WESTERN PLACER UNIFIED SCHOOL DISTRICT
600 SIXTH STREET, FOURTH FLOOR,
LINCOLN, CALIFORNIA 95648
Phone: 916.645.6350 Fax: 916.645.06356

MEMBERS OF THE GOVERNING BOARD

Paul Carras - President
Brian Haley - Vice President
Ana Stevenson - Clerk,
James McLeod - Member
Paul Long - Member

DISTRICT ADMINISTRATION

Scott Leaman, Superintendent
Bob Noyes, Assistant Superintendent of Personnel Services
Mary Boyle, Assistant Superintendent of Educational Services
Terri Ryland, Interim Chief Business Official
Cathy Allen, Assistant Superintendent of Facilities and Maintenance Services

STUDENT ENROLLMENT

School	11/03/08	01/05/09
Sheridan School (K-5)	76	73
First Street School (K-5)	425	418
Carlin C. Coppin Elementary (K-5)	430	424
Creekside Oaks Elementary (K-5)	627	620
Twelve Bridges Elementary (K-5)	716	712
Foskett Ranch Elementary (K-5)	509	507
Glen Edwards Middle (6-8)	639	641
Twelve Bridges Middle School (6-8)	843	840
Lincoln High School (9-12)	1,458	1436
Phoenix High School (10-12)	79	79
Lincoln Crossing Elementary	580	582
PCOE Home School	0	0
TOTAL:	**6,382**	**6,332**

Preschool/Head Start

First & J Street	24
Carlin Coppin	24 -A.M. /20 -P.M.
Sheridan	23

Pre-K Special Ed

Foskett	23
FSS PPPIP	63

Adult Education 301

First-5 Program

Sheridan	20
First Street	29

GLOBAL DISTRICT GOALS

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

Western Placer Unified School District
Regular Meeting of the Board of Trustees
January 21, 2009, 7:00 P.M.
GLEN EDWARDS MIDDLE SCHOOL – MULTI-PURPOSE ROOM
204 L Street, Lincoln, CA

AGENDA

2008-2009 Goals & Objectives (G & 0) for the Management Team: Component I: Quality Student Performance; **Component II:** Curriculum Themes; **Component III:** Special Student Services; **Component IV:** Staff & Community Relations; **Component V:** Facilities/Administration/Budget.

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

6:00 P.M. START

1. **CALL TO ORDER/PLEDGE OF ALLEGIANCE** – Glen Edwards Middle School

6:05 P.M.

2. **CLOSED SESSION** – Glen Edwards Middle School – Office Conference Room

2.1 LIABILITY
Liability Claim: Thornbrough vs. Western Placer Unified School District.

2.2 STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918

a. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 N.

b. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 T.

c. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 U.

d. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 W.

2.3 PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

7:00 P.M.

3. **ADJOURN TO OPEN SESSION** – Glen Edwards Middle School Multi

DISCLOSURE OF ACTION TAKEN IN CLOSED SESSION, IF ANY

3.1 LIABILITY
Liability Claim: Thornbrough vs. Western Placer Unified School District.

3.2 STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918

a. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 N.
Roll Call Vote:

b. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 T.
Roll Call Vote:

c. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 U.
Roll Call Vote:

d. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 W
Roll Call Vote:

3.3 PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

4. SPECIAL ORDER OF BUSINESS

4.2 Featured School – Glen Edwards Middle School

5. CONSENT AGENDA

NOTICE TO THE PUBLIC
All items on the Consent Agenda will be approved with one motion, which is not debatable and requires a unanimous vote for passage. If any member of the Board, Superintendent, or the public, so request, items may be removed from this section and placed in the regular order of business following the approval of the consent agenda.

5.1 Approval of Minutes Regular Meetings of:
- December 2, and December 16, 2008

5.2 Approval of Warrants.
5.3 Approve Classified Personnel Report.
5.4 Approve Certificated Personnel Report.
5.5 Student Discipline/Stipulated Expulsion Student #08-09 V.
5.6 Student Discipline/Re-entry Expulsion Student's #07-08 L & N.
5.7 Student Discipline/Re-entry Expulsion Student's #07-08 T,U,Y,BB,DD,EE.
5.8 Waiver of California High School Exit Exam Requirement for Diploma for Special Education Student #08-09 01 Who Has Passed CAHSEE with Modifications.
5.9 Waiver of California High School Exit Exam Requirement for Diploma for Special Education Student #08-09 02 Who Has Passed CAHSEE with Modifications.
5.10 Waiver of California High School Exit Exam Requirement for Diploma for Special Education Student #08-09 03 Who Has Passed CAHSEE with Modifications.
5.11 Disclosure Requirement for Quarterly Reports of Investments.
Roll Call Vote:

6. COMMUNICATION FROM THE PUBLIC

This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board regarding matters not on the agenda, but within the board's subject matter jurisdiction. The Board is not allowed to take action on any item, which is not on the agenda except as authorized by Government Code Section 54954.2. Request forms for this purpose "Request to Address Board of Trustees" are located at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk prior to the start of the meeting.

7. REPORTS & COMMUNICATION

7.1 Lincoln High School, Student Advisory – Jerisha Loya
7.2 Western Placer Teacher's Association – Mike Agrippino
7.3 Western Placer Classified Employee Association – Chris Hawley
7.4 Superintendent, Scott Leaman
7.5 Assistant Superintendent, Business Services – Terri Ryland
- State Budget Update

8. PUBLIC HEARING:

At the December 16, 2008 Board Meeting, a presentation was made re the Discussion of Middle School Attendance Boundaries for the purpose of equalizing enrollments between our tow middle schools. At that time, the Board was invited to discuss the recommendation of changing the elementary feeder school patterns such that students living in the Carlin C. Coppin and Sheridan attendance areas would attend Glen Edwards Middle School beginning with the 2009-10 school year. All incoming fifth grade students would be required to attend their proper attendance-boundary school for sixth grade beginning 2009-10. Current sixth and seventh graders from the Carlin C. Coppin and Sheridan neighborhoods who are currently attending Twelve Bridges Middle School would be given a choice as to whether to continue there for seventh and eighth grades or to enroll at Glen Edwards Middle School, their proper attendance-boundary school. Students who are currently attending Carlin C. Coppin on an intra-district transfer agreement or because of overflow from schools which are full would attend middle school based on their residential address, not based on elementary school attended. Parent information sessions have been held at both Carlin C. Coppin and Sheridan Schools to inform parents of the possible change.

9. ♦ACTION ♦DISCUSSION ♦INFORMATION

CODE: (A) = Action (D) = Discussion (I) = Information

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

9.1 (D/A) **MIDDLE SCHOOL BOUNDARY CHANGES – Boyle** *(08-09 G & O Component IV-V)*

Information of changing middle school attendance boundaries was provided to the Board at the December 16, 2008 Board meeting. Information sessions for parents have been provided at both Sheridan School and Carlin C. Coppin. Parent information has been sent home with students from those schools and has been posted on the WPUSD website. A Public Hearing notice was posted in the Lincoln News Messenger; the pubic hearing is schedule for January 21, 2009.

9.2 (D/A) **RECEIPT OF THE 2007-08 AUDITED FINANCIAL STATEMENTS – Ryland** *(08-09 G & O Component IV-V)*

•The 2007-08 Unaudited Actuals were presented to the Board of Trustees in September. The firm of Perry-Smith & Co. has performed the required independent annual audit and submitted our audit report to the State Controller's

Office by December 15 as required by law. The auditors will be present at the board meeting to present highlights of the Audited Financial Statement.

9.3 (I/D/A) **VOTER SURVEY RESULTS/BOND AUTHORIZATION – Leaman**
(08-09 G & O Component IV-V)

•At the last board meeting, the Board provided direction to staff to proceed with a voter survey in preparation for calling for a general obligation bond election. The survey firm of Godbe Research was selected after an RFQ process. Staff worked with the firm over the Christmas break, and an instrument was finalized. Surveying of 400 potential voters took place the week of January 5th. A representative from Godbe Research will present the survey results and the Topline Report at the Board meeting.

After an analysis of the initial survey results, staff feels the most prudent course of action at this time is to engage in public education campaign regarding facilities needs and issues, and consider a bond during the 2010 election cycle.

9.4 (D/A) **APPROVAL OF RESOLUTION #08/09.13 – Ryland** *(08-09 G & O Component IV-V)*

This resolution allows the Board to (1) approve the settlement which will bring the District approximately $87,329 annually for the six-year period beginning 2011-12 through 2016-17and approximately $10.92 per ADA for the SELPA as part of the AB 602 funding formula, beginning in 2009-2010, increasing by COLA and ADA growth in subsequent years; (2) agree to waive its ability to file future mandated cost claims on the Hughes Bill statute and regulations as currently worded; and (3) direct the District's authorized representative to sign the Waiver to implement this action.

The Behavioral Intervention Plans [Hughes Bill] Mandated Cost Claim Settlement settles the test claim CSM-4464 initiated by San Diego Unified School District, Butte County Office of Education, and San Joaquin County Office of Education, and the related Sacramento Superior Court case, case No. 03CS01432, regarding reimbursement for costs associated with behavioral intervention plans required by the Hughes Bill statute and regulations under state law. If approved, it ends a fourteen-year dispute with the State of California regarding funding for state behavioral intervention plan requirements that are in excess of federal law. The settlement provides $520 million in reimbursement for past costs associated with behavioral intervention plans and $65 million annually for ongoing costs. The Legislature's obligation to fund the settlement is contingent on 85% of all districts, county offices of education, and special education local plan areas constituting 92% of statewide ADA waiving their rights to file additional mandated cost claims on the current Hughes Bill statute and regulations.

9.5 (D/I) **RETENTION POLICY CHANGES - Boyle** *(08-09 G & O Component I, IV-V)*

•Current Administrative Regulations regarding retention of students in the elementary and middle school years allow teachers to recommend summer school as an alternative to retention, the successful completion of a six-week summer school session being the determinate of the student's retention or promotion. Feedback from teachers, principals and summer school principals is that this is not an effective system. It is difficult for a teacher who has known the student

for six weeks to make a meaningful recommendation for promotion or retention; many students at the middle school level who have formerly been retained and who do not successfully complete summer school are promoted anyway, due to age and maturity factors. Further complicating matters is the uncertain funding from the state for summer programs. The proposed changes to AR 5123 require the student's year-long teacher to make the recommendation for promotion or retention, with the normal appeal processes for families disagreeing with the recommendation still in place. Summer school, if available, would be an intervention program to support struggling learners, without the complication of considering the student for retention.

9.6 (D/A) **2009 BOARD MEETING CALENDAR – Leaman** *(08-09 G & O Component I, IV-V)*
•The Board of Trustee will discuss a meeting calendar for the 2009 school year.

10. BOARD OF TRUSTEES

10.1 FUTURE AGENDA ITEMS

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

- Relationship with Sierra Community College
- Twelve Bridges High School
- Gladding Parkway Carlin C. Coppin

10.2 BOARD MEMBER REPORTS/COMMENTS

11. ESTABLISHMENT OF NEXT MEETING(S)

- The President will establish the following meeting(s):
  - **TBD**, 7:00 P.M., Lincoln High School Performing Arts Center
  - **TBD,** 7:00 P.M., Lincoln High School Performing Arts Center

12. ADJOURNMENT

BOARD BYLAW 9320: Individuals requiring disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing at least two days prior to meeting date. (American Disabilities Act) Government Code 54954.1

DISCLOSURE

OF ACTION

TAKEN IN

CLOSED SESSION,

IF ANY

Western Placer Unified School District
CLOSED SESSION AGENDA

Place: **Glen Edwards Middle School – Office Conference Room**
Date: **Wednesday, January 21, 2009**
Time: **6:00 P.M.**

1. LICENSE/PERMIT DETERMINATION

2. SECURITY MATTERS

3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR

4. CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION

5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

6. LIABILITY CLAIMS

7. THREAT TO PUBLIC SERVICES OR FACILITIES

8. PERSONNEL
- •PUBLIC EMPLOYEE APPOINTMENT
- •PUBLIC EMPLOYEE EMPLOYMENT
- •PUBLIC EMPLOYEE PERFORMANCE EVALUATION
- **•PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**
- •COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE

9. CONFERENCE WITH LABOR NEGOTIATOR

10. STUDENTS
- **•STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
- •STUDENT PRIVATE PLACEMENT
- •INTERDISTRICT ATTENDANCE APPEAL
- •STUDENT ASSESSMENT INSTRUMENTS
- •STUDENT RETENTION APPEAL, Pursuant to BP 5123

1. **LICENSE/PERMIT DETERMINATION**
   a. Specify the number of license or permit applications.
2. **SECURITY MATTERS**
   a. Specify law enforcement agency
   b. Title of Officer,
3. **CONFERENCE WITH REAL PROPERTY NEGOTIATOR**
   a. Property: specify the street address, or if no street address the parcel number or unique other reference to the property under negotiation.
   b. Negotiating parties: specify the name of the negotiating party, not the agent who directly or through an agent will negotiate with the agency's agent.

c. Under negotiations: specify whether the instructions to the negotiator will concern price, terms of payment or both.

4. **CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION**
   a. Name of case: specify by reference to claimant's name, names or parties, case or claim number.
   b. Case name unspecified: specify whether disclosure would jeopardize service of process or existing settlement negotiations.

5. **CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION**
   a. Significant exposure to litigation pursuant to subdivision (b) of Government Code section 54956.9 (if the agency expects to be sued) and also specify the number of potential cases.
   b. Initiation of litigation pursuant to subdivision (c) of Government Code Section 54956.9 (if the agency intends to initiate a suit) and specify the number of potential cases.

6. **LIABILITY CLAIMS**
   a. Claimant: specify each claimants name and claim number (if any). If the claimant is filing a claim alleging district liability based on tortuous sexual conduct or child abuse, the claimant's name need not be given unless the identity has already been publicly disclosed.
   b. Agency claims against.

7. **THREATS TO PUBLIC SERVICES OR FACILITIES**
   a. Consultation with: specify name of law enforcement agency and title of officer.

8. **PERSONNEL:**
   A. **PUBLIC EMPLOYEE APPOINTMENT**
      a. Identify title or position to be filled.
   B. **PUBLIC EMPLOYEE EMPLOYMENT**
      a. Identify title or position to be filled.
   C. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
      a. Identify position of any employee under review.
   D. **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**
      a. It is not necessary to give any additional information on the agenda.
   E. **COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE, UNLESS EMPLOYEE REQUESTS OPEN SESSION**
      a. No information needed

9. **CONFERENCE WITH LABOR NEGOTIATOR**
   a. Name any employee organization with whom negotiations to be discussed are being conducted.
   b. Identify the titles of unrepresented individuals with whom negotiations are being conducted.
   c. Identify by name the agency's negotiator

10. **STUDENTS:**
   A. **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
   B. **STUDENT PRIVATE PLACEMENT**
      ●Pursuant to Board Policy 6159.2
   C. **INTERDISTRICT ATTENDANCE APPEAL**
      a. Education Code 35146 and 48918
   D. **STUDENT ASSESSMENT INSTRUMENTS**
      a. Reviewing instrument approved or adopted for statewide testing program.
   E. **STUDENT RETENTION/ APPEAL**
      a. Pursuant to Board Policy 5123

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Liability Claim: Thornbrough vs. WPUSD

AGENDA ITEM AREA:
Closed Session
(*Government Code 54954.5*)

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 21, 2009

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regard to the rejection of the claim.

RECOMMENDATION:

Administration recommends the Board of Trustees reject the claim.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Student Discipline/Expulsion
Student #08-09 N

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
John Wyatt
District Hearing Officer

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 21, 2009

ROLL CALL REQUIRED:
Yes

BACKGROUND:

The Board of Trustees will disclose any action taken during closed session in regards to the Expulsion of Student #08-09 N.

RECOMMENDATION:

The Administration recommends the Board of Trustees disclose any action taken in regards to the above item.

wp/rk/factform

3.2a

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Student Discipline/Expulsion
Student #08-09 T

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
John Wyatt
District Hearing Officer

ENCLOSURES:
N/A

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 21, 2009

ROLL CALL REQUIRED:
Yes

BACKGROUND:

The Board of Trustees will disclose any action taken during closed session in regards to the Expulsion of Student #08-09 T.

RECOMMENDATION:

The Administration recommends the Board of Trustees disclose any action taken in regards to the above item.

wp/rk/factform

3.2b

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Student Discipline/Expulsion
Student #08-09 U

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
John Wyatt
District Hearing Officer

ENCLOSURES:
N/A

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 21, 2009

ROLL CALL REQUIRED:
Yes

BACKGROUND:

The Board of Trustees will disclose any action taken during closed session in regards to the Expulsion of Student #08-09 U.

RECOMMENDATION:

The Administration recommends the Board of Trustees disclose any action taken in regards to the above item.

wp/rk/factform

3.2c

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:
Student Discipline/Expulsion
Student #08-09 W

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Kris Knutson
District Hearing Officer

ENCLOSURES:
N/A

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 21, 2009

ROLL CALL REQUIRED:
N/A

BACKGROUND:

The Board of Trustees will disclose any action taken during closed session in regards to the expulsion of Student #08/09 W.

RECOMMENDATION:

The administration recommends the Board of Trustees disclose any action taken in regards to the above item.

wp/rk/factform

3.2d

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Public Employee Discipline/
Dismissal/Release

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 21, 2009

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regard to Public Employee Discipline/Dismissal/Release.

RECOMMENDATION:

Administration recommends the Board of Trustees disclose action taken in closed session in regard to public Employee Discipline/Dismissal/Release.

wp/rk/factform

SPECIAL

ORDER

OF

BUSINESS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Featured School:
Glen Edwards Middle School

AGENDA ITEM AREA:
Special Order of Business

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 21, 2009

ROLL CALL VOTE:
No

BACKGROUND:

Glen Edwards Middle School will share a short presentation to the Board of Trustees. They will focus on the following:

- Pupils
- Parents
- Programs

RECOMMENDATION:

Administration recommends the Board of Trustees enjoy the presentation.

wp/rk/factform

4.2

GLEN EDWARDS MIDDLE SCHOOL

204 "L" Street
Lincoln, CA 95648

(916) 645-6370
Fax (916) 645-6379

Principal
Michael J. Doherty

Assistant Principal
Victoria S. Eutsey

WESTERN PLACER UNIFIED SCHOOL DISTRICT

600 6th Street, 4th Floor
Lincoln, CA 95648

(916) 645-6350
(916) 645-6356 FAX

District Superintendent
Scott Leaman

Board of Trustees
Paul Carras
Brian Haley
Paul Long
James McLeod
Ana Stevenson

Western Placer Unified School District
GEMS Board Presentation
January 21, 2009

I. Pupil Recognition – Academic Excellence
   a. Diana Suarez – 6th grade
   b. Corey Everett – 7th grade
   c. Blanca Lopez – 8th grade
   d. Kayla Burkholder – 8th grade
   e. Matthew Thorn – 8th grade

II. Parent – Committee Representatives
   a. APTS – (Assoc. Parent Teachers & Students) Chris Stern
   b. SSC – (School Site Council) Patrick Shima
   c. ELAC – (English Learner Advisory Committee) TBA

III. Highlighted Programs
   a. Overview
      i. AVID
         1. Wendy Hamasaki
         2. Students
      ii. PAWS
         1. Lori Reitman
         2. Jackie Banderas
         3. Dan Alcorn
         4. Students

4.2.1

CONSENT

AGENDA

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Approval of Minutes:
Regular Meetings December 2 & 16, 2008

AGENDA ITEM AREA:
CONSENT AGENDA

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 21, 2009

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will consider adoption of the minutes of the December 2 & 16, 2008 Regular Board Meeting.

RECOMMENDATION:

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

wp/rk/factform

5.1

Western Placer Unified School District
Regular Meeting/Workshop of the Board of Trustees
December 2, 2008, 7:00 P.M.
Lincoln High School – Performing Arts Theater
790 J Street, Lincoln, CA

MINUTES

2008-2009 Goals & Objectives (G & O) for the Management Team: Component I: Quality Student Performance; **Component II:** Curriculum Themes; **Component III:** Special Student Services; **Component IV:** Staff & Community Relations; **Component V:** Facilities/Administration/Budget.

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

Members Present

Paul Carras, President
Brian Haley, Vice President
Ana Stevenson, Clerk
Paul Long, Member

Members Absent

James McLeod, Member

Others Present

Mary Boyle, Assistant Superintendent of Educational Services
Bob Noyes, Assistant Superintendent of Personnel
Cathy Allen, Assistant Superintendent of Facilities and Maintenance Services
Terri Ryland, Interim Assistant Superintendent of Business
Student – Jerisha Loya
Press - Brandon Darnell, Lincoln News Messenger

6:15 P.M. START

1. **CALL TO ORDER/PLEDGE OF ALLEGIANCE** – Lincoln High School Theater

6:20 P.M.

2. **CLOSED SESSION** – Lincoln High School – Office Conference Room

2. 1. STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918

a. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 L.

b. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 P.

c. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 Q.

d. Student Discipline/Expulsion Pursuant To E.C. 48918

Student Expulsion #08/09 R.

7:00 P.M.

3. **ADJOURN TO OPEN SESSION** – Lincoln High School Theater

DISCLOSURE OF ACTION TAKEN IN CLOSED SESSION, IF ANY

3.1 a. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 L.

Motion by Mrs. Stevenson, seconded by Mr. Long, and passed by unanimous roll call vote to suspend expulsion and allow student to return to school under a strict behavioral contract for the remainder of the year.

b. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 P.

Motion by Mrs. Stevenson, seconded by Mr. Long, and passed by unanimous roll call vote to expel student for the remainder of the 2008-09 school year.

c. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 Q.

Motion by Mrs. Stevenson, seconded by Mr. Long, and passed by unanimous roll call vote to expel student for the reminder of the 2008-09 school year.

d. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 R.

Motion by Mrs. Stevenson, seconded by Mr. Long and passed by unanimous roll call vote to recommend expulsion, but move to suspend expulsion and allow student to return to school under a behavioral contract for the remainder of the year.

4. **CONSENT AGENDA**

4.1 Approval of Minutes Regular Meetings of:
- November 4, 2008 and November 18, 2008

4.2 Approval of Warrants.
4.3 Approve Classified Personnel Report.
4.4 Approve Certificated Personnel Report.
4.5 Board Approval for Classified Extra Help for 2007-2008.
4.6 Student Discipline/Stipulated Expulsion Student #08-09 M.
4.7 Student Discipline/Stipulated Expulsion Student #08-09 O.
4.8 Adoption of Resolution #08/09-12 Elimination of Classified Positions.

Motion by Mr. Long, seconded by Mrs. Stevenson, and passed by unanimous roll call vote to approve consent agenda as presented.

5.1.2

5. COMMUNICATION FROM THE PUBLIC
There was no communication from the public.

6. PUBLIC HEARING
Based on meeting certain criteria set forth in Senate Bill 50, the District is authorized to collect residential developer fees over-and-above the Level I rate established by the State Allocation Board. The fee, based upon the criteria outlined in the School Facilities Needs Analysis and Justification Study, known as Level II fees, is proposed to be $4.74 per square foot of residential development. This is an increase from the $4.56 the Board adopted in June 2008 due to a State augmentation in the per pupil grant amount.

In the event that the State Allocation Board is no longer approving apportionments for new construction in accordance with Education Code section 17072.20 due to lack of funds, the Level II fees will be supplemented with an additional fee and the combined total is known as the Level III fee. The Level III fee, if implemented, will be $9.48 per square foot of residential development.

The Level II fee goes into effect immediately after adoption by the Board of Trustees.

This public hearing provides the Board of Trustees an opportunity to hear public comment regarding the establishment of Level II and Level III school facility fees. The proposed fee increases are as follows:

	Level II	Level III
Residential	$4.74	$9.48

COMMENTS:
Daryl Davis, North State Building Industry which voiced some concerns regarding cost on site development.
David Bangel, a Lincoln resident shared some concerns regarding residential development.
Keith Smith, a Lincoln Crossing Resident in favor or raising the residential fees to help with building the new schools that are needed in the Lincoln Crossing area.

Mr. Carras requested information on Deferral fee process, and the Residential, Level II fees and where we are in comparison to other school districts.

7. ♦ACTION ♦DISCUSSION ♦INFORMATION
CODE: (A) = Action (D) = Discussion (I) = Information

7.1 (D/A) **ADOPT RESOLUTION NO. 08/09.11 TO INCREASE SCHOOL FACILITY FEES - Allen** *(08-09 G & O Component IV-V)*
•Following comment during the public hearing held December 2, 2008, the Board will be asked to consider for adoption the attached resolution.

5.1.3

Motion by Mr. Haley, seconded by Mr. Long, and opened for further discussion. There was some discussion regarding the increase and requesting more information from Cathy Allen. There was a motion by Mrs. Stevenson, seconded by Mr. Long, and passed by unanimous roll call vote to table the resolution.

7.2 (D) **FACILITIES FINANCING UPDATE – Ryland** *(08-09 G & O Component IV-V)*

• Along with the draft High School Facilities Master Plan discussed at the last Board meeting and other upcoming facilities needs, related and potential sources of facilities financing are being developed and discussed. Cathy Dominico from Capitol Public Finance Group will present various items, to include:

1. Refunding update as it relates to current long-term debt and future facilities
2. The 2006 COPs and the plan to refinance
3. Current facilities needs
4. Availability and timing of access to State bond money
5. WPUSD local sources of facilities funding
6. Options for a local bond election, timeline and steps

Cathy Dominco from Capitol Public Finance Group reviewed the district financing. There was also discussion on bond and the timeline for passing the bond and building facilities with those monies.

8. ESTABLISHMENT OF NEXT MEETING(S)

- The President will establish the following meeting(s):
  - **December 16, 2008**, 7:00 P.M. Reorganization Board Meeting, Lincoln High School Theater

9. ADJOURNMENT

There being no further business the meeting was adjourned.

Paul Carras, Board President

Ana Stevenson, Clerk

5.1.4

Scott Leaman, Superintendent

Adopted:

Ayes:

Noes:

Absent:

BOARD BYLAW 9320: Individuals requiring disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing at least two days prior to meeting date. (American Disabilities Act) Government Code 54954.1

Scott Leaman, Superintendent

Rosemary Knutson, Secretary
Superintendent

Adopted:

Ayes:

Noes:

Absent:

BOARD BYLAW 9320: Individuals requiring disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing at least two days prior to meeting date. (American Disabilities Act) Government Code 54954.1

Western Placer Unified School District
Regular Meeting of the Board of Trustees
December 16, 2008, 7:00 P.M.
LINCOLN HIGH SCHOOL – PERFORMING ARTS THEATER
790 J Street, Lincoln, CA

MINUTES

2008-2009 Goals & Objectives (G & O) for the Management Team: Component I: Quality Student Performance; **Component II:** Curriculum Themes; **Component III:** Special Student Services; **Component IV:** Staff & Community Relations; **Component V:** Facilities/Administration/Budget.

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

Members Present

Paul Carras, President
Brian Haley, Vice President
Ana Stevenson, Clerk
Paul Long, Member

Members Absent

James McLeod, Member

Others Present

Mary Boyle, Assistant Superintendent of Educational Services
Bob Noyes, Assistant Superintendent of Personnel
Cathy Allen, Assistant Superintendent of Facilities and Maintenance Services
Terri Ryland, Interim Assistant Superintendent of Business
Student – Jerisha Loya
Press - Brandon Darnell, Lincoln News Messenger

6:20 P.M. START

1. **CALL TO ORDER/PLEDGE OF ALLEGIANCE** – Lincoln High School Theater

6:25 P.M.

2. **CLOSED SESSION** – Lincoln High School – Office Conference Room
   - 2. 1. **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
     - a. Student Discipline/Expulsion Pursuant To E.C. 48918
       Student Expulsion #08/09 S.
   - 2.2 **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**

7:00 P.M.

3. **ADJOURN TO OPEN SESSION** – Lincoln High School Theater

DISCLOSURE OF ACTION TAKEN IN CLOSED SESSION, IF ANY

3.1 **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918** 5.1.7

Student Discipline/Expulsion Pursuant To E.C. 48918 Student Expulsion #08/09 S.

Motion by Mrs. Stevenson, seconded by Mr. Long, and passed by a unanimous roll call vote to accept the hearing panel's recommendation, that the student be expelled for the remainder of the 2008-09 school year.

3.2 PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

The Board of Trustees are in possession of the seconded amended statement of charges concerning one classified employee, and these charges have been filed with the board according to board policy.

4A. OATH OF OFFICE

The Superintendent administer the Oath of Office (Certificate of Appointment) to Paul Carras and Paul Long uncontested incumbents, as elected members of the Board of Trustees to serve until the end of their terms.

The oath of office was administered to both Paul Long and Paul Carras individually, and they were both presented with certificates of appointment to serve a term of four years.

4. REORGANIZATION OF THE BOARD OF TRUSTEES

As per Board Bylaw 9100 the Board shall hold an annual organization meeting within the time limits prescribed by law (Education Code 35143). At this meeting the Board shall:

4.1 Elect a President, Vice President, and Clerk from its Members

As per Education code 35143 and Board Bylaw 9100 the Board of Trustees shall hold an annual organizational meeting to elect a President, Vice President and Clerk from its members.

Motion by Mr. Long, seconded by Mrs. Stevenson, and passed by unanimous vote that Mr. Paul Carras serve a second term as Board President. Motion by Mr. Long, seconded by Mrs. Stevenson, and passed by unanimous vote to elect Mr. Haley to serve as Board Vice President. Motion by Mr. Haley, seconded by Mr. Long, and passed by unanimous vote to elect Mrs. Stevenson to serve as Board Clerk.

4.2 Appoint A Secretary to the Board

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

Motion by Mrs. Stevenson, seconded by Mr. Haley, and passed by unanimous vote to appoint Scott Leaman as Board Secretary.

4.3 Authorization of Signatures

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

There was a motion by Mr. Long, seconded by Mr. Haley, and passed by unanimous vote to approve the authorized signers with the amendment to add Terri Ryland as an authorized signer.

4.4 Develop a Schedule of Regular Meetings for the Year

~The Board of Trustees must annually develop a schedule of regular meetings for the upcoming year.

Mr. Carras proposed that the board meetings be changed to the first and third Wednesday of the month. There was discussion around changing the board meetings to the first and third Wednesday. Motion by Mr. Haley, seconded by Mr. Long, and passed by unanimous vote to amended the schedule moving board meetings to the First and Third Wednesdays of the month.
Scott suggested canceling the first meeting in January, due to staff vacations and suggested holding one meeting on Wednesday, January 21st.

4.5 Appoint Committee Assignments

~The Board of Trustees will discuss committee assignments.

- Education Foundation – Brian Haley and Paul Long
- Farm Foundation – Paul Long
- Wellness Committee – Ana Stevenson
- City Collaborative – Remove from committee assignments.
- Board Policy – Ana Stevenson, Paul Carras

Motion by Mrs. Stevenson, seconded by Mr. Long, and passed by unanimous vote to appoint board members to the assigned committees listed above.

5. CONSENT AGENDA

5.1 Approve Classified Personnel Report.
5.2 Approve Certificated Personnel Report.
5.3 Approve acceptance of donation to Lincoln High School Auto Shop.

Motion by Mrs. Stevenson, seconded by Mr. Long, and passed by unanimous roll call vote to approve consent agenda as listed.

6. COMMUNICATION FROM THE PUBLIC

Rigo Avelar addressed the board requesting information on the policy allowing students off campus. He said he had already spoken with Mr. Long, Mrs. Boyle, and LHS Principal. He has requesting this information for the past three months, and has yet to receive an answer. Mr. Carras told Mr. Avelar that Mr. Leaman would respond by the end of next week.

7. REPORTS & COMMUNICATION

7.1 Lincoln High School, Student Advisory – Jerisha Loya reported on the Winter ball, and it was held in the new gym due to student growth; finished can food drive for the Lions Club Christmas Basket Program, and looking forward to winter break.

7.2 Western Placer Teacher's Association – Mike Agrippino had no report.

7.3 Western Placer Classified Employee Association – Chris Hawley had no report.

7.4 Superintendent, Scott Leaman wished everyone a great winter break.

8. ♦ACTION ♦DISCUSSION ♦INFORMATION
CODE: (A) = Action (D) = Discussion (I) = Information

8.1 (A) **<u>BOND TIMELINE AND COSTS</u> – Ryland** *(08-09 G & O Component IV-V)*

•Over the last months, staff has presented the Board with updates as to certain facilities needs and the current facilities funding status of the District. On December 2, 2008, a facilities funding workshop was held and the funding source of a general obligation bond was discussed.

Previously, it was thought that the next opportunity for a district general obligation bond election would be March 2010. However, the Governor has indicated that it is highly likely that a statewide election will be held in June 2009, providing the District an opportunity to hold an election in June as well. Tonight's meeting will include discussions regarding a detailed timeline and the related activities necessary to call for a bond election on June 2, 2009. The sources of funding for related election and election planning costs will be discussed as well as a detailed timeline of activities leading to the election.

Cathy Diminco discussed the bond, estimated funding, facilities workshop and other sources that could be used to fund the bond. She discussed Bond authorization, there are two code sections under which bonds are issued one is education and the other is state code. The Education code provides for 25 year issuances and state provides for 40 year, 40 years is the legal restriction. Bonds are issued in a series, but need to be parceled out over the years as needed. There was discussion on determining the assessed bond amount. This will depend on what the community wants, without making promises. If the governor holds a special election we can hold an election on that date, we would need to notify them within 88 days. We will need to give 125 day notice to Placer County Register. The board would need to make a decision by January 28th. She presented the board with estimated bond planning costs, along with a bond election timeline. Cathy explained to the board that action needs to take place tonight to move forward authorizing amount and directing staff to engage the necessary professionals. If so a bond resolution will be brought to the Board in January. Motion by Mr. Long, seconded by Mr. Haley, and passed by unanimous vote to begin an exploration of a bond in listing a survey and association cost etc.

5.1.10

8.2 (I/D) **POTENTIAL BOND PROJECTS – Allen** *(08-09 G & O Component IV-V)*

•Staff is continuing to analyze data in an effort to fine tune the project information for the District's potential June 2009 General Obligation Bond ballot measure. Information will be shared on the latest cost estimates of various proposed projects.

Cathy Allen explained the need for a K-5 Elementary School on the South side of Lincoln, a new gym at Glen Edwards which will cost 3.8 million, and would need to be funded out of a bond, the cost of a new multi-purpose room at Creekside Oaks would be 3.4 million. A new multi-purpose room for Creekside would need to be taken out of the bond monies, in order to use state monies we would need more students at Creekside Oaks. She feels Twelve Bridges High School should be built in phases. This is what we might have available for state modernization eligibility to the following schools. 2.1 million for Lincoln High School; Glen Edwards would receive 1.1 million; Carlin Coppin 1.4 million; Sheridan and PHS also receive a smaller amount for modernization. Another option was to access state monies and use our deferred maintenance monies as a match and scale down the projects. We would need to pass a bond in order to match these funds. The district will be in need of additional classrooms for next year. The cost to the proposed renovation and expansion to Lincoln High School will be about 52 million. We are currently allowed 13 million for grades 9-12 from the state for new construction. Scott asked the board if there are any other projects that you might want information on prior to the January meeting.

8.3 (D) **DEFERRAL OF DEVELOPER FEES – Ryland** *(08-09 G & O Component IV-V)*

•At the last board meeting, public comment included a request from the public for the District to consider the deferral of developer fees on certain building projects within the District. Preliminarily, due to the District's reliance on developer fee revenue to fund the debt service on the outstanding certificates of participation, coupled with the lack of new development in the District creating a reduction in available revenue, a deferral does not seem feasible at this time.

However, further analysis could be performed regarding cash flow, specifically as it relates to the outstanding certificates of participation, to determine whether developer fee deferrals may be feasible in the future. Additionally, staff will need to further research collection procedures, clerical limitations, dependence on City/County collections and notifications, enforcement of eventual collection of fees, timelines for building/selling versus payment of fees, data base requirements, etc. in order to implement a developer fee deferral.

5.1.11

Terri Ryland explained the process on deferring developer fees. This was information only.

8.4 (A) **FIRST INTERIM REPORT – Ryland** *(08-09 G & O Component IV-V)*

•The District Board of Education shall certify in writing whether or not the District is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (EC §33127.)

In certifying the 2008/09 First Interim Report as Qualified, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. It is recognized that the statutory COLA for 2009/10 is unlikely to be funded and that the recommended COLA is 0%. As a result, the district will need to implement $1,150,000 in ongoing budget reductions, or identify other available ongoing revenues, to regain a Positive certification. It is further recognized that the District will submit a detailed list of Board-approved ongoing budget reductions with the 2008/09 Second Interim Report, as needed.

Terri reviewed the First Interim, she reviewed the current assumptions, informing the board that we would not make the 3% this year. She reviewed the changes since the adopted budget. She also reviewed budget reductions overall there has been a successful 77%. In closing she explained balancing the budget. She is hoping to use the money expected from the State to backfill some of the cuts that were made last year and that should buy the district a little time. We should know more in February. Motion by Mr. Haley, seconded by Mr. Long, and passed by unanimous vote to approve the First Interim Report.

8.5 (A) **COMPREHENSIVE SAFE SCHOOL PLANS – Boyle** *(08-09 G & O Component IV-V)*

•California Education Code Sections 32280 – 32288 requires all schools to have a comprehensive Safe School Plan which is updated annually through the School Based Leadership time (Site Council). The Comprehensive Safe School Plan consists of ten sections, including a section for "A safe and orderly environment conducive to learning" which is also known as the School Safety Plan. Each of the eleven schools in Western Placer Unified School District has such a comprehensive plan which has been written, reviewed, updated and approved for the SBLT's. The binder previously presented to each member of the Board of Trustees is a copy of the Comprehensive Safe School Plan, with an update to each School's Safety Plan, replacing what is currently under Tab 8.

Motion by Mr. Long, seconded by Mrs. Stevenson, and passed by unanimous vote to make the updates to the safe school plans as presented, passed.

