs on standardized tests in English. It is precisely for this reason that the LAS school design extends through the eighth grade.

Subject	Percentage of Students Meeting or Exceeding the State Standards					
	School		District		State	
	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17
English Language Arts / Literacy (grades 3-8 and 11)	34%	39%	39%	39%	48%	48%
Mathematics (grades 3-8 and 11)	29%	31%	30%	31%	36%	37%

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

*Last updated: 1/16/2018*

**CAASPP Test Results in ELA by Student Group****Grades Three through Eight and Grade Eleven (School Year 2016-17)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	348	348	100.00%	38.51%
Male	169	169	100.00%	30.18%
Female	179	179	100.00%	46.37%
Black or African American			100.00%	45.45%
American Indian or Alaska Native				
Asian				
Filipino				
Hispanic or Latino	325	325	100.00%	36.92%
Native Hawaiian or Pacific Islander				
White	--	--	--	
Two or More Races	--	--	--	
Socioeconomically Disadvantaged	246	246	100.00%	29.67%
English Learners	201	201	100.00%	29.35%
Students with Disabilities	44	44	100.00%	18.18%
Students Receiving Migrant Education Services				
Foster Youth	--	--	--	--

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

*Last updated: 1/16/2018*

**CAASPP Test Results in Mathematics by Student Group****Grades Three through Eight and Grade Eleven (School Year 2016-17)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	348	348	100.00%	30.75%
Male	169	169	100.00%	27.22%
Female	179	179	100.00%	34.08%
Black or African American			100.00%	36.36%
American Indian or Alaska Native				
Asian				
Filipino				
Hispanic or Latino	325	325	100.00%	29.23%
Native Hawaiian or Pacific Islander				
White	--	--	--	
Two or More Races	--	--	--	
Socioeconomically Disadvantaged	246	246	100.00%	21.54%
English Learners	201	201	100.00%	20.90%
Students with Disabilities	44	44	100.00%	18.18%
Students Receiving Migrant Education Services				
Foster Youth	--	--	--	--

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

*Last updated: 1/16/2018*

**CAASPP Test Results in Science for All Students****Grades Five, Eight and Ten**

Subject	Percentage of Students Scoring at Proficient or Advanced					
	School		District		State	
	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16
Science (grades 5, 8, and 10)	43.0%	50.0%	47.0%	47.0%	56%	54%

Note: Science test results include California Standards Tests (CSTs), California Modified Assessment (CMA), and California Alternate Performance Assessment (CAPA) in grades five, eight, and ten.

Note: Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The 2016-17 data are not available. The California Department of Education is developing a new science assessment based on the Next Generation Science Standards for California Public Schools (CA NGSS). The new California Science Test (CAST) was piloted in spring 2017. The CST and CMA for Science will no longer be administered.

*Last updated: 1/16/2018*

# State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

## California Physical Fitness Test Results (School Year 2016-17)

Grade Level	Percentage of Students Meeting Fitness Standards		
	Four of Six Fitness Standards	Five of Six Fitness Standards	Six of Six Fitness Standards
5	21.2%	34.8%	16.7%
7	16.7%	33.3%	33.3%

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

*Last updated: 1/16/2018*

## C. Engagement

# State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each schoolsite

### Opportunities for Parental Involvement (School Year 2017-18)

The Language Academy believes in working with parents as partners. Parents are asked to be actively involved in their child's education by volunteering in some way at the school. As educational partners, the school, asks for families to assist in the following ways:

- Ensure that their child attends school regularly and arrives to school on time.
- Talk with their child about what they are learning in school and ensure that homework is completed and turned in on time.
- Involve their child in reading. This could include reading to your child, having your child read to you or discussing what you and your child are reading together.
- Encourage their child to participate in extracurricular and co-curricular activities. Work with their child at home on learning activities that extend classroom learning.
- Become familiar with the standards for their child's grade level by reviewing the standards based report card. Work with their child to practice skills they have not yet met.
- Attend parent conferences and school sponsored events.
- Volunteer in their child's classroom or extracurricular school activities.
- Participate in school events.
- Participate in decision-making groups such as the Parent Council, the Parent Association or the Governing Board.

#### Parent Association

All parents are members of the Parent Association and have opportunities to participate in the decision-making process of the school. As members of the Parent Association, families plan and participate in monthly school events, learn about topics related to their children's education, and coordinate with the Parent Council. Parents actively participate in the development of the school plan and the charter. Moreover, parents contribute to the fiscal solvency of the school by promoting regular school attendance, reviewing the school budget and orchestrating fundraising opportunities. Parents receive ongoing information about Title I, standardized test scores and related information, parents' role in school governance [Ed. Code 47605(b)(5)(D)], a description and explanation of the school's curriculum, academic assessments used to measure student progress, and student benchmarks. On a monthly basis, Governing Board and Parent Council representatives attend the Parent Association meetings to ensure two-way communication and input on decisions made at LAS.

