

**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  
**BOARD MEETING**  
 Friday, January 20, 2017/viernes, 20 de enero del 2017  
**ROOM 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.	Fernando Aceves	Parent/Madre (14-17)		
2.	Michelle Ramos	Parent/Padre (15-18) President		
3.	Jennifer Bacsafra	Parent/Madre (16-19)		
4.	Angelita Sepúlveda	Staff/Personal (14-17)		
5.	Antonio González	Teacher/Maestro (15-18) Secretary		
6.	Perla Campos	Teacher/Maestra (16-19)		
7.	Gustavo González	Community Member/Miembro Comunitario (14-17) Treasurer		
8.	Peter Moulton	Community Member/Miembro Comunitario (15-18)		
9.	Erandi Zamora	Community Member/Miembro Comunitario (16-19)		
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**

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

- a. October 21, 2016/21 de octubre del 2016
- b. November 18, 2016/ 18 de noviembre del 2016

**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 y exhiben 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. Parent Council & Association/ELAC/Concilio y Asociación de Padres/ELAC- de León (5 min.)

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

**A. Monthly Financials and EdTec Contract Preliminary Review /Estados financieros del mes y revisión preliminar del contrato con EdTec – De Leon (30 min.)**

- 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. December Check Register/Registros de la cuenta bancaria del mes de diciembre - School Leadership/Liderazgo escolar (5 min.)**

- 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. Policy/Bylaws Committee 1) English Language Learner Re-designation Policy, 2)Safe Haven School Resolution/Comité de estatutos y pólizas 1) póliza de reclasificación de aprendices de inglés, 2)Resolución para refugio escolar – Zamora, de León, Bersola (30 min.)**

- 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: \_\_\_\_\_

**IV. CLOSED SESSION/Sesión cerrada:  
Student Discipline/Disciplina estudiantil – de León (20 min.)**

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

- A. Fiscal Audit/Auditoría fiscal – de León (5 min)**  
**B. Facilities Committee/Comité del plantel – Sepúlveda, de León (5 min)**

**V. FUTURE MEETINGS/Próxima Junta**  
February 17, 2017/17 de febrero de 2017- Board Meeting/Reunión de la Mesa Directiva

**VII. FUTURE AGENDA ITEMS/Temas para agendas futuras**

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

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

*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 requieren 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, November 18, 2016  
 5:30PM in Room 7

**I. Preliminary**

**I.A and B** Meeting was called to order by Michelle Ramos at 5:31PM

Name	Role	Present	Absent
Fernando Aceves	Parent (14-17)	x	
Michelle Ramos	Parent (15-18)	x	
Jennifer Bacsafra	Parent (16-19)	x	
Angel Sepúlveda	Staff (14-17)	x	
Antonio González	Teacher (15-18)	x	
Perla Campos	Teacher (16-19)	x	
Gustavo González	Community Member (14-17)	x	
Peter Moulton	Community Member (15-18)	x	
Erandi Zamora	Community Member (16-19)	x	
SC Representative	Student Council Representative		x
Eduardo de León	Academic Director		x
Teejay Bersola	Academic Accountability Specialist	x	

Agenda	Action
<b>I.C</b> Approval of Agenda	<i>A motion was made to approve the November 18, 2016 agenda.</i> 1 <sup>st</sup> Motion: Erandi Zamora 2 <sup>nd</sup> Motion: Peter Moulton Absences: Fernando Aceves Abstentions: none The motion passed by eight votes.
<b>I.D</b> Approval of Minutes	<i>A motion was made to postpone September 16, 2016 minutes approval until the next board meeting.</i> 1 <sup>st</sup> Motion: Erandi Zamora 2 <sup>nd</sup> Motion: Peter Moulton Absences: Fernando Aceves Abstentions: none The motion passed by eight votes.
<b>I.E</b> Mission	The mission was read aloud.

**II. Communications Norms**

<b>II.A.</b> Public Comments	Liz Kennish- shared concerns about student safety and student discipline in relation to her child's experience. Angel Sepúlveda-Parnell - shared information about The Language Academy of Sacramento's girls and boys basketball teams.
<b>II.B.1.</b> Student Council	Día de Los Muertos/Haunted House Raised \$216, canned food drive ended (1,400 cans collected); students shared plans for committees and 1 <sup>st</sup> Student Council Rally
<b>II.B.2</b> Parent Council	Judy Morales- shared information about Winter Fest

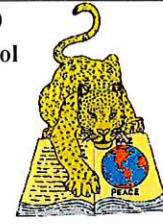
**III. ITEMS SCHEDULED FOR DISCUSSION AND/OR ACTION**

<b>III.A</b> October Check Register	<i>A motion was made to approve the October cash register.</i>  1st Motion: Peter Moulton 2nd Motion: Gustavo González Abstentions: Erandi Zamora Absences: none Motion passed with eight votes.
Public Comments	None
<b>III.B</b> Fifth Grade Overnight Field Trip	<i>A motion was made for the board to approve the fifth grade overnight field trip to Nature Bridge.</i>  1 <sup>st</sup> Motion: Angel Sepúlveda 2 <sup>nd</sup> : Jennifer Bacsafra Abstentions: none

		Absences: none Motion passed unanimously.
	Public Comments	None
<b>IV.</b>	<b>Informational Items</b>	
<b>IV. A</b>	Academic Accountability Annual Performance Report	Teejay Bersola provided an update on the Annual Performance Report that needs to be submitted to Sacramento City Unified School District for the purpose of programmatic auditing.
<b>IV. B</b>	Curriculum Design Team	Perla Campos shared the following CDT tasks: Updates on the classroom libraries DRA results and teacher completion Review and analysis of CAASPP data
<b>IV. C</b>	Financial Report	Gaspar Magallanes (EdTec) provided a breakdown of the October financials and balance sheet activity, as well as forecast revisions and cash flow. Gaspar Magallanes reviewed questions from the Finance Committee and provided his responses. Peter Moulton asked Gaspar Magallanes for clarification on several line items in the Budget vs. Actuals documents.
<b>IV. D</b>	Program Improvement	Teejay Bersola provided information regarding the letter that was formally sent to parents based on a school's Program Improvement status and the changes in Supplemental Education Services (SES) mandates.
<b>IV. E</b>	Civic Education Resolution	Antonio Gonzalez provided information regarding the meaning and the need for a civic education resolution at LAS.
	Public Comments	None.
<b>VI. Future Meetings</b> December 09 , 2016		
<b>VII. Future Agenda Items</b> Board requested school leadership to follow up on the public comment shared by Ms. Kennish on Nov. 18, 2016.		
<b>VIII. Adjournment</b> <i>A motion was made to adjourn the board meeting.</i> 1 <sup>st</sup> Motion: Angel Sepulveda 2 <sup>nd</sup> Motion: Jennifer Bacsafra Absences: None Abstentions: None The motion passed unanimously by all board members present.  The board meeting was adjourned at 7:46PM		



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



Reunión - Minutos  
viernes, 18 de noviembre del 2016  
5:30 p.m. en el salón 7

**I. Preliminar**

<b>I.A</b>	La reunión se empezó por Michelle Ramos a las 5:30 p.m.			
<b>I.B</b>	<b>Nombre</b>	<b>Papel</b>	<b>Presente</b>	<b>Ausente</b>
	Fernando Aceves	Padre (14-17)	X	
	Michelle Ramos	Madre (15-18)	X	
	Jennifer Bacsafrá	Madre (16-19)	X	
	Angel Sepúlveda	Personal (14-17)	X	
	Antonio González	Maestro (15-18)	X	
	Perla Campos	Maestra (16-19)	X	
	Gustavo González	Miembro Comunitario (14-17)	X	
	Peter Moulton	Miembro Comunitario (15-18)	X	
	Erandi Zamora	Miembro Comunitario (16-19)	X	
	Representante estudiantil	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	<p><i>Se hizo una moción para aprobar la agenda del 18 de noviembre del 2016.</i></p> <p>1ª Moción: Erandi Zamora 2ª Moción: Peter Moulton Ausencias: Fernando Aceves Abstenciones: ninguna La moción fue aprobada con ocho votos.</p>
<b>I.D</b>	Aprobación de los minutos	<p><i>Se hizo una moción para posponer los minutos del 16 de septiembre del 2016 hasta la siguiente reunión.</i></p> <p>1ª Moción: Erandi Zamora 2ª Moción: Peter Moulton Ausencias: Fernando Aceves Abstenciones: ninguna La moción fue aprobada con ocho votos.</p>
<b>I.E</b>	Misión	Se leyó la misión en voz alta.

**II. Comunicaciones – Normas y procedimientos**

<b>II.A.</b>	Comentarios Públicos	Liz Kennish – compartió sus preocupaciones sobre la seguridad de los estudiantes y la disciplina en relación a la experiencia de su hijo. Angel Sepúlveda-Parnell – compartió información sobre los equipos de baloncesto de LAS.
<b>II.B.1</b>	Concilio Estudiantil	El casa de espantos del día de los muertos recaudo \$216, se terminó la colecta de comida enlatada (1,400 latas); los estudiantes compartieron planes para sus comités y la primera asamblea del concilio estudiantil.
<b>II.B.2</b>	Concilio de Padres	Judy Morales – compartió información sobre el festival de invierno.

**III. ARTÍCULOS PROGRAMADOS PARA ACCIÓN/DISCUSIÓN**

<b>III.A</b>	Registros de la cuenta bancaria del mes de octubre	<p><i>Se hizo una moción para aprobar los registros de la cuenta bancaria del mes de octubre.</i></p> <p>1ª Moción: Peter Moulton 2ª Moción: Gustavo González Abstenciones: Erandi Zamora Ausencias: Ninguna La moción fue aprobada con ocho votos.</p>
	Comentarios Públicos	Ninguno
<b>III. B</b>	Paseo del quinto grado	<p><i>Se hizo una moción para aprobar el paseo de quinto grado a Nature Bridge.</i></p> <p>1ª Moción: Angel Sepúlveda</p>

		2ª Moción: Jennifer Bacsafra Abstenciones: Ninguna Ausencias: Ninguna La moción fue aprobada con unanimidad.
	Comentarios Públicos	Ninguno.
<b>IV.</b>	<b>Artículos de información</b>	
<b>IV. A</b>	Responsabilidad académica Reporte de rendimiento anual	Teejay Bersola presentó un resumen sobre el reporte de rendimiento anual que necesita ser entregado al distrito escolar unificado de Sacramento para la auditoria.
<b>IV. B</b>	Comité de diseño curricular	Perla Campos compartió los siguientes detalles del comité de diseño curricular: Información reciente de las bibliotecas de clase Resultados de DRA Repaso y análisis de información de CAASPP
<b>IV. C</b>	Reporte financiero	Gasper Magallanes (EdTec) presentó un resumen de las finanzas de octubre y saldo actual, al igual que las predicciones y revisiones del flujo de efectivo. Gasper Magallanes tomó preguntas del comité de finanzas y ofreció sus respuestas. Peter Moulton le pidió a Gasper Magallanes clarificación sobre varios artículos in los documentos de presupuestos y actuales.
<b>IV. D</b>	Mejora de programa	Teejay Bersola presentó información sobre la carta que se mandó a los padres basada en el estatus de Mejora del Programa y los cambios en los mandatos de Servicios Educativos Suplementales (SES por sus siglas en inglés).
<b>IV. E</b>	Resolución de educación cívica	Antonio González presentó información sobre el significado y la necesidad que hay de una resolución de educación cívica.
	Comentarios públicos	Ninguno.
<b>VI. Reuniones futuros</b> 9 de diciembre del 2016		
<b>VII. Artículos futuros</b> La Mesa Directiva solicitó que el liderazgo escolar hiciera seguimiento al comentario público compartido por la Sra. Kennish el 18 de noviembre del 2016.		
<b>VI. Conclusión</b> <i>Se hizo una moción para concluir la reunión.</i> 1ª Moción: Angel Sepúlveda 2ª Moción: Jennifer Bacsafra Ausencias: Ninguna. Abstenciones: Ninguna La moción fue aprobada por todos los miembros presentes.  La reunión de la Mesa Directiva se concluyó a las 7:46 p.m.		



**LANGUAGE ACADEMY OF SACRAMENTO**  
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 2850 49<sup>th</sup> Street, Sacramento, CA 95817



Regular Board Meeting - Minutes  
 Friday, October 21, 2016  
 5:30PM in Room 7

**I. Preliminary**

<b>I.A and B</b>	Meeting was called to order by Michelle Ramos at 5:30PM			
	<b>Name</b>	<b>Role</b>	<b>Present</b>	<b>Absent</b>
	Fernando Aceves	Parent (14-17)	x	
	Michelle Ramos	Parent (15-18)	x	
	Jennifer Bacsafra	Parent (16-19)	x	
	Angel Sepúlveda-Parnell	Staff (14-17)	x	
	Antonio González	Teacher (15-18)	x	
	Perla Campos	Teacher (16-19)	x	
	Gustavo González	Community Member (14-17)	x	
	Peter Moulton	Community Member (15-18)	x	
	Erandi Zamora	Community Member (16-19) arrived 5:50PM	x	
	SC Representative	Student Council Representative	x	
	Eduardo de León	Academic Director	x	
	Teejay Bersola	Academic Accountability Specialist	x	

	<b>Agenda</b>	<b>Action</b>
<b>I.C</b>	Approval of Agenda	<i>A motion was made to approve the October 21, 2016 agenda.</i> 1 <sup>st</sup> Motion: Jennifer Bacsafra 2 <sup>nd</sup> Motion: Gustavo Gonzalez Absences: Erandi Zamora Abstentions: none The motion passed unanimously by all present.
<b>I.D</b>	Approval of Minutes	<i>A motion was made to approve the board meeting minutes for September 16th, 2016</i> A request was made to change the September Minutes to reflect: <i>Teejay Bersola, Michelle Ramos, Gustavo Gonzalez and Eduardo de Leon should be signatories on the School's Financial Credit Union account and remove MaryAnn Mellor as a signatory.</i> 1 <sup>st</sup> Motion: Peter Moulton 2 <sup>nd</sup> Motion: Jennifer Bacsafra Absences: none Abstentions: Fernando Aceves The motion passed by eight votes.
<b>I.E</b>	Mission	The mission was read aloud.

**II. Communications Norms**

<b>II.A.</b>	Public Comments	None
<b>II.B.1.</b>	Student Council	Student council provided feedback on the school dance, canned food drive, spirit days, committee work and on the upcoming haunted house.
<b>II.B.2</b>	Parent Council	Kathy Petree informed the board on how Parent Council was sponsoring workshops at Parent Association meetings, and shared about school fundraising activities.