8.6 (D/I) **MIDDLE SCHOOL ATTENDANCE BOUNDARIES - Boyle** *(08-09 G & O Component I, IV-V)*

•Enrollments at Twelve Bridges Middle School (TBMS) continue to grow while enrollments at Glen Edwards Middle School (GEMS) continue to decrease, due to community growth and housing development patterns. Currently there are 200 more students at TBMS than at GEMS; with expectations that the figure will grow. A proposal to adjust feeder elementary school enrollment boundaries to equalize middle school enrollments of offered for discussion. Discussions are also being calendared for community input at the affected elementary schools: Carlin C. Coppin Elementary and Sheridan School.

Mary discussed the process attendance boundary changes. She discussed proposing to Sheridan and Carlin Coppin to feed Glen Edwards Middle School. She explained we would use the same process that was used for the Creekside Oaks/First Street boundaries to help make it a smooth transition. Mr. Carras recommended we post this information on the website. This will be brought back for during the January board meeting.

8.7 (A) **BOARD OF TRUSTEE VOTING REPRESENTATIVE – Leaman** *(08-09 G & O Component I, IV-V)*

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

It was the consensus of the board that Mr. Paul Carras be the voting representative for Western Placer.

9. BOARD OF TRUSTEES

9.1 FUTURE AGENDA ITEMS

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

- Relationship with Sierra Community College
- Twelve Bridges High School
- Gladding Parkway Carlin C. Coppin

9.2 BOARD MEMBER REPORTS/COMMENTS

Mr. Long great meeting tonight, there was a lot of good information to get out to the public.

Mrs. Stevenson - wished everyone happy holidays, and feels in the things they have done in the last two years have been extremely important in restoring and insuring continued public trust, and the way we steward the resources of the district. She realizes the timing for the bond is bad, she totally supports the bond

and feels it is important to educate the community on the bond, and more important is a safe environment for our kids.
Paul Carras wished everyone a happy holiday.

10. ESTABLISHMENT OF NEXT MEETING(S)

- The President will establish the following meeting(s):
  - ~~**January 6, 2009**, 7:00 P.M., Lincoln High School Performing Arts Center~~
  - **January 21, 2009**, 7:00 P.M., Glen Edwards Middle School

The January 6, 2009 meeting was cancelled.

11. ADJOURNMENT

There being no further business meeting adjourned at 9:30 p.m.

Paul Carras, Board President

Ana Stevenson, Clerk

Scott Leaman, Superintendent

Rosemary Knutson, Secretary
Superintendent

Adopted:

Ayes:

Noes:

Absent:

BOARD BYLAW 9320: Individuals requiring disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing at least two days prior to meeting date. (American Disabilities Act) Government Code 54954.1

5.1.14

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Approval of Warrants

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Terri Ryland
Interim Director Of Business Service

ENCLOSURES:
Warrants may be found at
www.wpusd.k12.ca.us

DEPARTMENT:
Business Services

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 21, 2009

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will consider approval of warrants paid since the December 2, 2008 board meeting.

RECOMMENDATION:

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

wp/rk/factform

5.2

Includes 12/23/2008 - 12/23/2008

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85033590	12/23/2008	DEXIA CREDIT LOCAL	49-5800		15,704.92
85033591	12/23/2008	Rhianon R. Zinzun	01-5200		35.10
85033592	12/23/2008	Kristi A. Gretler	01-5200		58.50
85033593	12/23/2008	Shannon M. Steen	01-5200		81.90
85033594	12/23/2008	Regan A. Talerico	01-5200		155.09
85033595	12/23/2008	Nancy L. Currey	01-4300		
			01-5200		112.91
85033596	12/23/2008	ADD SOME CLASS	01-4300		
			21-4300		5,290.65
85033597	12/23/2008	AGENCY FOR HEARING	01-5800		6,338.20
85033598	12/23/2008	AT&T	01-5560		358.37
85033599	12/23/2008	BRANDON VANG	01-5800		30.40
85033600	12/23/2008	CDW GOVERNMENT INC	21-4300		64.75
85033601	12/23/2008	CITY OF LINCOLN	01-5550		
			01-5570		2,569.46
85033602	12/23/2008	DTSC DEPARTMENT OF TOXIC	01-5800		922.50
85033603	12/23/2008	EDUCATIONAL RESOURCES	21-4300		774.45
85033604	12/23/2008	ETS STAR TECHNICAL ASSISTANCE	01-5800		1,470.53
85033605	12/23/2008	GOLD COUNTRY CLASSIFIED INC.	21-5800		169.16
85033606	12/23/2008	GOSSETT ALARM INC	01-5800		1,309.00
85033607	12/23/2008	PSYCHOLOGICAL CORPORATION	01-4300		373.14
85033608	12/23/2008	HOUGHTON MIFFLIN COMPANY	01-4100		840.32
85033609	12/23/2008	JCI JOHNSON CONTROLS INC.	01-5600		535.46
85033610	12/23/2008	PACIFIC GAS & ELECTRIC CO	01-5510		
			01-5530		45,428.01
85033611	12/23/2008	PERRY-SMITH LLP	01-5811		10,475.00
85033612	12/23/2008	RIVERSIDE PUBLISHING COMPANY	01-4300		369.28
85033613	12/23/2008	SAC VAL JANITORIAL SALES	01-4300		57.81
85033614	12/23/2008	SAFEWAY INC	01-4300		17.72
85033615	12/23/2008	SCHOOL SPECIALTY INC	01-4300		296.87
85033616	12/23/2008	T.W. SMITH COMPANY	21-4400		517.96
85033617	12/23/2008	TOUCH MATH	01-4300	910.23	
			Unpaid Sales Tax	56.76-	853.47
85033618	12/23/2008	VERIZON WIRELESS	01-5560		
			13-5560		
			21-5560		1,613.53
85033619	12/23/2008	WAVE DIVISION HOLDINGS	01-5560		3,521.00
85033620	12/23/2008	Derek C. Hutchinson	01-5200		32.18
85033621	12/23/2008	Clelia Jocoy	01-4300		96.10
85033622	12/23/2008	David T. Luci	01-4300		19.99
85033623	12/23/2008	ALL METALS SUPPLY INC	01-4300		163.82
85033624	12/23/2008	AVID CENTER - SI REGISTRATION	01-4300		4,650.00
85033625	12/23/2008	BLACK DOG GRAPHICS	01-4300		276.71
85033626	12/23/2008	BRETT W. BERGER	01-5800		300.00
85033627	12/23/2008	CCSESA	01-5200		175.00
85033628	12/23/2008	COSTCO	01-4300		220.28
85033629	12/23/2008	DELL	01-4400		858.01
85033630	12/23/2008	EDULINK SYSTEMS	01-5800		600.00
85033631	12/23/2008	FIRST STREET SCHOOL PTC	01-4300		168.72
85033632	12/23/2008	FRY'S ELECTRONICS	01-4300		285.68
85033633	12/23/2008	GEMS HEARTS & FLOWERS	01-4300		108.11
85033634	12/23/2008	GLEN EDWARDS MIDDLE SCHOOL	01-4300		30.00
85033635	12/23/2008	LYONS	01-9500	271.61	
			Unpaid Sales Tax	18.36-	253.25
85033636	12/23/2008	OFFICE DEPOT	01-4300		794.49

5.2.1

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

ESCAPE ONLINE

Includes 12/23/2008 - 12/23/2008

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85033637	12/23/2008	RISO PRODUCTS OF SAC INC	01-4300		753.38
85033638	12/23/2008	SAFEWAY INC	01-4300		43.23
85033639	12/23/2008	SCANTRON	01-4300		326.53
85033640	12/23/2008	SCIENCE OLYMPIAD	01-4300	125.80	
			Unpaid Sales Tax	8.50-	117.30
85033641	12/23/2008	SIERRA HAY & FEED	01-4300		194.39
85033642	12/23/2008	SUTTER CO SUPERINTENDENT	01-5800		8,289.00
85033643	12/23/2008	TEACHER DISCOUNT	01-4300		63.13
85033644	12/23/2008	U.S. GAMES	01-4300		44.77
85033645	12/23/2008	UPS - UNITED PARCEL SERV. INC.	01-4300		14.96
85033646	12/23/2008	"DANIELSEN COMPANY, THE"	13-4380	91.62	
			13-4710	2,679.57	
			Unpaid Sales Tax	1.78-	2,769.41
85033647	12/23/2008	ED JONES FOOD SERVICE	13-4710		3,805.55
85033648	12/23/2008	HIGHLAND ORCHARD INC.	13-4710		215.80
85033649	12/23/2008	NOR-CAL PRODUCE INC	13-4710		201.28
85033650	12/23/2008	PIZZA GUYS	13-4710		230.50
85033651	12/23/2008	SARA LEE	13-4710		306.09
85033652	12/23/2008	SYSCO SACRAMENTO	13-4380	972.49	
			13-4710	2,721.37	3,681.11
			Unpaid Sales Tax	25.50-	3,681.11
			Total	**63**	**130,434.23**

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	51	98,558.53
13	Cafeteria Fund	8	11,300.16
21	Building Fund #1	6	4,968.77
49	Mello Roos Capital Projects	1	15,704.92
	Total	**63**	130,532.38
	Less Unpaid Sales Tax Liability		98.15-
	Net (Check Amount)		**130,434.23**

5.2.2

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

Includes 12/19/2008 - 12/19/2008

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85032305	12/19/2008	Mary V. Boyle	01-4300		26.05
85032306	12/19/2008	Henry A. Cook	01-5200		49.73
85032307	12/19/2008	Kris A. Knutson	01-5200		42.12
85032308	12/19/2008	Maribel Vergara	01-5200		52.65
85032309	12/19/2008	Donna C. Kelley	01-5200		43.29
85032310	12/19/2008	AT&T	01-5560		2,666.54
85032311	12/19/2008	BABY STEPS	01-5800		17,400.00
85032312	12/19/2008	BANK OF AMERICA	49-5800		295.00
85032313	12/19/2008	BARNES & NOBLE BOOKSTORES	01-4300		40.84
85032314	12/19/2008	BEAR RIVER SUPPLY INC	01-4300		1,254.83
85032315	12/19/2008	BOOST CONFERENCE	01-5200		720.00
85032316	12/19/2008	CAPITOL PUBLIC FINANCE GROUP	25-5800		1,275.00
85032317	12/19/2008	CITY OF LINCOLN / PG&E REIMB	01-5510		3,890.56
85032318	12/19/2008	CITY OF LINCOLN	01-5550		
			01-5570		14,354.00
85032319	12/19/2008	CLASSROOMS IN ACTION	01-4300		1,457.70
85032320	12/19/2008	COLLEEN MOSS	01-5800		298.35
85032321	12/19/2008	CYBERGUYS!	01-4300		373.75
85032322	12/19/2008	DELL	01-4300		983.24
85032323	12/19/2008	DELTA EDUCATION INC	01-4100		55,672.03
85032324	12/19/2008	FARONICS	01-5800		6,624.00
85032325	12/19/2008	FEDEX	01-5800		29.65
85032326	12/19/2008	FITNESS FINDERS	01-4300	13.45	
			Unpaid Sales Tax	.50-	12.95
85032327	12/19/2008	FRANKLIN ELECTRONIC PUBLISHERS	01-4300	175.82	
			Unpaid Sales Tax	10.87-	164.95
85032328	12/19/2008	HANDWRITING WITHOUT TEARS	01-4100	2,136.59	
			Unpaid Sales Tax	129.64-	2,006.95
85032329	12/19/2008	HOUGHTON MIFFLIN COMPANY	01-4100		3,692.97
85032330	12/19/2008	JCI JOHNSON CONTROLS INC.	01-5600		369.00
85032331	12/19/2008	LINCOLN ACE HARDWARE/MAINT	01-4300		
			13-4300		478.97
85032332	12/19/2008	MCGRAW-HILL	01-4100		1,125.12
85032333	12/19/2008	MEDICAB OF SACRAMENTO/SIERRA	01-5800		1,530.00
85032334	12/19/2008	MR. PICKLE'S	01-4300		62.99
85032335	12/19/2008	NORTH VALLEY SCHOOL / LODI	01-5800		11,449.02
85032336	12/19/2008	OKSANA BYCHUK	01-5800		105.62
85032337	12/19/2008	ORIENTAL TRADING COMPANY INC	01-4300	150.85	
			Unpaid Sales Tax	9.11-	141.74
85032338	12/19/2008	PACIFIC GAS & ELECTRIC CO	01-5510		
			01-5530		19,209.46
85032339	12/19/2008	PALOS SPORTS	01-4300	32.14	
			Unpaid Sales Tax	1.49-	30.65
85032340	12/19/2008	SAC VAL JANITORIAL SALES	01-4300		503.44
85032341	12/19/2008	SAFEWAY INC	01-4300		271.40
85032342	12/19/2008	SIERRA OFFICE SUPPLIES &	01-4300		1,425.59
85032343	12/19/2008	SIERRA PEDIATRIC THERAPY	01-5800		920.00
85032344	12/19/2008	SPEECH & LANGUAGE THERAPY	01-5800		300.00
85032345	12/19/2008	"SPEECH BIN, THE"	01-4300		29.48
85032346	12/19/2008	SPORTIME FITNESS & SPORT	01-4300		153.93
85032347	12/19/2008	STATE OF CALIFORNIA	01-5821		384.00
85032348	12/19/2008	VARMA & CLANCY ATTORNEYS AT LAW	01-5810		7,750.00
85032349	12/19/2008	DSA - DIVISION OF THE STATE	21-6210		18,230.49
85032350	12/19/2008	Kris A. Knutson	01-4300		96.53
85032351	12/19/2008	Debra S. Morrison	01-5200		400.00

523

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

Includes 12/19/2008 - 12/19/2008

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85032352	12/19/2008	Jennifer D. Nelson	01-5200		293.65
85032353	12/19/2008	Karen C. Newman	01-4300		35.18
85032354	12/19/2008	Sheri S. Stone	01-4300		148.71
85032355	12/19/2008	ALL METALS SUPPLY INC	01-4300		822.92
85032356	12/19/2008	ALPHA FIRED ARTS	01-4400		871.19
85032357	12/19/2008	BEELER TRACTOR COMPANY INC	01-4300		59.65
85032358	12/19/2008	BLACK DOG GRAPHICS	01-4300		311.29
85032359	12/19/2008	BULBS DIRECT	01-4300	72.65	
			Unpaid Sales Tax	4.40-	68.25
85032360	12/19/2008	CALLOWAY HOUSE INC	01-4300	206.60	
			Unpaid Sales Tax	12.75-	193.85
85032361	12/19/2008	CASBO	01-5200		355.00
85032362	12/19/2008	COSTCO	01-4300		65.24
85032363	12/19/2008	DISCOUNT MAGAZINE SUB SERVICE	01-4300		98.80
85032364	12/19/2008	DISCOVERY EDUCATION	01-4300		37.75
85032365	12/19/2008	FARONICS	01-4300		230.72
85032366	12/19/2008	GOPHER SPORT	01-4300	69.32	
			Unpaid Sales Tax	4.04-	65.28
85032367	12/19/2008	GRECO NATURAL FARMING	01-4300		2,096.54
85032368	12/19/2008	IN FOCUS	01-4300		269.18
85032369	12/19/2008	INK LYNX INC	01-4300		685.26
85032370	12/19/2008	INKJET SUPERSTORE.COM	01-4300		70.62
85032371	12/19/2008	LAKESHORE LEARNING MATERIALS	01-4300		150.00
85032372	12/19/2008	LINCOLN ACE HARDWARE / AG	01-4300		6.69
85032373	12/19/2008	"MASTER TEACHER, THE"	01-4300	239.45	
			Unpaid Sales Tax	13.95-	225.50
85032374	12/19/2008	NATIONAL AV SUPPLY	01-4300	69.67	
			Unpaid Sales Tax	4.03-	65.64
85032375	12/19/2008	OFFICE DEPOT	01-4300		1,217.10
85032376	12/19/2008	ORIENTAL TRADING COMPANY INC	01-4300	55.97	
			Unpaid Sales Tax	3.17-	52.80
85032377	12/19/2008	PITNEY BOWES CREDIT CORP	01-4300		262.95
85032378	12/19/2008	REALLY GOOD STUFF	01-4300	298.35	
			Unpaid Sales Tax	18.13-	280.22
85032379	12/19/2008	RENAISSANCE LEARNING INC.	01-4300		2,479.32
85032380	12/19/2008	RHODE ISLAND NOVELTY	01-4300	45.66	
			Unpaid Sales Tax	2.41-	43.25
85032381	12/19/2008	RISO PRODUCTS OF SAC INC	01-4300		314.76
85032382	12/19/2008	ROCKLIN HIGH SCHOOL	01-5200		135.87
85032383	12/19/2008	SCANTRON	01-4300		429.66
85032384	12/19/2008	SCHOLASTIC BOOK CLUBS	01-4300		118.07
85032385	12/19/2008	SCHOLASTIC BOOKS	01-4200		75.07
85032386	12/19/2008	SCHOOL SPECIALTY INC	01-4300		380.89
85032387	12/19/2008	SIERRA OFFICE SUPPLIES &	01-4300		1,685.48
85032388	12/19/2008	SIERRA SPRING WATER CO.	01-4300		40.43
85032389	12/19/2008	STILLWATER COVE RANCH	01-5800		1,000.00
85032390	12/19/2008	TARGET BANK	01-4300		32.15
85032391	12/19/2008	TROXELL COMMUNICATIONS	01-4400		7,023.81
85032392	12/19/2008	CROWN DISTRIBUTING INC.	13-4710		572.63
85032393	12/19/2008	CYBERGUYS!	13-4300		67.35
85032394	12/19/2008	D & P CREAMERY	13-4380		
			13-4710		4,217.77
85032395	12/19/2008	"DANIELSEN COMPANY, THE"	13-4380	146.78	
			13-4710	1,551.62	
			Unpaid Sales Tax	2.68-	1,695.72
85032396	12/19/2008	ED JONES FOOD SERVICE	13-4710		4,304.96

5.2.4

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

Includes 12/19/2008 - 12/19/2008

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85032397	12/19/2008	NOR-CAL PRODUCE INC	13-4710		215.79
85032398	12/19/2008	PIZZA GUYS	13-4710		1,213.57
85032399	12/19/2008	SARA LEE	13-4710		107.59
85032400	12/19/2008	STAFFORD MEAT COMPANY	13-4710		370.00
			Total	**96**	**213,958.70**

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	84	181,524.88
13	Cafeteria Fund	10	12,850.50
21	Building Fund #1	1	18,230.49
25	Capital Facilities Fund	1	1,275.00
49	Mello Roos Capital Projects	1	295.00
	Total	**96**	214,175.87
	Less Unpaid Sales Tax Liability		217.17-
	Net (Check Amount)		**213,958.70**

5.2.5

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

Includes 12/12/2008 - 12/12/2008

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85030464	12/12/2008	Thomas & Gale Smiley	49-8622		715.86
85030465	12/12/2008	CROWN DISTRIBUTING INC.	13-4710		776.60
85030466	12/12/2008	"DANIELSEN COMPANY, THE"	13-4380	308.39	
			13-4710	5,955.59	
			Unpaid Sales Tax	7.12-	6,260.42
85030467	12/12/2008	HIGHLAND ORCHARD INC.	13-4710		348.60
85030468	12/12/2008	MISSION UNIFORM SERVICE INC	13-5800		513.52
85030469	12/12/2008	NOR-CAL PRODUCE INC	13-4710		1,392.04
85030470	12/12/2008	PIZZA GUYS	13-4710		2,391.00
85030471	12/12/2008	SARA LEE	13-4710		746.01
85030472	12/12/2008	SYSCO SACRAMENTO	13-4380		
			13-4710		5,926.22
85030473	12/12/2008	ARTOGRAPH	01-4300	313.70	
			Unpaid Sales Tax	21.20-	292.50
85030474	12/12/2008	John R. Wyatt	01-4300		152.08
85030475	12/12/2008	AUBURN HARDWOODS	01-4300		98.67
85030476	12/12/2008	BORDERS BOOKS & MUSIC #130	01-4300		56.05
85030477	12/12/2008	CALLOWAY HOUSE INC	01-4300	186.27	
			Unpaid Sales Tax	11.37-	174.90
85030478	12/12/2008	CAROLINA BIOLOGICAL SUPPLY	01-4300		97.92
85030479	12/12/2008	ELITE IMAGE & DESIGN	01-4300	1,141.34	
			Unpaid Sales Tax	67.06-	1,074.28
85030480	12/12/2008	FLAG HOUSE	01-4300		144.68
85030481	12/12/2008	FRY'S ELECTRONICS	01-4300		314.02
85030482	12/12/2008	GATEWAY FUND RAISING SERVICE	01-4300		1,400.00
85030483	12/12/2008	GILBERT-AMERICAN COMPANIES	01-4300	292.92	
			Unpaid Sales Tax	19.80-	273.12
85030484	12/12/2008	HAMPTON INN - NEW ORLEANS	01-5200		893.05
85030485	12/12/2008	HOME DEPOT	01-4300		561.52
85030486	12/12/2008	ABILITATIONS	01-4300		147.84
85030487	12/12/2008	J & W AUTO WRECKERS	01-4300		1,500.00
85030488	12/12/2008	J.W. PEPPER & SON INC	01-4300		681.59
85030489	12/12/2008	JEFFREY BURNS DBA JEFF BURNS SEPTIC SERVICE	01-4300		400.00
85030490	12/12/2008	LAKESHORE LEARNING MATERIALS	01-4300		865.80
85030491	12/12/2008	LIBRARY VIDEO COMPANY	01-4300		22.98
85030492	12/12/2008	NAPA AUTO PARTS	01-4300		1,089.67
85030493	12/12/2008	NASCO MODESTO	01-4300		194.04
85030494	12/12/2008	NORTHERN ENERGY	01-4300		327.18
85030495	12/12/2008	OFFICE DEPOT	01-4300		
			11-4300		1,783.85
85030496	12/12/2008	ORIENTAL TRADING COMPANY INC	01-4300	262.41	
			Unpaid Sales Tax	16.99-	245.42
85030497	12/12/2008	PITNEY BOWES CREDIT CORP	01-4400		106.00
85030498	12/12/2008	PLACER FARM SUPPLY	01-4300		133.75
85030499	12/12/2008	POSITIVE ACTION INC.	01-4300	87.93	
			Unpaid Sales Tax	5.43-	82.50
85030500	12/12/2008	RAY MORGAN CO. / CHICO	01-4300		
			01-5800		714.08
85030501	12/12/2008	RAY MORGAN COMPANY	01-5800		563.56
85030502	12/12/2008	SAFEWAY INC	01-4300		215.03
85030503	12/12/2008	SCHOLASTIC MAGAZINE	01-4300		134.82
85030504	12/12/2008	SCHOOL SPECIALTY INC	01-4300		74.37
85030505	12/12/2008	SHADY CREEK OUTDOOR SCHOOL	01-5800		17,186.00
85030506	12/12/2008	SIERRA OFFICE SUPPLIES &	01-4300		226.47
85030507	12/12/2008	SUPERIOR REGION CATA	01-5200		267.00

5.26

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

ESCAPE ONLINE

Includes 12/12/2008 - 12/12/2008

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85030508	12/12/2008	TARGET BANK	01-4300		55.96
85030509	12/12/2008	TROXELL COMMUNICATIONS	01-4400		384.50
85030510	12/12/2008	UC REGENTS / AUBURN	11-5200		700.00
85030511	12/12/2008	Kris A. Knutson	01-4300		17.26
85030512	12/12/2008	Nancy L. Steuck	01-5460		200.00
85030513	12/12/2008	A-Z BUS SALES INC	01-4365		80.59
85030514	12/12/2008	ADVANCED INTEGRATED PEST	01-5800		1,218.00
85030515	12/12/2008	AIRGAS	01-5830		41.51
85030516	12/12/2008	BUS WEST - FRESNO	01-4365		1,981.59
85030517	12/12/2008	C & S TELECOMMUNICATIONS INC	01-5800		150.00
85030518	12/12/2008	CAPITOL CLUTCH AND BRAKE INC	01-4365		106.44
85030519	12/12/2008	DELL FINANCIAL SERVICES	01-5600		28.16
85030520	12/12/2008	GARRAHAN ELECTRIC INC.	01-5600		860.00
85030521	12/12/2008	GRAINGER .	01-4300		459.46
85030522	12/12/2008	HANDWRITING WITHOUT TEARS	01-4100	121.89	
			Unpaid Sales Tax	7.36-	114.53
85030523	12/12/2008	HOME DEPOT	01-4300		1,643.98
85030524	12/12/2008	HORIZON	01-4400		4,027.25
85030525	12/12/2008	HOUGHTON MIFFLIN COMPANY	01-4100		16,491.82
85030526	12/12/2008	JACOB'S OFFICE INTERIORS	01-4300		167.31
85030527	12/12/2008	JEREMY RAMPAS	01-5800		91.26
85030528	12/12/2008	JOHN'S COPIER SERVICE	01-5600		49.00
85030529	12/12/2008	LAGUNA PHYSICAL THERAPY	01-5800		1,180.00
85030530	12/12/2008	LAW OFFICES OF DAVID W. GIRARD	01-5810		
			21-5810		39,406.75
85030531	12/12/2008	MCDOUGAL LITTELL	01-4100		4,255.69
85030532	12/12/2008	MEDICAB OF SACRAMENTO/SIERRA	01-5800		2,602.50
85030533	12/12/2008	MEEKS LUMBER & HARDWARE	01-4300		33.24
85030534	12/12/2008	MISSION UNIFORM SERVICE INC	01-4300		
			01-5800		3,223.06
85030535	12/12/2008	MORRISON LANDSCAPE	01-5800		3,160.00
85030536	12/12/2008	NORTHERN CA PREPARATORY SCHOOL	01-5800		15,841.94
85030537	12/12/2008	PACIFIC GAS & ELECTRIC CO	01-5510		
			01-5530		892.46
85030538	12/12/2008	PEARSON SCOTT FORSEMAN	01-4100		151.64
85030539	12/12/2008	POSTMASTER / SPECIAL ED.	01-4300		84.00
85030540	12/12/2008	RAY MORGAN COMPANY	01-5600		7,501.79
85030541	12/12/2008	SAFEWAY INC	01-4300		23.97
85030542	12/12/2008	SIERRA OFFICE SUPPLIES &	01-4300		738.77
85030543	12/12/2008	SIERRA PEDIATRIC THERAPY	01-5800		2,645.00
85030544	12/12/2008	SIG SCHOOLS INSURANCE GROUP	01-3701		747.56
85030545	12/12/2008	SPURR	01-5530		1,562.32
85030546	12/12/2008	STAPLES CREDIT PLAN	01-4300		233.69
85030547	12/12/2008	TAG / AMS INC	01-5800		150.00
85030548	12/12/2008	THE PERSONNEL ADVISOR	01-4300		279.00
85030549	12/12/2008	THE WYNDHAM - PALM SPRINGS	01-5200		360.16
85030550	12/12/2008	WAVE BROADBAND	01-4300		55.95
85030551	12/12/2008	WAVE DIVISION HOLDINGS	01-5560		4,425.00
85030552	12/12/2008	WEST TEL SERVICES	01-5560		55.00
			Total	**89**	**170,043.12**

5.2.7

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

Includes 12/12/2008 - 12/12/2008

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	79	148,869.81
11	Adult Education Fund	2	877.50
13	Cafeteria Fund	8	18,357.97
21	Building Fund #1	1	1,374.75
49	Mello Roos Capital Projects	1	715.86
	Total	**89**	170,195.89
	Less Unpaid Sales Tax Liability		152.77-
	Net (Check Amount)		**170,043.12**

5.2.8

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

Includes 12/05/2008 - 12/05/2008

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85028655	12/05/2008	COMMERCIAL APPLIANCE SERVICE	13-4300		131.20
85028656	12/05/2008	CROWN DISTRIBUTING INC.	13-4710		375.31
85028657	12/05/2008	"DANIELSEN COMPANY, THE"	13-4380	238.87	
			13-4710	2,220.36	
			Unpaid Sales Tax	6.90-	2,455.78
85028658	12/05/2008	ED JONES FOOD SERVICE	13-4710		8,851.43
85028659	12/05/2008	NOR-CAL PRODUCE INC	13-4710		732.47
85028660	12/05/2008	PIZZA GUYS	13-4710		1,414.20
85028661	12/05/2008	SARA LEE	13-4710		417.45
85028662	12/05/2008	SYSCO SACRAMENTO	13-4380		
			13-4710		2,985.79
85028663	12/05/2008	Gregg Law	01-4300		49.97
85028664	12/05/2008	Jennifer D. Nelson	01-4100		381.43
85028665	12/05/2008	T. Jeanine Troxel	01-4300		48.03
85028666	12/05/2008	Vickie J. Vineyard	01-5200		63.18
85028667	12/05/2008	Ramey Dern	11-4300		53.79
85028668	12/05/2008	Jennifer A. Clark	01-4300		100.37
85028669	12/05/2008	Hilda M. Rubio	13-5200		46.80
85028670	12/05/2008	Holli A. Little	01-4300		25.62
85028671	12/05/2008	ACADEMIC COMMUNICATION ASSOC PUBLICATION CENTER DEPT 508	01-4300		170.01
85028672	12/05/2008	ASCA AMERICAN SCHOOL COUNSELOR	01-5300		200.00
85028673	12/05/2008	BLACK DOG GRAPHICS	01-4300		615.08
85028674	12/05/2008	BRAIN POP	01-4300		195.00
85028675	12/05/2008	BUREAU OF EDUCATION & RESEARCH	01-5200		199.00
85028676	12/05/2008	CDW GOVERNMENT INC	01-4300		118.76
85028677	12/05/2008	CITRUS HEIGHTS SAW & MOWER	01-4300		419.15
85028678	12/05/2008	DECO TECH SYSTEMS	01-4400		1,081.07
85028679	12/05/2008	DELL	01-4300		843.45
85028680	12/05/2008	EDUCATIONAL RESOURCES	01-4300		51.63
85028681	12/05/2008	EDULINK SYSTEMS	01-4300		300.00
85028682	12/05/2008	ENCHANTED LEARNING LLC	01-4300		20.00
85028683	12/05/2008	FOLLETT LIBRARY RESOURCES	01-4200		76.28
85028684	12/05/2008	GATEWAY FUND RAISING SERVICE	01-4300		675.00
85028685	12/05/2008	HANDWRITING WITHOUT TEARS	01-4300	33.24	
			Unpaid Sales Tax	1.84-	31.40
85028686	12/05/2008	HEIDI SONGS.COM	01-4300	96.96	
			Unpaid Sales Tax	6.16-	90.80
85028687	12/05/2008	K-LOG	01-4300	312.83	
			Unpaid Sales Tax	16.89-	295.94
85028688	12/05/2008	LAKESHORE LEARNING MATERIALS	01-4300		238.77
85028689	12/05/2008	MCDOUGAL LITTELL	01-4300		105.92
85028690	12/05/2008	MCGRAW-HILL	01-4300		1,098.04
85028691	12/05/2008	MOUNTAIN CLEAR WATER COMPANY	01-4300		66.00
85028692	12/05/2008	OFFICE DEPOT	01-4300		420.03
85028693	12/05/2008	ORIENTAL TRADING COMPANY INC	01-4300	28.35	
			Unpaid Sales Tax	1.44-	26.91
85028694	12/05/2008	PALOS SPORTS	01-4300	41.63	
			Unpaid Sales Tax	2.13-	39.50
85028695	12/05/2008	PEARSON AGS GLOBE	01-4300		1,005.08
85028696	12/05/2008	PEOPLES PUBLISHING GROUP INC	01-4300		37.90
85028697	12/05/2008	PCOE	01-4300		79.00
85028698	12/05/2008	PLACER COUNTY UCCE	01-4300		75.00
85028699	12/05/2008	PLACER COUNTY WATER AGENCY	01-4300		215.90
85028700	12/05/2008	RENAISSANCE LEARNING INC.	01-4300		771.68
85028701	12/05/2008	RISO PRODUCTS OF SAC INC	01-5800	5.29	996.00

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

ESCAPE ONLINE

Includes 12/05/2008 - 12/05/2008

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85028702	12/05/2008	SAFEWAY INC	01-4300		46.19
85028703	12/05/2008	SCHOLASTIC BOOK CLUBS	01-4300		2,564.73
85028704	12/05/2008	SCHOLASTIC MAGAZINE	01-4300		185.30
85028705	12/05/2008	SCHOOL SPECIALTY INC	01-4300		305.51
85028706	12/05/2008	SHADY CREEK OUTDOOR SCHOOL	01-4300		808.50
85028707	12/05/2008	TROXELL COMMUNICATIONS	01-4400		525.53
85028708	12/05/2008	Michael C. Arbaugh	01-5200		12.06
85028709	12/05/2008	Corie R. Volmer	01-4300		99.00
85028710	12/05/2008	ABILITATIONS	01-4300		2,234.22
85028711	12/05/2008	ADD SOME CLASS	01-4300		754.83
85028712	12/05/2008	AMERICAN MESSAGING	01-5560		41.97
85028713	12/05/2008	AT&T	01-5560		20.49
85028714	12/05/2008	AUBURN PLACER DISPOSAL SERVICE	01-5540		8,343.50
85028715	12/05/2008	BACK TO LIFE AUTOMOTIVE	01-5800		432.00
85028716	12/05/2008	CALIF.DEPT OF ED CDE PRESS	01-4300		303.04
85028717	12/05/2008	CENTERING ON CHILDREN INC	01-4300	463.13	
			Unpaid Sales Tax	28.63-	434.50
85028718	12/05/2008	CIT TECHNOLOGY FIN SERV. INC.	01-5600		713.58
85028719	12/05/2008	CITRUS HEIGHTS SAW & MOWER	01-4300		56.95
85028720	12/05/2008	COMMUNICATION RESOURCES	01-5800		2,000.00
85028721	12/05/2008	CORI RADDIGAN	01-5800		504.50
85028722	12/05/2008	DELL FINANCIAL SERVICES	01-5600		369.56
85028723	12/05/2008	EDUCATIONAL RESOURCES	01-4300		159.92
85028724	12/05/2008	GLS GREG LARSON SPORTS INC	01-4300	82.10	
			Unpaid Sales Tax	4.88-	77.22
85028725	12/05/2008	GOLD RUSH AUTO PARTS	01-4365		
			01-5830		2,115.64
85028726	12/05/2008	GOSSETT ALARM INC	01-5800		1,716.00
85028727	12/05/2008	HARCOURT INC	01-4100		475.80
85028728	12/05/2008	LAGUNA PHYSICAL THERAPY	01-5800		440.00
85028729	12/05/2008	LAKESHORE LEARNING MATERIALS	01-4300		323.32
85028730	12/05/2008	LINGUI SYSTEMS INC	01-4300	427.28	
			Unpaid Sales Tax	28.88-	398.40
85028731	12/05/2008	LORETTE B. SHEA	01-5800		1,657.50
85028732	12/05/2008	MANDARIN LIBRARY AUTOMATION	01-5800		7,574.51
85028733	12/05/2008	MOUNTAIN CLEAR WATER COMPANY	01-4300		
			01-5600		157.25
85028734	12/05/2008	NICOLE ELLIS	01-5800		244.53
85028735	12/05/2008	OFFICE DEPOT	01-4300		24.14
85028736	12/05/2008	ORIENTAL TRADING COMPANY INC	01-4300	152.51	
			Unpaid Sales Tax	9.23-	143.28
85028737	12/05/2008	PACIFIC GAS & ELECTRIC CO	01-5510		
			01-5530		6,786.00
85028738	12/05/2008	PERRY-SMITH LLP	01-5811		19,000.00
85028739	12/05/2008	PLACER COMMUNITY ACTION	12-5800		59,973.00
85028740	12/05/2008	PRO-ED	01-4300	680.05	
			Unpaid Sales Tax	42.05-	638.00
85028741	12/05/2008	SAFEWAY INC	01-4300		108.76
85028742	12/05/2008	SCHOOL FACILITY CONSULTANTS	21-5800		1,447.50
85028743	12/05/2008	SACRAMENTO CO OFFICE OF ED.	01-4100		1,249.25
85028744	12/05/2008	SIERRA OFFICE SUPPLIES &	01-4300		270.34
85028745	12/05/2008	SUPER DUPER SCHOOL COMPANY	01-4300	511.84	
			Unpaid Sales Tax	34.59-	477.25
85028746	12/05/2008	TARGET BANK	01-4300		64.34
85028747	12/05/2008	THE PROMPT INSTITUTE	01-5200		650.00

5.2.10

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

ESCAPE ONLINE

Includes 12/05/2008 - 12/05/2008

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85028748	12/05/2008	TREND ENTERPRISES	01-4300	22.85	
			Unpaid Sales Tax	1.24-	21.61
85028749	12/05/2008	UHS - KEYSTONE SCHOOLS	01-5800		9,743.74
85028750	12/05/2008	ZEP SALES & SERVICE	01-4300		1,379.47
			Total	**96**	**166,763.85**

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	84	88,057.09
11	Adult Education Fund	1	53.79
12	Child Development Fund	1	59,973.00
13	Cafeteria Fund	9	17,413.88
21	Building Fund #1	1	1,447.50
	Total	**96**	166,945.26
	Less Unpaid Sales Tax Liability		181.41-
	Net (Check Amount)		**166,763.85**