Parent Association meetings are held on a monthly basis. Each Association meeting includes reports from the Parent Council and the Student Council; a student presentation; an informational presentation about fiscal matters, governance, federal and state compliance, and/or student achievement, including topics from the English Learner Advisory Committee (ELAC); and an interactive workshop related to families' needs and interests. Parents are committed to ensuring that their children are in school on a daily basis; the historical average of student attendance rate at LAS is ninety-seven percent. Nearly every LAS parent attends parent/teacher conferences. Parents volunteer at the school on a regular basis; this support can take many forms, including instructional assistance, preparation of materials, organization and coordination of monthly family events, and on-going maintenance of the LAS grounds and gardens.

LAS provides necessary support, education, and assistance targeted toward the implementation of effective parent involvement activities. The Parent Association actively participates in the planning, organization, and execution of family activities. Examples of academic and artistic events include Family Reading Night, Science Fair, Book Fair, Art Exhibits, Student Performances, and Math Family Night. The goal of these gatherings outside of the school day is to provide families with strategies to support their children academically. All of these components aim to prepare students to be college and career ready.

#### Additional Opportunities for Parent Involvement:

- Parents, students and teachers meet at least twice a year to plan and assess the students' learning progress and determine goals
- Exhibition panels- parents may sit on panels to judge student work
- School and staff evaluations- parents fill out a programmatic climate survey each year evaluating the strengths and weaknesses they identify with the program at the School

- Student-led conferences- students will lead conferences on their work during the year to keep parents informed
- Fundraising- parents and community members may work with the schools to raise additional resources to support students and the school program
- Advocacy- parents and community members communicate the school design and outcomes to the public, educators and policy makers and advocates for necessary policies and resources
- LAS Board of Directors meetings- parents and community members are welcome to the Board meeting. In compliance with the Brown Act, LAS posts the agenda for LAS Board of Directors meetings at least 72 hours prior to the meeting

## State Priority: Pupil Engagement

*Last updated: 1/16/2018*

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates; and
- High school graduation rates

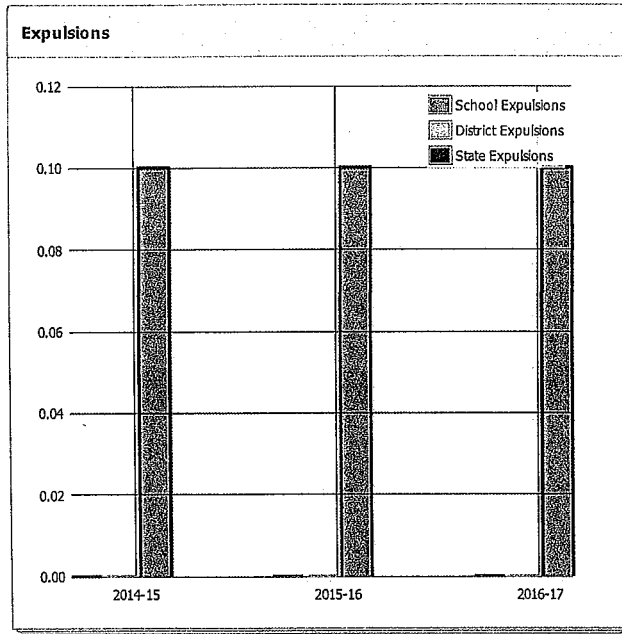
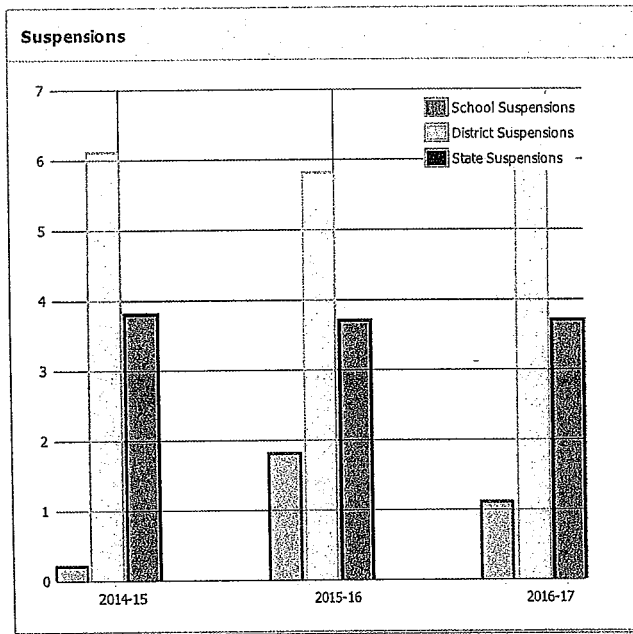
# State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

## Suspensions and Expulsions

Rate	School			District			State		
	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17
Suspensions	0.2%	1.8%	1.1%	6.1%	5.8%	6.3%	3.8%	3.7%	3.7%
Expulsions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%



Last updated: 1/16/2018

## School Safety Plan (School Year 2017-18)

The Language Academy of Sacramento School Safety Plan is revised, updated, and approved on an annual basis by the school staff and community. It is aligned to the school's overall Safety and Health Policies adopted by the LAS Governing Board and contains procedures that would ensure a collective understanding of what constitutes a safe learning environment among all the stakeholders: students, parents, and staff. At LAS, school safety is of utmost importance and is undeniably the foundation for a productive and nurturing climate for learning.