**III. ITEMS SCHEDULED FOR DISCUSSIONAND/OR ACTION**

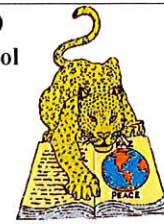
<b>III.A</b>	September Check Register	Board approved the September check register with the amendment to the wording on <i>Sacramento City Middle School Athletic League</i> item: change from <i>soccer league to basketball league</i> 1st Motion: Peter Moulton 2nd Motion: Fernando Aceves Abstentions: Antonio González Absences: None Motion was passed with 8 votes
	Public Comments	None
<b>III.B</b>	Facilities Update	Facilities Committee provided information on the following items: - In August, electrical outlets were added to core buildings - A bid from Saenz Construction was shared with the committee, as a result, the

		<p>committee felt that further information and additional bids were needed  - Committee asked Eduardo de Leon if further construction to core buildings would trigger DSA work  -DSA is in the process of signing closure of contract for Prop 1D</p> <p><i>A motion was made to approve addendum to funding agreement for charter schools facilities program</i>  1<sup>st</sup> Motion: Peter Moulton  2<sup>nd</sup>: Angel Sepulveda  Abstentions: None  Absences: None  Motion passed unanimously</p>
	Public Comments	None.
<b>IV.</b>	<b>Informational Items</b>	
<b>IV. A</b>	Academic Accountability	Teejay Bersola provided an overview of state and federal funding, and assessment results (CAASP)
<b>IV. B</b>	Curriculum Design Team	Perla Campos shared information regarding DRA (Developmental Reading Assessment), ERWC (Expository Reading and Writing Curriculum) and Writer's Workshop. An Ad Hoc committee was created to address requests made to modify report cards.
<b>IV. C</b>	Financial Report	Gaspar Magallanes (EdTec) provided a breakdown of our monthly and yearly financials.
	Public Comments	None.
<b>VI. Future Meetings</b> November 18, 2016		
<b>VII. Future Agenda Items</b> Add Civic Education Resolution for Board Discussion		
<b>VIII. Adjournment</b> <i>A motion was made to adjourn the board meeting.</i> 1 <sup>st</sup> Motion: Angel Sepulveda-Parnell 2 <sup>nd</sup> Motion: Gustavo Gonzalez Absences: None Abstentions: None The motion passed unanimously by all board members present.  The board meeting was adjourned at 7:37PM		





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



Reunión Especial de la Mesa Directiva - Minutos  
viernes, 5 de agosto del 2016  
5:30 p.m. en el salón 7

**I. Preliminar**

<b>I.A</b>	La reunión se empezó por Michelle Ramos a las 5:30 p.m.			
<b>I.B</b>	<b>Nombre</b>	<b>Papel</b>	<b>Presente</b>	<b>Ausente</b>
	Fernando Aceves	Padre (14-17)	X	
	Michelle Ramos	Madre (15-18)	X	
	Jennifer Bacsafra	Madre (16-19)	X	
	Angel Sepúlveda-Parnell	Personal (14-17)	X	
	Antonio González	Maestro (15-18)	X	
	Perla Campos	Maestra (16-19)	X	
	Gustavo González	Miembro Comunitario (14-17)	X	
	Peter Moulton	Miembro Comunitario (15-18)	X	
	Erandi Zamora	Miembro Comunitario (16-19)	X	
	Representante estudiantil	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	<p><i>Se hizo una moción para aprobar la agenda del 21 de octubre del 2016.</i></p> <p>1ª Moción: Jennifer Bacsafra 2ª Moción: Gustavo González Ausencias: Erandi Zamora Abstenciones: ninguna La moción fue aprobada con unanimidad por los presentes.</p>
<b>I.D</b>	Aprobación de los minutos	<p><i>Se hizo una moción para aprobar los minutos del 16 de septiembre del 2016.</i></p> <p>Se hizo una petición para cambiar los minutos del mes de septiembre a: Teejay Bersola, Michelle Ramos, Gustavo González y Eduardo de Leon deben ser signatarios en la cuenta bancaria de LAS y MaryAnn Mellor necesita ser removida. 1ª Moción: Peter Moulton 2ª Moción: Jennifer Bacsafra Ausencias: ninguna Abstenciones: Fernando Aceves La moción fue aprobada con ocho votos.</p>
<b>I.E</b>	Misión	Se leyó la misión en voz alta.

**II. Comunicaciones – Normas y procedimientos**

<b>II.A.</b>	Comentarios Públicos	Ninguno
<b>II.B.1</b>	Concilio Estudiantil	El concilio estudiantil presentó comentarios sobre el baile escolar, la recaudación de alimentos enlatados, días de espíritu, trabajo de los comités y la próxima casa de espantos.
<b>II.B.2</b>	Concilio de Padres	Kathy Petree informó a la Mesa Directiva que estarán presentando talleres durante las reuniones de asociación de padres y habló sobre actividades para recaudar fondos.

**III. ARTÍCULOS PROGRAMADOS PARA ACCIÓN/DISCUSIÓN**

<b>III.A</b>	Registros de la cuenta bancaria del mes de septiembre	<p>El artículo en Sacramento City Middle School Athletic League necesita decir: <i>liga de baloncesto</i> y no <i>liga de futbol</i>.</p> <p>1ª Moción: Peter Moulton 2ª Moción: Fernando Aceves Abstenciones: Antonio González Ausencias: Ninguna La moción fue aprobada con ocho votos.</p>
	Comentarios Públicos	Ninguno
<b>III. B</b>	Noticia recientes del comité del plantel	<p>El comité del plantel presentó información sobre los siguientes artículos:</p> <ul style="list-style-type: none"> <li>-En Agosto, tomas de corriente eléctrica fueron añadidas a los salones centrales.</li> <li>-Una propuesta de parte de Saenz Construction fue presentada al comité y el comité concluyó que necesitarán más información y propuestas adicionales.</li> </ul>

		<p>-Se le preguntó a Eduardo de Leon que investigara si la construcción activaría cualquier trabajo de DSA          -DSA está en el proceso de clausura del contrato Prop 1D</p> <p><i>Se hizo una moción para aprobar la adición a los términos de financiación</i>          1ª Moción: Peter Moulton          2ª Moción: Angel Sepulveda          Abstenciones: Ninguna          Ausencias: Ninguna          La moción fue aprobada con unanimidad.</p>
	Comentarios Públicos	Ninguno.
<b>IV.</b>	<b>Artículos de información</b>	
<b>IV. A</b>	Responsabilidad académica	Teejay Bersola presentó un resumen sobre fuentes de fondos estatales y federales y también los resultados de evaluaciones (CAASP).
<b>IV. B</b>	Comité de diseño curricular	Perla Campos presentó información sobre la evaluación de desarrollo de lectura (DRA por sus siglas en ingles), currículo de exposición de lectura y escritura (ERWC por sus siglas en ingles) y el taller de escritores. Un comité se creó para modificar las boletas de calificaciones.
<b>IV. C</b>	Reporte financiero	Gaspar Magallanes (EdTec) presentó un resumen de nuestras finanzas mensuales y anuales.
	Comentarios públicos	Ninguno.
<b>VI. Reuniones futuros</b>		
18 de noviembre del 2016		
<b>VII. Artículos futuros</b>		
Añadir resolución de educación cívica		
<b>VI. Conclusión</b>		
<p><i>Se hizo una moción para concluir la reunión.</i>          1ª Moción: Angel Sepúlveda-Parnell          2ª Moción: Gustavo González          Ausencias: Ninguna.          Abstenciones: Ninguna.          La moción fue aprobada por todos los miembros presentes.</p> <p>La reunión de la Mesa Directiva se concluyó a las 7:37 p.m.</p>		



A California Public School

**Board Meeting Date:** January 20, 2017

Agenda Item# IIB

**Subject:** Parent Council Update

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

**Information:** The Parent Council continues to discuss their mission, most effective ways to provide opportunities of empowerment for parents and as well as effectively raise funds.

**Parent Development:** The December Parent Association meeting featured Raquel Aldana of the McGeorge Law School. Her two hour presentation addressed potential changes in immigration policy, answered parents' questions and/or concerns and provided some pro-active measures for families.

The February meeting will feature a hands-on literacy workshop.

**Fundraising:** Fall/Winter was a successful family event and fundraising period.

- Items for sale: LAS sticker/magnets (\$1-\$5), Calavera 2016 T-shirts (\$12)
- Ongoing events:
  - Collection of Box Tops, \$1017 was earned during the Summer/Fall fundraising period
  - School Cents at Arden Mall, LAS remains in in second place
- Fall Specific: Believe Kids Catalog Orders, raised \$3601 for various grade-level field trips.
- Annual Events: Winter Festival featured a number of student presentations. The event earned \$3098 which will benefits various grade-levels and programs. We'd like thank our parents and community partners for their support.

PC would like to extend a special invitation to all Governing Board members to be participate and/or attend in the fundraising opportunities and events.

- Theater Class Request for Volunteers, 1/27
- Math Conference, 2/23
- Career Day, 3/17
- Día del Niño, 4/28
- Teacher Appreciation Week, 5/15-19
- Fundraising Banquet, 6/2

**PC Sponsorships:** PC is proud to announce that we have awarded \$2100 in student field trip scholarships to students from 5<sup>th</sup> – 8<sup>th</sup> grade. In addition, PC provided the theater class with a \$500.00 donation to be used toward the production of Grease and other theater related needs.

**Estimated Time of Presentation:** 5 min.  
**Submitted By:** Parent Council  
**Date:** 1.19.2017

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



A California Public School

# Academia de Idiomas de Sacramento Language Academy of Sacramento

A Two-Way Spanish Immersion Charter School

Agenda Artículo# IIB2

**Fecha de la Reunión:** 20 de enero del 2017

**Tema:** Noticias recientes del concilio de padres

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

**Información:** El concilio de padres continúa hablando sobre su misión. Maneras efectivas de brindar oportunidades de empoderamiento para padres, al igual que como seguir recaudando fondos.

**Desarrollo de padres:** La reunión de la asociación de padres del mes de diciembre presentó a Raquel Aldana de la escuela de leyes de McGeorge. Su presentación de dos horas se enfocó en los cambios probables en pólizas de inmigración, preguntas y preocupaciones de padres, y medidas activas que las familias pueden tomar.

En febrero, la reunión presentará un taller interactivo de literatura.

**Recaudación de fondos:** Este otoño e invierno fue un periodo de mucho éxito en referencia a eventos escolares.

- Artículos en venta: Calcomanías e imanes de LAS(\$1-\$5), camisetas de calavera (\$12)
- Eventos en desarrollo: recaudación de Box Tops, School Cents en el centro comercial de Arden
- Eventos de otoño: ordenes por catálogo de Believe Kids. Se recaudaron \$3601 para varios grados.
- Eventos anuales: El festival de invierno vio varias presentaciones de los estudiantes. El evento recaudo \$3089 el cual beneficiará a una variedad de grados y programas. Nos gustaría darle las gracias los padres y a la comunidad por su apoyo.

El concilio de padres le extiende la invitación a la Mesa Directiva para que participe en los siguientes eventos:

- Voluntarios para la clase de teatro: 27 de enero
- Conferencia de matemáticas: 23 de febrero
- Día de profesiones: 17 de marzo
- Día del niño: 28 de abril
- Semana de apreciación al maestro: 15 – 19 de mayo
- Banquete de recaudación de fondos: 2 de junio

**Patrocinios:** El concilio de padres se complace en anunciar que hemos patrocinado a clases de entre 5to y 8vo grado con \$2100 para paseos. Además, el concilio de padres le regalo a la clase de teatro \$500 que serán usados para la producción de Grease y otras necesidades de la clase.

**Tiempo estimado para la presentación:** 5 min.  
**Entregado por:** Concilio de padres  
**Fecha:** 1.19.17

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



# Academia de Idiomas de Sacramento Language Academy of Sacramento

A Two-Way Spanish Immersion Charter School

A California Public School

Agenda Item# IIIA

**Board Meeting Date:** January 20, 2017

**Subject:** Financial Report

- Information Item Only
- Approval on Consent Agenda
- Conference/First Reading (Action Anticipated: February, 17, 2017)
- Conference
- Conference/Action
- Action

**Committee:** School Leadership and EdTec

Please find attached summary from EdTec.

**EdTec Contract Renewal:** At the January Finance Committee meeting, EdTec presented options for contract renewal. School leadership has requested additional information about renewal options that will be presented to the committee in greater detail in February. Following this meeting, the committee will present recommendations for renewal to the Board at the February meeting. This timeline will allow for LAS to meet the deadline for renewal, which according to the contract must take place 120 days prior to the contract end date (June 30, 2017).

**Documents Attached:**

1. Financial Summary of Activity through December 31, 2016
2. December 2016 Financials
3. December 2016 Cash Flow
4. December 2016 Balance Sheet

**Estimated Time of Presentation:** 30 min.  
**Submitted By:** School Leadership  
**Date:** 1.17.17

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



A California Public School

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

Agenda Artículo# IIIA

**Fecha de la Reunión:** 20 de enero de 2017

**Tema: Reporte Financiero**

- Artículo de información
- Aprobación en la Agenda de Consentimiento
- Conferencia (solo para discutir)
- Conferencia/Primera lectura (Acción Anticipado: 17 de febrero, 2017)
- Conferencia/Acción
- Acción

**Comité:** Liderazgo Escolar y EdTec

Adjunto encontrará el resumen de EdTec.

**Renovación del contrato con EdTec:** Durante la reunión del comité de finanzas del mes de enero, EdTec presentó opciones para la renovación del contrato. El liderazgo escolar solicita información adicional sobre las opciones de renovación que serán presentadas al comité con más detalle en febrero. Después de esta reunión, el comité presentará sus recomendaciones para la renovación ante la mesa directiva durante la reunión de febrero. Esto le da a LAS el tiempo necesario para hacer la renovación a tiempo, la cual, de acuerdo al contrato, se tiene que entregar 120 días antes de que el contrato actual se venza.

**Documentos adjunto:**

1. Resumen de actividad financiera hasta el 31 de diciembre del 2016.
2. Finanzas del mes de diciembre
3. Flujo de efectivo de diciembre
4. Saldo actual de diciembre

**Tiempo estimado para la presentación:** 30 min.  
**Entregado por:** Liderazgo escolar  
**Fecha:** 01.17.17

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



Business and Development Specialists  
for Charter Schools

## **Financial Summary of Activity through December 31, 2016**

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

### **November and December 2016 Financial Activity**

Revenues over both months totaled \$532K, of which a majority was LCFF and other categorical funds. Year to date, that brings total revenues to \$1.83M. With half of the year over, LAS has about 2/3rds of its projected revenues for the year outstanding, but revenues are otherwise on track with expectation for this point of the year. To see a breakout of specific revenues, please consult page 3 of the Budget Vs. Actuals for December 2016.

Expenses for both months totaled to \$862K, of which a majority was staffing related. An additional \$175K was spent on capital expenditures. Year to date, spending totaled \$2.059M in operating expenses and \$658K in capital expenditures. LAS was anticipating to spend about \$200K more through the end of December 2016. LAS is showing positive variances related to payroll savings on teachers on leave and delayed billing from SCUSD and special education vendors.

### **Balance Sheet Activity**

LAS received \$58K in prior year revenue it had previously accrued. As of 12/31/2016, LAS estimates it is owed a miniscule \$291 from Title II Part A.

LAS resolved \$17K in accrued prior year expenses. It has minimal outstanding expenses yet to clear.

### **Forecast Revisions**

EdTec is recommending a revision to the projections to increase projected performance up to \$267K or \$42K from the operating income presented in November. This change is coming from the following:

- P-1 ADA came in at 97% for all grade levels. As a result, with half the year over, we are recommending bumping the average up to 96% and generating \$51K more revenue. If P-2 in April certifies at 97% again, we could be looking at another \$50K in more revenue.
- LAS is eligible and should receive \$46K in additional SPED funding for otherwise existing expenses.
- \$5K in prior year revenues and write-offs that otherwise improve the bottom line
- \$36K additional spending in staffing and benefits to expand operational support for LAS. This is part of a broader strategic initiative to more adequately support academic, operational, and finance initiatives and would have the longer effect of structurally becoming part of the recurring budget each year.
- \$13K additional tech spending
- \$11K in prior year expenses unaccrued.

There are several other line items showing some overages to date, but they appear to be just a categorization issue and LAS is working on reforecasting how line items in total will be spent over the remainder of the year.

### **Other Financial Matters**

Finance committee should request an update on parking lot project expenses and progress on the Prop 1D close out to calculate the likely impact when calculating capitalization and depreciation.

### **Cash Flow**

Total cash on hand as of 12/31/2016 was \$4.8M, which was held in its main checking account, savings account, money market account, and a CD account. Even when assuming LAS pays back the state \$2M sometime during the next 6 months, LAS should have just over \$3M cash throughout much of the spring.

### **Audit Report**

The audit was completed by Squar Milner, and LAS received an unqualified (good) opinion. There were no changes to the year-end totals presented for FY 2016 for the audit.

### **State Budget Updates**

Governor Brown released a preliminary budget for next year. Looking ahead, there does appear to be an assumed slowdown of tax collections, which in turn has changed the assumptions around LCFF implementation and one-time funds. Likely, we are looking at funding levels slightly better than this year, but not the as rapid ascent we thought it would be prior to leveling off.

Of interest is the state's proposal to implement a deferral, which is simply the shifting of when funding is paid from one fiscal year to the next. A small one is being proposed from June to July of the following fiscal year. Deferrals were phased out several years ago, as the economy rebounded from the 2008 recession. This proposed deferral may be the early sign for future deferrals down the line. Traditionally, deferrals did not impact LAS because it otherwise had the cash position to weather any short-term delays.