5.2.11

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

Includes 11/21/2008 - 11/21/2008

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85026526	11/21/2008	David R. Baker	01-4300		35.10
85026527	11/21/2008	Marilou B. Edwards	01-5200		299.00
85026528	11/21/2008	Chris McKay	01-5200		65.52
85026529	11/21/2008	Patricia L. Shorkey	01-5200		62.90
85026530	11/21/2008	Joann Skinner-Kita	01-4300		47.97
85026531	11/21/2008	Maribel Vergara	01-5200		52.65
85026532	11/21/2008	Cassandra B. Walker	01-5200		52.65
85026533	11/21/2008	Ramey Dern	11-5200		37.67
85026534	11/21/2008	ABC TEACHER'S OUTLET	01-4300	29.58	
			Unpaid Sales Tax	1.43-	28.15
85026535	11/21/2008	AIRGAS	01-4300		106.26
85026536	11/21/2008	BLACK DOG GRAPHICS	01-4300		50.94
85026537	11/21/2008	BOOKS ARE FUN	01-4300		33.00
85026538	11/21/2008	BULBMAN INC	01-4300		26.49
85026539	11/21/2008	CA STATE UNIVERSITY SACRAMENTO	01-4300		50.00
85026540	11/21/2008	CALLOWAY HOUSE INC	01-4300	153.72	
			Unpaid Sales Tax	9.17-	144.55
85026541	11/21/2008	CDW GOVERNMENT INC	01-4300		423.40
85026542	11/21/2008	CELEBRATIONS	01-5600		183.50
85026543	11/21/2008	CHARACTER COUNTS	01-4300		133.70
85026544	11/21/2008	CHEVRON	01-4300		58.62
85026545	11/21/2008	CKA CA KINDERGARTEN CONFERENCE	01-5200		190.00
85026546	11/21/2008	COSTCO	01-4300		321.87
85026547	11/21/2008	CRA - CALIFORNIA READING ASSOC	01-5200		285.00
85026548	11/21/2008	CREATIVE COMPETITIONS INC.	01-4300	196.26	
			Unpaid Sales Tax	13.26-	183.00
85026549	11/21/2008	CROWD CONTROL WAREHOUSE	01-4300		467.37
85026550	11/21/2008	CYBERGUYS!	01-4300		350.73
85026551	11/21/2008	DAVID LOVETT	01-4300		221.40
85026552	11/21/2008	DELL	01-4300		
			21-4400		2,885.98
85026553	11/21/2008	DELTA EDUCATION INC	01-4300		54.27
85026554	11/21/2008	DEMCO MEDIA	01-4300		122.97
85026555	11/21/2008	DIRECT ADVANTAGE	01-4400		5,949.80
85026556	11/21/2008	DISCOUNT MAGAZINE SUB SERVICE	01-4300		160.65
85026557	11/21/2008	DYNAMIC IMAGING SOLUTIONS	01-4300	136.20	
			Unpaid Sales Tax	9.20-	127.00
85026558	11/21/2008	EDUCATIONAL INNOVATIONS INC	01-4300		66.08
85026559	11/21/2008	EDUCATIONAL RESOURCES	01-4300		206.52
85026560	11/21/2008	EDUCATIONAL RESOURCE SERVICES	01-4300		51.63
85026561	11/21/2008	EDUCATORS PUBLISHING SERVICE	01-4300		324.41
85026562	11/21/2008	FOLLETT LIBRARY RESOURCES	01-4300		1,088.47
85026563	11/21/2008	HOME DEPOT	01-4300		197.63
85026564	11/21/2008	J.W. PEPPER & SON INC	01-4300		1,327.37
85026565	11/21/2008	KEHLET TYPEWRITER & FAX CO.	01-5800		95.00
85026566	11/21/2008	LAKESHORE LEARNING MATERIALS	01-4300		100.00
85026567	11/21/2008	LIBRARY VIDEO COMPANY	01-4300		268.15
85026568	11/21/2008	LINGUI SYSTEMS INC	01-4300	55.71	
			Unpaid Sales Tax	3.76-	51.95
85026569	11/21/2008	MAR/CAL	01-4300		95.30
85026570	11/21/2008	MARRIOTT PIANO SERVICE	01-5800		95.00
85026571	11/21/2008	NAESP	01-5300		215.00
85026572	11/21/2008	NAESP CONVENTION MANGEMENT RESOURCES	01-5200		410.00
85026573	11/21/2008	NAPA AUTO PARTS	01-4300		13.64
85026574	11/21/2008	NASCO MODESTO	01-4300		1,368.99

5.2.12

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

ESCAPE ONLINE

Includes 11/21/2008 - 11/21/2008

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85026575	11/21/2008	OFFICE DEPOT	01-4300		1,189.74
85026576	11/21/2008	PERFECTION LEARNING	01-4100		460.81
85026577	11/21/2008	PCOE	01-5200		1,275.00
85026578	11/21/2008	POSITIVE PROMOTIONS	01-4300	530.53	
			Unpaid Sales Tax	32.62-	497.91
85026579	11/21/2008	POSTMASTER / COES	01-4300		294.00
85026580	11/21/2008	PROVANTAGE	01-4300	193.67	
			Unpaid Sales Tax	13.09-	180.58
85026581	11/21/2008	REALLY GOOD STUFF	01-4300	146.12	
			Unpaid Sales Tax	9.87-	136.25
85026582	11/21/2008	RENAISSANCE LEARNING INC.	01-4300		947.67
85026583	11/21/2008	RIEBES AUTO PARTS	01-4300		191.85
85026584	11/21/2008	SAFETY KIDS INC	01-4300	75.07	
			Unpaid Sales Tax	5.07-	70.00
85026585	11/21/2008	SCHOLASTIC MAGAZINE	01-4300		93.20
85026586	11/21/2008	SCHOOL SPECIALTY INC	01-4300		747.26
85026587	11/21/2008	SIERRA OFFICE SUPPLIES &	01-4300		1,345.83
85026588	11/21/2008	STAPLES CREDIT PLAN	01-4300		284.18
85026589	11/21/2008	TARGET BANK	01-4300		350.00
85026590	11/21/2008	TIME FOR KIDS	01-4300		123.00
85026591	11/21/2008	TKO ELECTRONICS INC.	01-4300		448.57
85026592	11/21/2008	TURNING TECHNOLOGIES	01-4300		
			01-4400		7,682.34
85026593	11/21/2008	WESTERN BLUE CORP.	01-4300		281.00
85026594	11/21/2008	WESTERN FEATHERLITE	01-4400		2,931.25
85026595	11/21/2008	WILSON LANGUAGE TRAINING	01-4300	134.83	
			Unpaid Sales Tax	8.33-	126.50
85026596	11/21/2008	WPUSD FOOD SERVICE DEPARTMENT	01-4300		14.40
85026597	11/21/2008	PETTY CASH FUND	13-4710		50.00
85026598	11/21/2008	PETTY CASH FUND	13-4710		145.00
85026599	11/21/2008	PETTY CASH FUND	13-4710		33.55
85026600	11/21/2008	PETTY CASH FUND	13-4710		89.15
85026601	11/21/2008	PETTY CASH FUND	01-8675		225.00
85026602	11/21/2008	PETTY CASH FUND	01-4300		15.00
85026603	11/21/2008	PETTY CASH FUND	01-8675		377.50
85026604	11/21/2008	PETTY CASH FUND	01-4300		40.00
85026605	11/21/2008	PETTY CASH FUND	01-8675		87.00
85026606	11/21/2008	PETTY CASH FUND	01-4300		68.10
85026607	11/21/2008	PETTY CASH FUND	01-4300		20.00
85026608	11/21/2008	PETTY CASH FUND	13-4710		70.00
85026609	11/21/2008	CROWN DISTRIBUTING INC.	13-4710		549.20
85026610	11/21/2008	"DANIELSEN COMPANY, THE"	13-4380	143.94	
			13-4710	3,477.57	
			Unpaid Sales Tax	3.54-	3,619.74
85026611	11/21/2008	ED JONES FOOD SERVICE	13-4710		2,838.81
85026612	11/21/2008	HIGHLAND ORCHARD INC.	13-4710		166.00
85026613	11/21/2008	NOR-CAL PRODUCE INC	13-4710		660.41
85026614	11/21/2008	PIZZA GUYS	13-4710		945.46
85026615	11/21/2008	SARA LEE	13-4710		120.87
85026616	11/21/2008	SYSCO SACRAMENTO	13-4380		
			13-4710		4,144.37
85026617	11/21/2008	Vincent R. Hurtado	01-4300		23.58
85026618	11/21/2008	Eli M. Turner	01-5200		19.01
85026619	11/21/2008	Heather D. Marcione	01-5200		54.27
85026620	11/21/2008	Rosie A. Kirkland	01-4300		37.46

5.2.13

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

Includes 11/21/2008 - 11/21/2008

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85026621	11/21/2008	Linda L. Hathaway	01-4345		10.00
85026622	11/21/2008	Beverly D. Morrow	01-4300		12.85
85026623	11/21/2008	BANK OF AMERICA #3016	01-5200		220.99
85026624	11/21/2008	BANK OF AMERICA	49-5800		295.00
85026625	11/21/2008	CDW GOVERNMENT INC	01-4300		
			13-5600		
			21-4300		8,909.68
85026626	11/21/2008	Charnstrom	01-4300	1,164.72	
			01-4400	134.79	
			Unpaid Sales Tax	59.21-	1,240.30
85026627	11/21/2008	CITY OF LINCOLN / PG&E REIMB	01-5510		2,604.78
85026628	11/21/2008	CITY OF LINCOLN	01-5550		
			01-5570		47,333.31
85026629	11/21/2008	COSTCO	01-4300		216.02
85026630	11/21/2008	DAVIS PUBLICATIONS INC	01-4100		1,975.33
85026631	11/21/2008	DELTA EDUCATION INC	01-4100		12,671.22
85026632	11/21/2008	DSA - DIVISION OF THE STATE	21-6210		150.00
85026633	11/21/2008	EDD	01-3501		48.81
85026634	11/21/2008	FEDEX	01-5800		83.58
85026635	11/21/2008	FOLLETT EDUCATIONAL SERVICES	01-4100		1,222.21
85026636	11/21/2008	HANDWRITING WITHOUT TEARS	01-4300	640.47	
			Unpaid Sales Tax	39.60-	600.87
85026637	11/21/2008	HARCOURT INC	01-4100		3,337.34
85026638	11/21/2008	HOUGHTON MIFFLIN COMPANY	01-4100		521.34
85026639	11/21/2008	JABBERGYM INC.	01-5800		807.50
85026640	11/21/2008	LAGUNA PHYSICAL THERAPY	01-5800		770.00
85026641	11/21/2008	LINCOLN ACE HARDWARE/MAINT	01-4300		
			13-4300		805.69
85026642	11/21/2008	MEDICAB OF SACRAMENTO/SIERRA	01-5800		3,924.80
85026643	11/21/2008	ORIENTAL TRADING COMPANY INC	01-4300	393.56	
			Unpaid Sales Tax	23.15-	370.41
85026644	11/21/2008	PACIFIC GAS & ELECTRIC CO	01-5510		
			01-5530		98,721.91
85026645	11/21/2008	PEARSON AGS GLOBE	01-4100		758.22
85026646	11/21/2008	PERI WALKER MS CCC-SLP	01-5800		168.00
85026647	11/21/2008	PITNEY BOWES CREDIT CORP	01-5600		731.00
85026648	11/21/2008	PCOE	01-5200		5,125.00
85026649	11/21/2008	PULMONARY MEDICINE ASSOC	01-3302		30.00
85026650	11/21/2008	RAY MORGAN CO. / CHICO	01-5600		147.78
85026651	11/21/2008	RAY MORGAN COMPANY	01-5600		180.72
85026652	11/21/2008	SAFEWAY INC	01-4300		16.45
85026653	11/21/2008	SAXON PUBLISHERS INC.	01-4100		672.19
85026654	11/21/2008	SIERRA OFFICE SUPPLIES &	01-4300		121.31
85026655	11/21/2008	SIERRA PEDIATRIC THERAPY	01-5800		2,070.00
85026656	11/21/2008	SIG EMPLOYEE BENEFITS TRUST	76-9554		490,340.90
85026657	11/21/2008	SIG SCHOOLS INSURANCE GROUP	01-3701		747.56
85026658	11/21/2008	SKILLPATH SEMINARS	01-5200		199.00
85026659	11/21/2008	SMART APPLE MEDIA	01-4100		375.59
85026660	11/21/2008	SOUTHPAW ENTERPRISES INC.	01-4300		229.00
85026661	11/21/2008	SPEECH & LANGUAGE THERAPY	01-5800		400.00
85026662	11/21/2008	STAPLES CREDIT PLAN	01-4300		301.73
85026663	11/21/2008	STATE OF CALIFORNIA	01-5821		480.00
85026664	11/21/2008	SUPER DUPER SCHOOL COMPANY	01-4300	275.63	
			Unpaid Sales Tax	18.63-	257.00
85026665	11/21/2008	UHS - KEYSTONE SCHOOLS	01-5800		24,988.63

5.2.14

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

Includes 11/21/2008 - 11/21/2008

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85026666	11/21/2008	US BANK BUSINESS EQUIPMENT	01-7438		
			01-7439		554.34
85026667	11/21/2008	VERIZON WIRELESS	01-5560		
			13-5560		
			21-5560		1,715.68
85026668	11/21/2008	WAVE DIVISION HOLDINGS	01-5560		4,425.00
85026669	11/21/2008	The Wright Law Office	01-5810		792.50
			Total	**144**	**775,939.61**

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	127	268,997.30
11	Adult Education Fund	1	37.67
13	Cafeteria Fund	16	13,606.30
21	Building Fund #1	4	2,910.60
49	Mello Roos Capital Projects	1	295.00
76	Payroll Fund	1	490,340.90
	Total	**144**	776,187.77
	Less Unpaid Sales Tax Liability		248.16-
	Net (Check Amount)		**775,939.61**

5.2.15

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

Includes 11/26/2008 - 11/26/2008

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85027593	11/26/2008	Henry A. Cook	01-5200		44.75
85027594	11/26/2008	Kris A. Knutson	01-5200		57.92
85027595	11/26/2008	Maribel Vergara	01-5200		52.65
85027596	11/26/2008	Lauren M. Quinn	01-5200		50.54
85027597	11/26/2008	Heather D. Marcione	01-5200		55.52
85027598	11/26/2008	ACSA	01-5200		1,125.00
85027599	11/26/2008	ADD SOME CLASS	21-4300		
			21-4400		1,626.50
85027600	11/26/2008	AT&T	01-5560		2,554.72
85027601	11/26/2008	CASBO	01-5200		510.00
85027602	11/26/2008	CB&I INC.	01-4300	391.09	
			Unpaid Sales Tax	24.94-	366.15
85027603	11/26/2008	CED CONSOLIDATED ELECTRICAL	01-4300		291.99
85027604	11/26/2008	CITRUS HEIGHTS SAW & MOWER	01-4300		55.49
85027605	11/26/2008	DELL	01-4300		289.56
85027606	11/26/2008	GARRAHAN ELECTRIC INC.	01-5600		820.00
85027607	11/26/2008	GRAINGER .	01-4300		600.94
85027608	11/26/2008	HOUGHTON MIFFLIN COMPANY	01-4100		5,737.42
85027609	11/26/2008	LORETTE B. SHEA	01-5800		3,654.50
85027610	11/26/2008	LOWE'S	01-4300		58.82
85027611	11/26/2008	MORRISON LANDSCAPE	01-5800		4,595.00
85027612	11/26/2008	NORCAL IMAGING SYSTEMS	01-5800		1,608.00
85027613	11/26/2008	NORMAC	01-4300		362.81
85027614	11/26/2008	ORIENTAL TRADING COMPANY INC	01-4300	43.27	
			Unpaid Sales Tax	2.32-	40.95
85027615	11/26/2008	PACIFIC GAS & ELECTRIC CO	01-5510		
			01-5530		1,152.43
85027616	11/26/2008	PURCHASE POWER	01-4300		185.89
85027617	11/26/2008	RIFTON EQUIPMENT	01-4300	107.78	
			Unpaid Sales Tax	7.28-	100.50
85027618	11/26/2008	SAC VAL JANITORIAL SALES	01-4300		3,219.11
85027619	11/26/2008	SAFEWAY INC	01-4300		38.69
85027620	11/26/2008	SIERRA OFFICE SUPPLIES &	01-4300		1,111.95
85027621	11/26/2008	SOLON FIRE CONTROL	01-5600		108.43
85027622	11/26/2008	SWRCB/STATE WATER RESOURCES	01-5800		695.00
85027623	11/26/2008	WESTERN PLACER WASTE	01-5540		40.94
85027624	11/26/2008	Ersula M. Bombard	01-4300		265.49
85027625	11/26/2008	Stacey Brown	01-4400		1,703.18
85027626	11/26/2008	Jeffrey T. Dardis	13-5200		50.00
85027627	11/26/2008	T. Jeanine Troxel	01-4300		56.27
85027628	11/26/2008	John R. Wyatt	01-4300		20.41
85027629	11/26/2008	Jennifer A. Clark	01-4300		49.70
85027630	11/26/2008	Holli A. Little	01-4300		26.62
85027631	11/26/2008	AIRGAS	01-4300		84.93
85027632	11/26/2008	AMERICAN INSTITUTE OF	01-5300		45.00
85027633	11/26/2008	ATLAS PEN & PENCIL CORP.	01-4300	96.26	
			Unpaid Sales Tax	6.17-	90.09
85027634	11/26/2008	BANK OF AMERICA #3024	01-4300		
			01-5600		
			01-5800		786.42
85027635	11/26/2008	CAL NA BINDERY	01-4300		1,489.64
85027636	11/26/2008	COSTCO	01-4300		192.32
85027637	11/26/2008	DIRECT PRESS 2	01-4300		187.24
85027638	11/26/2008	EMPIRE MUSIC	01-4300	27.77	
			Unpaid Sales Tax	1.87-	25.90

5.2.16

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

ESCAPE ONLINE

Includes 11/26/2008 - 11/26/2008

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85027639	11/26/2008	EVAN-MOOR EDUCATIONAL	01-4300		140.54
85027640	11/26/2008	FORESTRY SUPPLIERS INC	01-4300	63.97	
			Unpaid Sales Tax	3.88-	60.09
85027641	11/26/2008	FRY'S ELECTRONICS	01-4300		96.40
85027642	11/26/2008	FULL COMPASS SYSTEMS	01-4400	1,529.53	
			Unpaid Sales Tax	98.97-	1,430.56
85027643	11/26/2008	HEIDI SONGS.COM	01-4300		150.73
85027644	11/26/2008	HOME DEPOT	01-4300		456.81
85027645	11/26/2008	LINGUI SYSTEMS INC	01-4300	89.98	
			Unpaid Sales Tax	6.08-	83.90
85027646	11/26/2008	NASCO MODESTO	01-4300		113.18
85027647	11/26/2008	OFFICE DEPOT	01-4300		317.95
85027648	11/26/2008	ORIENTAL TRADING COMPANY INC	01-4300	43.21	
			Unpaid Sales Tax	2.31-	40.90
85027649	11/26/2008	PIQE - PARENT INSTITUTE	11-5800		5,000.00
85027650	11/26/2008	PITNEY BOWES CREDIT CORP	01-4400		105.60
85027651	11/26/2008	POSITIVE PROMOTIONS	01-4300	1,673.48	
			Unpaid Sales Tax	94.02-	1,579.46
85027652	11/26/2008	SAY IT RIGHT	01-4300	147.89	
			Unpaid Sales Tax	8.77-	139.12
85027653	11/26/2008	SCHOLASTIC MAGAZINE	01-4300		131.66
85027654	11/26/2008	SCHOOL OUTFITTERS.COM	01-4300	55.72	
			Unpaid Sales Tax	3.76-	51.96
85027655	11/26/2008	SCHOOL SPECIALTY INC	01-4300		155.00
85027656	11/26/2008	TARGET BANK	01-4300		53.61
85027657	11/26/2008	TWELVE BRIDGES MIDDLE SCHOOL	01-4300		36.00
85027658	11/26/2008	WEEKLY READER	01-4300		87.80
85027659	11/26/2008	WISHING WELL	01-4300		86.87
			Total	**67**	**46,603.52**

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	64	40,187.39
11	Adult Education Fund	1	5,000.00
13	Cafeteria Fund	1	50.00
21	Building Fund #1	1	1,626.50
	Total	**67**	46,863.89
	Less Unpaid Sales Tax Liability		260.37-
	Net (Check Amount)		**46,603.52**

5.2.17

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

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Classified Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Bob Noyes
Assist. Superintendent, Personnel Services

ENCLOSURES:

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund/Categorical

MEETING DATE:
January 21, 2009

ROLL CALL REQUIRED:

BACKGROUND:

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

RECOMMENDATION:

Administration recommends ratification of the classified personnel report.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

PERSONNEL REPORT

January 21, 2009

CLASSIFIED/MANAGEMENT

RESIGNATION

1.	**Name:**	**Robin Davis**	**Effective: 1/16/09**
	Position:	**Campus/Café Supervisor**	**Funding: General**
	Salary:	**CSEA, Range 13, Step B**	**Site: Twelve Bridges Elem**
	Hours:	**1.66 hours**	
	Days:	**10 Months/Year**	

5.3.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Certificated Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Bob Noyes
Assist. Superintendent, Personnel Services

ENCLOSURES:

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund

MEETING DATE:
January 21, 2009

ROLL CALL REQUIRED:

BACKGROUND:

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

RECOMMENDATION:

Administration recommends ratification of the certificated personnel report.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

PERSONNEL REPORT

January 21, 2009

CERTIFICATED/MANAGEMENT

REQUEST FOR MATERNITY/CHILD REARING LEAVE

1. **Terri Schreiber, 2nd Grade Teacher, Foskett Ranch Elementary**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:

Student Discipline/
Stipulated Expulsion
Student #08-09 V

AGENDA ITEM AREA:

Consent

REQUESTED BY:

ENCLOSURES:

DEPARTMENT:

John Wyatt
District Hearing Officer

FINANCIAL INPUT/SOURCE:

MEETING DATE:

January 21, 2009

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will disclose any action taken during closed session in regards to the stipulated expulsion of Student #08-09 V

RECOMMENDATION:

The administration recommends the Board of Trustees disclose any action taken in regards to the above item.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Student Discipline/
Re-entry Expulsion
Student"s #07-08 L & N

AGENDA ITEM AREA:
Consent

REQUESTED BY:

ENCLOSURES:

DEPARTMENT:

John Wyatt
District Hearing Officer

FINANCIAL INPUT/SOURCE:

MEETING DATE:

January 21, 2009

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will disclose any action taken during closed session in regards to the expulsion of Students #07-08 L & N

RECOMMENDATION:

The administration recommends the Board of Trustees disclose any action taken in regards to the above item.

wp/rk/factform

5.6

Phoenix High School

Memo

To: School Board

From: John Wyatt

Date: 12-19-08

The following students have successfully completed the expulsion re-entry requirements and may re-enroll in the Western Placer Unified School District:

Student 07-08 L

Student 07-08 N

5.6.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:

Student Discipline/
Re-Entry Expulsion
Students' #07-08 T, U, Y, BB, DD, EE

AGENDA ITEM AREA:

Consent

REQUESTED BY:

ENCLOSURES:

DEPARTMENT:

John Wyatt
District Hearing Officer

FINANCIAL INPUT/SOURCE:

MEETING DATE:

January 6, 2009

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will disclose any action taken during closed session in regards to the expulsion re-entry of Students' #07-08 T, U, Y, BB, DD, EE

RECOMMENDATION:

The administration recommends the Board of Trustees disclose any action taken in regards to the above item.

wp/rk/factform

5.7.

Phoenix High School

Memo

To: School Board,

From: John Wyatt

Date: 12-16-08

This memo is to inform you that on Monday December 15, and Tuesday December 16, 2008 I met with the following expelled students regarding their re-entry to Western Placer Unified School District under the expulsion conditions set by the Board.

The following have successfully completed the conditions are may return to the Western Placer Unified School District:

Student 07-08 T
Student 07-08 U
Student 07-08 Y
Student 07-08 BB
Student o7-08 DD
Student o7-08 EE

5.7.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:
Waiver of California High School Exit Exam Requirement for Diploma for Special Education Student #08 - 09 O1 Who Has Passed CAHSEE with Modifications

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Mary Boyle
Jim Spratling, LHS Counselor

ENCLOSURES:
Confidential Student Information 08-09 O1

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
None

MEETING DATE:
January 21, 2009

ROLL CALL REQUIRED:
No

BACKGROUND:

All students graduating from high school must complete the class credits required by their local high school and pass the California High School Exit Examination (CAHSEE) in order to earn a diploma. Students in special education who have attempted the CAHSEE test on multiple occasions, have participated in appropriate interventions and tutorials, and who have a current Individual Education Plan (IEP) which allows for modifications in testing environments including CAHSEE are allowed to then take the CAHSEE test with those modifications. IEP students who pass CAHSEE with modifications and who complete course requirements are eligible for a high school diploma. Student # 08 – 09 O1 is a special education senior student with a current IEP who has earned a passing score on CAHSEE with modifications and is requesting a Board Waiver to allow such to suffice as the CAHSEE portion of the requirement for a diploma from Lincoln High School

ADMINISTRATION RECOMMENDATION:

Approve Waiver Request for Student #08 – 09 O1.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Waiver of California High School Exit Exam Requirement for Diploma for Special Education Student #08 - 09 O2 Who Has Passed CAHSEE with Modifications

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Mary Boyle
Jim Spratling, LHS Counselor

ENCLOSURES:
Confidential Student Information 08-09 O2

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
None

MEETING DATE:
January 21, 2009

ROLL CALL REQUIRED:
No

BACKGROUND:

All students graduating from high school must complete the class credits required by their local high school and pass the California High School Exit Examination (CAHSEE) in order to earn a diploma. Students in special education who have attempted the CAHSEE test on multiple occasions, have participated in appropriate interventions and tutorials, and who have a current Individual Education Plan (IEP) which allows for modifications in testing environments including CAHSEE are allowed to then take the CAHSEE test with those modifications. IEP students who pass CAHSEE with modifications and who complete course requirements are eligible for a high school diploma. Student # 08 – 09 O2 is a special education senior student with a current IEP who has earned a passing score on CAHSEE with modifications and is requesting a Board Waiver to allow such to suffice as the CAHSEE portion of the requirement for a diploma from Lincoln High School

ADMINISTRATION RECOMMENDATION:

Approve Waiver Request for Student #08 – 09 O2.

5.9

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Waiver of California High School Exit Exam Requirement for Diploma for Special Education Student #08 - 09 O3 Who Has Passed CAHSEE with Modifications

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Mary Boyle
Jim Spratling, LHS Counselor

ENCLOSURES:
Confidential Student Information 08-09 O3

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
None

MEETING DATE:
January 21, 2009

ROLL CALL REQUIRED:
No

BACKGROUND:

All students graduating from high school must complete the class credits required by their local high school and pass the California High School Exit Examination (CAHSEE) in order to earn a diploma. Students in special education who have attempted the CAHSEE test on multiple occasions, have participated in appropriate interventions and tutorials, and who have a current Individual Education Plan (IEP) which allows for modifications in testing environments including CAHSEE are allowed to then take the CAHSEE test with those modifications. IEP students who pass CAHSEE with modifications and who complete course requirements are eligible for a high school diploma. Student # 08 – 09 O3 is a special education senior student with a current IEP who has earned a passing score on CAHSEE with modifications and is requesting a Board Waiver to allow such to suffice as the CAHSEE portion of the requirement for a diploma from Lincoln High School

ADMINISTRATION RECOMMENDATION:

Approve Waiver Request for Student #08 – 09 O3.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:
Report of Disclosure Requirements for Quarterly Reports of Investments.

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Terri Ryland
Assistant Superintendent, Business Services

ENCLOSURES:
Yes

DEPARTMENT:
Business Office

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 21, 2008

ROLL CALL REQUIRED:
No

BACKGROUND:
Government Code 53646 requires that if a local agency has placed all of its investments in the Local Agency Investment Fund or in a Federal Deposit Insurance Corporation insured accounts in a bank or savings and loan association, in a county investment pool or any combination of these, the chief financial officer needs to provide to the Board of Trustees the most recent statement of statements received by the local agency from these institutions.

The District maintains its entire reserve in the County of Placer investment pool. Therefore, to meet the requirements of Government Code 53646, the County of Placer Treasurer's Investment Reports are submitted to the District's Board of Trustees on a quarterly basis for their review.

RECOMMENDATION:
Accept the report of disclosure requirements for quarterly reports of investments.

5.11

Office of
Jenine Windeshausen
Treasurer-Tax Collector
County of Placer



COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of OCTOBER 31, 2008

5.11.

2976 Richardson Drive • Auburn, California 95603
Tax Collector / Business Licenses (530) 889-4120 • Treasurer (530) 889-4140 • Bonds (530) 889-4146

PREFACE

Placer County Treasurer's Pooled Investment Report

October 31, 2008

Market values are only relevant if the investment is sold prior to maturity. Profit or loss would be realized only if the specific investment were to be sold.

For the purpose of clarity the following glossary of investment terms has been provided.

Book Value is the purchase price of a security plus amortization of any premium or discount. This may be more or less than face value, depending upon whether the security was purchased at a premium or at a discount.

Face Value is the principal amount of a security and the amount of principal that will be paid at maturity.

Market Value is the value at which a security can be sold at the time it is priced or the need to sell arises.

Government Code 53646 Compliance Report

The following information is a monthly update of funds on deposit in the Placer County Treasury pursuant to California Government code Section 53646. Further details of individual investments are included in the Treasurer's Monthly Investment Report. All investment transactions and decisions have been made with full compliance with California Government Code and Placer County's Statement of Investment Policy.

Individual securities are priced at the end of each month by US Bank.

The Weighted Average Maturity of the investments with the Treasury is 1,224 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by $132,300,164.97 in cash and investments maturing in the next 180 days.

General Fund
Portfolio Management
Portfolio Summary
October 31, 2008

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
U.S. Treasury Coupons	50,000,000.00	50,985,300.00	50,371,840.32	5.36	864	620	2.808	2.847
Federal Agency Coupons	592,600,000.00	591,535,392.22	593,478,289.39	63.10	1,567	1,307	4.180	4.238
Medium Term Notes	166,835,000.00	163,830,138.10	166,190,052.37	17.67	1,154	429	4.923	4.992
Negotiable Certificates of Deposit	40,000,000.00	39,138,800.00	39,914,592.83	4.24	252	89	4.658	4.722
Collateralized CDs	15,000,000.00	15,000,000.00	15,000,000.00	1.59	181	61	2.780	2.819
Treasury Discounts -Amortizing	50,000,000.00	49,662,336.11	49,662,336.11	5.28	187	176	1.275	1.293
MIDDLE FORK JPA	25,910,601.00	25,910,601.00	25,910,601.00	2.75	10,961	10,013	5.060	5.130
	940,345,601.00	**936,062,567.43**	**940,527,712.02**	**100.00%**	**1,564**	**1,224**	**4.106**	**4.163**
Investments								
Cash								
Passbook/Checking (not included in yield calculations)	56,200,164.97	56,200,164.97	56,200,164.97		1	1	0.000	0.000
Total Cash and Investments	**996,545,765.97**	**992,262,732.40**	**996,727,876.99**		**1,564**	**1,224**	**4.106**	**4.163**

Total Earnings	October 31 Month Ending	Fiscal Year To Date
Current Year	3,459,592.27	14,340,305.48
Average Daily Balance	**995,665,707.33**	**1,039,475,928.68**
Effective Rate of Return	**4.09%**	**4.09%**

11/4/08

KIMBERLY HAWLEY, CHIEF DEPUTY TREASURER

Reporting period 10/01/2008-10/31/2008
Data Updated: FUNDSNAP: 11/03/2008 14:52
Run Date: 11/03/2008 - 14:52

General Fund
Portfolio Management
Portfolio Details - Investments
October 31, 2008

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
912828GY0	06759	U. S. TREASURY COUPON		12/10/2007	10,000,000.00	10,238,300.00	10,105,008.35	4.625	3.122	272	07/31/2009
912828HD5	06765	U. S. TREASURY COUPON		12/11/2007	10,000,000.00	10,231,300.00	10,072,835.86	4.000	3.126	333	09/30/2009
912828HD5	06766	U. S. TREASURY COUPON		12/11/2007	10,000,000.00	10,231,300.00	10,072,638.47	4.000	3.128	333	09/30/2009
912828HU7	06920	U. S. TREASURY COUPON		04/08/2008	10,000,000.00	10,033,600.00	9,972,694.12	1.750	1.921	515	03/31/2010
912828HY9	08070	U. S. TREASURY NOTE		09/30/2008	10,000,000.00	10,250,800.00	10,148,663.52	3.125	2.732	1,641	04/30/2013
		Subtotal and Average	**63,457,797.86**		**50,000,000.00**	**50,985,300.00**	**50,371,840.32**		**2.808**	**620**	
Federal Agency Coupons											
31331X7J5	06764	FEDERAL FARM CREDIT BANK		12/11/2007	10,000,000.00	10,171,900.00	10,064,759.04	5.050	4.691	1,444	10/15/2012
31331YGH7	06767	FEDERAL FARM CREDIT BANK		12/11/2007	10,000,000.00	10,015,600.00	9,998,559.32	4.625	4.603	1,129	12/05/2011
31331YXF2	06892	FEDERAL FARM CREDIT BANK		03/17/2008	10,000,000.00	10,003,100.00	10,000,000.00	3.970	3.915	1,227	03/12/2012
31331YVX5	06895	FEDERAL FARM CREDIT BANK		03/18/2008	10,000,000.00	9,865,600.00	10,050,626.06	3.950	3.733	1,584	03/04/2013
31331YYZ7	06900	FEDERAL FARM CREDIT BANK		03/20/2008	10,000,000.00	9,687,500.00	10,006,563.89	3.900	3.809	1,600	03/20/2013
31331YC32	06935	FEDERAL FARM CREDIT BANK		04/14/2008	10,000,000.00	9,959,400.00	10,000,000.00	3.500	3.452	894	04/14/2011
31331YB58	06938	FEDERAL FARM CREDIT BANK		04/15/2008	10,000,000.00	9,928,100.00	10,000,000.00	4.250	4.192	1,626	04/15/2013
31331YF88	06956	FEDERAL FARM CREDIT BANK		04/22/2008	10,000,000.00	9,846,900.00	9,919,450.00	4.125	4.268	1,633	04/22/2013
3133XN2E8	06742	FEDERAL HOME LOAN BANK		11/28/2007	10,000,000.00	10,015,600.00	10,000,000.00	4.950	4.882	1,122	11/28/2011
3133XNVR7	06802	FEDERAL HOME LOAN BANK		01/04/2008	10,000,000.00	10,087,500.00	10,000,000.00	4.625	4.562	1,525	01/04/2013
3133XNWF2	06804	FEDERAL HOME LOAN BANK		01/07/2008	10,000,000.00	10,028,100.00	10,000,000.00	4.375	7.160	1,070	10/07/2011
3133XP6L3	06827	FEDERAL HOME LOAN BANK		01/30/2008	10,000,000.00	9,950,000.00	9,999,877.44	4.200	4.144	1,550	01/29/2013
3133XP5E0	06833	FEDERAL HOME LOAN BANK		02/05/2008	10,000,000.00	9,965,600.00	10,000,000.00	4.300	4.269	1,557	02/05/2013
3133XPB52	06840	FEDERAL HOME LOAN BANK		02/12/2008	10,000,000.00	9,903,100.00	9,980,138.89	3.500	3.528	1,014	08/12/2011
3133XPPY4	06887	FEDERAL HOME LOAN BANK		03/13/2008	10,000,000.00	9,921,900.00	10,000,000.00	4.125	4.115	1,572	02/20/2013
3133XQBJ0	06891	FEDERAL HOME LOAN BANK		03/17/2008	10,000,000.00	9,900,000.00	10,004,722.22	3.300	3.211	866	03/17/2011
3133XPZ31	06898	FEDERAL HOME LOAN BANK		03/19/2008	10,000,000.00	9,875,000.00	10,000,000.00	4.000	3.945	1,599	03/19/2013
3133XQKA9	06912	FEDERAL HOME LOAN BANK		04/02/2008	10,000,000.00	9,912,500.00	9,998,232.22	4.150	4.098	1,613	04/02/2013
3133XQK76	06926	FEDERAL HOME LOAN BANK		04/09/2008	10,000,000.00	9,906,300.00	9,991,122.22	3.500	4.085	1,620	04/09/2013
3133XQFY3	06943	FEDERAL HOME LOAN BANK		04/16/2008	10,000,000.00	9,856,300.00	10,000,000.00	4.000	3.945	1,627	04/16/2013
3133XQML3	06955	FEDERAL HOME LOAN BANK		04/21/2008	10,000,000.00	9,971,900.00	10,000,000.00	3.500	3.452	901	04/21/2011
3133XRE55	07017	FEDERAL HOME LOAN BANK		06/09/2008	10,000,000.00	9,981,300.00	10,000,000.00	3.550	3.501	950	06/09/2011
3128X4ST9	05125	FED HOME LOAN MORT CORP		11/03/2005	5,000,000.00	5,000,000.00	5,000,000.00	4.900	4.912	2	11/03/2008
3128X3WY5	05176	FED HOME LOAN MORT CORP		12/08/2005	10,000,000.00	10,087,100.00	10,000,000.00	4.000	4.808	325	09/22/2009
3128X5NT1	06343	FED HOME LOAN MORT CORP		01/05/2007	10,000,000.00	10,007,100.00	10,000,563.53	5.350	5.208	1,108	11/14/2011
3128X6NS1	06694	FED HOME LOAN MORT CORP		10/18/2007	10,000,000.00	10,163,200.00	9,995,202.23	5.050	5.003	1,444	10/15/2012
3128X6QN9	06712	FED HOME LOAN MORT CORP		11/05/2007	10,000,000.00	10,001,600.00	10,000,000.00	5.125	5.055	1,465	11/05/2012
3128X6QU3	06721	FED HOME LOAN MORT CORP		11/13/2007	10,000,000.00	10,006,600.00	10,000,000.00	5.000	4.932	1,473	11/13/2012

General Fund
Portfolio Management
Portfolio Details - Investments
October 31, 2008