The Language Academy of Sacramento has adopted and implemented a comprehensive set of health, safety, and risk management policies. These policies were developed in consultation with the school's insurance carriers, applicable laws and regulations and approved by the LAS Governing Board.

The LAS health and safety policies include:

- Documentation of immunizations to the extent required for enrollment in public school.
- School-wide training in response to natural disasters and other emergencies, including civil unrest, fires, and earthquakes.
- Prevention of contact with bloodborne pathogens.
- Emergency response training for all staff, including appropriate "first responder" training or its equivalent.
- Certification through SCUSD that school facilities have received state Fire Marshall approval and have been evaluated by a qualified structural engineer who has determined that the facilities present no substantial seismic safety hazard.



- Assurance that the school functions as a drug, alcohol, and tobacco free workplace.
- Requirement that each employee of the school submits to a criminal background check and furnish a criminal record summary as required by Education Code Section 44237.
- Examination of faculty and staff for tuberculosis.
- Screening of pupils for vision and hearing.

*Last updated: 1/16/2018*

**D. Other SARC Information**

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

## Types of Services Funded (Fiscal Year 2016-17)

It is the full intention of the Language Academy to serve the academic needs of all its students. LAS's ultimate goal is to have the student body performing at/above proficiency in academic achievement tests. Establishing an effective intervention system is a critical component of a sound educational program. Embedded in the school's longer instructional calendar day is LAS's during the day, extended day, and intersession academic support structure for students and their identified needs. There are two particular groups of students who need strategically differentiated intervention/enrichment; first, students who do not meet their in language arts and math, and secondly, students who are achieving above grade level in these areas.

As a collective staff, certificated personnel and instructional assistants of the Language Academy of Sacramento conduct intervention programs for students throughout the calendar year: during the day, extended day, and intersession. LAS personnel tap into community partners such as university student teachers, Mini-corps volunteers, and CSUS undergraduate volunteers. This expands the school's resources in order to serve more students in an effective intervention setting of lower student to tutor/teacher ratio. All intervention staff receives training in providing targeted instruction of state standards.

LAS personnel implements state adopted curricula by applying differentiated instruction for high achieving students and those that need additional support. This is enriched by also becoming proficient of the research in multiple intelligences, cooperative learning, multicultural education, and constructivist learning.

Because LAS has such a clear focus on academic achievement, during the school day and in the Academic Intervention program; it is imperative that we offer our students a variety of enrichment activities. Classes such as Robotics, Classical ballet, folklorico dance, soccer, violin, musical theater, graphic design, guitar, ceramics and art are some examples of the enrichment activities offered throughout the school year. Staff has reported that students develop self-confidence by discovering a new talent. Students also need outlets for their creative energy in order to succeed academically. The enrichment program gives our students the opportunity to interact with students in other grade levels and builds a greater sense of community.

*Last updated: 1/16/2018*

## Professional Development

A quality professional development plan is an essential component of an effective educational program. Teachers at LAS participate in professional development and articulation meetings each week to analyze data and evaluate academic progress. Throughout the school year, teachers are provided with extended professional development time in order to meet, reflect, study, and plan. In addition to participating in regularly scheduled on-site professional development, teachers and staff are encouraged to attend professional development opportunities sponsored by other educational institutions.

With recent educational shifts related to the CCSS, staff members have participated in professional development offered by the Sacramento County Office of Education (SCOE), the Northern California Literacy Consortium, as well as others. In addition to these opportunities, the following are areas that have been the focus of professional development at LAS during the last five years: Implementation of core curriculum (MacMillan/McGraw Hill's Treasures, Pearson Envision, College Preparatory Mathematics); Expository Reading and Writing Course (ERWC) to support CCSS Language Arts; Writers and Readers Workshop, Math CCSS implementation best practices; Spanish Language Development (SLD); Strategies for improving Executive Function- R.O.P.E.S. in the classroom, New Generation Science Standards (NGSS) and ELD. In the past two years, LAS also added an on site literacy coach to further support classroom teachers. Visitations to other classrooms at LAS and model schools are encouraged for both teachers and administrators.

*Last updated: 1/16/2018*