### **EdTec Contract**

LAS currently has a contract with EdTec, which is set to expire June 30, 2017. There is automatic renewal language in the contract that the scope of service and pricing will otherwise renew 120 days before expiration unless EdTec receives notification. Should the EdTec contract automatically renew, the estimated cost would be somewhere north of the \$150K mark.

EdTec is pleased to offer several renewal options:

1. Do nothing and let the contract auto-renew at the same scope of services and an estimated cost of \$150K, subject to audit and final revenues.
2. Renew in the affirmative the contract at the same scope of services and a fixed cost of \$145K.
3. Renew in the affirmative the contract at a reduced scope of services, removing accounts payable and tangential support for a fixed, one year cost of \$115K
4. Renew in the affirmative the contract at a reduced scope of services, removing accounts payable and tangential support for a fixed, two-year contract, each year at \$95K

LAS also does have the option to not renew for any services.



**The Language Academy of Sacramento**  
 Budget vs. Actuals  
 As of December 31, 2016

	Actual				Budget vs. Actual			Budget				
	Oct	Nov	Dec	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 Entitlement	610,873	286,173	152,952	1,498,644	1,685,243	(186,599)	4,778,081	4,778,081	4,828,377	50,296	3,329,733	
Federal Revenue	40,725	-	-	40,725	41,795	(1,070)	232,702	234,931	234,931	-	194,206	
Other State Revenues	132,226	22,758	32,597	236,396	250,209	(13,813)	623,045	636,189	688,919	52,730	452,523	
Local Revenues	3,850	14,176	5,105	34,176	20,250	13,926	47,500	54,500	57,069	2,569	22,892	
Fundraising and Grants	4,384	11,692	6,484	25,958	27,500	(1,542)	55,000	55,000	55,000	-	29,042	
<b>Total Revenue</b>	<b>792,068</b>	<b>334,800</b>	<b>197,138</b>	<b>1,835,899</b>	<b>2,024,997</b>	<b>(189,098)</b>	<b>5,736,328</b>	<b>5,758,701</b>	<b>5,864,295</b>	<b>105,595</b>	<b>4,028,396</b>	
<b>Expenses</b>												
Compensation and Benefits	286,352	298,128	288,782	1,404,594	1,498,361	93,766	3,370,124	3,329,355	3,365,143	(35,787)	1,980,548	
Books and Supplies	6,982	10,428	20,460	207,863	175,486	(32,377)	242,777	253,669	267,159	(13,490)	59,295	
Services and Other Operating Expenditures	28,832	153,287	80,935	440,592	580,732	140,140	1,366,898	1,431,604	1,445,781	(14,177)	1,005,189	
Depreciation	322,166	461,844	400,176	2,053,049	2,254,578	201,529	5,199,223	5,534,051	5,597,505	(63,454)	3,544,456	
<b>Operating Income</b>	<b>469,892</b>	<b>(127,043)</b>	<b>(203,039)</b>	<b>(217,150)</b>	<b>(229,581)</b>	<b>12,431</b>	<b>237,105</b>	<b>224,649</b>	<b>266,790</b>	<b>42,141</b>	<b>483,940</b>	
<b>Fund Balance</b>												
Beginning Balance (Unaudited)	6,637,251	7,107,143	6,807,237	7,496,320	7,496,320	-	7,307,556	7,496,320	7,496,320	-	7,496,320	
Year End Close Adjustment	-	-	-	(18,505)	-	(18,505)	-	(18,505)	(18,505)	-	(18,505)	
Audit Adjustment	469,892	(127,043)	(203,039)	(217,150)	(229,581)	-	237,105	224,649	266,790	-	266,790	
Operating Income	7,107,143	6,980,099	6,604,198	7,280,665	7,266,739	-	7,544,661	7,702,464	7,744,605	-	7,744,605	
<b>Ending Fund Balance (Operating)</b>	<b>-</b>	<b>172,862</b>	<b>1,757</b>	<b>658,223</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Capital Expenditure Activities</b>												
Ending Fund Balance (Including Capital Expenditure Activities)*	7,107,143	6,807,237	6,602,441	6,602,441	-	-	7,544,661	7,702,464	7,744,605	-	7,744,605	

**Note on Capitalization and Depreciation**

\*Throughout the year, EdTrec reflects ongoing capital expenditure activities on the income statement. At year end, these expenses are capitalized and shifted to the balance sheet. Simultaneously, EdTrec 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 December 31, 2016

Detail	Actual			Budget vs. Actual				Budget			
	Oct	Nov	Dec	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
<b>Enrollment Summary</b>											
K-3				282			282	282	282	-	
4-6				198			198	198	196	-	
7-8				85			85	85	85	-	
<b>Total Enrolled</b>				<b>565</b>			<b>565</b>	<b>565</b>	<b>565</b>	<b>-</b>	
<b>ADA %</b>				95%			95%	95%	95%		
K-3				95%			95%	95%	95%		
4-6				95%			95%	95%	95%		
7-8				95%			95%	95%	95%		
<b>Average</b>				<b>95%</b>			<b>95%</b>	<b>95%</b>	<b>95%</b>		
<b>ADA</b>				267.9			267.9	267.9	270.7		
K-3				188.1			188.1	188.1	190.1		
4-6				80.8			80.8	80.8	81.6		
7-8				536.8			536.8	536.8	542.4		
<b>Total ADA</b>				<b>536.8</b>			<b>536.8</b>	<b>536.8</b>	<b>542.4</b>		

**The Language Academy of Sacramento**  
 Budget vs. Actuals  
 As of December 31, 2016

**REVENUE**

	Actual			Budget vs. Actual				Budget				
	Oct	Nov	Dec	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
<b>LCFF Entitlement</b>												
8011 Charter Schools LCFF - State Aid	286,173	286,173	152,952	1,043,268	1,154,631	(111,364)	3,340,887	3,340,887	3,376,054	35,167	2,332,787	
8012 Education Protection Account Entitlement	166,888	-	-	166,888	174,244	(7,356)	693,790	693,790	701,093	7,303	534,205	
8096 Charter Schools in Lieu of Property Taxes	157,812	-	-	288,488	356,368	(67,880)	743,404	743,404	751,229	7,825	462,741	
<b>SUBTOTAL - LCFF Entitlement</b>	<b>610,873</b>	<b>286,173</b>	<b>152,952</b>	<b>1,498,644</b>	<b>1,685,243</b>	<b>(186,599)</b>	<b>4,778,081</b>	<b>4,778,081</b>	<b>4,828,377</b>	<b>50,296</b>	<b>3,329,733</b>	
<b>8100 Federal Revenue</b>												
8181 Special Education - Entitlement	-	-	-	-	-	-	65,521	67,750	67,750	-	67,750	
8291 Title I	40,725	-	-	40,725	41,167	(442)	164,667	164,667	164,667	-	123,942	
8292 Title II	-	-	-	-	629	(629)	2,514	2,514	2,514	-	2,514	
<b>SUBTOTAL - Federal Income</b>	<b>40,725</b>	<b>-</b>	<b>-</b>	<b>40,725</b>	<b>41,795</b>	<b>(1,070)</b>	<b>232,702</b>	<b>234,931</b>	<b>234,931</b>	<b>-</b>	<b>194,206</b>	
<b>8300 Other State Revenues</b>												
8319 Other State Apportionments - Prior Years	12,099	131	2,522	15,798	-	15,798	-	13,144	15,798	2,654	0	
8381 Special Education - Entitlement (State)	22,627	22,627	22,627	115,650	100,292	15,358	271,059	271,059	273,912	2,853	158,262	
8382 Special Education Reimbursement (State)	-	-	-	-	-	-	-	-	46,200	46,200	46,200	
8660 State Lottery Revenue	-	-	-	-	-	-	97,152	97,152	98,174	1,023	98,174	
8590 All Other State Revenue	-	-	7,448	7,448	52,417	(44,969)	104,834	104,834	104,834	-	97,386	
8596 ASES	97,500	-	-	97,500	97,500	-	150,000	150,000	150,000	-	52,500	
<b>SUBTOTAL - Other State Income</b>	<b>132,226</b>	<b>22,758</b>	<b>32,597</b>	<b>236,396</b>	<b>250,209</b>	<b>(13,813)</b>	<b>623,045</b>	<b>636,189</b>	<b>688,919</b>	<b>52,730</b>	<b>452,523</b>	
<b>8600 Other Local Revenue</b>												
8636 Uniforms	704	-	-	5,999	2,500	3,499	5,000	6,000	6,000	-	1	
8638 Merchandise Sales	-	-	-	-	500	(500)	1,000	1,000	1,000	-	1,000	
8660 Interest	1,312	193	188	3,152	2,000	1,152	4,000	4,000	4,000	-	848	
8670 Fees and Contracts	1,500	500	500	3,000	-	3,000	-	6,000	6,000	-	3,000	
8690 Other Local Revenue	(1,000)	-	-	-	1,250	(1,250)	2,500	2,500	2,500	-	2,500	
Field Trips	980	12,723	2,244	17,015	14,000	3,015	35,000	35,000	35,000	-	17,985	
8699 All Other Local Revenue	-	-	2,137	2,569	-	2,569	-	-	2,569	-	(0)	
8999 Uncategorized Revenue	355	761	36	2,441	-	2,441	-	-	-	-	(2,441)	
<b>SUBTOTAL - Local Revenues</b>	<b>3,850</b>	<b>14,176</b>	<b>5,105</b>	<b>34,176</b>	<b>20,250</b>	<b>13,926</b>	<b>47,500</b>	<b>54,500</b>	<b>57,069</b>	<b>2,569</b>	<b>22,892</b>	
<b>8800 Donations/Fundraising</b>												
8801 Donations - Parents	1,365	1,656	1,360	7,501	7,500	1	15,000	15,000	15,000	-	7,499	
8802 Donations - Private	65	-	-	176	7,500	(7,324)	15,000	15,000	15,000	-	14,824	
8803 Fundraising	2,954	10,037	5,124	18,281	12,500	5,781	25,000	25,000	25,000	-	6,719	
<b>SUBTOTAL - Fundraising and Grants</b>	<b>4,384</b>	<b>11,692</b>	<b>6,484</b>	<b>25,958</b>	<b>27,500</b>	<b>(1,542)</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>	<b>29,042</b>	
<b>TOTAL REVENUE</b>	<b>792,958</b>	<b>334,800</b>	<b>197,138</b>	<b>1,835,859</b>	<b>2,024,997</b>	<b>(189,098)</b>	<b>5,736,328</b>	<b>5,758,701</b>	<b>5,864,295</b>	<b>105,595</b>	<b>4,026,396</b>	

**The Language Academy of Sacramento**  
 Budget vs. Actuals  
 As of December 31, 2016

	Actual				Budget vs. Actual				Budget			
	Oct	Nov	Dec	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												
1100 Teachers Salaries	131,250	138,948	148,571	577,255	619,703	42,448	1,549,259	1,549,259	1,549,259	-	972,003	
1101 Teacher - Stipends	1,075	6,374	1,075	8,944	7,220	(1,724)	18,050	18,050	18,050	-	9,106	
1103 Teacher - Substitute Pay	14,879	10,339	7,268	57,844	39,832	(18,012)	98,159	98,159	98,159	-	40,315	
1150 STRS Implementation Relief	-	-	-	-	-	-	45,762	45,762	45,762	-	45,762	
1300 Certified Supervisor & Administrator Salaries	8,620	8,735	8,620	51,837	51,497	(340)	102,994	102,994	102,994	-	51,157	
1311 Certified SPED	10,460	10,635	10,460	48,281	76,327	28,046	152,654	110,218	110,218	-	61,937	
1920 Other Cert - Summer	-	-	-	-	1,154	1,154	2,307	2,307	2,307	-	2,307	
1940 Academic Accountability & Intervention	12,815	12,902	12,815	57,713	67,259	9,546	134,519	134,519	134,519	-	76,806	
<b>SUBTOTAL - Certificated Employees</b>	<b>179,100</b>	<b>187,834</b>	<b>188,810</b>	<b>801,875</b>	<b>862,993</b>	<b>61,118</b>	<b>2,103,704</b>	<b>2,061,268</b>	<b>2,061,268</b>	<b>-</b>	<b>1,259,393</b>	
2000 Classified Salaries												
2100 Classified Instructional Aide Salaries	2,138	1,095	1,141	7,361	8,284	923	18,224	18,224	18,224	-	10,863	
2103 SPED Support	7,278	6,302	4,375	29,961	25,259	(4,701)	55,571	55,571	55,571	-	25,610	
2200 Classified Support Salaries	8,141	6,161	4,323	33,711	34,063	352	68,125	68,125	68,125	-	34,414	
2300 Classified Supervisor & Administrator Salaries	3,548	2,872	2,957	20,191	19,426	(765)	38,852	38,852	38,852	-	18,661	
2400 Classified Clerical & Office Salaries	8,871	6,935	7,053	49,501	46,321	(3,180)	92,642	92,642	92,642	-	43,141	
2800 Classified Other Salaries	2,628	2,582	2,628	13,793	17,933	(4,140)	-	17,802	46,086	(28,284)	32,283	
2905 Other Classified - After School	19,330	14,354	12,129	77,982	72,396	(5,586)	159,271	159,271	159,271	-	81,289	
2930 Other Classified - Maintenance/Grounds	6,782	5,530	5,254	36,778	37,355	577	74,709	74,709	74,709	-	37,932	
2940 Other Classified - Summer	-	-	-	-	500	500	1,000	1,000	1,000	-	1,000	
<b>SUBTOTAL - Classified Employees</b>	<b>58,716</b>	<b>45,832</b>	<b>39,860</b>	<b>269,277</b>	<b>243,603</b>	<b>(25,673)</b>	<b>508,395</b>	<b>526,197</b>	<b>554,481</b>	<b>(28,284)</b>	<b>285,204</b>	
3000 Employee Benefits												
3100 STRS	21,677	22,185	21,967	95,465	104,371	8,906	247,853	242,514	242,514	-	147,049	
3300 GASDI-Medicare-Alternative	7,365	6,428	5,945	33,218	33,329	111	76,099	76,846	81,010	(2,164)	47,792	
3400 Health & Welfare Benefits	14,017	30,629	41,094	176,633	221,423	44,791	379,583	368,080	373,080	(5,000)	196,447	
3500 Unemployment Insurance	119	115	114	529	7,152	6,623	14,302	14,557	14,557	-	14,028	
3600 Workers Comp Insurance	4,122	4,122	992	20,900	22,529	1,629	31,345	31,050	31,389	(339)	10,489	
3900 Other Employee Benefits	1,236	993	992	6,697	2,959	(3,738)	6,844	6,844	6,844	-	146	
<b>SUBTOTAL - Employee Benefits</b>	<b>48,536</b>	<b>64,462</b>	<b>70,111</b>	<b>333,442</b>	<b>391,764</b>	<b>58,322</b>	<b>756,025</b>	<b>741,890</b>	<b>749,393</b>	<b>(7,503)</b>	<b>415,951</b>	