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	Days to Maturity	Maturity Date
Federal Agency Coupons											
3128X6SQ0	06748	FED HOME LOAN MORT CORP		12/04/2007	20,000,000.00	20,085,200.00	20,000,000.00	4.600	4.537	1,494	12/04/2012
3128X6TS5	06761	FED HOME LOAN MORT CORP		12/10/2007	10,000,000.00	10,025,800.00	10,000,000.00	4.750	4.685	1,500	12/10/2012
3128X6TU0	06762	FED HOME LOAN MORT CORP		12/10/2007	20,000,000.00	20,057,200.00	20,000,000.00	4.550	4.488	1,500	12/10/2012
3128X6VF0	06780	FED HOME LOAN MORT CORP		12/17/2007	10,000,000.00	10,073,500.00	10,000,000.00	4.750	4.685	1,507	12/17/2012
3128X6T63	06836	FED HOME LOAN MORT CORP		02/07/2008	10,000,000.00	10,001,300.00	10,000,000.00	3.750	3.674	828	02/07/2011
3128X66P6	06862	FED HOME LOAN MORT CORP		03/11/2008	9,000,000.00	9,006,120.00	9,000,000.00	3.250	3.686	860	03/11/2011
3128X7NC4	06982	FED HOME LOAN MORT CORP		05/15/2008	10,000,000.00	9,995,000.00	9,993,191.67	4.000	4.326	1,656	05/15/2013
3128X7NC4	06983	FED HOME LOAN MORT CORP		05/15/2008	10,000,000.00	9,995,000.00	10,000,000.00	4.000	4.311	1,656	05/15/2013
3128X7TS3	06992	FED HOME LOAN MORT CORP		05/20/2008	10,000,000.00	10,029,800.00	9,994,894.44	3.600	3.572	930	05/20/2011
3128X7TC8	06993	FED HOME LOAN MORT CORP		05/20/2008	10,000,000.00	10,004,000.00	9,993,990.74	3.200	3.192	657	08/20/2010
3128X7TC8	07006	FED HOME LOAN MORT CORP		05/28/2008	8,600,000.00	8,609,555.56	8,583,149.70	3.200	3.310	657	08/20/2010
3128X7WX8	07020	FED HOME LOAN MORT CORP		06/11/2008	10,000,000.00	10,024,100.00	10,000,000.00	4.000	3.945	1,318	06/11/2012
3136F8VW2	06714	FEDERAL NATIONAL MORT. ASSOC.		11/05/2007	10,000,000.00	10,068,800.00	9,988,718.75	5.050	5.013	1,465	11/05/2012
3136F8XJ9	06740	FEDERAL NATIONAL MORT. ASSOC.		11/27/2007	10,000,000.00	9,987,500.00	10,000,000.00	4.800	4.734	1,487	11/27/2012
3136F8YW9	06776	FEDERAL NATIONAL MORT. ASSOC.		12/14/2007	10,000,000.00	9,978,100.00	10,000,000.00	4.600	4.537	1,504	12/14/2012
31398AMQ2	06843	FEDERAL NATIONAL MORT. ASSOC.		02/14/2008	10,000,000.00	9,896,900.00	10,000,000.00	4.000	3.945	1,558	02/06/2013
3136F9BT9	06879	FEDERAL NATIONAL MORT. ASSOC.		03/10/2008	10,000,000.00	9,940,600.00	10,000,000.00	3.000	2.959	859	03/10/2011
3136F9AH6	06897	FEDERAL NATIONAL MORT. ASSOC.		03/19/2008	10,000,000.00	9,915,600.00	10,095,450.00	4.100	3.742	1,599	03/19/2013
31398APS5	06941	FEDERAL NATIONAL MORT. ASSOC.		04/16/2008	10,000,000.00	9,915,600.00	9,996,354.17	2.750	2.738	531	04/16/2010
3136F9HR7	06942	FEDERAL NATIONAL MORT. ASSOC.		04/16/2008	10,000,000.00	9,921,900.00	9,991,083.33	3.500	4.220	1,627	04/16/2013
31398AQL9	06965	FEDERAL NATIONAL MORT. ASSOC.		04/29/2008	10,000,000.00	9,509,400.00	10,000,000.00	4.000	3.945	1,640	04/29/2013
3136F9ML4	06987	FEDERAL NATIONAL MORT. ASSOC.		05/19/2008	10,000,000.00	10,015,708.33	10,015,708.33	4.350	4.290	1,647	05/06/2013
3136F9QK2	07002	FEDERAL NATIONAL MORT. ASSOC.		05/27/2008	10,000,000.00	10,003,100.00	10,000,000.00	3.000	3.444	572	05/27/2010
3136F9PZ0	07005	FEDERAL NATIONAL MORT. ASSOC.		05/28/2008	10,000,000.00	9,900,000.00	9,972,550.00	4.050	4.061	1,669	05/28/2013
3136F9TG8	07012	FEDERAL NATIONAL MORT. ASSOC.		06/03/2008	10,000,000.00	10,009,400.00	10,000,000.00	4.000	3.945	944	06/03/2011
3136F9WA7	07040	FEDERAL NATIONAL MORT. ASSOC.		06/30/2008	10,000,000.00	10,025,000.00	10,000,000.00	4.000	3.945	606	06/30/2010
3136F9XP3	08003	FEDERAL NATIONAL MORT. ASSOC.		07/08/2008	10,000,000.00	10,037,500.00	10,000,000.00	4.500	4.438	1,710	07/08/2013
31398ARM6	08054	FEDERAL NATIONAL MORT. ASSOC.		09/05/2008	20,000,000.00	20,200,800.00	20,183,643.19	4.350	4.347	1,670	05/29/2013
911759GF9	08077	US Dept of Housing and Urban D		10/06/2008	10,000,000.00	10,284,108.33	10,659,738.01	4.830	3.480	1,734	08/01/2013
		Subtotal and Average	**601,143,161.10**		**592,600,000.00**	**591,535,392.22**	**593,478,289.39**		**4.180**	**1,307**	
Medium Term Notes											
060505DC5	08024	BANK OF AMERICA CORP		08/05/2008	10,000,000.00	9,739,500.00	9,925,571.87	2.820	3.364	566	05/21/2010
084664AR2	06242	BERKSHIRE HATHAWAY FINANCE		11/16/2006	10,000,000.00	10,027,200.00	9,900,587.71	4.125	4.956	440	01/15/2010
22541LAN3	05333	CREDIT SUISSE FB USA		04/12/2006	10,000,000.00	9,907,100.00	9,966,872.45	4.700	5.249	212	06/01/2009
33901AAA6	05180	FLEETBOSTON FINANCIAL CORP		12/12/2005	10,000,000.00	10,098,900.00	10,230,699.38	7.375	4.932	395	12/01/2009

General Fund
Portfolio Management
Portfolio Details - Investments
October 31, 2008

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	Days to Maturity	Maturity Date
Medium Term Notes											
36962GS62	05234	GENERAL ELECTRIC CAPITAL CORP		02/03/2006	5,000,000.00	4,859,050.00	4,989,839.22	4.875	4.922	719	10/21/2010
36962GM27	05293	GENERAL ELECTRIC CAPITAL CORP		03/16/2006	10,000,000.00	9,814,500.00	9,843,910.45	3.750	5.227	409	12/15/2009
36962GX82	06106	GENERAL ELECTRIC CAPITAL CORP		08/29/2006	10,000,000.00	9,570,500.00	10,000,000.00	5.720	5.644	1,024	08/22/2011
36962GZ31	06398	GENERAL ELECTRIC CAPITAL CORP		01/26/2007	10,000,000.00	9,946,100.00	10,006,897.28	5.250	5.100	360	10/27/2009
36962GQ98	06527	GENERAL ELECTRIC CAPITAL CORP		04/17/2007	10,000,000.00	9,885,600.00	9,938,500.77	4.000	4.984	226	06/15/2009
441812GE8	05259	HOUSEHOLD FINANCE CORP		02/24/2006	9,000,000.00	8,954,910.00	9,014,299.53	5.875	5.109	92	02/01/2009
441812KG8	06518	HOUSEHOLD FINANCE CORP		04/12/2007	10,000,000.00	9,877,700.00	9,978,178.22	4.750	5.109	195	05/15/2009
4042Q0AN9	06517	HSBC BANK USA NA/NEW YORK		04/12/2007	10,600,000.00	10,380,262.00	10,492,484.67	3.875	5.055	318	09/15/2009
59018YUZ2	05179	MERRILL LYNCH		12/12/2005	10,000,000.00	9,345,000.00	9,910,341.24	4.250	4.971	464	02/08/2010
59018YWT4	06685	MERRILL LYNCH		10/05/2007	7,100,000.00	7,094,919.75	7,094,919.75	3.555	3.965	90	01/30/2009
634902JZ4	05331	NATIONAL CITY BANK		04/11/2006	10,075,000.00	9,692,250.75	9,991,472.32	4.150	5.295	273	08/01/2009
634902LJ7	06289	NATIONAL CITY BANK		12/12/2006	8,060,000.00	7,634,915.60	7,995,055.42	4.250	4.887	454	01/29/2010
949746NB3	06251	WELLS FARGO & CO.		11/21/2006	10,000,000.00	9,949,919.25	9,986,400.00	4.875	5.059	802	01/12/2011
931142BV4	06773	WAL-MART STORES		12/13/2007	7,000,000.00	7,015,330.00	6,960,502.84	4.125	4.330	836	02/15/2011
		Subtotal and Average	**166,166,060.05**		**166,835,000.00**	**163,830,138.10**	**166,190,052.37**		**4.923**	**429**	
Negotiable Certificates of Deposit											
5525V0AM6	06526	MARSHALL & ILSLEY		04/17/2007	10,000,000.00	9,119,000.00	9,914,592.83	3.950	6.476	286	08/14/2009
90531CYJ5	08072	UNION BANK OF CALIFORNIA		10/01/2008	10,000,000.00	10,019,800.00	10,000,000.00	4.150	4.150	69	01/09/2009
90531CYN6	08075	UNION BANK OF CALIFORNIA		10/03/2008	20,000,000.00	20,000,000.00	20,000,000.00	4.010	4.010	2	11/03/2008
		Subtotal and Average	**43,136,164.46**		**40,000,000.00**	**39,138,800.00**	**39,914,592.83**		**4.658**	**89**	
Collateralized CDs											
SYS07031	07031	CITIZENS BUSINESS BANK		06/18/2008	10,000,000.00	10,000,000.00	10,000,000.00	2.740	2.740	45	12/16/2008
96401986	08026	CITIZENS BUSINESS BANK		08/06/2008	5,000,000.00	5,000,000.00	5,000,000.00	2.860	2.860	94	02/03/2009
		Subtotal and Average	**15,000,000.00**		**15,000,000.00**	**15,000,000.00**	**15,000,000.00**		**2.780**	**61**	
Commercial Paper Disc. -Amortizing											
		Subtotal and Average	**9,996,086.02**								
Federal Agency Disc. -Amortizing											
		Subtotal and Average	**3,225,439.07**								
Treasury Discounts -Amortizing											
912795S28	08069	U. S. TREASURY BILL		09/30/2008	10,000,000.00	9,863,788.89	9,863,788.89	1.640	1.682	299	08/27/2009

General Fund
Portfolio Management
Portfolio Details - Investments
October 31, 2008

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	Days to Maturity	Maturity Date
Treasury Discounts -Amortizing											
912795L41	08081	U. S. TREASURY BILL		10/21/2008	10,000,000.00	9,941,900.00	9,941,900.00	1.260	1.285	166	04/16/2009
912795L58	08082	U. S. TREASURY BILL		10/23/2008	10,000,000.00	9,921,669.44	9,921,669.44	1.630	1.666	173	04/23/2009
912795L66	08083	U. S. TREASURY BILL		10/30/2008	10,000,000.00	9,946,000.00	9,946,000.00	1.080	1.101	180	04/30/2009
912795J51	08084	U. S. TREASURY BILL		10/30/2008	10,000,000.00	9,988,977.78	9,988,977.78	0.640	0.650	62	01/02/2009
		Subtotal and Average	**17,660,176.61**		**50,000,000.00**	**49,662,336.11**	**49,662,336.11**		**1.275**	**176**	
MIDDLE FORK JPA											
SYS05311	05311	MIDDLE FORK JPA		03/29/2006	25,910,601.00	25,910,601.00	25,910,601.00	5.130	5.060	10,013	04/01/2036
		Subtotal and Average	**25,910,601.00**		**25,910,601.00**	**25,910,601.00**	**25,910,601.00**		**5.060**	**10,013**	
		Total and Average	**995,665,707.33**		**940,345,601.00**	**936,062,567.43**	**940,527,712.02**		**4.108**	**1,224**	

General Fund
Portfolio Management
Portfolio Details - Cash
October 31, 2008

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	Days to Maturity
Cash at Bank										
SYS00000	00000	PLACER COUNTY CASH			55,162,252.37	55,162,252.37	55,162,252.37		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			1,037,912.60	1,037,912.60	1,037,912.60		0.000	1
		Average Balance	**0.00**							**1**
		Total Cash and Investments	**995,665,707.33**		**996,545,765.97**	**992,262,732.40**	**996,727,876.99**		**4.106**	**1,224**

11/13/08



General Fund
Purchases Report
Sorted by Fund - Investment Number
October 1, 2008 - October 31, 2008

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment Periods	Principal Purchased	Accrued Interest at Purchase	Rate at Purchase	Maturity Date	YTM 365	Ending Book Value
General Fund													
90531CYJ5	08072	1010	NCB	UBKCAL	10,000,000.00	10/01/2008	01/09 - At Maturity	10,000,000.00		4.150	01/09/2009	4.208	10,000,000.00
SYS08073	08073	1010	RR2	CF	30,000,000.00	10/01/2008	/ - 1 Day	30,000,000.00		0.700		0.700	0.00
90262CK30	08074	1010	ACP	UBSF	30,000,000.00	10/02/2008	10/03 - At Maturity	29,999,250.00		0.900	10/03/2008	0.913	0.00
90531CYN6	08075	1010	NCB	UBKCAL	20,000,000.00	10/03/2008	11/03 - At Maturity	20,000,000.00		4.010	11/03/2008	4.066	20,000,000.00
912828HB9	08076	1010	TRC	USTN	10,000,000.00	10/03/2008	10/07 - Final Pmt.	10,220,000.00	Sold	4.000	08/31/2009	1.552	0.00
911759GF9	08077	1010	FAC	HUD	10,000,000.00	10/06/2008	02/01 - 08/01	10,580,900.00	87,208.33	4.830	08/01/2013	3.508	10,659,738.01
SYS08078	08078	1010	RR2	CF	18,000,000.00	10/07/2008	/ - 1 Day	18,000,000.00		1.650		1.650	0.00
912828JL5	08079	1010	TRC	USTN	10,000,000.00	10/15/2008	10/21 - Final Pmt.	10,038,281.25	Sold	2.000	09/30/2010	1.800	0.00
90531CZC9	08080	1010	NCB	UBKCAL	10,000,000.00	10/16/2008	10/30 - At Maturity	10,000,000.00		2.500	10/30/2008	2.535	0.00
912795L41	08081	1010	ATD	USTB	10,000,000.00	10/21/2008	04/16 - At Maturity	9,938,050.00		1.260	04/16/2009	1.303	9,941,900.00
912795L58	08082	1010	ATD	USTB	10,000,000.00	10/23/2008	04/23 - At Maturity	9,917,594.44		1.630	04/23/2009	1.690	9,921,669.44
912795L66	08083	1010	ATD	USTB	10,000,000.00	10/30/2008	04/30 - At Maturity	9,945,400.00		1.080	04/30/2009	1.116	9,946,000.00
912795J51	08084	1010	ATD	USTB	10,000,000.00	10/30/2008	01/02 - At Maturity	9,988,622.22		0.640	01/02/2009	0.659	9,988,977.78
				Subtotal	**188,000,000.00**			**188,628,097.91**	**87,208.33**				**80,458,285.23**
				Total Purchases	**188,000,000.00**			**188,628,097.91**	**87,208.33**				**80,458,285.23**

Office of
Jenine Windeshausen
Treasurer-Tax Collector
County of Placer



COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of NOVEMBER 30, 2008

S-11-10

2976 Richardson Drive • Auburn, California 95603
Tax Collector / Business Licenses (530) 889-4120 • Treasurer (530) 889-4140 • Bonds (530) 889-4146

PREFACE

Placer County Treasurer's Pooled Investment Report

November 30, 2008

Market values are only relevant if the investment is sold prior to maturity. Profit or loss would be realized only if the specific investment were to be sold.

For the purpose of clarity the following glossary of investment terms has been provided.

Book Value is the purchase price of a security plus amortization of any premium or discount. This may be more or less than face value, depending upon whether the security was purchased at a premium or at a discount.

Face Value is the principal amount of a security and the amount of principal that will be paid at maturity.

Market Value is the value at which a security can be sold at the time it is priced or the need to sell arises.

Government Code 53646 Compliance Report

The following information is a monthly update of funds on deposit in the Placer County Treasury pursuant to California Government code Section 53646. Further details of individual investments are included in the Treasurer's Monthly Investment Report. All investment transactions and decisions have been made with full compliance with California Government Code and Placer County's Statement of Investment Policy.

Individual securities are priced at the end of each month by US Bank.

The Weighted Average Maturity of the investments with the Treasury is 1,157 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by $200,295,604.28 in cash and investments maturing in the next 180 days.

General Fund
Portfolio Management
Portfolio Summary
November 30, 2008

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
U.S. Treasury Coupons	80,000,000.00	82,575,985.87	81,268,580.35	8.38	626	448	2.150	2.180
Federal Agency Coupons	559,000,000.00	563,954,550.00	559,922,382.99	57.72	1,589	1,339	4.178	4.236
Medium Term Notes	169,835,000.00	167,045,298.53	169,427,705.59	17.47	1,102	375	4.839	4.906
Negotiable Certificates of Deposit	30,000,000.00	29,266,400.00	29,923,646.59	3.08	346	125	4.236	4.295
Collateralized CDs	15,000,000.00	15,000,000.00	15,000,000.00	1.55	181	31	2.780	2.819
Commercial Paper Disc. -Amortizing	29,000,000.00	28,915,675.68	28,915,675.70	2.98	61	51	2.074	2.102
Treasury Discounts -Amortizing	60,000,000.00	59,672,988.87	59,672,988.87	6.15	186	148	1.224	1.241
MIDDLE FORK JPA	25,910,601.00	25,910,601.00	25,910,601.00	2.67	10,961	9,983	5.060	5.130
	968,745,601.00	**972,341,499.95**	**970,041,581.09**	**100.00%**	**1,482**	**1,157**	**3.883**	**3.937**
Investments								
Cash								
Passbook/Checking (not included in yield calculations)	50,195,604.28	50,195,604.28	50,195,604.28		1	1	0.000	0.000
Total Cash and Investments	**1,018,941,205.28**	**1,022,537,104.23**	**1,020,237,185.37**		**1,482**	**1,157**	**3.883**	**3.937**

Total Earnings	November 30 Month Ending	Fiscal Year To Date
Current Year	3,324,365.25	17,669,580.52
Average Daily Balance	**1,003,452,821.67**	**1,032,412,574.36**
Effective Rate of Return	**4.03%**	**4.08%**

Kimberly Hawley 12/3/08

KIMBERLY HAWLEY, CHIEF DEPUTY TREASURER

Reporting period 11/01/2008-11/30/2008
Data Updated: FUNDSNAP: 12/01/2008 15:14
Run Date: 12/01/2008 - 15:14

General Fund
Portfolio Management
Portfolio Details - Investments
November 30, 2008

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
912828GY0	06759	U. S. TREASURY COUPON		12/10/2007	10,000,000.00	10,253,900.00	10,093,426.54	4.625	3.122	242	07/31/2009
912828HD5	06765	U. S. TREASURY COUPON		12/11/2007	10,000,000.00	10,254,700.00	10,066,274.07	4.000	3.126	303	09/30/2009
912828HD5	06766	U. S. TREASURY COUPON		12/11/2007	10,000,000.00	10,254,700.00	10,066,094.46	4.000	3.128	303	09/30/2009
912828HU7	06920	U. S. TREASURY COUPON		04/08/2008	10,000,000.00	10,145,300.00	9,974,284.76	1.750	1.921	485	03/31/2010
912828GY0	08089	U. S. TREASURY COUPON		11/06/2008	10,000,000.00	10,377,065.76	10,351,173.72	4.625	1.153	242	07/31/2009
912828GY0	08091	U. S. TREASURY COUPON		11/14/2008	10,000,000.00	10,387,120.11	10,372,650.61	4.625	0.988	242	07/31/2009
912828HY9	08070	U. S. TREASURY NOTE		09/30/2008	10,000,000.00	10,681,300.00	10,145,945.72	3.125	2.732	1,611	04/30/2013
9128275G3	08085	U. S. TREASURY NOTE		11/04/2008	10,000,000.00	10,221,900.00	10,198,730.47	5.500	1.095	165	05/15/2009
		Subtotal and Average	**74,163,977.62**		**80,000,000.00**	**82,575,985.87**	**81,268,680.35**		**2.150**	**448**	
Federal Agency Coupons											
31331X7J5	06764	FEDERAL FARM CREDIT BANK		12/11/2007	10,000,000.00	10,196,900.00	10,059,111.45	5.050	4.691	1,414	10/15/2012
31331YGH7	06767	FEDERAL FARM CREDIT BANK		12/11/2007	10,000,000.00	10,003,100.00	9,999,830.51	4.625	4.603	1,099	12/05/2011
31331YXF2	06892	FEDERAL FARM CREDIT BANK		03/17/2008	10,000,000.00	10,003,100.00	10,000,000.00	3.970	3.915	1,197	03/12/2012
31331YVX5	06895	FEDERAL FARM CREDIT BANK		03/18/2008	10,000,000.00	10,137,500.00	10,047,481.59	3.950	3.733	1,554	03/04/2013
31331YYZ7	06900	FEDERAL FARM CREDIT BANK		03/20/2008	10,000,000.00	10,025,000.00	10,005,147.22	3.900	3.809	1,570	03/20/2013
31331YC32	06935	FEDERAL FARM CREDIT BANK		04/14/2008	10,000,000.00	10,003,100.00	10,000,000.00	3.500	3.452	864	04/14/2011
31331YB58	06938	FEDERAL FARM CREDIT BANK		04/15/2008	10,000,000.00	10,003,100.00	10,000,000.00	4.250	4.192	1,596	04/15/2013
31331YF88	06956	FEDERAL FARM CREDIT BANK		04/22/2008	10,000,000.00	10,003,100.00	9,920,950.00	4.125	4.268	1,603	04/22/2013
31331GDP1	08086	FEDERAL FARM CREDIT BANK		11/04/2008	10,000,000.00	10,245,625.00	9,995,813.13	4.875	4.836	1,792	10/28/2013
31331Y6T2	08087	FEDERAL FARM CREDIT BANK		11/04/2008	10,000,000.00	10,139,400.00	10,077,796.49	4.500	4.479	1,358	08/20/2012
3133XN2E8	06742	FEDERAL HOME LOAN BANK		11/28/2007	10,000,000.00	10,000,000.00	10,000,000.00	4.950	4.882	1,092	11/28/2011
3133XNVR7	06802	FEDERAL HOME LOAN BANK		01/04/2008	10,000,000.00	10,193,800.00	10,000,000.00	4.625	4.562	1,495	01/04/2013
3133XNWF2	06804	FEDERAL HOME LOAN BANK		01/07/2008	10,000,000.00	10,028,100.00	10,000,000.00	4.375	7.160	1,040	10/07/2011
3133XP6L3	06827	FEDERAL HOME LOAN BANK		01/30/2008	10,000,000.00	10,028,100.00	9,999,819.22	4.200	4.144	1,520	01/29/2013
3133XP5E0	06833	FEDERAL HOME LOAN BANK		02/05/2008	10,000,000.00	10,000,000.00	10,000,000.00	4.300	4.269	1,527	02/05/2013
3133XPB52	06840	FEDERAL HOME LOAN BANK		02/12/2008	10,000,000.00	10,000,000.00	9,980,734.13	3.500	3.528	984	08/12/2011
3133XPPY4	06887	FEDERAL HOME LOAN BANK		03/13/2008	10,000,000.00	10,046,900.00	10,000,000.00	4.125	4.115	1,542	02/20/2013
3133XQBJ0	06891	FEDERAL HOME LOAN BANK		03/17/2008	10,000,000.00	10,037,500.00	10,003,680.56	3.300	3.211	836	03/17/2011
3133XPZ31	06898	FEDERAL HOME LOAN BANK		03/19/2008	10,000,000.00	10,153,100.00	10,000,000.00	4.000	3.945	1,569	03/19/2013
3133XQKA9	06912	FEDERAL HOME LOAN BANK		04/02/2008	10,000,000.00	10,018,800.00	9,998,265.56	4.150	4.098	1,583	04/02/2013
3133XQK76	06926	FEDERAL HOME LOAN BANK		04/09/2008	10,000,000.00	10,018,800.00	9,991,288.89	3.500	4.085	1,590	04/09/2013
3133XQFY3	06943	FEDERAL HOME LOAN BANK		04/16/2008	10,000,000.00	10,000,000.00	10,000,000.00	4.000	3.945	1,597	04/16/2013
3133XQML3	06955	FEDERAL HOME LOAN BANK		04/21/2008	10,000,000.00	10,000,000.00	10,000,000.00	3.500	3.452	871	04/21/2011
3133XRE55	07017	FEDERAL HOME LOAN BANK		06/09/2008	10,000,000.00	10,187,500.00	10,000,000.00	3.550	3.501	920	06/09/2011
3128X6NS1	06694	FED HOME LOAN MORT CORP		10/18/2007	10,000,000.00	10,193,900.00	9,995,620.64	5.050	5.003	1,414	10/15/2012

General Fund
Portfolio Management
Portfolio Details - Investments
November 30, 2008

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	Days to Maturity	Maturity Date
Federal Agency Coupons											
3128X6QN9	06712	FED HOME LOAN MORT CORP		11/05/2007	10,000,000.00	10,053,000.00	10,000,000.00	5.125	5.055	1,435	11/05/2012
3128X6SQ0	06748	FED HOME LOAN MORT CORP		12/04/2007	20,000,000.00	20,225,600.00	20,000,000.00	4.600	4.537	1,464	12/04/2012
3128X6TS5	06761	FED HOME LOAN MORT CORP		12/10/2007	10,000,000.00	10,006,600.00	10,000,000.00	4.750	4.685	1,470	12/10/2012
3128X6TU0	06762	FED HOME LOAN MORT CORP		12/10/2007	20,000,000.00	20,226,200.00	20,000,000.00	4.550	4.488	1,470	12/10/2012
3128X6VF0	06780	FED HOME LOAN MORT CORP		12/17/2007	10,000,000.00	10,127,200.00	10,000,000.00	4.750	4.685	1,477	12/17/2012
3128X6T63	06836	FED HOME LOAN MORT CORP		02/07/2008	10,000,000.00	10,036,900.00	10,000,000.00	3.750	3.674	798	02/07/2011
3128X66P6	06882	FED HOME LOAN MORT CORP		03/11/2008	9,000,000.00	9,004,050.00	9,000,000.00	3.250	3.686	830	03/11/2011
3128X7NC4	06982	FED HOME LOAN MORT CORP		05/15/2008	10,000,000.00	10,043,400.00	9,993,316.67	4.000	4.326	1,626	05/15/2013
3128X7NC4	06983	FED HOME LOAN MORT CORP		05/15/2008	10,000,000.00	10,043,400.00	10,000,000.00	4.000	4.311	1,626	05/15/2013
3128X7TS3	06992	FED HOME LOAN MORT CORP		05/20/2008	10,000,000.00	10,083,800.00	9,995,061.11	3.600	3.572	900	05/20/2011
3128X7WX8	07020	FED HOME LOAN MORT CORP		06/11/2008	10,000,000.00	10,088,900.00	10,000,000.00	4.000	3.945	1,288	06/11/2012
3136F8VW2	06714	FEDERAL NATIONAL MORT. ASSOC.		11/05/2007	10,000,000.00	10,053,100.00	9,988,953.13	5.050	5.013	1,435	11/05/2012
3136F8XJ9	06740	FEDERAL NATIONAL MORT. ASSOC.		11/27/2007	10,000,000.00	10,137,500.00	10,000,000.00	4.800	4.734	1,457	11/27/2012
3136F8YW9	06776	FEDERAL NATIONAL MORT. ASSOC.		12/14/2007	10,000,000.00	10,137,500.00	10,000,000.00	4.600	4.537	1,474	12/14/2012
31398AMQ2	06843	FEDERAL NATIONAL MORT. ASSOC.		02/14/2008	10,000,000.00	10,034,400.00	10,000,000.00	4.000	3.945	1,528	02/06/2013
3136F9BT9	06879	FEDERAL NATIONAL MORT. ASSOC.		03/10/2008	10,000,000.00	10,053,100.00	10,000,000.00	3.000	2.959	829	03/10/2011
3136F9AH6	06897	FEDERAL NATIONAL MORT. ASSOC.		03/19/2008	10,000,000.00	10,168,800.00	10,089,700.00	4.100	3.742	1,569	03/19/2013
31398APS5	06941	FEDERAL NATIONAL MORT. ASSOC.		04/16/2008	10,000,000.00	10,018,800.00	9,996,562.50	2.750	2.738	501	04/16/2010
3136F9HR7	06942	FEDERAL NATIONAL MORT. ASSOC.		04/16/2008	10,000,000.00	10,018,800.00	9,991,250.00	3.500	4.220	1,597	04/16/2013
31398AQL9	06965	FEDERAL NATIONAL MORT. ASSOC.		04/29/2008	10,000,000.00	9,928,100.00	10,000,000.00	4.000	3.945	1,610	04/29/2013
3136F9QK2	07002	FEDERAL NATIONAL MORT. ASSOC.		05/27/2008	10,000,000.00	10,040,600.00	10,000,000.00	3.000	3.444	542	05/27/2010
3136F9PZ0	07005	FEDERAL NATIONAL MORT. ASSOC.		05/28/2008	10,000,000.00	10,340,600.00	9,973,050.00	4.050	4.061	1,639	05/28/2013
3136F9TG8	07012	FEDERAL NATIONAL MORT. ASSOC.		06/03/2008	10,000,000.00	10,003,100.00	10,000,000.00	4.000	3.945	914	06/03/2011
3136F9WA7	07040	FEDERAL NATIONAL MORT. ASSOC.		06/30/2008	10,000,000.00	10,021,900.00	10,000,000.00	4.000	3.945	576	06/30/2010
3136F9XP3	08003	FEDERAL NATIONAL MORT. ASSOC.		07/08/2008	10,000,000.00	10,028,100.00	10,000,000.00	4.500	4.438	1,680	07/08/2013
31398ARM6	08054	FEDERAL NATIONAL MORT. ASSOC.		09/05/2008	20,000,000.00	20,457,000.00	20,184,523.47	4.350	4.347	1,640	05/29/2013
3136F9LN1	08088	FEDERAL NATIONAL MORT. ASSOC.		11/06/2008	10,000,000.00	10,101,666.67	9,984,633.09	4.250	4.265	1,605	04/24/2013
911759GF9	08077	US Dept of Housing and Urban D		10/06/2008	10,000,000.00	10,806,008.33	10,649,693.63	4.830	3.460	1,704	08/01/2013
		Subtotal and Average	**580,029,078.52**		**559,000,000.00**	**563,964,650.00**	**559,922,382.99**		**4.178**	**1,339**	
Medium Term Notes											
060505DC5	08024	BANK OF AMERICA CORP		08/05/2008	10,000,000.00	9,614,100.00	9,929,516.82	2.273	3.234	536	05/21/2010
084684AR2	06242	BERKSHIRE HATHAWAY FINANCE		11/16/2006	10,000,000.00	9,956,600.00	9,907,459.53	4.125	4.956	410	01/15/2010
22541LAN3	05333	CREDIT SUISSE FB USA		04/12/2006	10,000,000.00	9,933,600.00	9,971,604.96	4.700	5.249	182	06/01/2009
33901AAA6	05180	FLEETBOSTON FINANCIAL CORP		12/12/2005	10,000,000.00	10,033,400.00	10,212,953.28	7.375	4.932	365	12/01/2009
36962GS62	05234	GENERAL ELECTRIC CAPITAL CORP		02/03/2006	5,000,000.00	4,972,700.00	4,990,268.55	4.875	4.922	689	10/21/2010

General Fund
Portfolio Management
Portfolio Details - Investments
November 30, 2008

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	Days to Maturity	Maturity Date
Medium Term Notes											
36962GM27	05293	GENERAL ELECTRIC CAPITAL CORP		03/16/2006	10,000,000.00	9,891,200.00	9,855,501.26	3.750	5.227	379	12/15/2009
36962GX82	06106	GENERAL ELECTRIC CAPITAL CORP		08/29/2006	10,000,000.00	9,753,200.00	10,000,000.00	5.720	5.644	994	08/22/2011
36962GZ31	06398	GENERAL ELECTRIC CAPITAL CORP		01/26/2007	10,000,000.00	10,015,300.00	10,006,316.04	5.250	5.100	330	10/27/2009
36962GQ98	06527	GENERAL ELECTRIC CAPITAL CORP		04/17/2007	10,000,000.00	9,954,500.00	9,946,737.28	4.000	4.984	196	06/15/2009
36962GR48	08092	GENERAL ELECTRIC CAPITAL CORP		11/17/2008	10,000,000.00	10,053,083.33	10,148,688.96	4.125	3.236	274	09/01/2009
441812GE8	05259	HOUSEHOLD FINANCE CORP		02/24/2006	9,000,000.00	8,954,460.00	9,009,533.02	5.875	5.109	62	02/01/2009
441812KG8	06518	HOUSEHOLD FINANCE CORP		04/12/2007	10,000,000.00	9,809,000.00	9,981,552.72	4.750	5.109	165	05/15/2009
4042Q0AN9	06517	HSBC BANK USA NA/NEW YORK		04/12/2007	10,600,000.00	10,284,650.00	10,502,756.84	3.875	5.055	288	09/15/2009
59018YUZ2	05179	MERRILL LYNCH		12/12/2005	10,000,000.00	9,624,600.00	9,916,226.94	4.250	4.971	434	02/08/2010
59018YWT4	06685	MERRILL LYNCH		10/05/2007	7,100,000.00	7,023,107.00	7,096,613.17	3.555	3.965	60	01/30/2009
634902JZ4	05331	NATIONAL CITY BANK		04/11/2006	10,075,000.00	9,656,283.00	10,000,753.18	4.150	5.295	243	08/01/2009
634902LJ7	06289	NATIONAL CITY BANK		12/12/2006	8,060,000.00	7,624,115.20	7,999,404.39	4.250	4.887	424	01/29/2010
949746NB3	06251	WELLS FARGO & CO.		11/21/2006	10,000,000.00	9,891,400.00	9,951,818.65	4.875	5.059	772	01/12/2011
		Subtotal and Average	**165,383,988.61**		**169,835,000.00**	**167,045,298.53**	**169,427,705.69**		**4.839**	**375**	
Negotiable Certificates of Deposit											
5525V0AM8	06526	MARSHALL & ILSLEY		04/17/2007	10,000,000.00	9,231,500.00	9,923,646.59	3.950	6.476	256	08/14/2009
90531CYJ5	08072	UNION BANK OF CALIFORNIA		10/01/2008	10,000,000.00	10,028,500.00	10,000,000.00	4.150	4.150	39	01/09/2009
90531CC67	08093	UNION BANK OF CALIFORNIA		11/20/2008	10,000,000.00	10,006,400.00	10,000,000.00	2.100	2.100	80	02/19/2009
		Subtotal and Average	**24,919,270.61**		**30,000,000.00**	**29,266,400.00**	**29,923,646.59**		**4.236**	**125**	
Collateralized CDs											
SYS07031	07031	CITIZENS BUSINESS BANK		06/18/2008	10,000,000.00	10,000,000.00	10,000,000.00	2.740	2.740	15	12/16/2008
96401986	08026	CITIZENS BUSINESS BANK		08/06/2008	5,000,000.00	5,000,000.00	5,000,000.00	2.860	2.860	64	02/03/2009
		Subtotal and Average	**15,000,000.00**		**15,000,000.00**	**15,000,000.00**	**15,000,000.00**		**2.780**	**31**	
Commercial Paper Disc. -Amortizing											
90262CNL7	08094	UBS FINANCE, INC - DELAWARE		11/20/2008	10,000,000.00	9,971,527.78	9,971,527.78	2.050	2.057	50	01/20/2009
90262CNM5	08095	UBS FINANCE, INC - DELAWARE		11/21/2008	19,000,000.00	18,944,147.90	18,944,147.92	2.075	2.082	51	01/21/2009
		Subtotal and Average	**9,968,256.14**		**29,000,000.00**	**28,915,675.68**	**28,915,675.70**		**2.074**	**51**	
Treasury Discounts -Amortizing											
912795S28	08069	U. S. TREASURY BILL		09/30/2008	10,000,000.00	9,877,455.55	9,877,455.55	1.640	1.662	269	08/27/2009
912795L41	08081	U. S. TREASURY BILL		10/21/2008	10,000,000.00	9,952,400.00	9,952,400.00	1.260	1.285	136	04/16/2009
912795L58	08082	U. S. TREASURY BILL		10/23/2008	10,000,000.00	9,935,252.77	9,935,252.77	1.630	1.666	143	04/23/2009
912795L66	08083	U. S. TREASURY BILL		10/30/2008	10,000,000.00	9,955,000.00	9,955,000.00	1.080	1.101	150	04/30/2009

General Fund
Portfolio Management
Portfolio Details - Investments
November 30, 2008

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	Days to Maturity	Maturity Date
Treasury Discounts -Amortizing											
912795J51	08084	U. S. TREASURY BILL		10/30/2008	10,000,000.00	9,994,311.11	9,994,311.11	0.640	0.650	32	01/02/2009
912795L74	08090	U. S. TREASURY BILL		11/06/2008	10,000,000.00	9,958,569.44	9,958,569.44	0.950	0.968	157	05/07/2009
		Subtotal and Average	**57,985,414.81**		**60,000,000.00**	**59,672,988.87**	**59,672,988.87**		**1.224**	**148**	
MIDDLE FORK JPA											
SYS05311	05311	MIDDLE FORK JPA		03/29/2006	25,910,601.00	25,910,601.00	25,910,601.00	5.130	5.060	9,983	04/01/2036
		Subtotal and Average	**25,910,601.00**		**25,910,601.00**	**25,910,601.00**	**25,910,601.00**		**5.060**	**9,983**	
		Total and Average	**1,003,452,821.67**		**968,745,601.00**	**972,341,499.95**	**970,041,581.09**		**3.883**	**1,157**	

General Fund
Portfolio Management
Portfolio Details - Cash
November 30, 2008

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	Days to Maturity
Cash at Bank										
SYS00000	00000	PLACER COUNTY CASH			49,986,688.20	49,986,688.20	49,986,688.20		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			208,916.08	208,916.08	208,916.08		0.000	1
		Average Balance	0.00							1
		Total Cash and Investments	1,003,452,821.67		1,018,941,205.28	1,022,537,104.23	1,020,237,185.37		3.883	1,157



General Fund
Purchases Report
Sorted by Fund - Investment Number
November 1, 2008 - November 30, 2008

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment Periods	Principal Purchased	Accrued Interest at Purchase	Rate at Purchase	Maturity Date	YTM 365	Ending Book Value
General Fund													
9128275G3	08085	1010	TRC	USTN	10,000,000.00	11/04/2008	11/15 - 05/15	10,231,250.00	Received	5.500	05/15/2009	1.110	10,198,730.47
31331GDP1	08086	1010	FAC	FFCB	10,000,000.00	11/04/2008	04/28 - 10/28	9,987,500.00	8,125.00	4.875	10/28/2013	4.903	9,995,813.13
31331Y6T2	08087	1010	FAC	FFCB	10,000,000.00	11/04/2008	02/20 - 08/20	9,985,000.00	92,500.00	4.500	08/20/2012	4.542	10,077,796.49
3136F9LN1	08088	1010	FAC	FNMA	10,000,000.00	11/06/2008	04/24 - 10/24	9,970,000.00	14,166.67	4.250	04/24/2013	4.324	9,984,633.09
912828GY0	08089	1010	TRC	UST	10,000,000.00	11/06/2008	01/31 - 07/31	10,251,562.50	123,165.76	4.625	07/31/2009	1.169	10,351,173.72
912795L74	08090	1010	ATD	USTB	10,000,000.00	11/06/2008	05/07 - At Maturity	9,951,972.22		0.950	05/07/2009	0.981	9,958,569.44
912828GY0	08091	1010	TRC	UST	10,000,000.00	11/14/2008	01/31 - 07/31	10,256,250.00	133,220.11	4.625	07/31/2009	1.002	10,372,650.61
36962GR48	08092	1010	MTN	GE CAP	10,000,000.00	11/17/2008	03/01 - 09/01	10,064,800.00	87,083.33	4.125	09/01/2009	3.281	10,148,688.96
90531CC67	08093	1010	NCB	UBKCAL	10,000,000.00	11/20/2008	02/19 - At Maturity	10,000,000.00		2.100	02/19/2009	2.129	10,000,000.00
90262CNL7	08094	1010	ACP	UBSF	10,000,000.00	11/20/2008	01/20 - At Maturity	9,965,263.89		2.050	01/20/2009	2.086	9,971,527.78
90262CNM5	08095	1010	ACP	UBSF	19,000,000.00	11/21/2008	01/21 - At Maturity	18,933,196.53		2.075	01/21/2009	2.111	18,944,147.92
				Subtotal	**119,000,000.00**			**119,596,795.14**	**458,260.87**				**120,003,731.61**
				Total Purchases	**119,000,000.00**			**119,596,795.14**	**458,260.87**				**120,003,731.61**

Received = Accrued Interest at Purchase was received by report ending date.