The Language Academy of Sacramento

Budget vs. Actuals

As of December 31, 2016

	Actual			Budget vs. Actual				Budget			
	Oct	Nov	Dec	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance vs. (Previous vs. Current Forecast)	Forecast Remaining
<b>Books &amp; Supplies</b>											
4000 Approved Textbooks & Core Curricula Materials	137	-	-	47,538	27,384	(20,144)	31,609	50,000	50,000	-	2,462
4101 SPED Textbooks	-	-	-	-	6,500	6,500	7,500	-	-	-	-
4200 Books & Other Reference Materials	352	12	326	4,498	12,242	7,744	14,125	14,125	14,125	-	9,627
4201 Library Resources	-	4,008	4,177	8,184	12,242	4,057	14,125	14,125	14,125	-	5,941
4300 Materials & Supplies	-	-	-	979	-	(979)	-	-	-	-	(979)
4315 Custodial Supplies	1,656	1,635	1,723	10,189	9,270	(919)	18,540	18,540	18,540	-	8,351
4325 Instructional Materials & Supplies	2,754	1,010	1,146	26,290	8,729	(17,561)	17,459	17,459	17,459	-	(8,831)
4330 Office Supplies	1,374	991	663	8,860	9,886	1,026	19,776	19,776	19,776	-	10,916
4335 PE Supplies	59	-	-	2,057	3,090	1,034	6,160	6,160	6,160	-	4,124
4340 Professional Development Supplies	-	-	-	409	1,159	750	2,318	2,318	2,318	-	1,909
4352 Garden	-	-	227	2,884	1,030	(1,854)	2,060	2,060	2,060	-	(824)
4354 ASES Materials	828	368	365	3,782	5,783	2,011	14,483	14,483	14,483	-	10,700
4355 Summer Preschool	-	-	-	-	272	272	309	309	309	-	309
4356 SPED Consumables	(282)	1,249	81	2,103	3,296	1,193	8,240	8,240	8,240	-	6,137
4410 Classroom Furniture, Equipment & Supplies	115	-	-	1,590	8,667	7,077	10,000	10,000	10,000	-	8,410
4420 Computers (individual items less than \$5k)	-	1,156	11,712	86,602	53,863	(32,738)	62,150	73,510	87,000	(13,490)	388
4423 Classroom Noncapitalized items 1	-	-	-	86,980	1,339	359	1,545	1,545	1,545	-	565
4430 Non Classroom Related Furniture, Equipment & Supplies	-	-	-	920	10,712	9,792	12,360	1,000	1,000	-	80
<b>SUBTOTAL - Books and Supplies</b>	<b>6,982</b>	<b>10,428</b>	<b>20,460</b>	<b>207,863</b>	<b>175,486</b>	<b>(32,377)</b>	<b>242,777</b>	<b>253,669</b>	<b>267,159</b>	<b>(13,490)</b>	<b>99,295</b>

**The Language Academy of Sacramento**  
 Budget vs. Actuals  
 As of December 31, 2016

	Actual				Budget vs. Actual				Budget			
	Oct	Nov	Dec		Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
<b>Services &amp; Other Operating Expenses</b>												
5000 Conference Fees	-	150	-	-	150	2,122	1,972	4,244	4,244	4,244	-	4,094
5210 Travel - Mileage, Parking, Tolls	-	-	83	-	210	6,180	5,970	12,360	12,360	12,360	-	12,150
5220 Travel and Lodging	544	-	1,625	-	5,283	3,863	3,863	7,211	7,211	7,211	-	(4,562)
5221 Student Parking	-	-	-	-	-	2,899	2,899	7,725	7,725	7,725	-	7,725
5305 Dues & Membership - Professional	-	2,899	-	-	2,899	2,060	(839)	4,120	4,120	4,120	-	1,221
5450 Insurance - Other	6,700	30,151	-	-	37,346	28,896	(1,255)	40,203	40,203	40,203	-	10,052
5515 Janitorial, Gardening Services & Supplies	-	62,771	13,932	-	77,000	71,070	8,299	142,140	142,140	142,140	-	79,369
5535 Utilities - All Utilities	-	29,204	-	-	29,204	27,000	(2,204)	54,000	54,000	54,000	-	24,796
5605 Equipment Leases	1,682	1,682	647	-	4,011	10,091	887	20,181	20,181	20,181	-	10,958
5610 Rent	-	28,028	-	-	28,028	48,633	20,605	97,265	97,265	97,265	-	69,237
5615 Repairs and Maintenance - Building	100	-	670	-	1,073	1,394	(9,341)	2,787	10,065	11,000	(835)	265
5616 Repairs and Maintenance - Computers	-	-	-	-	-	1,288	1,288	2,575	2,575	2,575	-	2,575
5617 Repairs and Maintenance - Other Equipment	-	-	-	-	-	478	369	956	956	956	-	847
5803 Accounting Fees	109	-	-	-	109	-	369	11,361	11,361	11,361	-	8,490
5804 Parent Training	-	-	2,871	-	2,871	412	(2,871)	1,030	1,030	1,030	-	1,030
5805 Administrative Fees	-	-	-	-	-	412	412	20,203	20,203	20,203	-	13,560
5806 Assemblies	-	-	5,093	-	6,643	10,101	3,459	20,203	20,203	20,203	-	1,863
5809 Banking Fees	20	588	-	-	712	1,030	318	2,575	2,575	2,575	-	390
5810 HR and Payroll Support	-	-	-	-	-	195	195	390	390	390	-	390
5812 Business Services	-	-	-	-	-	10,000	7,802	20,000	20,000	20,000	-	2,198
5813 Board Development	-	-	-	-	-	58,578	70,820	141,641	141,641	141,641	-	85,174
5818 SPED Legal Fees	1,507	-	-	-	1,538	1,030	(508)	2,060	2,060	2,060	-	522
5820 Title I - SES Spending	-	-	-	-	-	5,150	5,150	10,300	10,300	10,300	-	10,300
5824 District Oversight Fees	-	-	-	-	-	14,320	12,998	28,640	28,640	28,640	-	27,318
5830 Field Trips Expenses	-	-	-	-	-	1,322	12,998	47,781	47,781	47,781	-	48,284
5833 Fines and Penalties	3,531	1,920	708	-	8,812	20,340	11,528	50,850	50,850	50,850	-	42,038
5836 Fingerprinting	32	32	32	-	270	200	(70)	500	500	500	-	230
5839 Fundraising Expenses	895	463	4,818	-	19,445	20,600	1,155	41,200	41,200	41,200	-	21,755
5843 Interest - Loans Less than 1 Year	-	-	-	-	(0)	-	0	93,473	93,473	93,473	-	93,473
5845 Legal Fees	826	-	285	-	1,348	3,928	2,580	7,856	7,856	7,856	-	6,508
5851 Marketing and Student Recruiting	-	-	-	-	-	515	515	1,030	1,030	1,030	-	1,030
5857 Payroll Fees	643	672	652	-	4,046	4,200	154	8,400	8,400	8,400	-	4,354
5860 Printing and Reproduction	581	419	495	-	3,053	6,798	3,745	13,596	13,596	13,596	-	10,543
5861 Prior Yr Exp (not accrued)	419	35	11,042	-	21,283	13,287	(21,283)	26,574	26,574	26,574	-	18,324
5863 Professional Development	-	-	4,844	-	8,250	5,150	5,037	10,300	10,300	10,300	-	10,300
5864 Common Core Professional Development	-	-	-	-	-	124,000	73,366	310,000	310,000	310,000	-	302,802
5866 SPED Professional Development	5,153	12,811	20,864	-	50,634	6,056	3,283	15,141	15,141	15,141	-	12,368
5869 Special Education Contract Instructors	-	-	1,673	-	2,773	412	(338)	824	824	824	-	74
5874 Sports	-	-	750	-	750	5,369	4,984	10,737	10,737	10,737	-	10,352
5875 Staff Recruiting	385	-	-	-	385	955	(198)	1,910	1,910	1,910	-	757
5878 Student Assessment	-	400	-	-	1,153	12,812	400	14,559	14,559	14,559	-	2,147
5880 Student Health Services	-	-	-	-	-	9,270	(8,969)	18,540	18,540	18,540	-	301
5881 Student Information System	3,030	2,980	2,963	-	12,687	12,607	(17,166)	31,518	31,518	31,518	-	40,070
5887 Technology Services	687	3,273	6,248	-	17,186	2,060	335	4,120	4,120	4,120	-	(17,186)
5893 Transportation - Student	1,251	55	214	-	1,720	1,030	86	2,060	2,060	2,060	-	2,395
5899 Miscellaneous Operating Expenses	99	99	-	-	1,725	86	86	2,470	2,470	2,470	-	1,116
5910 Communications - Internet / Website Fees	603	-	99	-	944	12,360	10,208	24,720	24,720	24,720	-	22,568
5915 Postage and Delivery	-	-	-	-	-	-	-	-	-	-	-	-
5920 Communications - Telephone & Fax	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>25,832</b>	<b>153,287</b>	<b>80,935</b>		<b>440,592</b>	<b>580,732</b>	<b>140,140</b>	<b>1,366,838</b>	<b>1,431,604</b>	<b>1,445,781</b>	<b>(14,177)</b>	<b>1,005,189</b>

**The Language Academy of Sacramento**  
 Budget vs. Actuals  
 As of December 31, 2016

	Actual			Budget vs. Actual				Budget			
	Oct	Nov	Dec	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
<b>6000 Capital Outlay</b>											
6100 Sites & Improvement of Sites	-	171,026	-	190,117	-	(190,117)	-	-	-	-	(190,117)
6300 Parking Lot	-	1,836	1,757	468,106	-	(468,106)	-	-	-	-	(468,106)
<b>SUBTOTAL - Capital Outlay</b>	-	<b>172,862</b>	<b>1,757</b>	<b>658,223</b>	-	<b>(658,223)</b>	-	-	-	-	<b>(658,223)</b>
<b>TOTAL EXPENSES</b>	<b>322,166</b>	<b>634,706</b>	<b>401,934</b>	<b>2,711,273</b>	<b>2,254,578</b>	<b>(456,694)</b>	<b>4,979,800</b>	<b>5,014,628</b>	<b>5,078,082</b>	<b>(63,454)</b>	<b>2,366,809</b>

**The Language Academy of Sacramento**  
 Monthly Cash Forecast  
 As of December 31, 2016

	2016/17												Forecast	APIAR						
	Jul		Aug		Sep		Oct		Nov		Dec				Jan	Feb	Mar	Apr	May	Jun
	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected								
<b>Beginning Cash</b>	5,446,624	5,662,483	5,647,644	4,789,644	4,789,661	5,277,583	5,099,480	4,854,377	4,882,666	2,911,317	2,974,934	3,233,226	3,141,642							
<b>Revenue</b>																				
LCFF Entitlement	-	158,985	289,662	610,873	286,173	152,952	709,579	348,736	418,310	552,458	375,126	4,828,377	550,399							
Federal Income	-	-	-	40,725	-	42,866	-	-	-	41,795	39,973	234,931	69,573							
Other State Income	12,571	13,616	22,627	132,226	22,758	32,597	67,389	30,133	61,994	73,286	35,786	61,994	688,919							
Local Revenues	1,976	1,822	7,246	3,850	14,176	5,105	2,261	4,126	4,126	4,126	4,126	4,126	57,069							
Fundraising and Grants	91	461	2,846	4,384	11,692	6,484	4,583	4,583	4,583	4,583	4,583	4,583	55,000							
<b>Total Revenue</b>	14,638	174,885	322,381	792,058	334,800	197,138	828,190	387,579	489,013	676,248	445,830	5,864,295	741,942							
<b>Expenses</b>																				
Compensation & Benefits	77,011	139,235	305,087	286,352	298,128	298,782	399,654	314,381	314,381	310,711	310,711	3,365,143	-							
Books & Supplies	24,421	64,920	80,651	6,982	10,428	20,460	510	11,757	11,757	11,757	11,757	267,159	-							
Services & Other Operating Expenses	36,649	79,367	61,322	28,832	153,287	80,935	347,542	117,332	117,332	113,563	169,713	1,445,781	26,143							
Capital Outlay	-	141,121	342,484	-	172,862	1,757	0	-	-	-	-	-	(658,224)							
<b>Total Expenses</b>	138,281	424,643	789,544	322,166	634,706	401,934	747,706	443,471	443,471	436,031	492,180	5,078,082	(632,081)							
<b>Operating Cash Inflow (Outflow)</b>	(123,643)	(249,758)	(467,163)	(469,892)	(299,905)	(204,796)	80,484	(55,892)	45,543	240,217	(32,587)	786,213	1,374,023							
Revenues - Prior Year Accruals	557,778	189,625	153	25,292	15,000	42,859	291	-	-	-	-	-	-							
Expenses - Prior Year Accruals	-	(97,133)	-	-	-	(16,462)	(37,548)	-	-	-	-	-	-							
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-							
Accounts Payable - Current Year	(145,895)	229,441	(408,382)	(23,528)	89,924	(84,754)	(33,013)	-	-	-	-	-	-							
Summer/holdback for Teachers	(89,336)	(87,014)	17,409	16,265	16,860	18,071	18,075	18,075	18,075	18,075	18,075	18,075	-							
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-							
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	(77,072)	-							
Capital Leases Payable	-	-	-	-	-	-	-	-	-	-	-	-	-							
Other Long Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-							
Capital Expenditure & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-							
Other Balance Sheet Changes	16,954	-	-	0	-	-	-	(1,933,532)	-	-	-	-	-							
<b>Ending Cash</b>	5,662,483	5,647,644	4,789,661	5,277,583	5,099,460	4,854,377	4,882,666	2,911,317	2,974,934	3,233,226	3,141,642	3,169,515								



**ESP-CA**  
**EdTec Network : Language Academy of Sacramento (LAS)**  
**Balance Sheet**  
**End of Dec 2016**

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	\$950,798.62
9124-857S - Cash in Bank - LAS: SFCU Savings	\$3,229,083.37
9125-857M - Cash in Bank - LAS: SFCU Money Market	\$617,873.80
9126-857C - Cash in Bank - LAS: SFCU CD	\$56,621.69
<b>Total - 9120-LAS - Cash in Bank - LAS</b>	<b>\$4,854,377.48</b>
<b>Total Bank</b>	<b>\$4,854,377.48</b>
<b>Accounts Receivable</b>	
<b>9200 - Accounts Receivable</b>	
9212 - AR - Title II	\$291.00
9233 - AR - Lottery	\$0.00
9239 - AR - Special Education	\$0.00
<b>Total - 9200 - Accounts Receivable</b>	<b>\$291.00</b>
<b>Total Accounts Receivable</b>	<b>\$291.00</b>
<b>Total Current Assets</b>	<b>\$4,854,668.48</b>
<b>Fixed Assets</b>	
9420 - Land Improvements	\$106,376.21
9425 - Accumulated Depreciation - Land Improvements	(\$106,376.19)
9431 - Fixed Asset - Building Improvements	\$8,756,279.96
9436 - Accumulated Depreciation - Building Improvements	(\$437,814.00)
9440 - Equipment	\$316,481.16
9445 - Accumulated Depreciation-Equipment	(\$177,339.63)
9450 - Construction in Progress	\$88,981.58
<b>Total Fixed Assets</b>	<b>\$8,546,589.09</b>
<b>Total ASSETS</b>	<b>\$13,401,257.57</b>

**ESP-CA**  
**EdTec Network : Language Academy of Sacramento (LAS)**  
**Balance Sheet**  
**End of Dec 2016**

Financial Row	Amount
<b>LIABILITIES &amp; EQUITY</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
<b>9500 - Accounts Payable</b>	
9500 - Accounts Payable	(\$8,699.25)
9512 - AP - District Prior Year Prop Tax Adjustment	\$48,702.00
<b>Total - 9500 - Accounts Payable</b>	<b>\$40,002.75</b>
<b>Total Accounts Payable</b>	<b>\$40,002.75</b>
<b>Credit Card</b>	
<b>9515-LAS - Credit Card Summary - LAS</b>	
9515-3761 - Credit Card - LAS : CCU #3761	(\$587.58)
9515-6574 - Credit Card - LAS : CCU #6574	(\$6,402.61)
<b>Total - 9515-LAS - Credit Card Summary - LAS</b>	<b>(\$6,990.19)</b>
<b>Total Credit Card</b>	<b>(\$6,990.19)</b>
<b>Other Current Liability</b>	
9501 - Accrued Accounts Payable	\$37,548.00
9514 - AP - Other	\$1,933,532.00
9525 - Flex Plan Liability	\$1,000.00
9530 - Garnishment/Lien Payable	\$60.00
9540 - Payroll Liability - Federal	\$639.78
9545 - Payroll Liability - State	\$1,765.19
9546 - Payroll Liability - SUI	\$646.91
9547 - Payroll Liability - SDI	\$7,384.51
9555 - Retirement Liability - STRS	(\$3,631.22)
9570 - Wages Payable	\$2,560.35
9571 - Wages Payable (July & August)	\$57,811.78
9580 - 403B Payable	\$1,352.16
9585 - Other Payroll Liabilities	\$687.88
<b>Total Other Current Liability</b>	<b>\$2,041,357.34</b>
<b>Total Current Liabilities</b>	<b>\$2,074,369.90</b>
<b>Long Term Liabilities</b>	
<b>9660 - Long Term Liabilities</b>	
9670 - CDE Loan	\$4,724,446.37
<b>Total - 9660 - Long Term Liabilities</b>	<b>\$4,724,446.37</b>
<b>Total Long Term Liabilities</b>	<b>\$4,724,446.37</b>
<b>Equity</b>	
<b>Equity</b>	
9781 - Temporarily Restricted	\$763,125.35
<b>Total - Equity</b>	<b>\$763,125.35</b>
Retained Earnings	\$6,714,689.24
Net Income	(\$875,373.29)
<b>Total Equity</b>	<b>\$6,602,441.30</b>
<b>Total LIABILITIES &amp; EQUITY</b>	<b>\$13,401,257.57</b>



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

A California Public School

Agenda Item# IIIB

**Board Meeting Date:** January 20, 2017

**Subject:** December 2016 Check Register

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

**Committee:** School Leadership

**Recommendation:**

School Leadership requests that the Governing Board review and approve the December 2016 check register.

**Documents Attached:**

1. December 2016 Check Register

<b>MOTION</b> <b>December Check Register</b>	Aye	Nay	Abstain	Absent
Aceves, Fernando				
Ramos, Michelle				
Bacsafra, Jennifer				
Sepúlveda-Parnell, Angel				
González, Antonio				
Campos, Perla				
González, Gustavo				
Moulton, Peter				
Zamora, Erandi				
Totals:				

<p><b>Estimated Time of Presentation:</b> 5 min.  <b>Submitted By:</b> School Leadership  <b>Date:</b> 01.17.17</p>	<p><b>Pertinent Pages in</b>          ( ) Charter, pages _____          ( ) MOU, pages _____</p>
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A California Public School

Agenda Artículo# IIIA

**Fecha de la Reunión:** 20 de enero del 2017

**Tema:** Registros de la cuenta bancaria del mes de octubre

- 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 diciembre del 2016.

**Documentos adjunto:**

1. Registro de la cuenta bancaria de diciembre del 2016.

<b>MOCIÓN</b> Registro de la cuenta bancaria de diciembre	Aye	Nay	Abstain	Absent
Aceves, Fernando				
Ramos, Michelle				
Bacsafra, Jennifer				
Sepúlveda-Parnell, Angel				
González, Antonio				
Campos, Perla				
González, Gustavo				
Moulton, Peter				
Zamora, Erandi				
Totales:				

**Tiempo estimado para la presentación:** 5 min.  
**Entregado por:** Liderazgo escolar  
**Fecha:** 01.17.17

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

**Check Register**

**Language Academy of  
Sacramento  
December 2016**



Grand Total 238,558.06

Vendor	Check Number	Voided	Date	Description	Check Amount
Believe Productions, Inc.	31376		12/13/2016	All Occasion Ribbon/Tag Dispenser, Holiday Flat Wrap,	3,601.00
CCHAT Center	31377		12/13/2016	Pastel, Kraft Bags & Speedy-Sealer	2,783.04
				Audiological; audio shoe Phonak Inv 5154673183	
				Cus# 1221; 2016/17 Package Premium & Worker's	
Charter Safe	31378		12/13/2016	Compensation - Jan '16	5,411.00
Rosa Corona	31379		12/13/2016	Reimb: Nacho Sales (Day of the Dead Event)	62.86
De Lage Landen Financial Services, Inc	31380		12/13/2016	Acct#232633; Monthly Copier Lease: 11/01 - 11/30/16	2,328.27
Rosa De Solis	31381		12/13/2016	Reimb: Materials for Class Project	213.77
DEMCO	31382		12/13/2016	Cus#710419970; Supplies	3,048.83
				Website Hosting, CMS Software & Technical Support - Dec	
Diverse Network Associates, Inc.	31383		12/13/2016	2016	99.00
Stephanie Dobkin	31384		12/13/2016	Reimb: Gift Card for DJ from Dance	29.00
EdTec Inc.	31385		12/13/2016	EdTec Monthly Service- November 2016	12,012.46
Antonio Gonzalez	31386		12/13/2016	Reimb: Public Transportation Fare & Field Trip	245.16
Rebecca Heredia	31387		12/13/2016	Reimbursement 09/30/16	200.00
International Literacy Association	31388		12/13/2016	Cust ID# 1185588; Materials & Supplies	135.00
Kaiser Foundation Health Plan Inc	31389		12/13/2016	000635866-0002; Monthly Health Premium: January 2017	7,751.18
Liz Kennish	31390		12/13/2016	Reimb: Craft Supplies	335.65
				Draft and Finalize Audit Response & Conference Call with	
Law Office of Jennifer McQuarrie	31391		12/13/2016	Client Regarding Student Issues: 11/21 & 11/29/16	285.00
Learning Solutions	31392		12/13/2016	SVC: SA & CON: 10/03 - 10/31/16	4,378.50
Lectorum Publications Inc.	31393		12/13/2016	Acct# 106465-2850; Materials & Supplies	55.34
				Reimb: School/Science/Art - Supplies, SC Experiment, Field	
Brenda Luna	31394		12/13/2016	Trip, Public Transportation & Bus	174.92
Cristina Meza	31395		12/13/2016	Reimbursement 11/14/16	126.00
				Trip# 27384; Student Transportation: LAS to Capitol	
				College Academy: 11/01 - 11/04, 11/07 - 11/10 & 11/14 -	
				11/15/16	
Michael's Transportation Service	31396		12/13/2016		2,975.00
Mid Pacific Engineering, Inc.	31397		12/13/2016	Client# L0050; Construction Testing: 09/29 - 10/04/16	665.00
Ana Novoa	31398		12/13/2016	Reimb: Materials & Supplies	239.60
Office Depot	31399		12/13/2016	38699179	2,002.89
Rosio Perez	31400		12/13/2016	Reimb: Class Starter Materials	173.88

Note: Multiple expenses or "Itemized/Invoice Amounts" may be paid by one check. The total "Check Amount" will appear for each "Itemized/Invoice Amount" paid by the check. Payroll checks are not included on this register.

Vendor	Check Number	Voided	Date	Description	Check Amount
Poly Comp	31401		12/13/2016	Invoice 105314; date 10/27/16	5,092.50
				Project# 2015-1236.00; Professional Services: 10/01 -	
Rainforth Grau Architects	31402		12/13/2016	10/31/16	1,757.06
Really Good Stuff, Inc.	31403		12/13/2016	Acct# 8570901; 2 Sided Desktop Helper Sleeves	40.93
Riso Products of Sacramento	31404		12/13/2016	Cus# S1720; EZ/RZ Soy Ink Black & Master Legal A4 30S	435.52
Sacramento City Unified School District/Accounting Services	31405		12/13/2016	Cus# 1200; Salary/Benefits: Maxine Lopez & Arthur Morales - November '16	43,136.33
Sacramento City Unified School District/Accounting Services	31406		12/13/2016	Cus# 1200; Facility Use Agreement, Fees Oversight: 07/01 - 09/30/16 & Security	28,028.00
Squar Milner LLP	31407		12/13/2016	Client# 35028MCC; Final Installment on the Contract for Audit Svcs for the YE 06/30/16	2,871.00
State Water Resources Control Board	31408		12/13/2016	Index #280929; Facility ID: 5S34C370245; Storm Water Permit: 07/01/16 - 06/30/17	670.00
Total Education Solutions	31409		12/13/2016	12287	16,123.00
Unum Life Insurance Company of America	31410		12/13/2016	Billing# 0405535-001 1; Monthly Dental Premium- December 2016	3,702.13
Western Health Advantage	31411		12/13/2016	Group #107631 A000; Monthly Dental Premium - December 2016	9,224.28
Windstream/PAETEC	31412		12/13/2016	5452612	2,936.52
CARE Educational Services	31413		12/15/2016	Occupational Therapy Svc: 09/06 - 09/27/16	880.00
Graciela Castaneda	31414		12/15/2016	Reimb: Weather Books for Informational Reading Unit	145.32
CCHAT Center	31415		12/15/2016	Inv #MSLangu9-16; Svcs: DHOH Consultation/Mains, Mileage & Travel Time - 09/19/16	187.99
Department of Justice	31416		12/15/2016	145921	32.00
Eastbay, Inc.	31417		12/15/2016	Cust #311243; Student Sports Uniforms	1,673.48
Delia Marquez	31418		12/15/2016	Reimbursement 12/05/16	127.33
NWN Corporation	31419		12/15/2016	PO #2016-17NWN; Svcs: White Glove/NWN-Cart, Charge	20,543.49
Office Depot	31420		12/15/2016	Cart AC for 24 Devices	66.17
San Joaquin County Of Education	31421		12/15/2016	Acc# 8689-500-5026; EDJOIN Account Fees - One Year Term	750.00
Cynthia Suarez	31422		12/15/2016	Reimb: 4th Grade ELA Books	253.33
Lisa Togioka-Fong	31423		12/15/2016	Yoga/Wellness Class; 11/9/16, 11/30/16, 12/14/16	195.00
Maria Anguiano	31424		12/21/2016	Reimbursement 12/08/16	150.00
CARE Educational Services	31425		12/21/2016	Occupational Therapy Svc: 11/01 - 11/29/16	660.00
CCHAT Center	31426		12/21/2016	Inv #MSLangu1016; Svcs: DHOH Consultation/Mains, Mileage & Travel Time - 10/18/16	229.99
Rosa Corona	31427		12/21/2016	Reimb: Tamales for Winter Festival	186.00

Note: Multiple expenses or "Itemized/Invoice Amounts" may be paid by one check. The total "Check Amount" will appear for each "Itemized/Invoice Amount" paid by the check. Payroll checks are not included on this register.

Vendor	Check Number	Voided	Date	Description	Check Amount
CPM Educational Program	31428		12/21/2016	01-SLAN01; Core Curriculum-Math	10,709.80
Eduardo De Leon	31429		12/21/2016	Reimbursement 12/15/16	60.30
Rosa De Solis	31430		12/21/2016	Reimb: Math Workshop	150.00
Stephanie Dobkin	31431		12/21/2016	Reimb: Rally Supplies & String for Banners	48.67
Mayra Gonzalez Serrano	31432		12/21/2016	Reimb: Art Supplies	25.36
Gemma Jauregui	31433		12/21/2016	Reimb: STEM Symposium	150.00
Liz Kennish	31434		12/21/2016	Reimb: Art/Event Supplies & Candy Canes	214.17
Cristina Meza	31435		12/21/2016	Reimbursement 12/08/16	150.00
				Trip# 28671; Student Transportation: Capitol College	
				Academy to LAS: 12/01, 12/02, 12/05 - 12/09 & 12/12 -	
Michael's Transporation Service	31436		12/21/2016	12/15/16	3,272.50
Judy Morales	31437		12/21/2016	Reimb: PA Mtg 12/14	171.38
Network Office Systems	31438		12/21/2016	Cust. #106532 OCE 8080018	59.09
Office Depot	31439		12/21/2016	38699179	353.19
Kathleen Petree	31440		12/21/2016	Reimb: Food & Supplies	81.08
Irene Rodriguez	31441		12/21/2016	Reimb: Winter Art Project	54.43
Rush Order Tees	31442		12/21/2016	Order# 322378; Adult Ultra Cotton T-Shirts	332.00
Scholastic Inc	31443		12/21/2016	Acct# 404010; Materials & Supplies	162.94
SCUSD	31444		12/21/2016	2-Part NCR Incudes Fan, Glue Padding & Special Cutting	80.50
Cynthia Suarez	31445		12/21/2016	Reimb: Books- Library Funds	464.45
SupplyWorks	31446		12/21/2016	Acct# 774035; Custodial Supplies	1,723.13
Sutter Health Plus	31447		12/21/2016	Group ID: 086116; Monthly Health Premium - 01/01 - 01/31/17	15,293.59
Unum Life Insurance Company of America	31448		12/21/2016	Billing# 0405535-001 1; Monthly Dental Premium- January 2017	3,702.13
Vision Service Plan - CA	31449		12/21/2016	Acct#12 242923 0001; Monthly Vision Premium - January 2017	2,322.90
Western Health Advantage	31450		12/21/2016	Group #107631 A000; Monthly Dental Premium - January 2017	9,546.73

Note: Multiple expenses or "Itemized/Invoice Amounts" may be paid by one check. The total "Check Amount" will appear for each "Itemized/Invoice Amount" paid by the check. Payroll checks are not included on this register.



A California Public School

Agenda Item# IIIC

**Board Meeting Date:** January 20, 2017

**Subject:** Bylaws and Policy Committee: 1) English Language Learner Reclassification Policy Revision, 2) Safe Haven School Resolution

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

**English Language Learner Reclassification Policy Revision**

**Background**

The LAS English Learner (EL) Reclassification Policy and Procedures is based on the State Board of Education's Reclassification Guidelines (Ed. Code 313b). The following policy revisions reflect the necessary updates that would align LAS policy with the state's change in mandates.

**Recommendation**

It is recommended that Board approve the following revision as highlighted below:

Criteria:

**Comparison of Performance of Basic Skills**

- Utilize the English-Language Arts California Assessments of Student Progress and Performance (CAASPP).
- Consider for reclassification those students whose scale scores meet the Grade Level Academic Criterion Midpoint Score for CAASPP in ELA.
- 

Grade	CAASPP ELA Midpoint Scale Score of Standard Nearly Met and Standard Met
3	2400+
4	2445+
5	2472+
6	2494+
7	2516+
8	2527+

<b>MOTION</b> English Language Learning Reclassification Policy Revision	Aye	Nay	Abstain	Absent
Aceves, Fernando				
Ramos, Michelle				
Bacsafrá, Jennifer				
Sepúlveda-Parnell, Angel				
González, Antonio				
Campos, Perla				
González, Gustavo				
Moulton, Peter				
Zamora, Erandi				
Totals:				





A California Public School

**Safe Haven School Resolution**

**Background:** During and following the 2016 general election, many students and families expressed fear and concerns for safety, heightened because of intolerant rhetoric made over the course of the presidential race. The Language Academy of Sacramento (LAS) is committed to the success of all students and this resolution reaffirms focus on promoting and elevating tolerance, inclusiveness, equity, unity and diversity by resolving to work in collaboration with local and state agencies and community supporters to ensure that our students and families are offered a protected space at school. The resolution also establishes protocol regarding immigration enforcement presence on the school campus, any related activities, and access to student files.

**Recommendation**

It is recommended that Board approve the attached Safe Haven School Resolution.

**Attachments:**

- 1) English Language Learner  
Reclassification Policy Revision
- 2) Safe Haven School Resolution

<b>MOTION</b> <b>Safe Haven School Resolution</b>	Aye	Nay	Abstain	Absent
Aceves, Fernando				
Ramos, Michelle				
Bacsafra, Jennifer				
Sepúlveda-Parnell, Angel				
González, Antonio				
Campos, Perla				
González, Gustavo				
Moulton, Peter				
Zamora, Erandi				
Totals:				

**Estimated Time of Presentation:** 30 min  
**Submitted By:** Bylaws/Policy  
**Date:** 1.17.17

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



A California Public School

Agenda Artículo# IIIC

**Fecha de la Reunión:** 20 de enero del 2017

**Tema:** Comité de estatutos y pólizas: 1) Revisión de la póliza de reclasificación para aprendices de inglés, 2) Resolución de refugio de escolar

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

**Revisión de la póliza de reclasificación para aprendices de inglés:**

**Información:**

La política y los procedimientos de LAS con respecto a la reclasificación de aprendices del inglés (EL por sus signos en inglés) se basan en las normas de reclasificación de la Mesa Educativa del Estado (Código Educativo 313b). Las siguientes revisiones de la política reflejan los cambios necesarios para alinear la política de LAS con el cambio de mandatos del estado.

**Recomendación**

Se recomienda que la Mesa Directiva apruebe las siguientes revisiones:

Criterio:

**Comparación de rendimiento en habilidades básicas:**

- Utilizar las Evaluaciones de Progreso y Rendimiento Estudiantil en Artes de Lenguaje en Inglés de California (CAASPP por sus signos en inglés).
- Considerar para reclasificación aquellos estudiantes cuyos resultados alcancen la calificación de punto medio de criterio, específica a su nivel de grado mediante el CAASPP en Artes de Lenguaje en inglés.