Office of
Jenine Windeshausen
Treasurer-Tax Collector
County of Placer



COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of DECEMBER 31, 2008

2976 Richardson Drive • Auburn, California 95603
Tax Collector / Business Licenses (530) 889-4120 • Treasurer (530) 889-4140 • Bonds (530) 889-4146

5.11.09

PREFACE

Placer County Treasurer's Pooled Investment Report

December 31, 2008

Market values are only relevant if the investment is sold prior to maturity. Profit or loss would be realized only if the specific investment were to be sold.

For the purpose of clarity the following glossary of investment terms has been provided.

Book Value is the purchase price of a security plus amortization of any premium or discount. This may be more or less than face value, depending upon whether the security was purchased at a premium or at a discount.

Face Value is the principal amount of a security and the amount of principal that will be paid at maturity.

Market Value is the value at which a security can be sold at the time it is priced or the need to sell arises.

Government Code 53646 Compliance Report

The following information is a monthly update of funds on deposit in the Placer County Treasury pursuant to California Government code Section 53646. Further details of individual investments are included in the Treasurer's Monthly Investment Report. All investment transactions and decisions have been made with full compliance with California Government Code and Placer County's Statement of Investment Policy.

Individual securities are priced at the end of each month by Wells Fargo Bank.

The Weighted Average Maturity of the investments with the Treasury is 978 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by $336,234,550.03 in cash and investments maturing in the next 180 days.

5.11.28

General Fund
Portfolio Management
Portfolio Summary
December 31, 2008

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
U.S. Treasury Coupons	80,000,000.00	82,725,765.87	81,144,689.37	6.65	627	417	2.151	2.181
Federal Agency Coupons	539,000,000.00	546,149,542.22	540,335,758.87	44.27	1,579	1,330	4.117	4.174
Medium Term Notes	264,835,000.00	265,821,544.99	264,005,724.56	21.63	1,033	540	4.407	4.468
Negotiable Certificates of Deposit	100,000,000.00	99,419,600.00	99,932,700.36	8.19	155	64	2.404	2.437
Collateralized CDs	5,000,000.00	5,000,000.00	5,000,000.00	0.41	181	33	2.860	2.900
Commercial Paper Disc. -Amortizing	99,000,000.00	98,921,991.66	98,921,991.68	8.11	50	25	1.288	1.306
Treasury Discounts -Amortizing	60,000,000.00	59,734,988.89	59,734,988.89	4.89	186	117	1.224	1.241
MIDDLE FORK JPA	28,343,201.00	28,343,201.00	28,343,201.00	2.32	10,961	9,952	5.060	5.130
Rolling Repurchase Agreements - 2	43,000,592.78	43,000,592.78	43,000,592.78	3.52	1	1	0.059	0.060
Investments	**1,219,178,793.78**	**1,229,117,247.41**	**1,220,419,647.51**	**100.00%**	**1,245**	**978**	**3.411**	**3.459**
Cash								
Passbook/Checking (not included in yield calculations)	16,134,550.03	16,134,550.03	16,134,550.03		1	1	0.000	0.000
Total Cash and Investments	**1,235,313,343.81**	**1,245,251,797.44**	**1,236,554,197.54**		**1,245**	**978**	**3.411**	**3.459**

Total Earnings	December 31 Month Ending	Fiscal Year To Date
Current Year	3,334,027.66	21,006,188.97
Average Daily Balance	**1,179,108,819.52**	**1,057,127,702.62**
Effective Rate of Return	**3.33%**	**3.94%**

1/16/09

KIMBERLY HAWLEY, CHIEF DEPUTY TREASURER

Reporting period 12/01/2008-12/31/2008
Data Updated: FUNDSNAP: 01/05/2009 13:24
Run Date: 01/05/2009 - 13:24

Portfolio PLCR
NLI AC
PM (PRF_PM1) SymRept 6.42
Report Ver. 5.00

General Fund
Portfolio Management
Portfolio Details - Investments
December 31, 2008

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
912828GY0	06759	U. S. TREASURY COUPON		12/10/2007	10,000,000.00	10,248,800.00	10,081,458.68	4.625	3.122	211	07/31/2009
912828HD5	06765	U. S. TREASURY COUPON		12/11/2007	10,000,000.00	10,269,500.00	10,059,493.55	4.000	3.126	272	09/30/2009
912828HD5	06766	U. S. TREASURY COUPON		12/11/2007	10,000,000.00	10,269,500.00	10,059,332.32	4.000	3.128	272	09/30/2009
912828HU7	06920	U. S. TREASURY COUPON		04/08/2008	10,000,000.00	10,164,500.00	9,975,928.41	1.750	1.921	454	03/31/2010
912828HY9	08070	U. S. TREASURY COUPON		09/30/2008	10,000,000.00	10,824,200.00	10,143,137.33	3.125	2.732	1,580	04/30/2013
9128275G3	08085	U. S. TREASURY COUPON		11/04/2008	10,000,000.00	10,195,300.00	10,161,393.23	5.500	1.095	134	05/15/2009
912828GY0	08089	U. S. TREASURY COUPON		11/06/2008	10,000,000.00	10,371,965.76	10,321,966.09	4.625	1.153	211	07/31/2009
912828GY0	08091	U. S. TREASURY COUPON		11/14/2008	10,000,000.00	10,382,020.11	10,341,979.76	4.625	0.988	211	07/31/2009
		Subtotal and Average	**81,204,636.62**		**80,000,000.00**	**82,725,785.87**	**81,144,689.37**		**2.151**	**417**	
Federal Agency Coupons											
31331X7J5	06764	FEDERAL FARM CREDIT BANK		12/11/2007	10,000,000.00	10,290,600.00	10,053,463.86	5.050	4.691	1,383	10/15/2012
31331YXF2	06892	FEDERAL FARM CREDIT BANK		03/17/2008	10,000,000.00	10,003,100.00	10,000,000.00	3.970	3.915	1,166	03/12/2012
31331YVX5	06895	FEDERAL FARM CREDIT BANK		03/18/2008	10,000,000.00	10,212,500.00	10,044,337.11	3.950	3.733	1,523	03/04/2013
31331YYZ7	06900	FEDERAL FARM CREDIT BANK		03/20/2008	10,000,000.00	10,031,300.00	10,003,730.56	3.900	3.809	1,539	03/20/2013
31331YC32	06935	FEDERAL FARM CREDIT BANK		04/14/2008	10,000,000.00	10,003,100.00	10,000,000.00	3.500	3.452	833	04/14/2011
31331YB58	06938	FEDERAL FARM CREDIT BANK		04/15/2008	10,000,000.00	10,003,100.00	10,000,000.00	4.250	4.192	1,565	04/15/2013
31331YF88	06956	FEDERAL FARM CREDIT BANK		04/22/2008	10,000,000.00	10,003,100.00	9,922,450.00	4.125	4.268	1,572	04/22/2013
31331GDP1	08086	FEDERAL FARM CREDIT BANK		11/04/2008	10,000,000.00	10,267,525.00	9,996,022.16	4.875	4.836	1,761	10/28/2013
31331Y6T2	08087	FEDERAL FARM CREDIT BANK		11/04/2008	10,000,000.00	10,136,300.00	10,078,125.92	4.500	4.479	1,327	08/20/2012
3133XNVR7	06802	FEDERAL HOME LOAN BANK		01/04/2008	10,000,000.00	10,293,800.00	10,000,000.00	4.625	4.562	1,464	01/04/2013
3133XNWF2	06804	FEDERAL HOME LOAN BANK		01/07/2008	10,000,000.00	10,006,300.00	10,000,000.00	4.375	7.160	1,009	10/07/2011
3133XP6L3	06827	FEDERAL HOME LOAN BANK		01/30/2008	10,000,000.00	10,018,800.00	9,999,961.00	4.200	4.144	1,489	01/29/2013
3133XPB52	06840	FEDERAL HOME LOAN BANK		02/12/2008	10,000,000.00	10,003,100.00	9,981,329.37	3.500	3.528	953	08/12/2011
3133XPPY4	06887	FEDERAL HOME LOAN BANK		03/13/2008	10,000,000.00	10,040,600.00	10,000,000.00	4.125	4.115	1,511	02/20/2013
3133XQBJ0	06891	FEDERAL HOME LOAN BANK		03/17/2008	10,000,000.00	10,046,900.00	10,002,636.89	3.300	3.211	805	03/17/2011
3133XPZ31	06898	FEDERAL HOME LOAN BANK		03/19/2008	10,000,000.00	10,225,000.00	10,000,000.00	4.000	3.945	1,538	03/18/2013
3133XQKA9	06912	FEDERAL HOME LOAN BANK		04/02/2008	10,000,000.00	10,000,000.00	9,998,298.89	4.150	4.098	1,552	04/02/2013
3133XQK76	06926	FEDERAL HOME LOAN BANK		04/09/2008	10,000,000.00	10,003,100.00	9,991,455.56	3.500	4.085	1,559	04/09/2013
3133XRE55	07017	FEDERAL HOME LOAN BANK		06/09/2008	10,000,000.00	10,350,000.00	10,000,000.00	3.550	3.501	889	06/09/2011
3128X6NS1	06694	FED HOME LOAN MORT CORP		10/18/2007	10,000,000.00	10,283,900.00	9,996,039.05	5.050	5.003	1,383	10/15/2012
3128X6QN9	06712	FED HOME LOAN MORT CORP		11/05/2007	10,000,000.00	10,035,000.00	10,000,000.00	5.125	5.055	1,404	11/05/2012
3128X6SQ0	06748	FED HOME LOAN MORT CORP		12/04/2007	20,000,000.00	20,260,000.00	20,000,000.00	4.600	4.537	1,433	12/04/2012
3128X6TU0	06762	FED HOME LOAN MORT CORP		12/10/2007	20,000,000.00	20,264,400.00	20,000,000.00	4.550	4.488	1,439	12/10/2012
3128X6VF0	06780	FED HOME LOAN MORT CORP		12/17/2007	10,000,000.00	10,141,300.00	10,000,000.00	4.750	4.685	1,446	12/17/2012
3128X6T63	06836	FED HOME LOAN MORT CORP		02/07/2008	10,000,000.00	10,028,500.00	10,000,000.00	3.750	3.674	767	02/07/2011

General Fund
Portfolio Management
Portfolio Details - Investments
December 31, 2008

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	Days to Maturity	Maturity Date
Federal Agency Coupons											
3128X66P6	06882	FED HOME LOAN MORT CORP		03/11/2008	9,000,000.00	9,042,120.00	9,000,000.00	3.250	3.686	799	03/11/2011
3128X7NC4	06982	FED HOME LOAN MORT CORP		05/15/2008	10,000,000.00	10,032,400.00	9,993,441.67	4.000	4.326	1,595	05/15/2013
3128X7NC4	06983	FED HOME LOAN MORT CORP		05/15/2008	10,000,000.00	10,032,400.00	10,000,000.00	4.000	4.311	1,595	05/15/2013
3128X7TS3	06992	FED HOME LOAN MORT CORP		05/20/2008	10,000,000.00	10,105,100.00	9,995,227.78	3.600	3.572	869	05/20/2011
3128X7WX8	07020	FED HOME LOAN MORT CORP		06/11/2008	10,000,000.00	10,127,200.00	10,000,000.00	4.000	3.945	1,257	06/11/2012
3128X8AK8	08121	FED HOME LOAN MORT CORP		12/19/2008	10,000,000.00	10,011,900.00	9,989,097.78	3.550	3.534	1,357	09/19/2012
3136F8VW2	06714	FEDERAL NATIONAL MORT. ASSOC.		11/05/2007	10,000,000.00	10,034,400.00	9,989,187.50	5.050	5.013	1,404	11/05/2012
3136F8XJ9	06740	FEDERAL NATIONAL MORT. ASSOC.		11/27/2007	10,000,000.00	10,221,900.00	10,000,000.00	4.800	4.734	1,426	11/27/2012
3136F8YW9	06776	FEDERAL NATIONAL MORT. ASSOC.		12/14/2007	10,000,000.00	10,221,900.00	10,000,000.00	4.800	4.537	1,443	12/14/2012
31398AMQ2	06843	FEDERAL NATIONAL MORT. ASSOC.		02/14/2008	10,000,000.00	10,025,000.00	10,000,000.00	4.000	3.945	1,497	02/06/2013
3136F9BT9	06879	FEDERAL NATIONAL MORT. ASSOC.		03/10/2008	10,000,000.00	10,150,000.00	10,000,000.00	3.000	2.959	798	03/10/2011
3136F9AH6	06897	FEDERAL NATIONAL MORT. ASSOC.		03/19/2008	10,000,000.00	10,237,500.00	10,083,950.00	4.100	3.742	1,538	03/19/2013
31398APS5	06941	FEDERAL NATIONAL MORT. ASSOC.		04/16/2008	10,000,000.00	10,006,300.00	9,996,770.83	2.750	2.738	470	04/16/2010
3136F9HR7	06942	FEDERAL NATIONAL MORT. ASSOC.		04/16/2008	10,000,000.00	10,009,400.00	9,991,416.67	3.500	4.220	1,566	04/16/2013
31398AQL9	06965	FEDERAL NATIONAL MORT. ASSOC.		04/29/2008	10,000,000.00	10,009,400.00	10,000,000.00	4.000	3.945	1,579	04/29/2013
3136F9QK2	07002	FEDERAL NATIONAL MORT. ASSOC.		05/27/2008	10,000,000.00	10,034,400.00	10,000,000.00	3.000	3.444	511	05/27/2010
3136F9PZ0	07005	FEDERAL NATIONAL MORT. ASSOC.		05/28/2008	10,000,000.00	10,593,800.00	9,973,550.00	4.050	4.061	1,608	05/28/2013
3136F9XP3	08003	FEDERAL NATIONAL MORT. ASSOC.		07/08/2008	10,000,000.00	10,006,300.00	10,000,000.00	4.500	4.438	1,649	07/08/2013
31398ARM6	08054	FEDERAL NATIONAL MORT. ASSOC.		09/05/2008	20,000,000.00	20,237,600.00	19,953,403.76	4.350	4.347	1,609	05/29/2013
3136F9LN1	08088	FEDERAL NATIONAL MORT. ASSOC.		11/06/2008	10,000,000.00	10,101,666.67	9,985,192.79	4.250	4.265	1,574	04/24/2013
3136F3A48	08108	FEDERAL NATIONAL MORT. ASSOC.		12/10/2008	10,000,000.00	10,155,258.33	10,146,014.08	4.125	4.077	1,124	01/30/2012
3136F9JQ7	08109	FEDERAL NATIONAL MORT. ASSOC.		12/11/2008	10,000,000.00	10,102,402.78	10,052,402.78	3.850	3.796	1,572	04/22/2013
31398ATM4	08114	FEDERAL NATIONAL MORT. ASSOC.		12/15/2008	10,000,000.00	10,330,511.11	10,236,142.98	4.000	3.461	967	08/26/2011
31398ARU8	08116	FEDERAL NATIONAL MORT. ASSOC.		12/15/2008	10,000,000.00	10,124,008.33	10,101,607.76	3.750	3.257	890	06/10/2011
31398ARM6	08117	FEDERAL NATIONAL MORT. ASSOC.		12/16/2008	10,000,000.00	10,139,341.67	10,138,850.87	4.350	3.972	1,609	05/29/2013
911759GF9	08077	US Dept of Housing and Urban D		10/08/2008	10,000,000.00	11,106,008.33	10,639,649.25	4.830	3.460	1,673	08/01/2013
		Subtotal and Average	**552,982,117.03**		**539,000,000.00**	**546,149,542.22**	**540,335,758.87**		**4.117**	**1,330**	
Medium Term Notes											
060505DC5	08024	BANK OF AMERICA CORP		08/05/2008	10,000,000.00	9,593,600.00	9,933,593.27	2.273	3.234	505	05/21/2010
06050BAA9	08100	Bank of America Corp - FDIC		12/04/2008	10,000,000.00	10,391,800.00	10,011,294.85	3.125	3.048	1,261	06/15/2012
084664AR2	06242	BERKSHIRE HATHAWAY FINANCE		11/16/2006	10,000,000.00	10,102,600.00	9,914,331.34	4.125	4.956	379	01/15/2010
084664AR2	08099	BERKSHIRE HATHAWAY FINANCE		12/04/2008	5,000,000.00	5,130,935.42	5,142,250.11	4.125	2.849	379	01/15/2010
22541LAN3	05333	CREDIT SUISSE FB USA		04/12/2006	10,000,000.00	10,000,400.00	9,976,337.47	4.700	5.249	151	06/01/2009
33901AAA6	05180	FLEETBOSTON FINANCIAL CORP		12/12/2005	10,000,000.00	10,194,900.00	10,195,207.17	7.375	4.932	334	12/01/2009
36962GS62	05234	GENERAL ELECTRIC CAPITAL CORP		02/03/2006	5,000,000.00	5,064,700.00	4,990,697.88	4.875	4.922	658	10/21/2010

General Fund
Portfolio Management
Portfolio Details - Investments
December 31, 2008

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	Days to Maturity	Maturity Date
Medium Term Notes											
36962GM27	05293	GENERAL ELECTRIC CAPITAL CORP		03/16/2006	10,000,000.00	10,017,100.00	9,867,092.07	3.750	5.227	348	12/15/2009
36962GX82	06106	GENERAL ELECTRIC CAPITAL CORP		08/29/2006	10,000,000.00	9,886,100.00	10,000,000.00	5.720	5.644	963	08/22/2011
36962GZ31	06398	GENERAL ELECTRIC CAPITAL CORP		01/26/2007	10,000,000.00	10,168,400.00	10,005,734.81	5.250	5.100	299	10/27/2009
36962GQ98	06527	GENERAL ELECTRIC CAPITAL CORP		04/17/2007	10,000,000.00	10,017,500.00	9,954,973.78	4.000	4.984	165	06/15/2009
36962GR48	08092	GENERAL ELECTRIC CAPITAL CORP		11/17/2008	10,000,000.00	10,120,883.33	10,141,843.89	4.125	3.236	243	09/01/2009
38146FAA9	08101	Goldman Sachs Group - FDIC		12/04/2008	10,000,000.00	10,435,906.33	10,083,945.15	3.250	2.959	1,261	06/15/2012
441812GE8	05259	HOUSEHOLD FINANCE CORP		02/24/2006	9,000,000.00	8,998,020.00	9,004,766.51	5.875	5.109	31	02/01/2009
441812KG8	06518	HOUSEHOLD FINANCE CORP		04/12/2007	10,000,000.00	9,996,300.00	9,984,927.22	4.750	5.109	134	05/15/2009
4042Q0AN9	06517	HSBC BANK USA NA/NEW YORK		04/12/2007	10,600,000.00	10,582,086.00	10,513,029.00	3.875	5.055	257	09/15/2009
459200GK1	08110	IBM CORP		12/11/2008	10,000,000.00	9,538,165.28	9,471,517.83	4.096	6.562	938	07/28/2011
59018YUZ2	05179	MERRILL LYNCH		12/12/2005	10,000,000.00	9,774,400.00	9,922,112.63	4.250	4.971	403	02/08/2010
59018YWT4	06685	MERRILL LYNCH		10/05/2007	7,100,000.00	7,090,841.00	7,098,363.03	3.555	3.965	29	01/30/2009
634902JZ4	05331	NATIONAL CITY BANK		04/11/2006	10,075,000.00	9,921,860.00	10,010,034.03	4.150	5.295	212	08/01/2009
634902LJ7	06289	NATIONAL CITY BANK		12/12/2006	8,060,000.00	7,764,923.40	8,003,753.36	4.250	4.887	393	01/29/2010
92976FBR3	08122	WACHOVIA BANK NA		12/29/2008	20,000,000.00	19,892,166.67	19,916,791.67	0.360	3.421	53	02/23/2009
949746NB3	06251	WELLS FARGO & CO.		11/21/2006	10,000,000.00	10,000,400.00	9,953,718.04	4.875	5.059	741	01/12/2011
949746NY3	08104	WELLS FARGO & CO.		12/08/2008	10,000,000.00	9,947,755.56	9,909,409.45	4.375	4.977	1,491	01/31/2013
949744AA4	08106	WELLS FARGO & CO - FDIC		12/10/2008	10,000,000.00	10,396,600.00	10,000,000.00	3.000	2.959	1,072	12/09/2011
949744AA4	08107	WELLS FARGO & CO - FDIC		12/10/2008	20,000,000.00	20,793,200.00	20,000,000.00	3.000	2.959	1,072	12/09/2011
		Subtotal and Average	**229,548,299.50**		**264,835,000.00**	**265,821,544.99**	**264,005,724.56**		**4.407**	**540**	
Negotiable Certificates of Deposit											
5525V0AM8	06526	MARSHALL & ILSLEY		04/17/2007	10,000,000.00	9,373,300.00	9,932,700.36	3.950	6.476	225	08/14/2009
90531CYJ5	08072	UNION BANK OF CALIFORNIA		10/01/2008	10,000,000.00	10,007,600.00	10,000,000.00	4.150	4.150	8	01/09/2009
90531CC67	08093	UNION BANK OF CALIFORNIA		11/20/2008	10,000,000.00	10,023,300.00	10,000,000.00	2.100	2.100	49	02/19/2009
90531CE99	08105	UNION BANK OF CALIFORNIA		12/08/2008	40,000,000.00	40,012,000.00	40,000,000.00	1.770	1.770	8	01/09/2009
90531CG22	08112	UNION BANK OF CALIFORNIA		12/12/2008	10,000,000.00	10,012,600.00	10,000,000.00	1.600	1.600	71	03/13/2009
90333U7B2	08113	US BANK NA CINCINNATI		12/12/2008	20,000,000.00	19,990,800.00	20,000,000.00	1.330	1.330	127	05/08/2009
		Subtotal and Average	**87,025,239.73**		**100,000,000.00**	**99,419,600.00**	**99,932,700.36**		**2.404**	**64**	
Collateralized CDs											
96401986	08026	CITIZENS BUSINESS BANK		08/06/2008	5,000,000.00	5,000,000.00	5,000,000.00	2.860	2.860	33	02/03/2009
		Subtotal and Average	**9,838,709.68**		**5,000,000.00**	**5,000,000.00**	**5,000,000.00**		**2.860**	**33**	

General Fund
Portfolio Management
Portfolio Details - Investments
December 31, 2008

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	Days to Maturity	Maturity Date
Commercial Paper Disc. -Amortizing											
02581RN74	08118	AMERICAN EXPRESS CREDIT		12/17/2008	10,000,000.00	9,999,500.00	9,999,500.00	0.300	0.300	6	01/07/2009
4042F0PD7	08111	HOUSEHOLD FINANCE CORP		12/12/2008	10,000,000.00	9,986,980.56	9,986,980.56	1.090	1.092	43	02/13/2009
4042F0N98	08103	HSBC FINANCE CORP		12/05/2008	20,000,000.00	19,992,266.66	19,992,266.67	1.740	1.743	8	01/09/2009
4042F0PT2	08115	HSBC FINANCE CORP		12/15/2008	10,000,000.00	9,982,900.00	9,982,900.00	1.080	1.082	57	02/27/2009
74433GP26	08119	PRUDENTIAL FUND		12/17/2008	20,000,000.00	19,993,066.66	19,993,066.67	0.390	0.390	32	02/02/2009
90262CNL7	08094	UBS FINANCE, INC - DELAWARE		11/20/2008	10,000,000.00	9,989,180.56	9,989,180.56	2.050	2.057	19	01/20/2009
90262CNM5	08095	UBS FINANCE, INC - DELAWARE		11/21/2008	19,000,000.00	18,978,097.22	18,978,097.22	2.075	2.082	20	01/21/2009
		Subtotal and Average	**76,641,002.04**		**99,000,000.00**	**98,921,991.66**	**98,921,991.68**		**1.288**	**25**	
Treasury Discounts -Amortizing											
912795S28	08089	U. S. TREASURY BILL		09/30/2008	10,000,000.00	9,891,577.78	9,891,577.78	1.640	1.682	238	08/27/2009
912795L41	08081	U. S. TREASURY BILL		10/21/2008	10,000,000.00	9,963,250.00	9,963,250.00	1.260	1.285	105	04/16/2009
912795L58	08082	U. S. TREASURY BILL		10/23/2008	10,000,000.00	9,949,288.89	9,949,288.89	1.630	1.666	112	04/23/2009
912795L66	08083	U. S. TREASURY BILL		10/30/2008	10,000,000.00	9,964,300.00	9,964,300.00	1.080	1.101	119	04/30/2009
912795J51	08084	U. S. TREASURY BILL		10/30/2008	10,000,000.00	9,999,822.22	9,999,822.22	0.640	0.650	1	01/02/2009
912795L74	08090	U. S. TREASURY BILL		11/06/2008	10,000,000.00	9,966,750.00	9,966,750.00	0.950	0.968	126	05/07/2009
		Subtotal and Average	**59,704,988.88**		**60,000,000.00**	**59,734,988.89**	**59,734,988.89**		**1.224**	**117**	
MIDDLE FORK JPA											
SYS05311	05311	MIDDLE FORK JPA		03/29/2006	28,343,201.00	28,343,201.00	28,343,201.00	5.130	5.060	9,952	04/01/2036
		Subtotal and Average	**25,989,071.97**		**28,343,201.00**	**28,343,201.00**	**28,343,201.00**		**5.060**	**9,952**	
Rolling Repurchase Agreements - 2											
SYS08120	08120	CANTOR FITZGERALD		12/17/2008	43,000,592.78	43,000,592.78	43,000,592.78	0.060	0.059	1	
		Subtotal and Average	**14,000,122.12**		**43,000,592.78**	**43,000,592.78**	**43,000,592.78**		**0.059**	**1**	
		Total and Average	**1,179,108,819.62**		**1,219,178,793.78**	**1,229,117,247.41**	**1,220,419,647.51**		**3.411**	**978**	

General Fund
Portfolio Management
Portfolio Details - Cash
December 31, 2008

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	Days to Maturity
Cash at Bank										
SYS00000	00000	PLACER COUNTY CASH			15,590,799.96	15,590,799.96	15,590,799.96		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			543,750.07	543,750.07	543,750.07		0.000	1
		Average Balance	**0.00**							1
		Total Cash and Investments	**1,179,108,819.52**		**1,235,313,343.81**	**1,245,251,797.44**	**1,236,554,197.54**		**3.411**	**978**



General Fund
Purchases Report
Sorted by Fund - Investment Number
December 1, 2008 - December 31, 2008

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment Periods	Principal Purchased	Accrued Interest at Purchase	Rate at Purchase	Maturity Date	YTM 365	Ending Book Value
General Fund													
90262CM38	08096	1010	ACP	UBSF	50,000,000.00	12/02/2008	12/03 - At Maturity	49,999,305.56		0.500	12/03/2008	0.507	0.00
02581RM42	08097	1010	ACP	AXPCRD	50,000,000.00	12/03/2008	12/04 - At Maturity	49,999,652.78		0.250	12/04/2008	0.253	0.00
02581RM42	08098	1010	ACP	AXPCRD	20,000,000.00	12/03/2008	12/04 - At Maturity	19,999,861.11		0.250	12/04/2008	0.253	0.00
084664AR2	08099	1010	MTN	BRK	5,000,000.00	12/04/2008	01/15 - 07/15	5,067,135.00	79,635.42	4.125	01/15/2010	2.889	5,142,250.11
06050BAA9	08100	1010	MTN	BAC-F	10,000,000.00	12/04/2008	06/15 - 12/15	10,011,540.00		3.125	06/15/2012	3.090	10,011,294.85
38146FAA9	08101	1010	MTN	GLS-F	10,000,000.00	12/04/2008	06/15 - 12/15	10,083,000.00	2,708.33	3.250	06/15/2012	3.000	10,083,945.15
90531CE65	08102	1010	NCB	UBKCAL	30,000,000.00	12/04/2008	12/11 - At Maturity	30,000,000.00		0.700	12/11/2008	0.710	0.00
4042F0N98	08103	1010	ACP	HSBCF	20,000,000.00	12/05/2008	01/09 - At Maturity	19,966,166.67		1.740	01/09/2009	1.767	19,992,266.67
949746NY3	08104	1010	MTN	WELLFG	10,000,000.00	12/08/2008	01/31 - 07/31	9,750,000.00	155,555.56	4.375	01/31/2013	5.046	9,809,409.45
90531CE99	08105	1010	NCB	UBKCAL	40,000,000.00	12/08/2008	01/09 - At Maturity	40,000,000.00		1.770	01/09/2009	1.795	40,000,000.00
949744AA4	08106	1010	MTN	WFC-F	10,000,000.00	12/10/2008	06/09 - 12/09	10,000,000.00		3.000	12/09/2011	3.000	10,000,000.00
949744AA4	08107	1010	MTN	WFC-F	20,000,000.00	12/10/2008	06/09 - 12/09	20,000,000.00		3.000	12/09/2011	3.000	20,000,000.00
3136F3A48	08108	1010	FAC	FNMA	10,000,000.00	12/10/2008	01/30 - 07/30	9,997,000.00	148,958.33	4.125	01/30/2012	4.134	10,146,014.08
3136F9JQ7	08109	1010	FAC	FNMA	10,000,000.00	12/11/2008	04/22 - 10/22	10,000,000.00	52,402.78	3.850	04/22/2013	3.849	10,052,402.78
459200GK1	08110	1010	MTN	IBM	10,000,000.00	12/11/2008	01/28 - Quarterly	9,406,500.00	50,065.28	4.096	07/28/2011	6.653	9,471,517.83
4042F0PD7	08111	1010	ACP	HSBC	10,000,000.00	12/12/2008	02/13 - At Maturity	9,980,925.00		1.090	02/13/2009	1.107	9,986,980.56
90531CG22	08112	1010	NCB	UBKCAL	10,000,000.00	12/12/2008	03/13 - At Maturity	10,000,000.00		1.600	03/13/2009	1.622	10,000,000.00
90333U7B2	08113	1010	NCB	USBNA	20,000,000.00	12/12/2008	05/08 - At Maturity	20,000,000.00		1.330	05/08/2009	1.348	20,000,000.00
31398ATM4	08114	1010	FAC	FNMA	10,000,000.00	12/15/2008	02/26 - 08/26	10,125,000.00	121,111.11	4.000	08/26/2011	3.509	10,238,142.98
4042F0PT2	08115	1010	ACP	HSBCF	10,000,000.00	12/15/2008	02/27 - At Maturity	9,977,800.00		1.080	02/27/2009	1.097	9,982,900.00
31398ARU8	08116	1010	FAC	FNMA	10,000,000.00	12/15/2008	06/10 - 12/10	10,106,100.00	5,208.33	3.750	06/10/2011	3.302	10,101,607.76
31398ARM6	08117	1010	FAC	FNMA	10,000,000.00	12/16/2008	05/29 - 11/29	10,130,300.00	20,541.67	4.350	05/29/2013	4.027	10,138,850.87
02581RN74	08118	1010	ACP	AXPCRD	10,000,000.00	12/17/2008	01/07 - At Maturity	9,998,250.00		0.300	01/07/2009	0.304	9,999,500.00
74433GP26	08119	1010	ACP	PRU	20,000,000.00	12/17/2008	02/02 - At Maturity	19,989,816.67		0.390	02/02/2009	0.396	19,993,066.67
SYS08120	08120	1010	RR2	CF	45,000,000.00	12/17/2008	/ - 1 Day	45,000,000.00		0.120		0.120	43,000,592.78
3128X8AK8	08121	1010	FAC	FHLMC	10,000,000.00	12/19/2008	03/19 - 09/19	9,989,000.00		3.550	09/19/2012	3.583	9,989,097.78
92976FBR3	08122	1010	MTN	WB	20,000,000.00	12/29/2008	12/29 - Random Prds	19,895,000.00	16,166.67	0.360	02/23/2009	3.469	16,916,781.67
				Subtotal	490,000,000.00			489,474,352.79	652,353.48				338,156,631.99
				Total Purchases	490,000,000.00			489,474,352.79	652,353.48				338,156,631.99

REPORTS

AND

COMMUNICATION

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:
State Budget Update

AGENDA ITEM AREA:
Reports

REQUESTED BY:
Terri Ryland, Assistant Superintendent, Business Services

ENCLOSURES:
Yes

DEPARTMENT:
Business Office

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 21, 2009

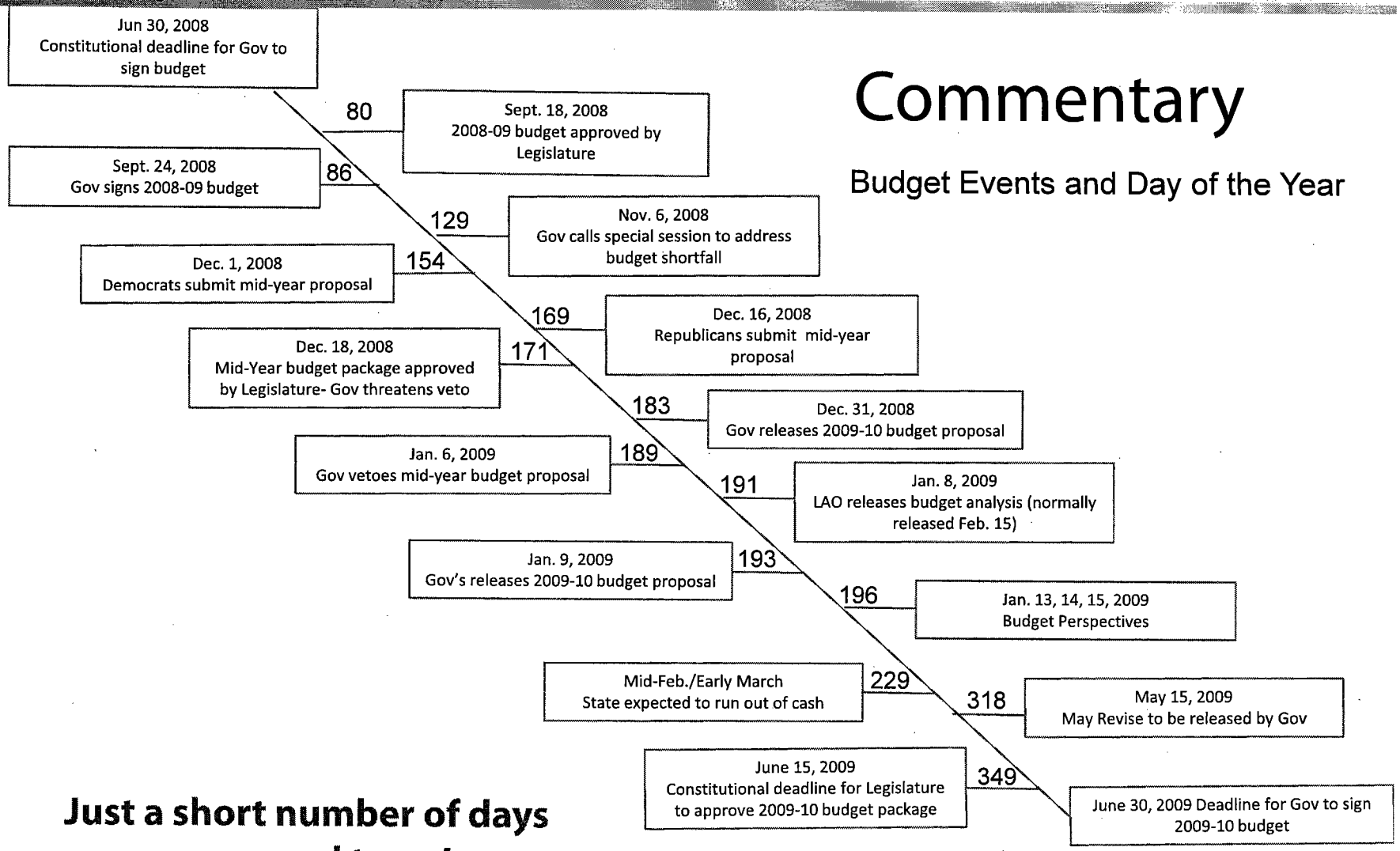
ROLL CALL VOTE?
No

BACKGROUND:
At the last board meeting, the trustees accepted the First Interim report. Since that time, the Governor has released his proposed budget for 2009-10, and modified his proposed mid-year cut proposal. In addition, the democrats in the legislature have put forth their own proposals which were vetoed by the Governor. As staff prepares for the Second Interim report, the Governor's proposals are being analyzed for inclusion in that document. Several excerpts and "highlights" as the proposal affects this district are attached.