Grado	Calificación de punto medio casi lograda y lograda en CAASPP
3	2400+
4	2445+
5	2472+
6	2494+
7	2516+
8	2527+

MOCION Revisión de la póliza de reclasificación para aprendices de inglés	Ayc	Nay	Abstain	Absent
Aceves, Fernando				
Ramos, Michelle				
Bacsafra, Jennifer				
Sepúlveda-Parnell, Angel				
González, Antonio				
Campos, Perla				
González, Gustavo				
Moulton, Peter				
Zamora, Erandi				
Totals:				



A California Public School

**Resolucion de refugio escolar**

**Información:** Durante y después de las elecciones del 2016, muchos estudiantes y familias expresaron su miedo y preocupación por su seguridad, aumentado por una retórica de intolerancia que se expandió sobre todo el proceso de elección. La Academia de Idiomas de Sacramento (LAS por sus siglas en inglés) está comprometida al éxito de todos los estudiantes y esta resolución reafirma nuestro enfoque en promover y elevar la tolerancia, inclusividad, equidad, unidad, y diversidad mediante el trabajo con agencias locales y estatales y grupos comunitarios para poder ofrecer a nuestros estudiantes y familias un espacio seguro en nuestra escuela. La resolución también establece un protocolo en referencia a la presencia de agentes de inmigración en nuestro plantel, cualquier actividad relacionada, y acceso a archivos estudiantiles.

**Recomendación:**

Se recomienda que la Mesa Directiva apruebe la resolución para refugio escolar adjunta.

**Documentos adjuntos:**

1. Revisión de la póliza de clasificación para aprendices de inglés
2. Resolución de refugio escolar

<b>MOCION</b> <b>Resolución de refugio escolar</b>	Aye	Nay	Abstain	Absent
Aceves, Fernando				
Ramos, Michelle				
Bacsafra, Jennifer				
Sepúlveda-Parnell, Angel				
González, Antonio				
Campos, Perla				
González, Gustavo				
Moulton, Peter				
Zamora, Erandi				
Totals:				

**Tiempo estimado para la presentación:** 30 min.  
**Entregado por:** Estatutos/Pólizas  
**Fecha:** 1.17.17

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

**Language Academy of Sacramento (LAS)**  
**English Learner Reclassification Policy and Procedures (Draft v1.17.17)**

*English Language Learner (ELL) Student Reclassification policy and procedures are based on the four criteria set forth in the State Board of Education's Reclassification Guidelines (Education Code 313b).*

**RECLASSIFICATION CRITERIA**

Students will be Reclassified as Fluent English Proficient (RFEP), when the following criteria have been met:

- 1) Assessment of English Language Proficiency**
- 2) Comparison of Performance in Basic Skills**
- 3) Teacher Evaluation**
- 4) Parent Opinion and Consultation**

All English learners' progress will be analyzed at least once annually. Those recommended for reclassification will be reviewed by a team of Curriculum Design Team (CDT) members or designees.

**1) Assessment of English Language Proficiency**

- Utilize the CELDT
- Consider for reclassification those students whose overall proficiency level is Early Advanced (EA) or higher AND
  - Listening/speaking is Intermediate or higher
  - Reading is Intermediate or higher
  - Writing is Intermediate or higher
- Those students whose overall proficiency is in the upper end of Intermediate may also be considered for reclassification if additional measures determine the likelihood that a student is proficient in English
- Use most recent available test data
  - Goal and objective completion on IEP (for special education students)
- Grades K-1 students may be considered for reclassification if they have:
  1. An OVERALL score of Early Advanced or Advanced with the domain scores for LISTENING and SPEAKING at the Intermediate level or above.
  2. The domain scores for READING and WRITING would not need to be at the Intermediate level.

*The above reclassification levels are the same as the initial identification levels specified by the California Department of Education (CDE).*

**2) Comparison of Performance of Basic Skills**

- Utilize the English-Language Arts California Assessments of Student Progress and Performance (CAASPP).
- Consider for reclassification those students whose scale scores meet the Grade Level Academic Criterion Midpoint Score for CAASPP in ELA.

<b>Grade</b>	<b>CAASPP ELA Midpoint Scale Score of Standard Nearly Met and Standard Met</b>
3	2400+
4	2445+

5	2472+
6	2494+
7	2516+
8	2527+

### **3) Teacher Evaluation**

Review student academic performance utilizing:

- Teacher observation validating the student’s range of performance in basic skills, including oral English language proficiency is sufficiently fluent (i.e., comparable to native English speakers) to function and compete in an English-only environment; indicating the student will likely be successful without English learner instructional services.
- English learner folders including oral language acquisition benchmarks and student work.
- Students writing scores based on LAS writing rubric for those students writing in English. (English writing assessment begins in 3<sup>rd</sup> grade)
- Students report card to ensure that the student meets or is approaching Grade Level State Standards.

Note that incurred deficits in motivation and academic success unrelated to English language proficiency do not preclude a student from reclassification.

### **4) Parent Opinion and Consultation**

- Provide notice to parents and guardians of their right and encourage them to participate in the reclassification process.
- Provide an opportunity for a face-to-face meeting with parent or guardian.

### **ELL Students with Disabilities**

English learners with identified disabilities can be reclassified at an IEP meeting that includes a credentialed person with a B/CLAD or SDAIE training. Special needs students not able to meet the reclassification criteria, as a result of their disability, may be recommended by the IEP Team for reclassification based on alternative criteria.

### **Reclassification:**

- The students who meet the above criteria will be Reclassified as Fluent English Proficient (RFEP).
- Parents/guardians will be notified of the reclassification status of their student.
- School records will be updated.
- Reclassified students will be monitored for two years by the CDT members and the students’ homeroom teacher at least once per year after reclassification to ensure they are making adequate academic progress. Students will be provided interventions as needed.

*Monitoring students for two years after reclassification is in accordance with the existing California regulations and the federal No Child Left Behind.*

**Academia de Idiomas de Sacramento (LAS)**  
**Póliza y Procedimiento de Reclasificación de Aprendices del Inglés**  
**(Borrador v2.16.16)**

*La póliza y los procedimientos de reclasificación del estudiante aprendiz del inglés (ELL por sus signos en inglés) se basan en los cuatro criterios establecidos en la Guía de Reclasificación de la Mesa Educativa del Estado (Código Educativo 313b).*

**CRITERIO DE RECLASIFICACIÓN**

Los estudiantes serán reclasificados como Proficientes en el Dominio del Inglés (FEP por sus signos en inglés), cuando se reúna el siguiente criterio:

- 5) Evaluación de su dominio del idioma inglés**
- 6) Comparación de rendimiento en habilidades básicas**
- 7) Evaluación del maestro/a**
- 8) Opinión del padre y consulta**

Todo el progreso de aprendices del inglés se analizará al menos una vez anualmente. Los que se recomienden para reclasificación recibirán un análisis por un grupo compuesto de los miembros del Equipo de Diseño Curricular (CDT) o designados.

**1) Evaluación de su dominio del idioma inglés**

- Utilizar el examen de CELDT
- Considerar para reclasificación a los estudiantes cuyos nivel de dominio global es de pre-avanzado o avanzado temprano o superior Y
  - Su nivel de escuchar/hablar es de intermedio o superior
  - Su lectura es de nivel intermedio o superior
  - Su escritura es de nivel intermedio o superior
- Los estudiantes cuyos nivel de dominio general está en la parte superior del nivel intermedio también se pueden considerar para reclasificación si las medidas adicionales determinan la posibilidad que un estudiante es proficiente en inglés
- Utilizar la información de exámenes más recientes
  - La meta y finalización del objetivo escrito en el IEP (para estudiantes de educación especial)
- Estudiantes de los grados K-1 pueden ser considerados para reclasificación si tienen:
  1. Una puntuación GLOBAL de pre-avanzado o avanzado con las puntuaciones de dominio para ESCUCHAR y HABLAR a nivel intermedio o superior.
  2. Las puntuaciones de dominio para LECTURA y ESCRITURA no tendrían que estar a nivel intermedio.

*Los niveles de reclasificación descritas arriba son iguales que los niveles iniciales de identificación especificados por el Departamento Educativo de California (CDE).*

**2) Comparación de rendimiento en habilidades básicas**

- Utilizar las Evaluaciones de Progreso y Rendimiento Estudiantil en Artes de Lenguaje en Inglés de California (CAASPP por sus signos en inglés).
- Considerar para reclasificación aquellos estudiantes cuyos resultados alcancen la calificación de punto medio de criterio, específica a su nivel de grado mediante el CAASPP en Artes de Lenguaje en inglés.

Grado	Calificación de punto medio casi lograda y lograda en CAASPP
3	2400+
4	2445+
5	2472+
6	2494+
7	2516+
8	2527+

### 3) Evaluación del maestro

Repasar el rendimiento estudiantil académico utilizando:

- Observación de maestros validando el rango de rendimiento estudiantil en habilidades básicas, incluyendo que el dominio oral del idioma inglés sea suficiente fluido (comparable a los hablantes nativos del inglés) para funcionar y competir en un ambiente solamente inglés; indicando que el estudiante probablemente será exitoso sin servicios instructivos para aprendices del inglés.
- Carpetas de aprendices del inglés incluyendo puntos de referencia del lenguaje oral y trabajo estudiantil.
- Resultados de escritura estudiantil basado en la rúbrica de escritura de LAS para los estudiantes que escriben en inglés. (Evaluación de escritura en inglés comienza en tercer grado)
- Tarjeta de calificación estudiantil para asegurar que el estudiante cumple o se aproxima a las normas estatales del nivel.

Nota que los déficits incurridos en la motivación y el éxito académico no relacionados con el dominio del idioma inglés no impiden que el estudiante sea reclasificado.

### 4) Opinión de Padre y Consulta

- Proveer notificación a los padres/tutores sobre sus derechos y animarlos a participar en el proceso de reclasificación.
- Proporcionar una oportunidad para reunirse en persona con el padre/tutor.

### Estudiantes ELL con discapacidades

Aprendices del inglés con discapacidades identificadas pueden ser reclasificados en una reunión de IEP que incluye una persona con la credencial B/CLAD o el certificado de entrenamiento de SDAIE. Estudiantes con necesidades especiales que no cumplen con los criterios de reclasificación, como resultado de su discapacidad, pueden ser recomendados por el equipo de IEP para ser reclasificados en base a criterios alternativos.

### Reclasificación:

- Los estudiantes que cumplen con el criterio arriba serán reclasificados como FEP.
- Los padres/tutores serán notificados del estado de reclasificación de su estudiante.
- Los archivos escolares se actualizarán.
- Los estudiantes reclasificados se observarán por dos años por los miembros del CDT y sus maestros al menos una vez por año después de ser reclasificado para asegurar que están haciendo un progreso académico adecuado. Si se necesita, los estudiantes podrán recibir intervenciones.

*Supervisando los estudiantes por dos años después de ser reclasificado está de acuerdo con los reglamentos existentes de California y el reglamento federal "Ningún Niño Dejado Atrás".*

***DRAFT LANGUAGE***

**LANGUAGE ACADEMY OF SACRAMENTO  
GOVERNING BOARD  
SAFE HAVEN SCHOOL**

WHEREAS, The Language Academy of Sacramento (“LAS”) upholds the following mission:

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.

WHEREAS, the LAS Governing Board (“Board”) is committed to the success of all students irrespective of their national origin, ethnicity, religion, sexual orientation, ability, gender, socio-economic status or beliefs;

WHEREAS, The United States of America was built by diverse peoples, both native and immigrant alike;

WHEREAS, The Declaration of Independence of the United States of America recognizes every individual’s right to life, liberty, and the pursuit of happiness;

WHEREAS, The United States Supreme Court held in *Plyler v. Doe* (1982) that no public school district has a basis to deny children access to education based on their immigration status, citing the harm it would inflict on the child and society itself, and the equal protection rights of the Fourteenth Amendment;

WHEREAS, Migration to this country is often propelled by social, economic, and political factors and native county conditions, which result partly from U.S. government and corporate policies and interests, and thus immigrants and their families are here entitled to compassionate and humane treatment in this country;

WHEREAS, Ensuring that our schools are safe and inviting for all students and their families will facilitate the physical safety and emotional well-being of all students at LAS, and is paramount to students’ ability to achieve;

WHEREAS, Immigration and Customs Enforcement (“ICE”) activities in and around would be a severe disruption to the learning environment and create hardships and barriers to health and educational attainment, and a pervasive climate of fear, conflict and stress that affects all students at LAS, regardless of their background or status;

WHEREAS, Students’ ability to achieve is undermined by the removal of their family members during ICE raids and arrests that leave students without adults to supervise or care for them, and LAS should have in place policies and procedures to protect and care for such students until a guardian or other designated adult is contacted, and all teachers, administrators and staff should be trained on such procedures;



***DRAFT LANGUAGE***

WHEREAS, Involving school staff in enforcing federal civil immigration law will create the perception that they are immigration agents and decrease students' likelihood of cooperating with school staff based on fears that this would lead to their deportation or the deportation of family members;

WHEREAS, Some cities, counties, school districts, and higher education institutions have adopted policies that restrict entanglement with ICE and resist any government action that may lead to the discovery of a person's immigration status;

WHEREAS, ICE's longstanding policy states that it will not conduct immigration enforcement activity at any sensitive location, which includes schools, without special permission by specific federal law enforcement officials, unless exigent circumstances exist;

WHEREAS, No written state or federal law mandates that local districts assist ICE in the enforcement of immigration laws;

WHEREAS, The national presidential election has resulted in students and families expressing fear, sadness and concerns for student safety, heightened because of intolerant rhetoric made over the course of the 2016 presidential race;

WHEREAS, Youth and families across the nation have already experienced increased levels of hate speech and/or physical violence based on national origins, ethnicity, religion, or sexual orientation since the election;

Now, therefore be it RESOLVED, that the LAS Governing Board reaffirms the Language Academy of Sacramento's commitment to ensuring a safe educational environment; promoting and elevating tolerance, inclusiveness, and kindness to all students, families, and staff; and serving as a safe haven for students, families, and the community.

RESOLVED FURTHER, In order to provide a public education, regardless of a child's or family member's immigration status, absent any applicable federal, state, or local law, regulation, ordinance or court decision, LAS shall abide by the following conduct:

1. LAS personnel shall not inquire about or record a student's or a family member's immigration status, and pursuant to the Family Education Rights and Privacy Act ("FERPA"), shall not disclose, without parental consent, the immigration status of any student or other personally identifiable information.
2. LAS shall refuse all voluntary information sharing with immigration agents across all aspects of the school to the fullest extent possible under the law.
3. Any communication to federal agencies or officials initiated by a school or school personnel concerning confidential information about a student or a student's family member, including but not limited to: information about gender identity; sexual orientation; status as a survivor of domestic violence; survivor of sexual assault; crime witness; recipient of public

***DRAFT LANGUAGE***

assistance; actual or perceived immigration or citizenship status; national origin; school discipline record; and all information included in an individual's or household's income tax records, is prohibited, unless permission is granted by the student or student's parent or guardian.

4. Maintaining that, in compliance with ICE's 2011 policy stating that it will not conduct immigration enforcement activity at any sensitive location, which includes schools, without permission by specific federal law enforcement officials; unless exigent circumstances exist; ICE shall not be allowed to enter school sites, including the LAS parking lot, without prior written approval from the Academic Director;

5. Any request by immigration agents for information or to access the school site shall be initially denied and immediately forwarded to the Academic Director and LAS Legal Counsel for review and a decision on whether to reverse the denial and allow access to the site, and/or a decision on whether the information will ensure LAS compliance with *Plyler v. Doe* and other applicable laws. The request must be provided with adequate notice so that the Academic Director and the LAS Legal Counsel can take steps to provide for the emotional and physical safety of its students and staff.

- a. Should an immigration agent request access to a school site, the Academic Director and/or LAS Legal Counsel shall ask for the immigration agent's credentials, ask the agent why the agent is requesting access, and ask to see a warrant signed by a federal or state Judge.
- b. Immigration agents must provide written authority from ICE instructing them to enter LAS property and for what purpose as well as a warrant signed by a federal or state Judge which specifies the name of the person under arrest.

6. LAS will not honor any ICE detainers or requests to enter into agreements with state or local law enforcement agencies, ICE, or any other federal agency for the enforcement of federal immigration law, except as required by law.

7. LAS will evaluate and if necessary, provide counseling that adequately acknowledges the impact of immigration status on students and their family members; and

8. LAS will ensure that students are aware of opportunities to gain access to college, in-state tuition, financial aid, scholarships, internships and career opportunities, regardless of their immigration status.

RESOLVED FURTHER, That the Board directs the Academic Director to facilitate Know Your Rights presentations for students and family members to cover their rights regarding interactions with law enforcement and immigration agents.

RESOLVED FURTHER, That the LAS Board will work closely with the City, County and other state and local municipalities and community organizations to ensure our students and families are offered a protected space.

## *DRAFT LANGUAGE*

RESOLVED FURTHER, That the Board directs the Academic Director to designate staff members to connect students or their family members who have been detained with local advocates or a rapid response network.

RESOLVED FURTHER, That the Academic Director shall ensure that all teachers, school administrators, and other staff will be trained on how to implement this policy and bilingual notification be distributed to families to fully inform them of their rights in the school.

RESOLVED FURTHER, At the start of each school year the Academic Director shall develop a plan for training teachers, administrators and other staff on how to respond to ICE personnel who are requesting information about students and families and/or are attempting to enter school property. The plan shall also include procedures for notifying families about ICE efforts to gain information about students and families, and how to support students whose family members have been displaced because of ICE. This plan shall be communicated to all families in all supported languages.

RESOLVED FURTHER, That, along with the Sacramento City Unified School District and the Los Angeles Unified School District, the LAS Board will submit a letter to the President-elect, from the Governing Board, Academic Director, as well as any LAS families, staff, and community partners that would like to be added as signatories, affirming that American ideals rooted in the LAS school mission contain core values that include liberty, equality, democracy, individualism, equity, unity, and diversity and that LAS will continue to safeguard those values.

### Definitions

- "Citizenship or immigration status" means all matters regarding questions of citizenship of the United States or any other country, the authority to reside in or otherwise be present in the United States, the time or manner of a person's entry into the United States, or any other civil immigration matter enforced by the Department of Homeland Security or other federal agency charged with the enforcement of civil immigration law.

- "Immigration agent" shall mean an agent of U.S. Immigration and Customs Enforcement, U.S. Customs and Border Protection, any individuals authorized to conduct enforcement of civil immigration laws under 8 U.S.C. §1357(g) or any other federal law, other federal agents charged with enforcement of civil immigration laws, and any successors.

- "Enforcement activities" include arrests; interviews; searches; surveillance; obtaining records, documents, and similar materials; and other actions for the purposes of immigration enforcement.

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DATED:

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Board Member

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**LA ACADEMIA DE IDIOMAS DE SACRAMENTO  
LA MESA DIRECTIVA  
REFUGIO ESCOLAR**

CONSIDERANDO que La Academia de Idiomas de Sacramento (LAS por sus siglas en inglés) mantiene la siguiente misión:

La misión de LAS es crear una comunidad de aprendizaje donde los estudiantes: utilicen el conocimiento académico y habilidades bilingües en situaciones del mundo real y en diversos entornos; desarrollen y exhiban un autoestima positivo, orgullo, confianza y respeto por sí mismos y otros; demuestren 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.

CONSIDERANDO que la Mesa Directiva de LAS está comprometida al éxito de todos los estudiantes independientemente de su origen nacional, etnicidad, religión, orientación sexual, habilidad, genero, estatus socio-económico o creencias;

CONSIDERANDO que los Estados Unidos de América es un país creado por gente diversa, tanto indígenas como inmigrantes;

CONSIDERANDO que la Declaración de Independencia de los Estado Unidos de América reconoce los derechos de cada individuo a la vida, libertad, y la búsqueda de felicidad;

CONSIDERANDO que la corte suprema de los Estado Unidos concluyó en *Plyler v. Doe* (1982) que ningún distrito escolar público tiene base para negar a estudiantes el acceso a educación basado en su estatus migratorio, citando el daño que infligiría en el estudiante y en la sociedad, y la protección equitativa de la decimocuarta enmienda;

CONSIDERANDO que la migración a este país es impulsada por factores sociales, económicos, y políticos además de las condiciones del país de origen, las cuales resultan en parte de por la pólizas e intereses del gobierno y corporaciones de los Estados Unidos, y que por lo tanto inmigrantes y sus familias tienen derecho a un trato humano y con compasión en este país;

CONSIDERANDO que el asegurar que nuestras escuelas sean seguras y acogedoras para todos los estudiantes y sus familias facilitará la seguridad física y el bienestar emocional de todos los estudiantes en LAS, y que es primordial pala el éxito de nuestros estudiantes;

CONSIDERANDO que actividades de Inmigración y Control de Aduanas (ICE por sus siglas en inglés) serían una interrupción al ambiente de aprendizaje y crearía dificultades y barreras para la salud y logro educacional, y un clima de miedo, conflicto y estrés que afecta todos los estudiantes de LAS, sin importar su estatus;

CONSIDERANDO que la habilidad de logro de los estudiantes es comprometida por la extracción de miembros de su familia durante redadas de ICE y arrestos que dejan a los estudiantes sin adultos para que supervisen o cuiden de ellos, que LAS debe tener pólizas y procedimientos para proteger y cuidar de estos estudiantes hasta que un guardián u otro adulto

designado sea contactado, y que todos los maestros, maestras, administradores y personal deben ser entrenados para tales procedimientos;

CONSIDERANDO que el involucrar al personal en implementar leyes federales y civiles de inmigración creará un apercepción de que son agentes de inmigración y disminuirá la cooperación de estudiantes con el personal escolar basado en el miedo de que esto causará su deportación o la deportación de su familia;

CONSIDERANDO que algunas ciudades, distritos escolares, e instituciones de educación universitaria han adoptado pólizas que restringen cooperación con ICE y resisten cualquier acción gubernamental que pueda dar al descubrimiento del estatus legal de una persona;

CONSIDERANDO la póliza de ICE que declara que no llevará a cabo actividades de inmigración en ninguna localidad sensible, la cual incluye escuelas, sin permiso especial de un oficial de ley federal, a menos de que circunstancias urgentes existan;

CONSIDERANDO que no existe ley federal o estatal que declare que distritos locales asistan a ICE en la ejecución de leyes de inmigración;

CONSIDERANDO que la elección presidencial nacional ha resultado en estudiantes y familias expresaron su miedo y preocupación por su seguridad, aumentado por una retórica de intolerancia que se expandió sobre todo el proceso de elección del 2016;

CONSIDERANDO que familias a través de la nación ya han tenido experiencias con niveles incrementados de violencia física y verbal, basada en origen nacional, etnicidad, religión, u orientación sexual desde la elección;

Por lo tanto, SEA RESUELTO que la Mesa Directiva reafirma el compromiso de La Academia de Idiomas de Sacramento a asegurar un ambiente educacional seguro; promoviendo y elevando la tolerancia, inclusividad, y bondad a todos sus estudiantes, familias, y personal; y servir como un refugio de seguridad para estudiantes, familias y la comunidad.

SEA ADEMAS RESUELTO, que para proveer una educación pública, sin importar el estatus migratorio del estudiante o de su familia, en la ausencia de alguna ley, regulación, ordenanza federal, local, o estatal, LAS se comportará de la siguiente manera:

1. El personal de LAS no preguntará o hará record del estatus migratorio de un estudiante o su familia, y conforme al Acta de derechos educativos familiares y privados (FERPA por sus siglas en ingles), no revelará, sin el permiso de un padre, el estatus migratorio de un estudiante o cualquier información identificable.
2. LAS no compartirá información voluntariamente con agentes de inmigración a través de todos los aspectos de la escuela, al alcance completo de la ley.
3. Cualquier comunicación con agencias u oficiales federales iniciada por la escuela o el personal de la escuela que contenga información confidencial sobre el estudiante o algún familiar del estudiante, incluyendo pero sin limitarse a: información sobre identidad de género; orientación sexual; estatus como sobreviviente de abuso doméstico; sobreviviente de abuso

sexual; testigo de un crimen; beneficiario de asistencia pública; estatus migratorio o de ciudadanía percibido o actual; origen nacional; record escolar de disciplina; y cualquier información incluida en records de impuestos, está prohibida, a menos que se otorgue el permiso por estudiante o padre o guardián del estudiante.

4. En conformidad con la póliza de ICE del 2011 que indica que no llevará a cabo actividades de inmigración en ninguna localidad sensible, la cual incluye escuelas, sin permiso especial de un oficial de ley federal, a menos de que circunstancias urgentes existan; no será permitido que ICE entre en el plantel, incluyendo el estacionamiento, sin aprobación escrita por el Director Académico.

5. Cualquier solicitud por parte de agentes de inmigración para entrar al plantel deberá ser inicialmente negada y enviada al Director Académico y al grupo de asesoría legal de LAS para ser revisada y la decisión de revocar la solicitud negada y dejar acceso al plantel, o la decisión sobre si la información está en conformidad con *Plyler v. Doe* y otras leyes aplicables. La solicitud debe ser presentada con el tiempo suficiente para que el Director Académico y el grupo de asesoría legal de LAS tomen los pasos necesarios para proveer la seguridad emocional y física de sus estudiantes y personal.

- a. Si agentes de inmigración llegaran a solicitar acceso al plantel, el Director Académico y/o el grupo de asesoría legal de LAS deberá solicitar sus credenciales, preguntar la razón para solicitar acceso, y pedir una orden para firmada por un juez federal o estatal.
- b. Agentes de inmigración deberán proveer autorización escrita por ICE instruyendo que entren al plantel y para que propósito al igual que una orden firmada por un juez federal o estatal que especifica el nombre de la personal bajo arresto.

6. LAS no honrará la detención o solicitudes de acuerdos con agencias de la ley federales o estatales, ICE, o cualquier otra agencia federal para la aplicación de leyes de inmigración, excepto como sea requerido por la ley.

7. LAS evaluará y si es necesario proveerá asesoría que reconoce adecuadamente el impacto de estatus migratorio en sus estudiantes y sus familias; y

8. LAS se asegurará que los estudiantes estén conscientes de las oportunidades que existen para el acceso al colegio, costo de matrícula estatal, becas, prácticas y otras oportunidades, sin importar su estatus migratorio.

SEA ADEMÁS RESUELTO que la Mesa Directiva dirige al Director Académico a facilitar talleres y presentaciones para estudiantes y familias que cubran sus derechos en referencia a interacciones con agentes de la ley o agentes de inmigración.

SEA ADEMÁS RESUELTO que la Mesa Directiva trabajará cercanamente con municipalidades de la ciudad, el condado o el estado y con organizaciones comunitarias para asegurar que LAS ofrezca a nuestros estudiantes y familias un espacio seguro.

SEA ADEMAS RESUELTO que la Mesa Directiva dirige al Director Académico a designar miembros del personal para que conecten a sus estudiantes o familias que han sido detenidos, con defensores locales o una red de reacción rápida.

SEA ADEMAS RESUELTO que el Director Académico debe asegurar que todos los maestros, maestras, personal de administración y otro personal sean entrenados en cómo implementar esta póliza y que notificación bilingüe sea distribuida a las familias para informarles sobre sus derechos en la escuela.

SEA ADEMAS RESUELTO que al inicio de cada año escolar, el Director Académico deberá desarrollar un plan para entrenar a maestros, maestras, administradores y demás personal en cómo responder a personal de ICE que solicite información sobre estudiantes y sus familias y/o estén tratando de entrar al plantel. El plan debe incluir procedimientos para notificar a familias sobre los intentos de parte de ICE en obtener información sobre estudiantes y familias, y como apoyar a estudiantes cuyos miembros de familia han sido desplazados por ICE. Este plan será comunicado con todas las familias en los idiomas necesarios.

SEA ADEMAS RESUELTO que, al igual que el Distrito Escolar Unificado de Sacramento y el Distrito Escolar Unificado de Los Angeles, la Mesa Directiva enviará una carta al Presidente electo de parte de la Mesa Directiva, el Director Académico y cualquier familia y personal de LAS o socios comunitarios que quisieran ser agregados como signatarios, afirmando que los ideales americanos enraizados en la misión de LAS contienen valores que incluyen libertad, igualdad, democracia, individualismo, equidad, unidad, diversidad y que LAS continuara protegiendo estos valores.

### Definiciones

-“ciudadanía o estatus migratorio” significa cualquier asunto en referencia a cuestiones de ciudadanía de los Estados Unidos o cualquier otro país, la autoridad para residir o estar presente en los Estados Unidos, el tiempo o manera en que una persona entró a los Estados Unidos, o cualquier otro asunto civil de inmigración regulado por el Departamento de Seguridad Nacional u otras agencias federales encargadas con el cumplimiento de leyes civiles de inmigración.

-“agente de inmigración” se refiere a un agente de Inmigración y Control de Aduanas, Aduanas y Protección Fronteriza (CPB por sus siglas en inglés), cualquier individuo autorizado a cumplir con leyes civiles de inmigración bajo 8 U.S.C. §1357(g) o otra ley federal, otros agentes federales encargados con el cumplimiento de leyes civiles de inmigración, y cualquier sucesor.

-“actividades de inmigración” incluye arrestos; interrogaciones; inspecciones; vigilancia; obtener records, documentos, y materiales similares; y otras acciones con el propósito del cumplimiento de leyes de inmigración.



FECHA:

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Miembro de la Mesa Directiva

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Miembro de la Mesa Directiva





A California Public School

Agenda Item# IVA

**Board Meeting Date:** January 20, 2017

**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 2015-2016.

**Documents available for review:**

1. Fiscal Audit Report

**Estimated Time of Presentation:** 5 min.  
**Submitted By:** School Leadership  
**Date:** 1.17.2017

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



A California Public School

Agenda Artículo# IVA

**Fecha de la Reunión:** 20 de enero de 2017

**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 2015-2016.

**Documentos adjunto:**

1. Reporte de Auditoría Fiscal

Tiempo estimado para la presentación: 5 min.  
Entregado por: School Leadership  
Fecha: 1.17.2017

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



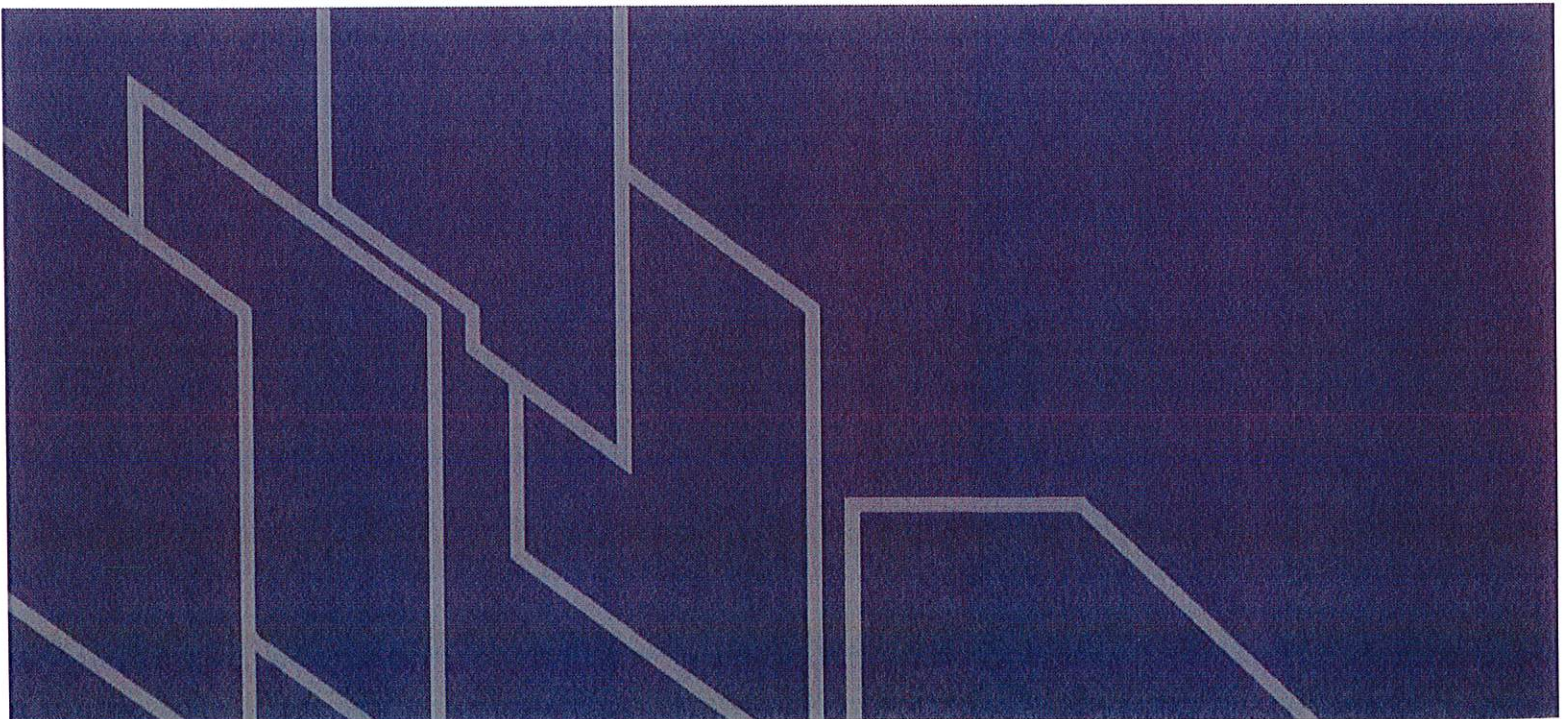
Certified Public Accountants  
and Financial Advisors