RECOMMENDATION:
Discussion only

Commentary

Budget Events and Day of the Year



Just a short number of days ago... and to go!

1.5.7

Mid-Year Cut Comparison

	Governor's Proposal	Leg Proposal	Comment
Rescind 0.68 Cost-of-Living Adjustment	Yes Cut $247.1 million	Yes Cut $247.1 million	Expect this cut
Reduce Revenue Limits	Yes Cut $1.6 Billion	No	This is a major topic of debate. Unclear how it will be resolved. Since districts have largely committed categorical resources, should be viewed as impact to local general fund.
Targeted Cuts to Categorical Programs	No	Yes Cut $1.8 Billion	
Apportionment Deferral	Defer $2.6 billion apportionment for K-3 CSR and revenue limits for April until July. Deferral is ongoing.	Not included in proposal	A deferral similar to Governor's proposal likely to be adopted.
Flexibility	Total Flexibility to shift categorical resources	Flexibility to transfer categorical carryover balance, as of June 30, 2008, except EIA, QEIA	Degree of Flexibility will likely reflect amount of cuts. Have options ready "if" approved

7.3.2

WPUSD
Effects of Governor's Proposal
2008-09 and 2009-10

Assumptions at First Interim:

ADA 2008-09	6,075	
ADA 2009-10	6,230	
No Revenue Limit COLA for 2008-09	$329/ADA	($1,999,000)
No Revenue Limit COLA for 2009-10	$309/ADA	($1,925,000)
Budget cuts required in 2009-10		$1,150,000
Two-Year Loss of Revenue reflected at First Interim		($2,774,000)
		(9.874% deficit)

Additional cuts proposed by Governor:		
$1.412 B 2008-09 Proposed Mid-Year RL Reduction	$243/ADA	($1,476,000)
$1.1 B 2009-10 proposed Rev Limit Reduction	$199/ADA	($1,240,000)
Additional cuts to reconcile at Second Interim		($2,716,000) [1]

[1] *Assumes that the $15 B of additional revenues the Governor proposed go into effect as projected (in the next few months for many of them.)*

	2008-09 (Billions)	*2009-10 (Billions)*
Proposed revenue enhancements:		
1 1/2 cent sales tax	*2.35*	*7.10*
sales and use tax on certain services	*0.27*	*1.20*
oil severance tax	*0.36*	*0.85*
alcohol tax, 5 cents per drink	*0.24*	*0.58*
personal income tax adjustment	*-*	*1.44*
vehicle license fees	*0.90*	*0.36*
	4.12	*11.53*

Note: While districts around the State are preparing for layoffs and severe budget cuts as necessary, we are planning for budget adjustments as well as continuing to work with the State on obtaining the prior state aid backfill as previously shared with the Board. Further updates to follow.

Public

Hearing

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:
Middle School Boundary Changes

AGENDA ITEM AREA:
Public Hearing

REQUESTED BY:
Mary Boyle

ENCLOSURES:
Middle School Attendance Boundaries Proposal

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
Possible Transportation Savings

MEETING DATE:
January 21, 2009 – 7:00 p.m.
Glen Edwards Middle School
204 L Street
Lincoln, CA 95648

ROLL CALL REQUIRED:
No

BACKGROUND:

At the December 16, 2008 Board Meeting, a presentation was made re the Discussion of Middle School Attendance Boundaries for the purpose of equalizing enrollments between our two middle schools. At that time, the Board was invited to discuss the recommendation of changing the elementary feeder school patterns such that students living in the Carlin C. Coppin and Sheridan attendance areas would attend Glen Edwards Middle School beginning with the 2009 – 10 school year. All incoming fifth grade students would be required to attend their proper attendance-boundary school for sixth grade beginning 2009-10. Current sixth and seventh graders from the CCC and Sheridan neighborhoods who are currently attending TBMS would be given a choice as to whether to continue there for seventh and eighth grades or to enroll at GEMS, their proper attendance-boundary school. Students who are currently attending CCC on an intra-district transfer agreement or because of overflow from schools which are full would attend middle school based on their residential address, not based on elementary school attended. Parent information sessions have been held at both Carlin C. Coppin and Sheridan Schools to inform parents of the possible change.

RECOMMENDATION:

Host Public Hearing.

8

MIDDLE SCHOOL ATTENDANCE BOUNDARIES PROPOSAL
December, 2008

In the 2006/07 school year, Western Placer Unified School District began serving its sixth through eighth grade students on two comprehensive middle school campuses: Glen Edwards Middle School (GEMS) and Twelve Bridges Middle School (TBMS). Sheridan School students were given the option of attending either school. First Street School, Creekside Oaks Elementary, and Foskett Ranch Elementary Schools were determined to be the feeder elementary schools for GEMS, while Carlin C. Coppin Elementary, Twelve Bridges Elementary and the eventual Lincoln Crossing Elementary Schools were the feeder schools for TBMS. The goal was to have two middle schools of similar size and to have a demographic mix of students at the two schools to the degree possible.

Because of the extraordinary growth in the Twelve Bridges and the Lincoln Crossing neighborhoods, Twelve Bridges Middle School has grown in enrollments to its current 841 students while Glen Edwards Middle School has lost enrollment to its current 638 population (2008/09). Based on current enrollments, and assuming the same elementary feeder school patterns and a 5% enrollment growth, next year TBMS will serve 878 students and GEMS will serve 675 (2009/10). Without a change in feeder elementary school boundaries, this disparate enrollment pattern is expected to continue, with TBMS serving increasingly more students than GEMS for the foreseeable future.

PROPOSAL:
The current proposal suggests changing the feeder elementary patterns between Western Placer Unified School District's two middle schools by shifting Sheridan and Carlin C. Coppin students to Glen Edwards Middle School. (See attached spreadsheet). Following past precedence for affected students, currently enrolled seventh graders would continue enrollment at their present middle school for their coming final eighth grade year; currently enrolled sixth graders would be given the option of which school to attend. Incoming fifth grade students would need to attend their proper school. For families with affected incoming fifth grade students and older seventh or eighth grade students, their choice would be to enroll all their children at the proper school of attendance or to split their children between the two schools.

RATIONALE: (BP5116 – School Attendance Boundaries)

1. ***School Enrollment Data, Including Declining Enrollment Patterns***
   Glen Edwards Middle School is losing enrollment. When Twelve Bridges Middle School opened in 2006/07, the two schools had similar enrollments. Since that time, TBMS has continued to grow while GEMS has lost students, to their 2008 CBEDS enrollments of GEMS at 638 and TBMS at 841.

2. ***Facility Capacity and Design, Including Potential Commercial and Residential Developments***
   Both GEMS and TBMS have capacity to grow. Each campus has unused and available classrooms in approximately the same number. Under current feeder elementary school attendance boundaries, TBMS will continue to grow as building continues in the LCES and TBES neighborhoods, as well as in the CCC neighborhood and Village 1. GEMS will not grow under current elementary feeder boundaries, as FRES, FSS and COES attendance areas are already built out and no increase in population in those areas is expected. Sheridan School, which currently feeds either middle school, is not expecting growth in the near future, due to issues with infrastructure. By redirecting CCC and Sheridan School to GEMS, GEMS would have the benefit of CCC and Village 1 growth, while TBMS would be less impacted by so many growth areas.

3. ***School Feeder Patterns, Including Maintaining, to the Extent Practicable, Continuity of Student Attendance.***
   Under the proposed change, feeder patterns would be consistent, with students who have attended elementary school together feeding into the same middle school. Allowing current seventh grade students to finish their eighth grade year at their current middle school would allow for continuity for those students, while giving choice to affected current sixth graders would allow for similar continuity.

4. ***Federal, State or Court Mandates***
   GEMS is currently a Title I school; it is NOT in Program Improvement. TBMS is NOT a Title I school. There are no current federal, state or court mandates affecting either school.

5. ***Community Input***
   Community input is encouraged through Board meetings. Information about this proposal will also be posted on the District Website and given to families at Carlin C. Coppin and Sheridan School during the month of December, 2008.

6. ***Student Safety***
   Currently, students from the Carlin C. Coppin and Sheridan neighborhoods do not have to cross Highway 65 to attend Twelve Bridges Middle School; however, they do need to travel along Highway 65 to get there. For students walking from the Carlin C. Coppin neighborhoods who would need to cross Highway 65 to attend Glen Edwards Middle school, there are many traffic-light controlled intersections with pedestrian lights allowing for safe passage. Walking students from those neighborhoods who currently attend Lincoln High School safety navigate to school using these measures.

7. ***Transportation Capacity***
   Transportation for students from the Sheridan and Carlin C. Coppin neighborhoods would actually improve under this proposal. Sheridan students would not travel such a great distance to attend school at GEMS; Carlin C. Coppin students would either walk or ride a bus a much shorter distance than their current commute.

8. ***Community and Neighborhood Identity***
   Sheridan students have chosen TBMS and GEMS in approximately equal numbers over the last three years. Because students from the CCC neighborhood would all attend GEMS together, there is not expected to be any change in community or neighborhood identity.

9. ***Geographic Features of the District, Including Traffic Patterns***
   Other than Highway 65 which was addressed in #6 above, there are no geographic features of the district that would contribute to a choice of either middle school. Many Carlin C. Coppin children live in the country; neither GEMS nor TBMS has programs that specifically address our rural neighborhoods.

10. ***Educational Programs, Such as Magnet Schools and Charter Schools***
    Glen Edwards Middle School has the only magnet program at the middle school level – the Performing Arts Academy for qualifying sixth, seventh and eighth grade GATE (Gifted and Talented) or HA (High Achiever) students. Students from the Carlin C. Coppin and Sheridan neighborhoods would continue to be considered for that program.

11. ***Consistence Between Municipal Boundaries and High School Boundaries***
    Because Lincoln High School is the only comprehensive high school in Western Placer Unified School District, and because it serves all students within the district boundaries, a change in middle school attendance boundaries would not affect students' subsequent high school enrollments. Should a high school open in the Twelve Bridges neighborhood, enrollment patterns would need to be addressed at that point, depending on whether the new high school would be comprehensive in nature, or whether it would be more specialized.

12. ***Other Factors***
    None at this time.

RECOMMENDATION:

It is recommended that the Board of Directors for Western Placer Unified School District hold public hearings on this matter, after which they consider the above proposal for a change in middle school attendance boundaries.

INFORMATION

DISCUSSION

ACTION

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Middle School Boundary Changes

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Mary Boyle

ENCLOSURES:
Middle School Attendance Boundaries Proposal

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
Possible Transportation Savings

MEETING DATE:
January 21, 2009

ROLL CALL REQUIRED:
Yes

BACKGROUND:

Information of changing middle school attendance boundaries was provided to the Board at the December 16, 2008 Board meeting. Information sessions for parents have been provided at both Sheridan School and Carlin C. Coppin School. Parent information has been sent home with students from those schools and has been posted on the WPUSD website. A Public Hearing notice was posted in the Lincoln News Messenger; the public hearing is scheduled for January 21, 2009.

RECOMMENDATION:

It is recommended that the middle school attendance boundaries be changed, effective with the 2009/10 school year, so that students residing in the Carlin C. Coppin and Sheridan School attendance-boundary neighborhoods will attend Glen Edwards Middle School. Students currently living in those neighborhoods and currently attending Twelve Bridges Middle School would be provided the option of continuing at Twelve Bridges Middle School or enrolling at Glen Edwards. However, incoming fifth-to-sixth grade students and future students would be required to attend their proper attendance-boundary school.

9.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:
Receipt of the 2007-08 Audited Financial Statements

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Terri Ryland, Assistant Superintendent, Business Services

ENCLOSURES:
Yes

DEPARTMENT:
Business Office

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 21, 2009

ROLL CALL VOTE?
No

BACKGROUND:

The 2007-08 Unaudited Actuals were presented to the Board of Trustees in September. The firm of Perry-Smith & Co. has performed the required independent annual audit and submitted our audit report to the State Controller's Office by December 15 as required by law. The auditors will be present at the board meeting to present highlights of the Audited Financial Statements.

RECOMMENDATION:

Administration recommends the Board of Trustees receive the 2007-08 Audited Financial Statements.

9.2

PERRY-SMITH LLP
ACCOUNTANTS

400 Capitol Mall, Suite 1200
Sacramento, CA 95814
www.perry-smith.com
916.441.1000

To the Board of Trustees
Western Placer Unified School District
Sacramento, California

We are pleased to present this letter related to the conduct of the audit of the financial statements of Western Placer Unified School District (the "District") as of and for the year ended June 30, 2008. This report is intended to inform the Board of Trustees of Western Placer Unified School District about significant matters related to the conduct of the annual audit so that it can appropriately discharge its oversight responsibility, and that we comply with our professional responsibilities.

The following summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for Western Placer Unified School District's financial reporting process.

The Auditor's Responsibility Under Generally Accepted Auditing Standards

Our audit of the financial statements of Western Placer Unified School District for the year ended June 30, 2008 was conducted in accordance with auditing standards generally accepted in the United States of America and *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 of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Accordingly, the audit was designed to obtain reasonable, rather than absolute, assurance about the financial statements. We believe that our audit accomplished that objective.

In accordance with *Governmental Auditing Standards*, we have also performed tests of controls and compliance with laws and regulations that contribute to the evidence supporting our opinion on the financial statements. However, they do not provide a basis for opining on the District's internal control or compliance with laws and regulations.

Adoption of, or Change in, Accounting Policies

The Board of Trustees and management have the ultimate responsibility for the appropriateness of the accounting policies used by the District. Significant accounting policies are included in Note 1 to the financial statements. The District did not adopt any significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period which should be brought to your attention for approval.

Significant or Unusual Transactions

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

9.2.1

Alternative Treatments Discussed with Management

We did not discuss with management any alternative treatments within accounting principles generally accepted in the United States of America for accounting policies and practices related to material items during the current audit period.

Accounting Estimates and Management Judgments

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. Management has informed us that they used all the relevant facts available to them at the time to make the best judgments about accounting estimates, and we considered this information in the scope of our audit. Estimates significant to the financial statements include the Revenue Limit Calculation. You may wish to monitor throughout the year the process used to compute and record these accounting estimates.

We have evaluated the reasonableness of accounting estimates in relationship to the financial statements taken as a whole and concluded that management's approach to these estimation processes is reasonable.

Financial Statement Disclosures

In our meeting with you, we previously discussed with you the following items as they relate to the neutrality, consistency, and clarity of the disclosures in the financial statements:

- Summary of significant accounting policies.
- Restricted net assets.

Significant Audit Adjustments

There was one audit adjustment made to the original trial balance presented to us to begin our audit. This adjustment was reviewed with management and management agreed to record this adjustment in the District's accounting records. The adjustment recorded included an expense incurred by the District as of June 30, 2008, but not properly accrued in accounts payable. This adjustment is summarized in the accompanying schedule.

Uncorrected Misstatements

We did not identify any uncorrected misstatements to the financial statements.

Other Information in Documents Containing Audited Financial Statements

We are not aware of any documents that contain the audited financial statements. If such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with the audited financial statements of the District.

9.2.2

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Major Issues Discussed with Management Prior to Retention

No major issues were discussed with management prior to our retention to perform the aforementioned audit.

Difficulties Encountered in Performing the Audit

We did not encounter any difficulties in dealing with management relating to the performance of the audit.

Material Written Communications Between Management and Our Firm

Enclosed you will find copies of all material written communications between our firm and the management of Western Placer Unified School District.

* * * * *

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to Western Placer Unified School District.

This report is intended solely for the information and use of the Board of Trustees and management and is not intended to be and should not be used by anyone other than the specified parties.

Perry-Smith LLP

Sacramento, California
December 9, 2008

9.2.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT

SUMMARIZED SCHEDULE OF SIGNIFICANT AUDIT ADJUSTMENTS

JUNE 30, 2008

	Effect – Increase (Decrease)				
Description	**Assets**	**Liabilities**	**Equity**	**Revenue**	**Expenses**
Current Year Differences					
- Building Fund to adjust accounts payable		$ 130,428	$ (130,428)		$ 130,428
Total Effect				$ -	$ 130,428
Balance Sheet Effect	$ -	$ 130,428	$ (130,428)		

9.2.3

WESTERN PLACER UNIFIED SCHOOL DISTRICT

600 Sixth Street
Fourth Floor
Lincoln, CA 95648

(916) 645-6350
(916) 645-6356 FAX

Superintendent

Scott aman

Board of Trustees
Paul Carras
Brian Haley
Paul Long
James McLeod
Ana Stevenson

December 9, 2008

Perry-Smith LLP
400 Capitol Mall, Ste 1200
Sacramento, California

In connection with your audit of the basic financial statements of Western Placer Unified School District as of and for the year ended June 30, 2008, we confirm that we are responsible for the fair presentation in the financial statements of financial position, changes in financial position, and cash flows in conformity with accounting principles generally accepted in the United States of America.

We confirm to the best of our knowledge and belief, as of June 30, 2008 the following representations made to you during your audit.

1. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America.
2. We have identified for you all organizations that are a part of this reporting entity or with which we have a relationship, as these organizations are defined in Section 2100 of the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, that are:
   a. Component units.
   b. Other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.
   c. Jointly governed organizations in which we participated.
3. We have identified for you all of our funds, governmental functions, and identifiable business-type activities.
4. We have properly classified all funds and activities.
5. We have properly determined and reported the major governmental and enterprise funds based on the required quantitative criteria. We believe that all judgmentally determined major funds are particularly important to the financial statement users.
6. We are responsible for compliance with laws and regulations applicable District including adopting, approving, and amending budgets.
7. We have identified and disclosed to you all laws and regulations that have a direct and material effect on the determination of financial statement amounts including legal and contractual provisions for reporting specific activities in separate funds.
8. We have identified in the schedule of expenditures of Federal awards all such assistance received, both directly and as a subrecipient, in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, or direct appropriations by Western Placer Unified School District, Lincoln, California.
9. We have:
   a. Identified to you all applicable generic compliance requirements.
   b. Identified to you all applicable agency program requirements.

9.2.4

c. Complied with reporting requirements in connection with the expenditure of Federal awards identified in the schedule of expenditures of Federal awards.

d. Determined amounts claimed or used to comply with matching requirements of Federal awards identified in the schedule of expenditures of Federal awards in accordance with guidance provided by OMB Circular A-87, "Cost Principles for State and Local Governments," and the OMB's Uniform Administrative Requirements for "Grants and Cooperative Agreements to State and Local Governments."

e. Complied with applicable costs principles for determining the allowability of costs charged to cost pools used to support an indirect cost rate or allocated through a state-wide central services cost allocation plan.

f. Provided you with a summary schedule of prior audit findings consistent with the requirements of OMB Circular No. A-133, Section .315(b).

g. No subrecipients of Federal awards.

h. Identified and disclosed to you all amounts that have been questioned, and all known instances of noncompliance with statutory, regulatory and contractual requirements that could have a material effect on a major Federal financial assistance program.

10. Information presented in Federal financial reports and claims for advances and reimbursements is supported by the books and records from which the basic financial statements have been prepared.

11. We have made available to you:

    a. All financial records and related data of all funds and activities, including those of all special funds, programs, departments, projects, activities, etc., in existence at any time during the period covered by your audit.

    b. All minutes of the meetings of the governing board and committees of board members or summaries of actions of recent meetings for which minutes have not yet been prepared.

    c. All communications from grantors, lenders, other funding sources or regulatory agencies concerning noncompliance with:

        1) Statutory, regulatory or contractual provisions or requirements.

        2) Financial reporting practices that could have a material effect on the financial statements.

12. We have no knowledge of fraud or suspected fraud affecting the entity involving:

    a. Management or employees who have significant roles in the internal control.

    b. Others where the fraud could have a material effect on the financial statements.

13. We acknowledge our responsibility for the design and implementation of programs and controls to provide reasonable assurance that fraud is prevented and detected.

14. We have no knowledge of any allegations of fraud or suspected fraud affecting Western Placer Unified School District received in communications from employees, former employees, analysts, regulators, short sellers, or others.

15. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

16. We know of no violations of state or Federal statutory or regulatory provisions, grant or other contractual provisions, or of provisions of local ordinances (except for those which have been communicated to you or which are disclosed in the financial statements and/or your reports).

17. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

18. Where applicable, the following have been properly recorded and/or disclosed in the financial statements:

    a. Related party transactions, including those with (the primary government having accountability for Western Placer Unified School District, and jointly governed organizations in which Western Placer Unified School

9.25

District participates as defined in Section 2100 of the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees, all of which have been recorded in accordance with the economic substance of the transaction and appropriately classified and reported.

b. Guarantees, whether written or oral, under which the Government is contingently liable.

c. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances.

d. Line of credit or similar arrangements.

e. Agreements to repurchase assets previously sold.

f. Security agreements in effect under the Uniform Commercial Code.

g. Any other liens or encumbrances on assets or revenues or any assets or revenues which were pledged as collateral for any liability or which were subordinated in any way.

h. The fair value of investments.

i. Amounts of contractual obligations for construction and purchase of real property or equipment not included in the liabilities or encumbrances recorded on the books.

j. Any liabilities which are subordinated in any way to any other actual or possible liabilities.

k. Debt issue repurchase options or agreements, or sinking fund debt repurchase ordinance requirements.

l. Debt issue provisions.

m. All leases and material amounts of rental obligations under long-term leases.

n. All significant estimates and material concentrations known to management which are required to be disclosed in accordance with the AICPA's Statement of Position 94-6, *Disclosure of Certain Significant Risks and Uncertainties.* Significant estimates are estimates at the balance sheet date which could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets for which events could occur which would significantly disrupt normal finances within the next year.

o. Authorized but unissued bonds and/or notes.

p. Risk financing activities.

q. Special and extraordinary items.

r. Deposits and investment securities category of custodial credit risk.

19. We are responsible for making the accounting estimates included in the financial statements. Those estimates reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take. In that regard, adequate provisions have been made.

a. To reduce receivables to their estimated net collectable amounts.

b. To reduce obsolete, damaged, or excess inventories to their estimated net realizable values.

c. To reduce investments, intangibles, and other assets which have permanently declined in value to their realizable values.

d. For risk retention, including uninsured losses or loss retentions (deductibles) attributable to events occurring through December 9, 2008 and/or for expected retroactive insurance premium adjustments applicable to periods through December 9, 2008.

9.2.6

e. For pension obligations, post-retirement benefits other than pensions and deferred compensation agreements attributable to employee services rendered through December 9, 2008.

f. For any material loss to be sustained in the fulfillment of, or from the inability to fulfill, any service commitments.

g. For any material loss to be sustained as a result of purchase commitments.

h. For environmental clean up obligations.

20. There are no:

a. Material transactions that have not been properly recorded in the accounting records underlying the financial statements except as described in the attached Schedule of Uncorrected Misstatements.

b. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency. In that regard, we specifically represent that we have not been designated as, or alleged to be, a "potentially responsible party" by the Federal Environmental Protection Agency or any equivalent state agencies in connection with any environmental contamination.

c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by Statement of Financial Accounting Standards No. 5 and/or GASB Statement No. 10.

21. Unless disclosed to you, there have been no complaints filed with or concerning our compliance with the provisions of:

a. Davis-Bacon Act relative to payment of prevailing wage rates.

b. Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 relative to acquisition of real property and the relocation of occupants of acquired property.

22. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Statement of Financial Accounting Standards No. 5 and/or GASB Statement No. 10.

23. We have no direct or indirect, legal or moral, obligation for any debt of any organization, public or private that is not disclosed in the financial statement.

24. We have satisfactory title to all owned assets.

25. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

26. Net asset components (invested in capital assets, net of related debt; restricted; and unrestricted) and fund balance reserves and designations are properly classified and, if applicable, approved.

27. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

28. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

29. Capital assets, including infrastructure assets, are properly capitalized, reported, and depreciated.

30. Required supplementary information is properly measured and presented.

31. We have reviewed, approved, and are responsible for overseeing the preparation and completion of the basic financial statements and related notes.

32. We are not aware of any internal control weaknesses or reportable conditions that should be reported. We are responsible for establishing and maintaining effective internal control over financial reporting.

33. No events or transactions other than those disclosed in the financial statements have occurred subsequent to the balance sheet date that would require adjustment to, or disclosure in, the financial statements.

9.2.7

34. During the course of your audit, you may have accumulated records containing data which should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Western Placer Unified School District

Terri Ryland
Assistant Superintendent of Business Services

9.2.8

Western Placer Unified School District

Scott Leaman
Superintendent

We believe that the effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate to the District financial statements. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

	Effect – Increase (Decrease)				
Description	**Assets**	**Liabilities**	**Equity**	**Revenue**	**Expenses**
Current Year Differences					
- Differences with Estimates - Accounts Payable		$ 190,000			$ 190,000
Total Effect				$	$ 190,000
Balance Sheet Effect	$	$ 190,000	$		

9.2.10

WESTERN PLACER UNIFIED SCHOOL DISTRICT

COUNTY OF PLACER

LINCOLN, CALIFORNIA

FINANCIAL STATEMENTS

WITH SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2008

AND

INDEPENDENT AUDITOR'S REPORT

9.2.11

WESTERN PLACER UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2008

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-11
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Assets	12
Statement of Activities	13
Fund Financial Statements:	
Balance Sheet - Governmental Funds	14
Reconciliation of the Governmental Funds Balance Sheet - to the Statement of Net Assets	15
Statement of Revenues, Expenditures and Change in Fund Balances - Governmental Funds	16
Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Balances - Governmental Funds - to the Statement of Activities	17-18
Statement of Revenues, Expenditures and Change in Fund Balance - Budget (Non-GAAP) and Actual - Major Fund - General Fund	19
Statement of Fiduciary Net Assets - Trust and Agency Funds	20
Statement of Change in Fiduciary Net Assets - Fiduciary Funds	21
Notes to Basic Financial Statements	22-39
Supplementary Information:	
Combining Balance Sheet - All Non-Major Funds	40
Combining Statement of Revenues, Expenditures and Change in Fund Balances - All Non-Major Funds	41

9.2.12

WESTERN PLACER UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2008

TABLE OF CONTENTS
(Continued)

	Page
Supplementary Information: (Continued)	
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	42
Organization	43
Schedule of Average Daily Attendance	44
Schedule of Instructional Time	45
Schedule of Expenditure of Federal Awards	46
Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements	47
Schedule of Financial Trends and Analysis	48
Schedule of Charter Schools	49
Schedule of Excess Sick Leave	50
Notes to Supplementary Information	51-52
Independent Auditor's Report on Compliance with State Laws and Regulations	53-55
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*	56-57
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	58-59
Findings and Recommendations:	
Schedule of Audit Findings and Questioned Costs	60-70
Status of Prior Year Findings and Recommendations	71-75

9.2.13

PERRY-SMITH LLP
ACCOUNTANTS

400 Capitol Mall, Suite 1200
Sacramento, CA 95814
www.perry-smith.com
916.441.1000

INDEPENDENT AUDITOR'S REPORT

Board of Education
Western Placer Unified School District
Lincoln, California

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Western Placer Unified School District, as of and for the year ended June 30, 2008, which collectively comprise Western Placer Unified School District's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the District's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Western Placer Unified School District as of June 30, 2008, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2008 on our consideration of Western Placer Unified School District's internal control over financial reporting and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements, but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

9.2.14

PERRY-SMITH LLP
ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
(Continued)

Our audit was conducted for the purposes of forming an opinion on the financial statements that collectively comprise Western Placer Unified School District's basic financial statements. The accompanying financial and statistical information listed in the Table of Contents, including the Schedule of Expenditure of Federal Awards, which is required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the basic financial statements of Western Placer Unified School District. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Perry-Smith LLP

Sacramento, California
December 9, 2008

9.2.15

The discussion and analysis of Western Placer Unified School District's (the District) financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2008. The intent of this discussion and analysis is to look at the District's financial performance as a whole. This Management's Discussion and Analysis should be read in conjunction with the District's financial statements, including notes and supplementary information, which immediately follow this section.

FINANCIAL HIGHLIGHTS

- The District refunded its Series 2003 and 2003B Certificates of Participation (COPs) and issued 2008A COPs for $32,370,000.

- The District opened Lincoln Crossing Elementary School, which was nearly at capacity beginning the first day of school. Capital Assets increased approximately $5.6 million due to additional expenditures associated with the completion of the school.

- District enrollment increased approximately 10%, a slightly smaller increase than the 12% - 13% the District had seen over the past two years.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. These statements are organized so the reader can understand the Western Placer Unified School District's financial statements as a whole for the entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The first two statements are *district-wide financial statements:* the Statement of Net Assets and Statement of Activities. These statements provide both *short-term* and *long-term* information about the District's overall financial status.

The remaining statements are the *fund financial statements* that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.

The *governmental funds statements* tell how basic services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District's more significant funds with all other non-major funds presented in one total column.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year.

9.2.16

Reporting on the District as a Whole

Statement of Net Assets and the Statement of Activities

These two statements provide information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the District's assets and liabilities using the accrual basis of accounting. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid. These statements report information on the District as a whole and its activities in a way that helps answer the question, "How did we do financially during 2007-08?"

These two statements report the District's net assets and changes in those assets. This change in net assets is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some of them financial and some not. Over time, the increases or decreases in the District's net assets, as reported in the Statement of Activities, are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses indicates the District's operating results. However, the District's goal is to provide services to its students, not to generate profits as is necessary in commercial entities. One must consider many other non-financial factors, such as the quality of education provided and the safety of the schools in order to assess the overall health of the District.

In the district-wide financial statements, the District's activities are divided into two categories:

- Governmental Activities – All of the District's services are reported here, including instruction, general administration, transportation, food services, plant services, facilities acquisition and construction, interest, and long-term debt.

- Business-type Activities – These activities account for services provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. The District does not have any programs classified in this category.

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required to be established by State law, bond covenants, or through grant or program restrictions.

- The District establishes other funds to control and manage money for specific purposes (like repaying its long-term debts) or to show that it is properly using certain revenues (like federal grants).

9.2.17

A District may have three kinds of funds:

- Governmental Funds

  Most of the District's activities are reported in governmental funds. The major governmental funds of the District are the General Fund, Capital Facilities Fund, and the Mello-Roos Fund. Governmental funds focus on how money flows into and out of the funds and the balances that remain at the end of the year. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

- Proprietary Funds

  Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds use the full accrual basis of accounting, the same as the district-wide statements. The District does not have programs classified in this category.

- Fiduciary Funds

  The District is the trustee, or fiduciary, for assets that belong to others, such as the student activities funds. The District is responsible for ensuring that the assets that are reported in these funds are used only for their intended purposes and by those to whom the assets belong. The District's fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

The District as a Whole

The District's total assets decreased by $5,753,134 to $231,481,579 during the 2007-08 fiscal year. Cash and cash equivalent accounts decreased $9,627,781 from FY 2006-07. This decrease to the cash accounts was primarily due to the expenditure of Cash with Fiscal Agent on Lincoln Crossing Elementary School.

Total liabilities decreased by $5,427,259. Accounts payable decreased by $684,119 due primarily to a decrease in construction contracts payable. Long-term liabilities decreased by approximately $4.7 million primarily due to refinancing the District's COPs, and payments on capital leases and G.O. Bond.

The District's net assets for FY 2007-08 were $68,258,741, a decrease of $325,875 over FY 2006-07. Of this balance, $26,500,096 was restricted while $(2,142,254) was unrestricted. Investments in capital assets, net of related debt, accounted for $43,900,899 of the total net assets.

9.2.18

Table 1
Statement of Net Assets
June 30, 2007 and 2008

	Governmental Activities		
	2006-07	**2007-08**	**Difference**
Assets:			
Cash and equivalents	$45,451,526	$35,823,745	$(9,627,781)
Receivables	3,110,333	4,058,919	948,586
Prepaid expenditures	4,778,612	5,133,205	6,899,593
Deferred Rent	6,545,000	0	(6,545,000)
Capital assets (net of accumulated depreciation)	177,349,242	186,465,710	2,571,468
Total assets	$237,234,713	$231,481,579	$(5,753,134)
Liabilities:			
Accounts payable and other current liabilities	7,757,009	7,072,890	(684,119)
Deferred revenue	287,701	289,005	1,304
Long-term liabilities			
Due within one year	4,674,010	2,768,097	(1,905,913)
Due after one year	155,931,377	153,092,846	(2,838,531)
Total liabilities	$168,650,097	$163,222,838	$(5,427,259)
Net Assets:			
Invested in capital assets, net of related debt	46,949,863	43,900,899	(3,048,964)
Restricted	13,938,324	26,500,096	12,561,772
Unrestricted	7,696,429	(2,142,254)	(9,838,683)
Total Net Assets	$68,584,616	$68,258,741	$(325,875)

Instruction, instructional library, media & technology, and pupil services expenses made up approximately 69.6% of total 2007-08 expenditures. This is a 1.6% decrease from the 71.2% expended in FY 2006-07. General administration accounted for approximately 5.3% of the expenditure budget, a decrease of 1.2% from the prior year, and interest on debt and fiscal charges expenditures represent 9.5% of all outgo, an increase of .8%. Plant maintenance and operations accounted for 12.1% of the expenditure budget, an increase from last year's 9.0%.

9.2.19

Table 2
Change in Net Assets
For the Year Ended June 30, 2008

	Governmental Activities		
	2007	2008	Difference
General Revenues			
Taxes Levied for General Purposes	$ 23,350,294	$ 27,200,587	$ 3,850,293
Taxes Levied for Debt Service	1,103,964	1,243,866	139,902
Taxes Levied for Specific Purposes	3,680,311	4,817,973	1,137,662
Unrestricted Federal and State Aid	9,443,344	9,496,733	53,389
Interest and Investment Earnings	1,842,247	1,299,231	(543,016)
Miscellaneous	3,743,877	9,522,048	5,190,951
Total General Revenues	**43,164,037**	**53,580,438**	**10,416,401**
Program Revenues			
Charges for Services	849,397	945,468	96,071
Operating Grants & Contributors	8,219,260	8,908,307	689,047
Capital Grants & Contributions	10,314,440	1,120	(10,313,320)
Total Program Revenues	**19,383,097**	**9,854,895**	**12,216,623**
Total Revenues	**62,547,134**	**63,435,333**	**888,199**
Expenses			
Instruction	26,784,495	34,191,008	7,406,513
Supervision of Instruction	953,116	974,876	21,760
Instructional Library, Media, & Technology	442,331	543,616	101,285
School Administration	2,897,765	3,454,651	556,886
Pupil Support Services	1,269,292	1,568,496	299,204
Home-to-School Transportation	1,381,410	1,342,501	(38,909)
Food Service	1,488,337	1,689,604	201,267
General Administration	3,212,390	3,382,378	169,988
Plant Services	4,444,578	7,742,512	3,297,934
Ancillary Services	700,647	972,701	272,054
Community Services	169,577	194,538	24,961
Transfer Between Agencies	1,368,719	857,647	(511,072)
Interest on Debt and Fiscal Charges	4,309,447	6,846,680	1,707,487
Total Expenses	**49,422,104**	**63,761,208**	**14,339,104**
Change in Net Assets	**13,125,030**	**(325,875)**	
Net Assets – Beginning	**55,459,586**	**68,584,616**	**13,125,030**
Net Assets – Ending	**$ 68,584,616**	**$ 68,258,741**	**$ (325,875)**

9.2.20

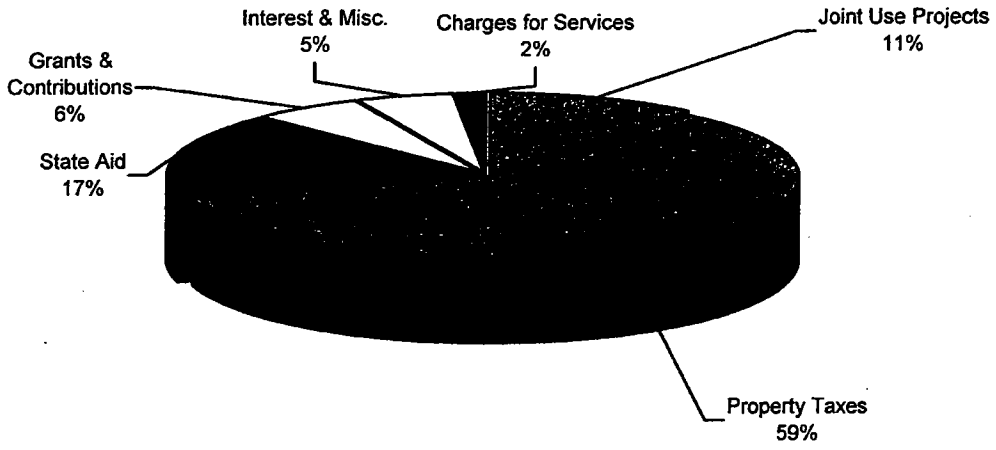
Governmental Activities

As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was $63,761,208.