**The Language Academy of  
Sacramento**

Charter School #0640

Financial Statements

June 30, 2016



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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, 2016, 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, 2016, 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 13, 2016, 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*

**SQUAR MILNER LLP**

San Diego, California  
December 13, 2016

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**STATEMENT OF FINANCIAL POSITION**  
**June 30, 2016**

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**ASSETS**

Current assets:	
Cash	\$ 5,446,625
Accounts receivable	830,998
Prepaid expenses	16,955
Total current assets	<u>6,294,578</u>
Fixed assets, net	<u>8,546,589</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 14,841,167</u></u>

**LIABILITIES AND NET ASSETS**

Current liabilities:	
Accounts payable	\$ 321,870
Accrued expenses	2,317,035
Current portion of loan payable	2,093,532
Total current liabilities	<u>4,732,437</u>
Loan payable, net of current portion	<u>2,630,914</u>
Total liabilities	7,363,351
Net assets:	
Temporarily restricted	55,214
Unrestricted	7,422,602
Total net assets	<u>7,477,816</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 14,841,167</u></u>



**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2016**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUES</b>			
Revenue limit sources:			
State aid	\$ 2,900,653	\$ -	\$ 2,900,653
Education protection account	696,975	-	696,975
In-lieu of property taxes	848,495	-	848,495
Federal revenues	251,393	-	251,393
State revenues	843,379	-	843,379
Local revenues:			
Donations	33,026	-	33,026
Fundraising	37,628	-	37,628
Miscellaneous	108,752	-	108,752
Total revenues	<u>5,720,301</u>	<u>-</u>	<u>5,720,301</u>
Net assets transferred to restrictions	<u>1,797,688</u>	<u>(1,797,688)</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>7,517,989</u>	<u>(1,797,688)</u>	<u>5,720,301</u>
<b>EXPENSES</b>			
Program services:			
Education	3,689,988	-	3,689,988
Support services:			
Management and general	<u>1,239,853</u>	<u>-</u>	<u>1,239,853</u>
<b>TOTAL EXPENSES</b>	<u>4,929,841</u>	<u>-</u>	<u>4,929,841</u>
<b>CHANGE IN NET ASSETS</b>	2,588,148	(1,797,688)	790,460
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>4,834,454</u>	<u>1,852,902</u>	<u>6,687,356</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 7,422,602</u>	<u>\$ 55,214</u>	<u>\$ 7,477,816</u>

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**STATEMENT OF CASH FLOWS**  
**For the Fiscal Year Ended June 30, 2016**

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**CASH FLOWS FROM OPERATING ACTIVITIES:**

Change in net assets	\$ 790,460
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	525,823
(Increase) decrease in operating assets:	
Accounts receivable	(276,681)
Prepaid expenses	70,218
Increase (decrease) in operating liabilities:	
Accounts payable	(228,234)
Accrued expenses	(125,321)
Net cash flows provided by operating activities	<u>756,265</u>

**CASH FLOWS FROM INVESTING ACTIVITIES:**

Purchase of fixed assets	<u>(1,135,313)</u>
Net cash flows used in investing activities	(1,135,313)

**CASH FLOWS FROM FINANCING ACTIVITIES:**

Payments on loan payable	<u>(75,554)</u>
Net cash flows used in financing activities	<u>(75,554)</u>

**NET CHANGE IN CASH** (454,602)

**CASH, BEGINNING OF YEAR** 5,901,227

**CASH, END OF YEAR** \$ 5,446,625

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2016**

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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 498 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 biliteracy, 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, 2016.

*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, 2016.

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2016**

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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, 2016, the Organization had no cash equivalents.

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2016**

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

***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.

***Revenue Sources and Recognition***

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 primarily receives the funds from California Department of Education (CDE). Amounts received from the CDE are recognized by the Organization based on the average daily attendance (ADA) of students.

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.

***New Accounting Pronouncements***

In February 2016, the 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 balance sheet 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. The Organization has not yet assessed the potential impact of this guidance on its financial statements.

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2016**

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

*New Accounting Pronouncements* (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 changes how a not-for-profit organization classifies its net assets, as well as the information it presents in financial statements and notes about its liquidity, financial performance, and cash flows. ASU 2016-14 requires amended presentation and disclosures to help not-for-profits 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. Application to interim financial statements is permitted but not required in the initial year of application. Early application of the amendments is permitted. The Organization has not yet assessed the potential impact of this guidance on its financial statements.

**3. CASH**

Cash at June 30, 2016, consisted of the following:

Cash in banks	\$ 5,446,625
Total cash	<u>\$ 5,446,625</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, 2016, the Organization had \$5,375,043 in excess of FDIC insured limits.

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2016**

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**4. ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2016, consisted of the following:

Revenue limit sources:		
State aid	\$	480,595
In-lieu of property taxes		143,777
Federal revenues		93,374
State revenues		113,252
Total accounts receivable	<u>\$</u>	<u>830,998</u>

**5. FIXED ASSETS, NET**

Fixed assets, net at June 30, 2016, consisted of the following:

Construction in progress	\$	88,982
Site improvements		8,756,280
Land improvements		106,376
Equipment		316,481
Less: accumulated depreciation		<u>(721,530)</u>
Total fixed assets, net	<u>\$</u>	<u>8,546,589</u>

During the fiscal year ended June 30, 2016, a total of \$525,823 was charged to depreciation expense.

**6. 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. The final approved cost of the facilities project is estimated to be \$9,600,000, of which \$4,800,000 is being granted to the Organization, \$4,800,000 is in the form of a long-term loan to be repaid over 30 years at an interest rate no less than 2%. The interest rate will be 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 shall be computed according to the true interest

**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2016**

**6. LOAN PAYABLE (continued)**

*Prop 1D Loan* (continued)

cost method, as stated in the California Education Code, Section 17078.57. The remaining \$1,933,532 is due upon request by the State. The long-term loan has an anticipated maturity date of March 2046. Future principal payments on the loan are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Principal</u>
2017	\$ 160,000
2018	160,000
2019	160,000
2020	160,000
2021-2025	800,000
2026-2030	800,000
2031-2035	800,000
2036-2040	800,000
2041-2045	800,000
2046	84,446
	<u>\$ 4,724,446</u>

Changes in loan payable obligations for the fiscal year ended June 30, 2016, are as follows:

	<u>Balance</u> <u>2015</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>2016</u>	<u>Due in</u> <u>one year</u>	<u>Due on</u> <u>Demand</u>	<u>Total Current</u> <u>Portion</u>
Prop 1D Loan	\$4,800,000	\$ -	\$ 75,554	\$4,724,446	\$ 160,000	\$ 1,933,532	\$ 2,093,532
Total	<u>\$4,800,000</u>	<u>\$ -</u>	<u>\$ 75,554</u>	<u>\$4,724,446</u>	<u>\$ 160,000</u>	<u>\$ 1,933,532</u>	<u>\$ 2,093,532</u>



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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2016**

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**7. OPERATING LEASE**

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:

<u>Year Ending</u> <u>June 30,</u>	<u>Lease</u> <u>Payments</u>
2017	\$ 20,400
2018	10,374
2019	7,032
2020	2,344
Total future lease payments	<u>\$ 40,150</u>

The Organization receives no sublease rental revenues nor pays any contingent rentals associated with this lease. For the fiscal year ended June 30, 2016, operating lease expense was \$118,210.

**8. 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.

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**THE LANGUAGE ACADEMY OF SACRAMENTO  
NOTES TO FINANCIAL STATEMENTS**

**June 30, 2016**

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

*Plan Description and Funding Policy (continued)*

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).

*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 2015-2016 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, 2016 were \$191,874 and equal 100% of the required contributions for the fiscal year.

**9. 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 \$39,276 in insurance premiums during the year ended June 30, 2016.

**10. TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets consist of entitlements received but not expended as of June 30, 2016. At June 30, 2016, 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, 2016**

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**11. 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.

**12. 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 13, 2016, 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**

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**THE LANGUAGE ACADEMY OF SACRAMENTO  
ORGANIZATION  
June 30, 2016**

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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, 2016, was comprised of the following members:

<b>Name</b>	<b>Office</b>	<b>Term</b>	<b>Term Expiration</b>
Mary Ann Mellor	President	3 years	June 30, 2016
Erika Ruiz	Vice President	3 years	June 30, 2016
Adriana Gutierrez	Secretary	3 years	June 30, 2016
Gustavo Gonzalez	Treasurer	3 years	June 30, 2017
Fernando Aceves	Member	3 years	June 30, 2017
Antonio Gonzalez	Member	3 years	June 30, 2018
Michelle Ramos	Member	3 years	June 30, 2018
Marbella Sala	Member	3 years	June 30, 2018
Angelita Sepulveda	Member	3 years	June 30, 2017

**Administration**

<b>Name</b>	<b>Position</b>
Eduardo de León	Academic Director
Teejay Bersola	Academic Accountability Specialist

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**SCHEDULE OF AVERAGE DAILY ATTENDANCE**  
**For the Fiscal Year Ended June 30, 2016**

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	Second Period Report		Annual Report	
	Classroom Based	Independent Study	Classroom Based	Independent Study
Transitional Kindergarten/ Kindergarten - Grade 3	272.60	0.45	272.59	0.35
Grades 4 - 6	171.45	0.12	171.00	0.08
Grades 7 - 8	79.44	0.11	79.46	0.08
Total	523.49	0.68	523.05	0.51

The

Organization is 99.68% classroom-based and generates 0.32% ADA from a full-time independent study program.

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**SCHEDULE OF INSTRUCTIONAL TIME**  
**For the Fiscal Year Ended June 30, 2016**

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<b>Grade Level</b>	<b>2015-2016 Minutes Requirements</b>	<b>2015-2016 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	48,135	181	In compliance
Grade 1	50,400	56,280	181	In compliance
Grade 2	50,400	56,280	181	In compliance
Grade 3	50,400	56,280	181	In compliance
Grade 4	54,000	56,280	181	In compliance
Grade 5	54,000	56,280	181	In compliance
Grade 6	54,000	58,320	181	In compliance
Grade 7	54,000	58,320	181	In compliance
Grade 8	54,000	58,320	181	In compliance

**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**For the Fiscal Year Ended June 30, 2016**

	<u>Program Services</u>	<u>Support Services</u>	
	<u>Education</u>	<u>Management and General</u>	<u>Total</u>
Certificated salaries	\$ 1,845,982	\$ 20,244	\$ 1,866,226
Classified salaries	327,651	182,594	510,245
Employee benefits	557,020	40,249	597,269
Books and supplies	138,275	22,674	160,949
Travel and conferences	41,812	-	41,812
Dues and memberships	2,770	-	2,770
Operation and housekeeping services	191,470	47,868	239,338
Rental, leases, repairs, and non-capitalized improvements	98,445	22,907	121,352
Professional/consulting services and operating expenditures	476,570	330,535	807,105
Communications	9,993	2,498	12,491
Depreciation	-	525,823	525,823
Direct support/indirect cost charges	-	44,461	44,461
Total expenses	<u>\$ 3,689,988</u>	<u>\$ 1,239,853</u>	<u>\$ 4,929,841</u>



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**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, 2016**

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There were no differences between the net assets reported on the June 30, 2016 Charter School Unaudited Financial Report -- Alternative Form and the Audited Financial Statements.

**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, 2016, 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 13, 2016.

**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 13, 2016

## 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 *2015-16 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, 2016. 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, *2015-16 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	Not Applicable
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, 2016.

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 *2015-16 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 13, 2016

## **FINDINGS AND RECOMMENDATIONS SECTION**

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**THE LANGUAGE ACADEMY OF SACRAMENTO**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**For the Fiscal Year Ended June 30, 2016**

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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, 2016**

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

Identification of major programs:

CFDA Number(s)                      Name of Federal Program or Cluster

*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, 2016

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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# IVB

**Board Meeting Date:** January 20<sup>th</sup>, 2017

**Subject:** Facilities Committee Update

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

**Committee/Staff:** A. Sepúlveda (Chair), A. González, X. Macias, E. de León,  
 Absent: F. Aceves, T. Gellie, M. Mlakar

**Information:**

The Committee met on January 9<sup>th</sup>, 2017. The committee discussed the following agenda items as well as short and long term goals for future facility projects.

**Parking Lot**

- Parking lot is complete
- Retention has not been paid out to Olympic
- Discussion of \$200,000 change order request that has not been paid out
- In 2018, will receive the cash flow from SCUSD

**Core Buildings**

- Permanent walls are continued conversation with RGA
- RGA will be at next facilities meeting to discuss core building improvement

**Prop 1D Update**

- Safety issues closed out in December 2016

**Committee passed a motion**

- For RGA to create an initial design and list of the core building projects
- The committee will review at the February meeting

*Next meeting: February 2016*

<p><b>Estimated Time of Presentation: 15 min</b>  <b>Submitted By:</b> Facilities Committee  <b>Date:</b> 1.18.17</p>
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<p><b>Pertinent Pages in</b>          ( ) Charter, pages _____          ( ) MOU, pages _____</p>
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A California Public School

# Academia de Idiomas de Sacramento Language Academy of Sacramento

A Two-Way Spanish Immersion Charter School

Artículo# IVB

**Fecha de la Reunión:** 20 de enero del 2017

**Tema:** Noticias recientes del plantel

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

**Comité:** A. Sepúlveda, A. González, X. Macías, M. Mlakar, E. de Leon.  
Ausentes: F. Aceves, T. Gellie, M. Mlakar

**Información:**

El comité se reunió el 9 de enero del 2017. El comité discutió los siguientes artículos al igual que metas de corto y largo plazo para proyectos futuros del plantel.

**Estacionamiento:**

- El estacionamiento está terminado
- No se han pagado las reservas a Olympic
- Discusión sobre los \$200,000 por los cambios que no se han pagado
- En el 2018 recibiremos el flujo de efectivo de parte del distrito

**Edificios centrales:**

- La construcción de paredes permanentes es una conversación que se continua con RGA
- RGA estará presente la siguiente reunión del comité del plantel para discutir las mejoras al edificio

**Noticias recientes de Prop 1D:**

- Asuntos de seguridad fueron cerrados en diciembre del 2016

**El comité pasó una moción:**

- Para que RGA componga un diseño inicial y una lista de los proyectos para el edificio central
- El comité lo revisará durante la reunión de febrero
- 

*La siguiente reunión será el 7 de noviembre del 2016*

Tiempo estimado para la presentación: 15 min.  
Entregado por: Comité del plantel  
Fecha: 1.18.17

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