The users of the District's programs paid $945,468 of the cost. This revenue was generated through cafeteria sales of $737,054, Transportation Fees of $172,468, and other miscellaneous revenue of $35,946. The federal and state governments subsidized certain programs with grants and contributions of $8,908,307. Most of the governmental activities were paid with $33,262,426 in property taxes, $9,496,733 of unrestricted state aid based on the statewide education aid formula, and $1,299,231 of investment earnings. The Miscellaneous Revenues of $9,522,048 is comprised primarily of receipts from the City of Lincoln for joint use projects ($6.2 million). The rest is made up of interest revenue, developer fees, and lump-sum payments of Mello-Roos fees.

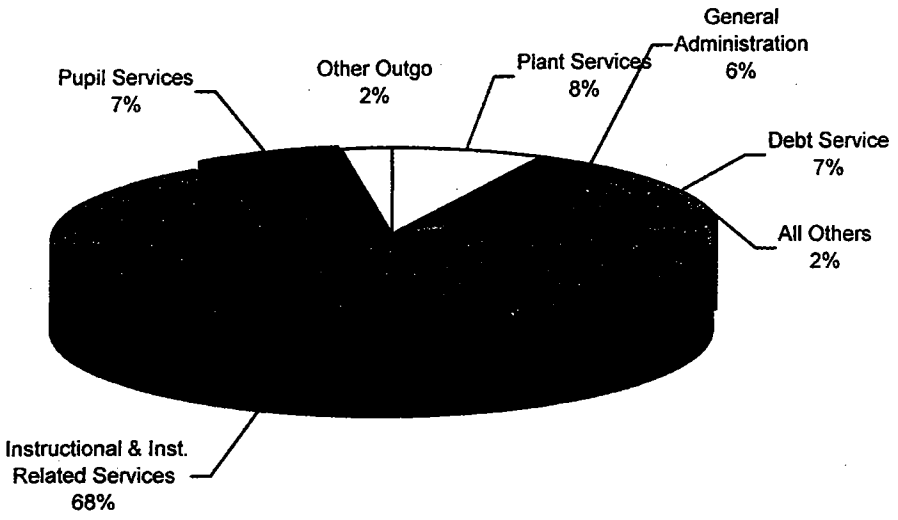
Sources of Western Placer USD's Revenue for the 2007-08 Fiscal Year

Figure 1



9.2.21

Western Placer USD's Expenses for the Fiscal Year 2007-08
Figure 2



FINANCIAL ANALYSIS OF THE FUND STATEMENTS

The fund financial statements focus on individual parts of the District's operations in more detail than the government-wide statements. The individual fund statements provide information on inflows and outflows and balances of spendable resources. The District's Governmental Funds reported a combined fund balance of $33.2 million, a decrease of $7.3 million from the previous fiscal year's combined ending balance of $40.5 million. The funds with greatest changes were the Capital Facilities Fund (decrease of $22.5 million), Building Fund (increase of $18.2 million) and the Mello-Roos Fund (decrease of $3.1 million).

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget regularly. Significant budget adjustments fell into the following categories:

- Budget revisions to the adopted budget required after approval of the State budget.
- Budget revisions acknowledge the inclusion of restricted ending balances, deferred revenue, and carryover from the prior year.
- Budget revisions to update revenues to actual enrollment information and to update expenditures for staffing adjustments related to actual enrollments.
- Budget revisions to reflect salary settlements.
- Other budget revisions are routine in nature, including adjustments to categorical revenues and expenditures based on final awards, and adjustments between expenditure categories for school and department budgets.

9.2.22

The final revised budget for the General Fund reflected a net decrease to the ending balance of approximately $2,074,426. The difference between the final budget and the actual ending balance is due primarily to books and supplies monies not being spent. This is not uncommon, particularly in categorical programs that carry balances over from year to year.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of the 2007-08 fiscal year, the District had invested $186.5 million in a broad range of capital assets, including school sites, school buildings, site improvements, vehicles, equipment, and work in progress regarding the construction of new schools. This amount represents an increase of $2.6 million over the previous fiscal year, the net change which consists of additional capital outlay of $5.6 million net of deletions and depreciation expense in the current fiscal year of $3.0 million.

Table 3
Capital Assets
(net of depreciation)

	2006-07	2007-08	Difference	Total Percent Change
Land	$ 38,684,941	$ 38,684,941	$ 0	0.0%
Site Improvement	1,603,176	1,502,468	(100,708)	(6.2%)
Buildings	105,627,281	132,396,767	26,769,486	25.3%
Equipment & Vehicles	1,415,916	1,423,735	7,819	.5%
Work-in-Progress	36,562,928	12,457,799	(24,105,129)	(65.9%)
Total	$ 183,894,242	$ 186,465,710	$ 2,571,468	1.3%

The District's buildings increased significantly (approximately 25%) over the prior year, and Work in Process (WIP) decreased nearly 66% because Lincoln Crossing Elementary School moved from WIP to Buildings in 2007-08. Expenditures for Twelve Bridges High School and Lincoln Crossing Middle School make up the majority of the June 30, 2008 WIP balance.

Long-Term Liabilities

At June 30, 2008, the District had $155,860,943 in long-term liabilities outstanding.

- The District issued Series 2008A Certificates of Participation (COPs) for $32,370,000 to refund its Series 2003 and 2003B COPs. The refunding COP allowed the District to secure a fixed interest rate for debt service payments and allowed the District to extend the time period over which the District must pay back the funds.

- The District commissioned an actuarial study to estimate the present value of future retiree benefit costs. According to the report, the District's actuarial unfunded liability is $2,381,039.

9.2.23

Western Placer Unified School District
Outstanding Long-Term Liabilities
June 30, 2007 and 2008

	2007	2008
General Obligation Bonds	$ 15,051,543	$ 8,797,284
Accreted Interest on G.O. Bonds	5,119,060	5,949,006
Special Tax Bonds	14,825,000	14,500,000
Post Employment Benefits	600,888	2,381,039
Compensated Absences	129,381	162,300
Certificates of Participation	128,541,872	123,305,000
Capital Leases	1,478,574	766,314
TOTAL	$ 165,746,318	$ 155,860,943

The General Obligation Bonds are financed by the local taxpayers and represent 5.6% of the District's long-term debt. Certificates of Participation (COPs) are defeased through Mello-Roos special taxes and developer fees. COPs represent an additional 79.1% of the District long-term debt.

FACTORS BEARING ON THE DISTRICT'S FUTURE

For the past several years, the District has seen rapid growth as new housing developments have been completed. While that rate of growth is slowing, in 2008-09, enrollment has increased nearly 300 over 2007-08.

In 2008-09, the District's effective cost of living adjustment (COLA) for revenue is .68%. However, this amount may change based on the current economic climate and Governor Schwarzenegger's recently proposed mid-year funding cuts. Negotiations for the year have not been finalized with any bargaining groups. Other District costs, such as energy costs and certificated health and welfare benefits, continue to increase.

The District's greatest challenge continues to be maintaining a viable relationship between it revenues and expenditures while at the same time expanding its infrastructure and services to address the educational needs of its existing and future students.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Services Office, Western Placer Unified School District, 600 Sixth Street, 4th Floor, Lincoln, CA 95648, (916) 645-6387.

9.2.24

BASIC FINANCIAL STATEMENTS

9.2.25

WESTERN PLACER UNIFIED SCHOOL DISTRICT

STATEMENT OF NET ASSETS

June 30, 2008

	Governmental Activities
ASSETS	
Cash and investments (Note 2)	$ 35,823,745
Accounts receivable	4,058,919
Prepaid expenditures	5,133,205
Capital assets, net of accumulated depreciation (Note 4)	186,465,710
Total assets	231,481,579
LIABILITIES	
Accounts payable	7,072,890
Deferred revenue	289,005
Long-term liabilities (Note 5):	
Due within one year	2,768,097
Due after one year	153,092,846
Total liabilities	163,222,838
NET ASSETS	
Invested in capital assets, net of related debt	43,900,899
Restricted (Note 6)	26,500,096
Unrestricted	(2,142,254)
Total net assets	$ 68,258,741

The accompanying notes are an integral part of these financial statements.

9.2.26

WESTERN PLACER UNIFIED SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2008

	Expenses	Program Revenues: Charges For Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Governmental Activities
Governmental activities (Note 4):					
Instruction	$ 34,191,008	$ 6,035	$ 5,242,106	$ 1,120	$ (28,941,747)
Instruction-related services:					
Supervision of instruction	974,876		664,018		(310,858)
Instructional library, media and technology	543,616	1,544	96,968		(445,104)
School site administration	3,454,651	176	93,856		(3,360,619)
Pupil services:					
Home-to-school transportation	1,342,501	172,468	671,869		(498,164)
Food services	1,689,604	737,054	887,873		(64,677)
All other pupil services	1,568,496		350,115		(1,218,381)
General administration:					
Data processing	529,823				(529,823)
All other general administration	2,852,555	28,117	229,228		(2,595,210)
Plant services	7,742,512		172,219		(7,570,293)
Ancillary services	972,701	74	383,160		(589,467)
Community services	194,538				(194,538)
Other outgo	857,647		116,895		(740,752)
Interest on long-term liabilities	6,846,680				(6,846,680)
Total governmental activities	$ 63,761,208	$ 945,468	$ 8,908,307	$ 1,120	(53,906,313)
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					27,200,587
Taxes levied for debt service					1,243,866
Taxes levied for other specific purposes					4,817,973
Federal and state aid not restricted to specific purposes					9,496,733
Interest and investment earnings					1,299,231
Miscellaneous					9,522,048
Total general revenues					53,580,438
Change in net assets					(325,875)
Net assets, July 1, 2007					68,584,616
Net assets, June 30, 2008					$ 68,258,741

The accompanying notes are an integral part of these financial statements.

9.2.27

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2008

	General Fund	Capital Facilities Fund	Building Fund	Mello-Roos Fund	All Non-Major Funds	Total Governmental Funds
ASSETS						
Cash and investments:						
Cash in County Treasury	$ 6,576,212	$ 7,545,184	$ 5,342,909	$ 2,683,480	$ 2,916,492	$ 25,064,277
Cash in banks					4,675	4,675
Cash in revolving fund	2,000					2,000
Cash with Fiscal Agent			10,752,793			10,752,793
Accounts receivable	2,504,425		1,345,159	3,590	204,186	4,057,360
Due from other funds	59,668	22,385	1,080,255	135,078	217,124	1,514,510
Total assets	$ 9,142,305	$ 7,567,569	$ 18,521,116	$ 2,822,148	$ 3,342,477	$ 41,395,615
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 6,149,387		$ 161,213		$ 78,028	$ 6,388,628
Deferred revenue	226,666				62,339	289,005
Due to other funds	217,211		143,064	$ 1,067,673	85,091	1,513,039
Total liabilities	6,593,264		304,277	1,067,673	225,458	8,190,672
Fund balances	2,549,041	$ 7,567,569	18,216,839	1,754,475	3,117,019	33,204,943
Total liabilities and fund balances	$ 9,142,305	$ 7,567,569	$ 18,521,116	$ 2,822,148	$ 3,342,477	$ 41,395,615

The accompanying notes are an integral part of these financial statements.

9.2.28

WESTERN PLACER UNIFIED SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET - TO THE STATEMENT OF NET ASSETS

June 30, 2008

Total fund balances - Governmental Funds		$ 33,204,943
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is $203,862,434 and the accumulated depreciation is $17,396,724 (Note 4).		186,465,710
In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government wide statements, debt issue costs are amortized over the life of debt. Unamortized debt issue costs included in prepaid expense on the statement of net assets are:		5,133,205
In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statements, it is recognized in the period that it is incurred.		(684,174)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at June 30, 2008 consisted of (Note 5):		
Special Tax Bonds	$ (14,500,000)	
General Obligation Bonds	(8,797,284)	
Accreted interest	(5,949,006)	
Certificates of Participation	(123,305,000)	
Capitalized lease obligations	(766,314)	
Post-Employment Health Care Benefits	(2,381,039)	
Compensated absences	(162,300)	
		(155,860,943)
Total net assets - governmental activities		$ 68,258,741

The accompanying notes are an integral part of these financial statements.

9.2.29

WESTERN PLACER UNIFIED SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2008

	General Fund	Capital Facilities Fund	Building Fund	Mello-Roos Fund	All Non-Major Funds	Total Governmental Funds
Revenues:						
Revenue limit sources:						
State apportionment	$ 6,714,471				$ 111,632	$ 6,826,103
Local sources	27,200,589					27,200,589
Total revenue limit	33,915,060				111,632	34,026,692
Federal sources	1,859,061				800,694	2,659,755
Other state sources	5,922,403				445,815	6,368,218
Other local sources	3,772,982	$ 724,740	$ 7,081,105	$ 5,453,082	3,115,941	20,147,850
Total revenues	45,469,506	724,740	7,081,105	5,453,082	4,474,082	63,202,515
Expenditures:						
Certificated salaries	22,931,008				170,308	23,101,316
Classified salaries	6,206,848		166,548		685,431	7,058,827
Employee benefits	8,611,441		63,826		295,744	8,971,011
Books and supplies	3,144,643		647,996		713,212	4,505,851
Contract services and operating expenditures	3,721,184	9,831	1,713,727		359,260	5,804,002
Capital outlay	278,424	(932,857)	7,518,181	409,403	101,120	7,374,271
Other outgo	1,371,527					1,371,527
Debt service:						
Principal retirement	58,056	85,897	34,967,542	3,163,888	1,249,059	39,524,442
Interest	9,062	8,503	175,745	4,937,428	42,736	5,173,474
Total expenditures	46,332,193	(828,626)	45,253,565	8,510,719	3,616,870	102,884,721
(Deficiency) excess of revenues (under) over expenditures	(862,687)	1,553,366	(38,172,460)	(3,057,637)	857,212	(39,682,206)
Other financing sources (uses):						
Operating transfers in	63,112		24,016,384		296,276	24,375,772
Operating transfers out	(203,199)	(24,016,384)		(93,077)	(63,112)	(24,375,772)
Proceeds from the issuance of long-term liabilities			32,370,000			32,370,000
Total other financing sources (uses)	(140,087)	(24,016,384)	56,386,384	(93,077)	233,164	32,370,000
Change in fund balances	(1,002,774)	(22,463,018)	18,213,924	(3,150,714)	1,090,376	(7,312,206)
Fund balances, July 1, 2007	3,551,815	30,030,587	2,915	4,905,189	2,026,643	40,517,149
Fund balances, June 30, 2008	$ 2,549,041	$ 7,567,569	$ 18,216,839	$ 1,754,475	$ 3,117,019	$ 33,204,943

The accompanying notes are an integral part of these financial statements.

9,2,30

WESTERN PLACER UNIFIED SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS - TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2008

Net change in fund balances - Total Governmental Funds		$ (7,312,206)
Amounts reported for governmental activities in the statement of activities are different because:		
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net assets (Note 4).	$ 5,985,470	
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(3,250,805)	
Resulting gains or losses from disposal of capital assets are recorded for the statement of activities whereas the entire proceeds from disposal is recorded as revenue in governmental funds (Note 4).	(163,197)	
Issuance of long-term liabilities is an other financing source in the governmental funds, but increases the long-term liabilities in the statement of net assets (Note 5).	(32,370,000)	
Repayment of principal on long-term liabilities is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net assets (Note 5).	39,524,442	
Issuance costs and discounts related to the issuance of long-term liabilities is an expenditure in the governmental funds, but increases the assets in the statement of net assets.	513,880	
Debt forgiveness on long-term debt is not recorded in the governmental funds, but decreases the long-term liabilities in the statement of net assets (Note 5).	232,819	
Accreted interest is an expense in the government-wide financial statements that is not recorded in the governmental funds (Note 5).	(829,746)	
Unmatured interest on long-term liabilities is not recorded in the governmental funds until it becomes due, but increases the liabilities in the statement of net assets.	(684,174)	

(Continued)

9.2.31

WESTERN PLACER UNIFIED SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS - TO THE STATEMENT OF ACTIVITIES
(Continued)
For the Year Ended June 30, 2008

Amortization of costs associated with the issuance of liabilities are not uses of financial sources and, therefore, are not reported as expenditures in governmental funds.	$ (159,287)	
In the statement of activities, expenses related to compensated absences and post-employment benefits are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Note 5).	(1,813,071)	6,986,331
Change in net assets of governmental activities		$ (325,875)

The accompanying notes are an integral part of these financial statements.

9.2.32

WESTERN PLACER UNIFIED SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL

MAJOR FUND - GENERAL FUND

For the Year Ended June 30, 2008

	Budget			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Revenues:				
Revenue limit sources:				
State apportionment	$ 7,868,150	$ 7,533,807	$ 6,714,471	$ (819,336)
Local sources	24,617,910	26,781,783	27,200,589	418,806
Total revenue limit	32,486,060	34,315,590	33,915,060	(400,530)
Federal sources	1,889,829	2,170,214	1,859,061	(311,153)
Other state sources	5,200,777	6,018,767	5,922,403	(96,364)
Other local sources	3,782,008	4,116,170	3,772,982	(343,188)
Total revenues	43,358,674	46,620,741	45,469,506	(1,151,235)
Expenditures:				
Certificated salaries	21,646,917	22,622,406	22,931,008	(308,602)
Classified salaries	5,771,065	6,091,954	6,206,848	(114,894)
Employee benefits	8,505,159	8,675,927	8,611,441	64,486
Books and supplies	2,863,683	5,408,235	3,144,643	2,263,592
Contract services and operating expenditures	3,152,040	3,725,412	3,721,184	4,228
Capital outlay		285,015	278,424	6,591
Other outgo	1,208,000	1,545,151	1,371,527	173,624
Debt service:				
Principal retirement	64,159	58,056	58,056	
Interest	9,862	9,062	9,062	
Total expenditures	43,220,885	48,421,218	46,332,193	2,089,025
Excess (deficiency) of revenues over (under) expenditures	137,789	(1,800,477)	(862,687)	937,790
Other financing sources (uses):				
Operating transfers in	59,619	62,251	63,112	861
Operating transfers out	(383,594)	(336,200)	(203,199)	133,001
Total other financing sources (uses)	(323,975)	(273,949)	(140,087)	133,862
Change in fund balance	(186,186)	(2,074,426)	(1,002,774)	1,071,652
Fund balance, July 1, 2007	3,551,815	3,551,815	3,551,815	
Fund balance, June 30, 2008	$ 3,365,629	$ 1,477,389	$ 2,549,041	$ 1,071,652

The accompanying notes are an integral part of these financial statements.

9.2.33

WESTERN PLACER UNIFIED SCHOOL DISTRICT

STATEMENT OF FIDUCIARY NET ASSETS

TRUST AND AGENCY FUNDS

June 30, 2008

	Trust Fund	Agency Funds		
	Scholarship	Payroll Clearing	Student Body	Total
ASSETS				
Cash and investments (Note 2):				
Cash in County Treasury	$ 165,707	$ 1,471		$ 167,178
Cash on hand and in banks			$ 131,481	131,481
Due from governmental funds		88		88
Total assets	165,707	1,559	131,481	298,747
LIABILITIES				
Due to student groups			131,481	131,481
Due to governmental funds		1,559		1,559
Total liabilities		1,559	131,481	133,040
NET ASSETS				
Restricted (Note 6)	$ 165,707	$ -	$ -	$ 165,707

The accompanying notes are an integral part of these financial statements.

9.2.34

WESTERN PLACER UNIFIED SCHOOL DISTRICT

STATEMENT OF CHANGE IN FIDUCIARY NET ASSETS

FIDUCIARY FUNDS

For the Year Ended June 30, 2008

	Trust Fund
Revenues:	
Other local sources	$ 7,470
Expenditures:	
Contract services and operating expenditures	1,726
Change in net assets	5,744
Net assets, July 1, 2007	159,963
Net assets, June 30, 2008	$ 165,707

The accompanying notes are an integral part of these financial statements.

9.2.35

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Mello-Roos Community Facilities District

The District and the Mello-Roos Community Facilities District (the "CFD") have a financial and operational relationship that meets the reporting entity definition criteria of GASB Statement No. 14, *The Financial Reporting Entity*, for inclusion of the CFD as a blended component unit of the District. Accordingly, the financial activities of the CFD have been included in the financial statements of the District within the Mello-Roos Fund, a capital projects fund. Special tax bonds issued by the CFD are included in long-term liabilities on the government-wide financial statements.

Scope of Public Service

The CFD was created for the sole purpose of financially assisting the District. The CFD is a community facilities district pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended by Title 5, Division 2, Part 1, Chapter 2.5 of the California Government Code established March 30, 1989. The CFD was formed to provide financing assistance to the District for construction, rehabilitation and acquisition of major capital facilities.

Western Placer Unified School District Financing Corporation

The District and the Western Placer Unified School District Financing Cooperation (the Corporation) have a financial and operational relationship that meets the reporting entity definition criteria of GASB Statement No. 14, *The Financial Reporting Entity*, for inclusion of the Corporation as a blended component unit of the District. Accordingly, the financial activities of the Corporation have been included in the general-purpose financial statements of the District within the Capital Facilities Fund, a capital projects fund. The certificates of participation issued by the Corporation are included in long-term liabilities on the government-wide financial statements.

9.2.36

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Western Placer Unified School District Financing Corporation (Continued)

Scope of Public Service

The Corporation was created in June 1998 for the sole purpose of financially assisting the District.

Basis of Presentation - Financial Statements

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments.*

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

Basis of Presentation - Government-Wide Financial Statements

The Statement of Net Assets and the Statement of Activities displays information about the reporting government as a whole. Fiduciary funds are not included in the government-wide financial statements. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets and the Statement of Change in Fiduciary Net Assets at the fund financial statement level.

The Statement of Net Assets and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions.*

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into two broad categories which, in aggregate, include six fund types as follows:

A - Governmental Fund Types

1. General Fund:

   The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

2. Special Revenue Funds:

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

3. Capital Projects Funds:

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

4. Debt Service Funds:

   The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption and Mello-Roos Debt Service Funds.

9.2.38

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - Fund Accounting (Continued)

B - Fiduciary Funds

1. Trust Fund:

   The Trust Fund is a Trust Fund used to account for amounts held by the District as Trustee, to be used to provide financial assistance to students of the District.

2. Agency Funds:

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

Basis of Accounting

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

Accrual

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

Modified Accrual

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

Budgets and Budgetary Accounting

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

9.2.39

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Budgets and Budgetary Accounting (Continued)

The District employs budget control by major object code and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code. The budgets are revised during the year by the Board of Education to provide for unanticipated revenues and expenditures. The originally adopted and final revised budgets for the General Fund are presented in the basic financial statements.

Cafeteria Food Purchases

Cafeteria purchases include food purchased through the State of California Office of Surplus Property, for which the District is required to pay only a handling charge. The state does not require the Cafeteria Fund to record the fair market value of these commodities. The expenditures for these items would have been greater had the District paid fair market value for the government surplus food commodities.

Capital Assets

Capital assets purchased or acquired, with an original cost of $5,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 8 - 50 years depending on asset types.

Compensated Absences

Compensated absences totaling $162,300 are recorded as a liability of the District. The liability is for the earned but unused benefits.

Accumulated Sick Leave

Sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as a operating expenditure or expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits for certain STRS and CalPERS employees, when the employee retires.

Deferred Revenue

Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as deferred revenue until earned.

9.2.40

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted Net Assets

Restrictions of the ending net assets indicate the portions of net assets not appropriable for expenditure or amounts legally segregated for a specific future use. The restrictions for revolving cash fund and prepaid expenditures reflect the portions of net assets represented by revolving cash fund and prepaid expenditures, respectively. These amounts are not available for appropriation and expenditure at the balance sheet date. The restriction for unspent categorical program revenues represent programs where the revenue received is restricted for expenditures only in that particular program. The restriction for special revenues represents the portion of net assets restricted for special purposes. The restriction for debt service repayments represents the portion of net assets which the District plans to expend on debt repayment. The restriction for capital projects represents the portion of net assets restricted for capital projects. The restriction for scholarships represents the portion of net assets to be used to provide financial assistance to students of the District.

Property Taxes

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

Encumbrances

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

Eliminations and Reclassifications

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

Estimates

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

9.2.41

2. CASH AND INVESTMENTS

Cash and investments at June 30, 2008 are reported at fair value and consisted of the following:

	Governmental Activities	Fiduciary Activities
Pooled Funds:		
Cash in County Treasury	$ 25,064,277	$ 167,178
Deposits:		
Cash on hand and in banks	4,675	131,481
Cash in revolving fund	2,000	
Total deposits	6,675	131,481
Investments:		
Cash with Fiscal Agent	10,752,793	
Total cash and investments	$ 35,823,745	$ 298,659

Pooled Funds

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Placer County Treasury. The County pools these funds with those of school districts in the County and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited monthly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pooled investment fund does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the Placer County Treasurer may invest in derivative securities. However, at June 30, 2008, the Placer County Treasurer has represented that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

9.2.42

2. CASH AND INVESTMENTS (Continued)

Deposits - Custodial Credit Risk - Deposits

Cash balances held in banks and revolving funds are insured up to $100,000 by the Federal Depository Insurance Corporation (FDIC). As of June 30, 2008, the carrying amount of the District's accounts were $138,156, and the bank balances were $147,737. Of the bank balances, $137,940 was covered by the FDIC insurance and $9,797 was uninsured. Uninsured balances are fully collateralized by the banks in accordance with applicable law.

Investments

The Cash with Fiscal Agent represents Debt proceeds that have been set aside for capital asset expenditures and the repayment of long-term liabilities. These amounts are held by a third party custodian in the District's name.

Interest Rate Risk

The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2008, the District had no significant interest rate risk related to cash and investments held.

Credit Risk

The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk

The District does not place limits on the amount it may invest in any one issuer. At June 30, 2008, the District had no concentration of credit risk.

3. INTERFUND TRANSACTIONS

Interfund Activity

Transactions between funds of the District are recorded as interfund transfers, except for the Self-Insurance Fund activity which is recorded as income and expenditures of the Self-Insurance Fund and the funds which incur payroll costs, respectively. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds.

9.2.43

3. INTERFUND TRANSACTIONS (Continued)

Interfund Receivables/Payables

Individual interfund receivable and payable balances at June 30, 2008 were as follows:

Fund	Interfund Receivables	Interfund Payables
Major Funds:		
General	$ 59,668	$ 217,211
Capital Facilities	22,385	
Building	1,080,255	143,064
Mello-Roos	135,078	1,067,673
Non-Major Funds:		
Adult Education	38	
Child Development		33,137
Cafeteria	13,887	50,972
Deferred Maintenance	203,199	
County School Facilities		982
Agency Fund:		
Payroll Clearing	88	1,559
Totals	$ 1,514,598	$ 1,514,598

Interfund Transfers

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

Interfund transfers for the 2007-2008 fiscal year were as follows:

Transfer from the General Fund to the Deferred Maintenance Fund to make the deferred maintenance match.	$ 203,199
Transfer from the Capital Facilities Fund to the Building Fund for COPs payment.	24,016,384
Transfer from the Mello-Roos Fund to the Mello-Roos Debt Service Fund for the payment of long-term debt.	93,077
Transfer from the Adult Education Fund to the General Fund for indirect costs.	5,003
Transfer from the Child Development Fund to the General Fund for indirect costs.	7,137
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	50,972
	$ 24,375,772

9.2.44

4. CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2008 is shown below:

	Balance July 1, 2007	Transfers and Additions	Transfers and Deductions	Balance June 30, 2008
Governmental Activities				
Land	$ 38,684,941			$ 38,684,941
Buildings *	116,721,356	$ 29,716,041		146,437,397
Equipment	3,648,766	374,558	$ 322,996	3,700,328
Site Improvements	2,581,969			2,581,969
Work-in-process	36,562,928	6,663,468	30,768,597	12,457,799
Totals, at cost	198,199,960	36,754,067	31,091,593	203,862,434
Less accumulated depreciation:				
Buildings	(11,094,075)	(2,946,555)		(14,040,630)
Equipment	(2,232,850)	(203,542)	(159,799)	(2,276,593)
Site Improvements	(978,793)	(100,708)		(1,079,501)
Total accumulated depreciation	(14,305,718)	(3,250,805)	(159,799)	(17,396,724)
Capital assets, net	$ 183,894,242	$ 33,503,262	$ 30,931,794	$ 186,465,710

* The beginning balances includes $6,545,000 of cost reported in the Statement of Net Assets at June 30, 2007 as Deferred Rental Agreements.

Depreciation expense was charged to governmental activities as follows:

Instruction	$ 3,000,000
Food services	14,556
All other general administration	50,000
Home to School	60,000
Plan Services	126,249
Total depreciation expense	$ 3,250,805

9.2.45

5. LONG-TERM LIABILITIES

Special Tax Bonds

In 2005, the District issued Community Facilities District No. 1 Special Tax Bonds in the amount of 15,000,000 to provide funds for the purpose of paying for the acquisition and construction of certain school facilities. As of June 30, 2008, the principal balance outstanding was $14,500,000.

Scheduled payments on Series 2005 Special Tax Bond are as follows:

Year Ended June 30,	Principal	Interest	Total
2009	$ 335,000	$ 604,096	$ 939,096
2010	345,000	593,896	938,896
2011	355,000	583,396	938,396
2012	365,000	572,596	937,596
2013	380,000	560,946	940,946
2014-2018	2,100,000	2,587,912	4,687,912
2019-2023	2,550,000	2,128,824	4,678,824
2024-2028	3,110,000	1,543,197	4,653,197
2029-2033	3,860,000	765,905	4,625,905
2034-2038	1,100,000	47,500	1,147,500
	$ 14,500,000	$ 9,988,268	$ 24,488,268

General Obligation Bonds

In 1999, the District issued General Obligation Bonds in the amount of $15,052,284, with interest rates ranging from 4.6% to 6.05%. Bond proceeds are being spent to construct, repair and expand local schools. Repayment of the bonds will be made from property taxes levied.

Year Ended June 30,	Principal	Interest	Total
2009	$ 915,554	$ 629,446	$ 1,545,000
2010	747,968	602,033	1,350,001
2011	758,068	701,923	1,459,991
2012	774,283	810,717	1,585,000
2013	785,308	919,692	1,705,000
2014-2018	4,104,685	6,720,315	10,825,000
2019-2023	711,418	1,533,582	2,245,000
	$ 8,797,284	$ 11,917,708	$ 20,714,992

9.2.46

5. **LONG-TERM LIABILITIES** (Continued)

Certificates of Participation (COPs)

In November 2001, the District issued $18,545,000 in COPs, at interest rates ranging from 5.35% to 5.55%. In September 2004, the District paid down $11,228,634 of the 2001 COPs. In August 2003 and October, 2003, the District issued Series A and Series B COPs in the amount of $27 million and $12 million at variable rates determined by Bank of America Securities, LLC not to exceed a maximum rate of 12.0%. In July 2004, the District issued Series A COPs in the amount of $35,000,000 at variable rates determined by Bank of America Securities, LLC not to exceed a maximum rate of 12%. In October 2006 the District issued $8,000,000 series A COPs with the payment to advance refund and defease the District's 2001 COPs. The 2001 COPs are considered to be defeased, and the obligations have been removed from the District's financial statements. In November 2006, the District issued $50,300,000 Series B COPs maturing in 2036. The proceeds are being used to finance the construction of school facilities. In June 2008, the District issued $32,370,000 Refinancing Project COPs maturing in 2047. The 2008 refinancing COPs was used to pay the 2003 Series A COPS and the 2003 Series B COPS.

The 2004, Series A COPs matured as follows:

Year Ended June 30,	Principal	Interest	Total
2009	$ 1,245,000	$ 1,182,646	$ 2,427,646
2010	1,290,000	1,136,592	2,426,592
2011	1,330,000	1,086,979	2,416,979
2012	1,375,000	1,037,682	2,412,682
2013	1,425,000	980,911	2,405,911
2014-2018	7,900,000	4,049,773	11,949,773
2019-2023	9,355,000	2,418,008	11,773,008
2024-2028	8,715,000	558,657	9,273,657
	$ 32,635,000	$ 12,451,248	$ 45,086,248

The 2006, Series A COPs matured as follows:

Year Ended June 30,	Principal	Interest	Total
2009		$ 292,032	$ 292,032
2010		292,032	292,032
2011		292,032	292,032
2012		292,032	292,032
2013		292,032	292,032
2014-2018		1,460,160	1,460,160
2019-2023	$ 2,300,000	1,290,721	3,590,721
2024-2028	3,300,000	740,119	4,040,119
2029-2033	2,400,000	124,114	2,524,114
	$ 8,000,000	$ 5,075,274	$ 13,075,274

9.2.47

5. LONG-TERM LIABILITIES (Continued)

Certificates of Participation (Continued)

The 2006, Series B COPs matured as follows:

Year Ended June 30,	Principal	Interest	Total
2009		$ 1,823,375	$ 1,823,375
2010		1,823,375	1,823,375
2011	$ 1,200,000	1,823,375	3,023,375
2012	1,200,000	1,779,875	2,979,875
2013	1,200,000	1,736,375	2,936,375
2014-2018	6,900,000	7,982,250	14,882,250
2019-2023	8,400,000	6,622,875	15,022,875
2024-2028	10,200,000	4,977,125	15,177,125
2029-2033	12,500,000	2,972,500	15,472,500
2034-2038	8,700,000	638,000	9,338,000
	$ 50,300,000	$ 32,179,125	$ 82,479,125

The 2008, Refinancing Project COPs matured as follows:

Year Ended June 30,	Principal	Interest	Total
2009		$ 863,227	$ 863,227
2010		1,647,980	1,647,980
2011		1,569,505	1,569,505
2012		1,569,505	1,569,505
2013		1,569,505	1,569,505
2014-2018	$ 535,000	7,828,253	8,363,253
2019-2023	3,125,000	7,460,910	10,585,910
2024-2028	2,785,000	6,697,498	9,482,498
2029-2033	1,400,000	6,309,375	7,709,375
2034-2038	4,790,000	5,782,750	10,572,750
2039-2043	12,225,000	3,420,625	15,645,625
2044-2048	7,510,000	568,500	8,078,500
	$ 32,370,000	$ 45,287,633	$ 77,657,633

9.2.48

5. LONG-TERM LIABILITIES (Continued)

Capitalized Lease Obligations

The District leases various buildings and equipment under agreements that have been capitalized and recorded as a long term liability in the financial statements. The District will receive no sublease rental revenues nor pay any contingent rentals for this equipment. The following is a schedule of future lease payments:

Year Ending June 30,	Lease Payments
2009	$ 299,897
2010	228,725
2011	139,260
2012	115,999
2013	13,000
2014	26,000
Total payments	822,881
Less amount representing interest	(56,567)
Net minimum lease payments	$ 766,314

Schedule of Changes in Long-Term Liabilities

A schedule of changes in long-term liabilities for the year ended June 30, 2008 is shown below:

	Balance July 1, 2007	Additions	Deletions	Debt Forgiveness	Balance June 30, 2008	Amounts Due Within One Year
Governmental activities:						
Special Tax Bonds	$ 14,825,000		$ 325,000		$ 14,500,000	$ 335,000
General Obligation Bonds	9,932,284		1,135,000		8,797,284	915,554
Accreted interest	5,119,260	$ 829,746			5,949,006	
Certificates of Participation	128,650,000	32,370,000	37,715,000		123,305,000	1,245,000
Capitalized lease obligations	1,348,575		349,442	$ 232,819	766,314	272,543
Post-Employment Health Care Benefits (Note 8)	600,888	1,780,151			2,381,039	
Compensated absences	129,380	47,208	14,288		162,300	
Total	$ 160,605,387	$ 35,027,105	$ 39,538,730	$ 232,819	$ 155,860,943	$ 2,768,097

9.2.09

6. RESTRICTED NET ASSETS

Restricted net assets consisted of the following at June 30, 2008:

	Governmental Activities	Fiduciary Funds
Restricted for revolving cash	$ 2,000	
Restricted for prepaid expenses	5,133,205	
Restricted for unspent categorical program revenues	1,461,782	
Restricted for special revenues	1,641,557	
Restricted for debt service	1,186,371	
Restricted for capital projects	17,075,181	
Restricted for scholarships		$ 165,707
Total restricted net assets	$ 26,500,096	$ 165,707

7. 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), and classified employees are members of the California Public Employees' Retirement System (CalPERS).

Plan Description and Provisions

California Public Employees' Retirement System (CalPERS)

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

9.2.50

7. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Plan Description and Provisions (Continued)

California Public Employees' Retirement System (CalPERS) (Continued)

Funding Policy

Active plan members are required to contribute 7.0% of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2007-2008 was 9.306% of annual payroll. The contribution requirements of the plan members are established by state statute. The District's contributions to CalPERS for the fiscal years ending June 30, 2006, 2007 and 2008 were $388,676, $495,967 and $406,849, respectively, and equal 100% of the required contributions for each year.

State Teachers' Retirement System (STRS)

Plan Description

The District 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. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS Executive Office, 7667 Folsom Boulevard, Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 8.0% of their salary. The required employer contribution rate for fiscal year 2007-2008 was 8.25% of annual payroll. The contribution requirements of the plan members are established by state statute. The District's contributions to STRS for the fiscal years ending June 30, 2006, 2007 and 2008 were $1,193,111, $1,590,216 and $1,813,840, respectively, and equal 100% of the required contributions for each year.

9.2.51

8. POST-EMPLOYMENT HEALTH CARE BENEFITS

Post-Employment Benefits

In addition to the pension benefits described in Note 7, the District provides postretirement health care benefits to certificated employees (under three distinct agreements between the District and the Western Placer Teachers Association) and classified employees (under an agreement between the District and the Western Placer Classified Employees Association) on a pay-as-you go basis as follows:

A. The District pays the full cost of health care benefits to age 65 for employees who retired prior to June 30, 1990 and had reached age 60. The full cost of benefits is limited to the amount the District was paying as of June 30, 1990. After age 65, the District continues to pay 50% of the cost and the employee pays the remainder. As of June 30, 2008, there were 9 retirees receiving benefits under this agreement and the District paid a total of $44,766 in 2007-08 for benefits under this plan.

B. The District's certificated retirees who had at least fifteen years of service and had reached a minimum age of 55 and retire after July 1, 2001 receive up to $6,455 per year in health care benefits for a maximum of 10 years or until age 65, whichever comes first. 9 retired employees are receiving benefits under this agreement. The District paid a total of $63,589 during the year.

C. The District pays up to $2,775 per year in healthcare benefits for classified employees who had at least fifteen years of service and had reached age 55 and retired after July 1, 2003. These benefits cease after a maximum of five years or at age 65, whichever comes first. As of June 30, 2008, there were 2 retired employees receiving benefits under this agreement and the District paid a total of $5,550 during the year for benefits under this plan.

The liability at June 30, 2008 is estimated to be $2,381,039 and is based on an actuarial study conducted March 20, 2008.

9. JOINT POWERS AGREEMENT

Schools Insurance Authority

The District is a member with other school districts of a Joint Powers Authority, Schools Insurance Authority (SIA), for the operation of a common risk management and insurance program for property and liability coverage. The following is a summary of financial information for SIA at June 30, 2007 (the most current information available):

Total assets	$ 65,040,619
Total liabilities	$ 37,236,334
Total net assets	$ 27,804,285
Total revenues	$ 44,861,160
Total expenses	$ 21,559,000
Change in net assets	$ 23,302,160

9.252

9. JOINT POWERS AGREEMENT (Continued)

Schools Insurance Authority (Continued)

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

10. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Excess of expenditures over appropriations in individual funds for the year ended June 30, 2008 were as follows:

Fund	Excess Expenditures
General Fund:	
Certificated salaries	$ 308,602
Classified salaries	$ 114,894

Budget revisions for expenditures in excess of budgeted amounts were not made at the end of the fiscal year.

11. CONTINGENCIES

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

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

12. SUBSEQUENT EVENTS

On August 26, 2008, the District issued $9,100,000 of Tax and Revenue Anticipation Notes (TRANs), maturing on September 9, 2009, with a coupon interest rate of 2.0, to provide for anticipated cash flow deficits from operations. The TRANs are a general obligation of the District, and are payable solely from revenues and cash receipts generated by the District during the fiscal year ending June 30, 2009.

On August 20, 2008, the District issued $36,725,000 Refinancing Project, Series B COPs, maturing on August 1, 2047, with interest rates ranging from 4.75% to 5.125%. The COPs are being sold to provide funds for the refunding of the District's outstanding 2004 Series A COPs.

9,253

SUPPLEMENTARY INFORMATION

9.2.54

WESTERN PLACER UNIFIED SCHOOL DISTRICT

COMBINING BALANCE SHEET

ALL NON-MAJOR FUNDS

June 30, 2008

	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Special Reserve Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Mello-Roos Debt Service Fund	Total
ASSETS									
Cash in County Treasury	$ 27,343	$ 304,474	$ (86,378)	$ 1,194,609	$ 289,091	$ 982	$ 1,186,224	$ 147	$ 2,916,492
Cash in banks			4,675						4,675
Accounts receivable	66,234	6,612	131,340						204,186
Due from other funds	38		13,887	203,199					217,124
Total assets	$ 93,615	$ 311,086	$ 63,524	$ 1,397,808	$ 289,091	$ 982	$ 1,186,224	$ 147	$ 3,342,477
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	$ 10,590	$ 57,373	$ 5,740	$ 4,325					$ 78,028
Deferred revenue	2,225	60,114							62,339
Due to other funds		33,137	50,972			$ 982			85,091
Total liabilities	12,815	150,624	56,712	4,325		982			225,458
Fund balances	80,800	160,462	6,812	1,393,483	$ 289,091		$ 1,186,224	$ 147	3,117,019
Total liabilities and fund balances	$ 93,615	$ 311,086	$ 63,524	$ 1,397,808	$ 289,091	$ 982	$ 1,186,224	$ 147	$ 3,342,477

The accompanying notes are an integral part of these financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES

ALL NON-MAJOR FUNDS

For the Year Ended June 30, 2008

	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Special Reserve Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Mello-Roos Debt Service Fund	Total
Revenues:									
Revenue limit sources:									
State apportionment	$ 111,632								$ 111,632
Federal sources			$ 800,694						800,694
Other state sources	24,962	$ 263,595	66,603	$ 90,655					445,815
Other local sources	172,938	8,812	808,810	45,311	$ 810,470	$ 1,120	$ 1,269,983	$ (1,503)	3,115,941
Total revenues	309,532	272,407	1,676,107	135,966	810,470	1,120	1,269,983	(1,503)	4,474,082
Expenditures:									
Certificated salaries	170,308								170,308
Classified salaries	28,637		656,794						685,431
Employee benefits	35,667		260,077						295,744
Books and supplies	30,163		678,849	4,200					713,212
Contract services and operating expenditures	10,587	229,492	22,603	62,200	34,378				359,260
Capital outlay						101,120			101,120
Debt service:									
Principal retirement		26,000					1,135,000	88,059	1,249,059
Interest							34,908	7,828	42,736
Total expenditures	275,362	255,492	1,618,323	66,400	34,378	101,120	1,169,908	95,887	3,616,870
Excess (deficiency) of revenues over (under) expenditures	34,170	16,915	57,784	69,566	776,092	(100,000)	100,075	(97,390)	857,212
Other financing sources (uses):									
Operating transfers in				203,199				93,077	296,276
Operating transfers out	(5,003)	(7,137)	(50,972)						(63,112)
Total other financing sources (uses)	(5,003)	(7,137)	(50,972)	203,199				93,077	233,164
Net change in fund balances	29,167	9,778	6,812	272,765	776,092	(100,000)	100,075	(4,313)	1,090,376
Fund balances, July 1, 2007	51,633	150,684		1,120,718	(487,001)	100,000	1,086,149	4,460	2,026,643
Fund balances, June 30, 2008	$ 80,800	$ 160,462	$ 6,812	$ 1,393,483	$ 289,091	$ -	$ 1,186,224	$ 147	$ 3,117,019

The accompanying notes re an integral part of these financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

For the Year Ended June 30, 2008

	Balance July 1, 2007	Additions	Deductions	Balance June 30, 2008
Student Body Funds				
Lincoln High School				
Assets:				
Cash on hand and in banks	$ 145,496	$ 456,626	$ 487,607	$ 114,515
Liabilities:				
Due to student groups	$ 145,496	$ 456,626	$ 487,607	$ 114,515
Elementary and Middle Schools				
Assets:				
Cash on hand and in banks	$ 13,945	$ 110,688	$ 107,667	$ 16,966
Liabilities:				
Due to student groups	$ 13,945	$ 110,688	$ 107,667	$ 16,966
Total Agency Funds				
Assets:				
Cash on hand and in banks	$ 159,441	$ 567,314	$ 595,274	$ 131,481
Liabilities:				
Due to student groups	$ 159,441	$ 567,314	$ 595,274	$ 131,481

The accompanying notes are an integral part of these financial statements.

9.2.57

WESTERN PLACER UNIFIED SCHOOL DISTRICT

ORGANIZATION

June 30, 2008

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

GOVERNING BOARD

Name	Office	Term Expires
Paul Carras	President	November 2008
Brian Haley	Vice President	November 2010
Ana Stevenson	Clerk	November 2010
Paul Long	Member	November 2008
James McLeod	Member	November 2010

ADMINISTRATION

Scott Leaman
Superintendent

Terri Ryland
Assistant Superintendent, Business Services

Mary Boyle
Assistant Superintendent, Educational Services

Robert Noyes
Assistant Superintendent, Personnel Services

9.2.58

WESTERN PLACER UNIFIED SCHOOL DISTRICT

SCHEDULE OF AVERAGE DAILY ATTENDANCE

For the Year Ended June 30, 2008

	Second Period Report	Annual Report
Elementary:		
Kindergarten	547	551
First through Third	1,550	1,560
Fourth through Eighth	2,240	2,235
Home and Hospital	1	1
Special Education	73	73
Total Elementary	4,411	4,420
Secondary:		
Regular Classes	1,304	1,289
Special Education	33	32
Compulsory Continuation Education	77	75
Home and Hospital	2	3
Total Secondary	1,416	1,399
Classes for Adults:		
Classes for Adults	68	44
	5,895	5,863
	Hours of Attendance	
Summer School:		
Elementary	30,951	32,162
Secondary	13,012	13,012
	43,963	45,174

See accompanying notes to supplementary information.

9.2.59

WESTERN PLACER UNIFIED SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

For the Year Ended June 30, 2008

Grade Level	1986-87 Minutes Requirement	1982-83 Actual Minutes	2007-08 Actual Minutes	Number of Days Traditional Calendar	Status
Kindergarten	36,000	31,680	36,000	180	In compliance
Grade 1	50,400	44,494	54,730	180	In compliance
Grade 2	50,400	44,494	54,730	180	In compliance
Grade 3	50,400	44,494	54,730	180	In compliance
Grade 4	54,000	53,621	55,780	180	In compliance
Grade 5	54,000	53,621	55,780	180	In compliance
Grade 6	54,000	53,621	61,804	180	In compliance
Grade 7	54,000	53,621	61,804	180	In compliance
Grade 8	54,000	53,621	61,804	180	In compliance
Grade 9	64,800	59,932	66,143	180	In compliance
Grade 10	64,800	59,932	66,143	180	In compliance
Grade 11	64,800	59,932	66,143	180	In compliance
Grade 12	64,800	59,932	66,143	180	In compliance

See accompanying notes to supplementary information.

9,2.60

WESTERN PLACER UNIFIED SCHOOL DISTRICT

SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS

For the Year Ended June 30, 2008

Federal Catalog Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expend-itures
U.S. Department of Education			
	Special Education Cluster:		
84.027	Special Ed IDEA: Basic and Local Assistance Entitlement, Part B, Sec 611 (Formerly 94-142)	13379	$ 715,078
84.027A	Special Ed IDEA: Preschool Local Entitlement, Part B, Sec 611 (Age 3-5)	13682	177,546
84.173A	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	13431	48,027
	Subtotal Special Education Cluster		940,651
	Title I Cluster:		
84.010	Comprehensive School Reform Demonstration Program	14039	685,114
84.365	Title III Limited English Proficiency	14346	45,562
84.367	NCLB: Title II, Part A, Improving Teacher Quality Local Grants	14341	84,384
84.186	NCLB: Title IV, Safe and Drug Free Schools and Communities, Formula Grants	14347	4,569
84.318	NCLB: Title II, Part D, Enhancing Education Through Technology, Formula Grant	14334	6,081
84.010	NCLB: Title I, Part A, Non-Program Improvement Local Educational Agencies with Program Improvement Schools	14880	24,979
84.367	NCLB: Title II, Part A, Administrative Training	14344	10,053
84.048	Vocational Education Basic Grants to States	13920	51,411
84.298	NCLB: Title V Part A, Innovative Education Program Strategies	14354	6,257
	Total U.S. Department of Education		1,859,061
U.S. Department of Agriculture			
10.553	Especially Needy School Breakfast	13526	163,059
10.555	National School Lunch	13523	637,635
	Total U.S. Department of Agriculture		800,694
	Total Federal Awards		$ 2,659,755

See accompanying notes to supplementary information.

9.: .61

WESTERN PLACER UNIFIED SCHOOL DISTRICT

RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

For the Year Ended June 30, 2008

	Building Fund
June 30, 2008 Unaudited Actual Financial Report Fund Balance	$ 18,347,267
Adjustments:	
To record an improperly excluded payable	(130,428)
June 30, 2008 Audited Financial Statement Fund Balance	$ 18,216,839

There were no audit adjustments proposed to any other funds of the District.

See accompanying notes to supplementary information.

9:62

WESTERN PLACER UNIFIED SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

For the Year Ended June 30, 2008

	(Budget) 2009	2008	2007	2006
General Fund				
Revenues and other financing sources	$ 46,532,471	$ 45,532,618	$ 55,425,954	$ 32,715,461
Expenditures	44,947,965	46,332,193	53,378,899	31,643,048
Other uses and transfers out	291,082	203,199	334,698	282,263
Total outgo	45,239,047	46,535,392	53,713,597	31,925,311
Change in fund balance	$ 1,293,424	$ (1,002,774)	$ 1,712,357	$ 790,150
Ending fund balance	$ 3,842,465	$ 2,549,041	$ 3,551,815	$ 1,839,458
Available reserves	$ 1,543,768	$ 1,087,607	$ 1,881,697	$ 1,084,334
Designated for economic uncertainties	$ 1,354,768	$ 1,087,607	$ 1,206,439	$ 1,084,334
Undesignated fund balance	$ 189,000	$ -	$ 675,258	$ -
Available reserves as percentages of total outgo	3.4%	2.3%	3.5%	3.4%
All Funds				
Total long-term liabilities	$ 189,817,846	$ 155,860,943	$ 160,605,387	$ 112,203,570
Average daily attendance at P-2, excluding Adult Education and Charter School	5,968	5,827	5,283	4,713

The General Fund fund balance has increased by $1,499,733 over the past three years. The District incurred an operating surplus in two of the past three years, and anticipates incurring an operating surplus during the 2008-2009 fiscal year. The fiscal year 2008-2009 budget projects an increase of $1,293,424. For a district this size, the state recommends available reserves of at least 3% of total General Fund expenditures, transfers out, and other uses. For the year ended June 30, 2008, the District has not met this requirement.

Total long-term liabilities have increased by $43,657,373 over the past two years, due primarily to the issuance of Certificates of Participation (Note 5 to the financial statements).

Average daily attendance has increased by 1,114 over the past two years. The District anticipates an increase of 141 ADA for the 2008-2009 fiscal year.

See accompanying notes to supplementary information.

9:.63

WESTERN PLACER UNIFIED SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

For the Year Ended June 30, 2008

Charter Schools Chartered by District	Included in District Financial Statements, or Separate Report
Horizon Charter School	Separate Report

See accompanying notes to supplementary information.

9. 64

WESTERN PLACER UNIFIED SCHOOL DISTRICT

SCHEDULE OF EXCESS SICK LEAVE

For the Year Ended June 30, 2008

Contract or Bargaining Agreement	Title of Employee
There are no contracts or bargaining agreements that allow for excess sick leave.	

See accompanying notes to supplementary information.

9. 65

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION

1. PURPOSE OF SCHEDULES

A - Schedule of Average Daily Attendance

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

B - Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District, and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

C - Schedule of Expenditure of Federal Awards

OMB Circular A-133 requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with A-133 requirements, and is presented on the modified accrual basis of accounting.

D - Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

E - Schedule of Financial Trends and Analysis

This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2008-2009 fiscal year, as required by the State Controller's Office.

F - Schedule of Charter Schools

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

G - Schedule of Excess Sick Leave

This schedule provides information to the California State Teachers' Retirement System to monitor the granting of excess sick leave by school districts.

9..66

2. EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2008, the District did not adopt this program.

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

Board of Education
Western Placer Unified School District
Lincoln, California

We have audited the compliance of Western Placer Unified School District with the types of compliance requirements described in the State of California's *Standards and Procedures for Audits of California K-12 Local Educational Agencies* (the "Audit Guide") to the state laws and regulations listed below for the year ended June 30, 2008. Compliance with the requirements of state laws and regulations is the responsibility of Western Placer Unified School District's management. Our responsibility is to express an opinion on Western Placer Unified School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State of California's *Standards and Procedures for Audits of California K-12 Local Educational Agencies*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state laws and regulations listed below occurred. An audit includes examining, on a test basis, evidence about Western Placer Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Western Placer Unified School District's compliance with those requirements.

Description	Audit Guide Procedures	Procedures Performed
Regular and Special Day Classes	8	Yes
Kindergarten Continuance	3	Yes
Independent Study	23	No, see below
Continuation Education	10	Yes
Adult Education	9	Yes
Regional Occupational Center and Programs	6	No, see below
Instructional Time:		
School Districts	6	Yes
County Offices of Education	3	No, see below
Community Day Schools	9	No, see below
Morgan Hart Class Size Reduction Program	7	No, see below
Instructional Materials:		
General requirements	12	Yes
Grades K-8	1	Yes
Grades 9-12	1	Yes
Ratio of Administrative Employees to Teachers	1	Yes
Classroom Teacher Salaries	1	Yes
Early Retirement Incentive Program	4	No, see below
Gann Limit Calculation	1	Yes
School Construction Funds:		
School District Bonds	3	No, see below
State School Facilities Funds	1	Yes
Excess Sick Leave	2	Yes
Notification of Right to Elect California State Teachers Retirement System (CalSTRS) Membership	1	Yes

9..68

INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE WITH STATE LAWS AND REGULATIONS
(Continued)

Description	Audit Guide Procedures	Procedures Performed
Proposition 20 Lottery Funds	2	Yes
State Lottery Funds	2	Yes
California School Age Families Education (Cal-SAFE) Program	3	No, see below
School Accountability Report Card	3	No, see below
Mathematics and Reading Professional Development	4	No, see below
Class Size Reduction Program:		
General requirements	7	Yes
Option one classes	3	Yes
Option two classes	4	Yes
Districts with only one school serving K-3	4	No, see below
After School Education and Safety Program:		
General requirements	4	Yes
After school	4	Yes
Before school	5	No, see below
Contemporaneous Records of Attendance, for charter schools	1	No, see below
Mode of Instruction, for Charter Schools	1	No, see below
Nonclassroom-Based Instruction/Independent Study, for charter schools	15	No, see below
Determination of Funding for Nonclassroom-Based Instruction, for charter schools	3	No, see below
Annual Instructional Minutes - Classroom-Based, for charter schools	3	No, see below

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

We did not perform any procedures related to Regional Occupational Center/Programs because the District does not offer this program.

We did not perform any procedures related to Instructional Time for County Offices of Education because the District is not a County Office of Education.

The District does not operate community day school; therefore, we did not perform any procedures related to community day school.

The District does not participate in the Morgan Hart Class Size Reduction; therefore, we did not perform any testing.

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

We did not perform any procedures related to School Construction Funds - School District Bonds because the District did not expend any bond funds in the current year.

The District does not participate in the Cal-Safe Program; therefore, we did not perform any procedures related to the Cal-Safe Program.

9,269

INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE WITH STATE LAWS AND REGULATIONS
(Continued)

The 2007-2008 School Accountability Report Cards specified by Education Code Section 33126 are not required to be completed, nor were they completed, prior to the completion of our audit procedures for the year ended June 30, 2008. Accordingly, we could not perform the portions of audit steps (a), (b) and (c) of Section 19837 of the 2007-2008 Audit Guide relating to the comparison of tested data from the 2007-2008 fiscal year to the 2007-2008 School Accountability Report Cards.

We did not perform procedures related to Mathematics and Reading Professional Development because the District did not receive funding for this program.

We did not perform procedures related to Class Size Reduction Program - Districts with only one school serving K-3, because the District has more than one school in the program.

We did not perform procedures related to the After School Education and Safety Program - Before School, as the District does not operate a before school program.

We did not perform procedures for the charter school section because the only charter school sponsored by the District has a separate report.

In our opinion, Western Placer Unified School District complied with the state laws and regulations referred to above for the year ended June 30, 2008. Further, based on our examination, for items not tested, nothing came to our attention to indicate that Western Placer Unified School District had not complied with the state laws and regulations.

This report is intended solely for the information of the Board of Education, management, the State Controller's Office, the California Department of Education and the California Department of Finance, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Perry-Smith LLP

Sacramento, California
December 9, 2008

9.2.70

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 Education
Western Placer Unified School District
Lincoln, California

We have audited the financial statements of Western Placer Unified School District as of and for the year ended June 30, 2008, and have issued our report thereon dated December 9, 2008. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Western Placer Unified School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Western Placer Unified School District's internal control over financial reporting. Accordingly, we do not express an opinion of the effectiveness of Western Placer Unified School District's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

9.2.71

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*

(Continued)

Compliance and Other Matters

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

This report is intended solely for the information of the Board of Education, management, the California Department of Education, the California State Controller's Office and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Perry-Smith LLP

Sacramento, California
December 9, 2008

9.2.72

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Education
Western Placer Unified School District
Lincoln, California

Compliance

We have audited the compliance of Western Placer Unified School District with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. Western Placer Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Audit Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grant agreements applicable to each of its major federal programs is the responsibility of Western Placer Unified School District's management. Our responsibility is to express an opinion on Western Placer Unified School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Western Placer Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Western Placer Unified School District's compliance with those requirements.

In our opinion, Western Placer Unified School District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

Internal Control Over Compliance

The management of Western Placer Unified School District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Western Placer Unified School District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but, not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Western Placer Unified School District's internal control over compliance.

9.2.73

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

(Continued)

Internal Control Over Compliance (Continued)

A control deficiency in the District's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the District's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information of the Board of Education, management, the California Department of Education, the California State Controller's Office and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Perry-Smith LLP

Sacramento, California
December 9, 2008

9.2.74

FINDINGS AND RECOMMENDATIONS

9.2.75

WESTERN PLACER UNIFIED SCHOOL DISTRICT

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2008

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unqualified	
Internal control over financial reporting:		
Material weakness(es) identified?	____ Yes	__X__ No
Significant deficiency(ies) identified not considered to be material weakness(es)?	____ Yes	__X__ None reported
Noncompliance material to financial statements noted?	____ Yes	__X__ No

FEDERAL AWARDS

Internal control over major programs:		
Material weakness(es) identified?	____ Yes	__X__ No
Significant deficiency(ies) identified not considered to be material weakness(es)?	____ Yes	__X__ None reported
Type of auditor's report issued on compliance for major programs:	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	____ Yes	__X__ No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.027, 84.027A, 84.173A	Special Education Cluster
10.553, 10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	$ 300,000	
Auditee qualified as low-risk auditee?	____ Yes	__X__ No

STATE AWARDS

Internal control over state programs:		
Material weakness(es) identified?	____ Yes	__X__ No
Significant deficiency(ies) identified not considered to be material weaknesses?	____ Yes	__X__ None reported
Type of auditor's report issued on compliance for state programs:	Qualified	

9.2.76

SECTION II - FINANCIAL STATEMENT FINDINGS

1. INTERNAL CONTROLS - ATTENDANCE (30000)

Criteria

Attendance Accounting and Reporting in California Public Schools, Title 5, CCR, Sections 401 and 421 (b), and Education Code Section 44809 – Each LEA must develop and maintain accurate and adequate records to support reported attendance in the after school program.

Condition

Teacher certification records are not being consistently prepared.

Effect

The District has potential to misstate attendance.

Cause

Oversight on behalf of District personnel.

Fiscal Impact

There is no fiscal impact as the correct number of students were marked present.

Recommendation

All attendance should be certified by the teacher who originally recorded the attendance.

Corrective Action Plan

Attendance staff at the high school have been made aware of this finding and the requirement that all attendance sheets must be signed by the teacher. District office personnel will be conducting an internal audit of this requirement at multiple school sites in the 2008-09 year to verify compliance.

2. ASSOCIATED STUDENT BODY (30000)

Criteria

Internal Controls – Safeguarding of assets and segregation of duties.

9.2.77

SECTION II - FINANCIAL STATEMENT FINDINGS
(Continued)

2. ASSOCIATED STUDENT BODY (30000) (Continued)

Condition

At Lincoln High School:

- Sub-receipt books are optional and record keeping of cash receipts is not maintained in a central location.
- Cash receipts are not counted in dual custody. The School does not require that a detail schedule to support cash receipts is turned in with the cash being deposited to the Administrative Office.
- Fundraising activities are not approved by ASB.
- Cash receipts are not deposited promptly with the bank.
- Copies of checks issued are not maintained.
- ASB account is not reconciled monthly and reviewed by an individual independent of the bank reconciliation.
- Purchase orders are not approved by the adviser together with the student.

At Glen Edwards Middle School:

- Sub-receipt books are not used for sales.
- Cash collections were not counted in dual custody.
- No detailed schedules defining the number of items receipted to include the unit price per item included in the receipt.
- School Site has had BINGO nights for fund raisers, in direct violation of Penal Code Section 326.5.
- No approval of revenue activities to include approval by student council, site principle and school district.
- Purchase not reflected in Student Council Minutes.

Effect

There exists the risk that ASB funds could potentially be misappropriated.

Cause

The internal controls have not been implemented.

Fiscal Impact

Not determinable.

9.2.78

SECTION II - FINANCIAL STATEMENT FINDINGS
(Continued)

2. ASSOCIATED STUDENT BODY (30000) (Continued)

Recommendation

Lincoln High School:

- Sub-receipts should be used for all sales.
- All cash collections should be counted in dual custody and there should be an indication of this per signatures on cash receipts form.
- Revenue Activities should have proper approval by student council, site principle and school district. Proper approval form should be documented appropriately to provide audit evidence of the approval process.
- All cash receipts should be deposited into the bank promptly.
- Copies of all checks issue should be maintained.
- Bank reconciliations should be prepared and reviewed monthly.
- All expenditures of ASB funds should be supported by proper approval of the ASB advisor, designated certificated employee and the student council.

Glen Edwards Middle:

- Sub-receipts should be used for all sales.
- All cash collections should be counted in dual custody and there should be an indication of this per signatures on cash receipts form.
- Receipts should be kept for their records to include detailed schedules defining the number of items receipted listing the unit price per item.
- No BINGO nights to be held as a fund raising activity.
- Revenue Activities should have proper approval by student council, site principle and school district. Proper approval form should be documented appropriately to provide audit evidence of the approval process.
- All purchases should be reflected in the Student Council Minutes.

Corrective Action Plan

The District is actively training site personnel on proper student body procedures and will address each individual condition and recommendation with the schools. District office personnel will be conducting an internal audit of student body funds in the 2008-09 year to verify compliance.

3. INTERNAL CONTROLS – ACCOUNTS PAYABLE (30000)

Criteria

Internal Controls – Safeguarding of District Assets

9.2.79

SECTION II - FINANCIAL STATEMENT FINDINGS
(Continued)

3. INTERNAL CONTROLS – ACCOUNTS PAYABLE (30000) (Continued)

Condition

We noted the following conditions related to the expenditure process:

- Purchase vouchers are not consistently approved as the approval from the Assistant Superintendent of Business Services was absent.
- The District was unable to provide evidence of the reconciliation between the final Warrant Register and the Prelist.

Effect

There exists the risk that funds could be potentially misappropriated.

Cause

The District's internal control procedures have not been consistently applied.

Fiscal Impact

Not determinable.

Recommendation

- All purchase requisitions, purchase orders, or purchase vouchers should have evidence of proper approval by District personnel.
- The District should reconcile the final Warrant Register to the Prelist and documentation of this reconciliation should be maintained as audit evidence.

Corrective Action Plan

The District's new fiscal software system requires online approval by either the Director of Business Services or the Assistant Superintendent. Business Services of all purchases requisitions before a purchase order is generated. All payments require additional approval before checks are generated.

Business Office staff now reconcile the prelist to the final warrant register once warrants have been received from the County Office of Education.

4. INTERNAL CONTROLS – JOURNAL ENTRIES (30000)

Criteria

Internal Controls – Safeguarding of District Assets

9.280

SECTION II - FINANCIAL STATEMENT FINDINGS
(Continued)

4. INTERNAL CONTROLS – JOURNAL ENTRIES (30000) (Continued)

Condition

There was not consistent evidence of review of nonrecurring journal entries.

Effect

Journal entries may be processed inaccurately and go undetected in the general ledger.

Cause

The approval process for journal entries was not being followed.

Fiscal Impact

Not determinable.

Recommendation

The reviewer of non-recurring journal entries should sign and date at the time of review as evidence that this review was performed.

Corrective Action Plan

All journal entries require online approval by the Director of Business Services or the Assistant Superintendent, Business Services before they are posted.

A summary of all journal entries will be reviewed and approved by the Assistant Superintendent, Business Services, at the end of each month.

5. CAFETERIA REVOLVING ACCOUNT (30000)

Criteria

Internal Controls – Safeguarding of District Assets

Condition

The cash in the revolving bank account was not reconciled to the general ledger as of June 30, 2008.

Effect

The account balances are not appropriately reflected in the financial statements.

9.2.81

SECTION II - FINANCIAL STATEMENT FINDINGS
(Continued)

5. CAFETERIA REVOLVING ACCOUNT (30000) (Continued)

Cause

The general ledger balances have not been reconciled to the reported bank balances.

Fiscal Impact

Not determinable.

Recommendation

We recommend that the District reconcile Bank balances to the general ledger balances on a monthly basis.

Corrective Action Plan

In addition to monthly reconciliations and review of this account, the District will include its balance on the District's financial statements.

6. ACCOUNTS PAYABLE (30000)

Criteria

Internal Controls – Safeguarding of Assets

Condition

The District understated accounts payable within the building fund.

Effect

The District's financial statements have an understated accounts payable balance and an overstated net asset balance.

Cause

District personnel did not properly account for all amounts owed related to construction activities.

Fiscal Impact

Accounts payable was understated by $130,428; however, an adjustment was made to record this adjustment in the audited financial statements.

9.2.82

SECTION II - FINANCIAL STATEMENT FINDINGS
(Continued)

6. ACCOUNTS PAYABLE (30000) (Continued)

Recommendation

The District should ensure all liabilities are recorded within accounts payable as of the end of the accounting period.

Corrective Action Plan

This was an unusual situation in which the Facilities Department kept an invoice rather than submitting it for payment because there was a question as to whether or not the funds were truly owed to the vendor. Once the Facilities Department verified that the funds were owed and submitted the invoice to the Business Office, the books had already been closed. Facilities Department staff have been informed that if a similar situation occurs in the future, they must notify the Business Office about the invoice and the two departments will determine whether or not to accrue the payable.

7. INTERNAL CONTROLS – VACATION ACCRUAL (30000)

Criteria

Internal Controls – Safeguarding of Assets

Condition

The District has not prevented employees from exceeding the maximum vacation accrual as defined by the District policy.

Effect

The potential exists for the accrued vacation liability to exceed the District's available reserves.

Cause

The District continues to accrue vacation for employees who exceed the maximum allowable hours as defined by the Board Policy.

Fiscal Impact

The District has recorded $48,459 in accruals that exceed the maximum allowed.

Recommendation

The District should put procedures in place to ensure vacation accruals are not exceeded.

9.2.83

SECTION II - FINANCIAL STATEMENT FINDINGS
(Continued)

7. INTERNAL CONTROLS – VACATION ACCRUAL (30000) (Continued)

Corrective Action Plan

The District is actively working with individual employees who have excess vacation accruals and will have a written vacation usage plan in place with each employee by June 30, 2009.

9,284

WESTERN PLACER UNIFIED SCHOOL DISTRICT

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2008

SECTION III- FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

9.285

WESTERN PLACER UNIFIED SCHOOL DISTRICT

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2008

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

9.286

STATUS OF PRIOR YEAR

FINDINGS AND RECOMMENDATIONS

9.287

WESTERN PLACER UNIFIED SCHOOL DISTRICT

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

Year Ended June 30, 2008

Finding/Recommendation	Current Status	District Explanation If Not Implemented
2007-1 *At Lincoln High School:* • There is no indication of review of bank statements or reconciliations. • Revenue producing activities are not approved by the proper individuals. *At Twelve Bridges Middle School:* • ASB is not keeping track of the date cash was received; therefore, they are unable to trace the deposit back to supporting documentation. • No supporting documentation or certifications to show that Expenditure Budget Report was approved by student body, advisor and school administrators before/after the first cash disbursement made during the school year through ASB funds. • ASB does not keep copies of checks they issue, especially when the Bank does not send the School a copy of the cancelled check. • Purchases are not reflected in the minutes and although the principal approves the expenditure, and both the VP and Secretary signs the check, there is no documentation of the approval. Additionally copies of checks issued are not maintained. • There is no documentation that a review of the monthly report of financial transactions took place. • Bank reconciliations are not being reviewed and submitted to anyone. Additionally, they are not being certified by the preparer. We recommend: *Lincoln High School:* • The ASB Advisor should initial or sign all bank reconciliations. • Proper approval of revenue producing activities should be implemented.	Partially implemented.	See current year finding #2.

9.288

WESTERN PLACER UNIFIED SCHOOL DISTRICT

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
(Continued)
Year Ended June 30, 2008

Finding/Recommendation	Current Status	District Explanation If Not Implemented
2007-1 (Continued) *Twelve Bridges Middle School:* • Thoroughly document the necessary information on all receipts that are issued. • The bookkeeper should stamp the order form with the date the order form and monies are received, or issue a receipt from the Receipt Book to anybody ASB receives money from. • Obtain the approval of the Expenditure Budget Report by Student Council, Advisor and Governing Board Representatives. We also recommend that in the future, the Expenditure Budget Report is approved at the beginning of each school year. • Maintain a copy of all checks issued. • Approve all purchases in the minutes. • Monthly report of financial transactions should be submitted to and reviewed by school personnel, student council, advisor, and/or other appropriate personnel. • All ASB Bank Reconciliations should be reviewed by the appropriate personnel, i.e. District Office or Site Principal.		
2007-2 There was no indication of approval of journal entries. The reviewer should sign and date at the time of review as evidence that this review was performed.	Not implemented.	See current year finding #4.
2007-3 The cash in revolving account was not reconciled to the general ledger as of June 30, 2007. The activity reported by the bank was not appropriately recorded in the general ledger.	Not implemented.	See current year finding #5.

9.2.89

WESTERN PLACER UNIFIED SCHOOL DISTRICT

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
(Continued)
Year Ended June 30, 2008

Finding/Recommendation	Current Status	District Explanation If Not Implemented
2007-3 (Continued) We recommend that the District reconcile the bank balances to the general ledger balances on a monthly basis. Additionally, an individual independent of the person who prepared the reconciliation should review and approve the reconciliation.		
2007-4 There are no time accountability certification forms for employees being paid through federal grants showing proper authorization to be charged to the program. We recommend that employees paid with federal funds have a time accountability certification indicating approval to be charged to the particular program.	Implemented.	
2007-5 There was no CalSTRS membership election form on file for one of the substitute teachers tested. Employment application packages should be reviewed for completeness and filed appropriately to ensure all documents required are maintained.	Implemented.	
2007-6 At Twelve Bridges Middle School, the District improperly apportioned ADA for 2 days for 2 students who were absent and coded "Excused Absence" during the 6th month of school. Since the error is less than .5 ADA, no revision of attendance is required. However, procedures should be implemented to validate that absences are correctly recorded in the system.	Implemented.	

9.2.90

WESTERN PLACER UNIFIED SCHOOL DISTRICT

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
(Continued)
Year Ended June 30, 2008

Finding/Recommendation	Current Status	District Explanation If Not Implemented
2007-7 Attendance sheets are not being certified by teachers to indicate the accuracy and completion of the attendance sheets submitted. We recommend that on a monthly basis, the Attendance Clerk prints out a monthly attendance report and have the teachers certify that attendance has been recorded accurately and completely.	Not implemented.	See current year finding #1.
2007-8 The District did not hold a Public Hearing for Instructional Materials; therefore, there was no Resolution. We recommend that the District ensures that they hold a Public Hearing in the current year and document a Resolution. We also recommended that in the future, the District hold a Public Hearing on or before the end of the eighth week from the first day pupils attended school for that year.	Implemented.	
2007-9 District purchased a computer and printer and expensed it to the Proposition 20 Lottery resource code, which is not an allowed expenditure for the program. We recommend that in the future the District review all expenditures to ensure they are allowable for program. In addition, the District should reclassify the disallowed expenditures to a more appropriate resource code.	Implemented.	

9.2.91

WESTERN PLACER UNIFIED SCHOOL DISTRICT

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
(Continued)
Year Ended June 30, 2008

Finding/Recommendation	Current Status	District Explanation If Not Implemented
2007-10 One student that was retained in kindergarten for the 2006/07 school year was missing the date that the parents signed the form. We recommend the District revise the Period Two and Annual Reports of Attendance to reflect the removal of the disallowed ADA. In additional, the District should ensure that in the future all forms have the proper dates and signatures required by the State of California.	Implemented.	

9.2.92

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:
Voter Survey Results/Bond Authorization

AGENDA ITEM AREA:
Information/Discussion/Action

REQUESTED BY:
Scott Leaman
Superintendent
Terri Ryland
Assistant Superintendent Business Services

ENCLOSURES:

DEPARTMENT:
Business Services

FINANCIAL INPUT/SOURCE:
n/a

MEETING DATE:
January 21, 2009

ROLL CALL VOTE:
No

BACKGROUND:
At the last board meeting, the Board provided direction to staff to proceed with a voter survey in preparation for calling for a general obligation bond election. The survey firm of Godbe Research was selected after an RFQ process. Staff worked with the firm over the Christmas break, and an instrument was finalized. Surveying of 400 potential voters took place the week of January 5. A representative from Godbe Research will present the survey results and the Topline Report at the Board meeting.

After a analysis of the initial survey results, staff feels the most prudent course of action at this time is to engage in public education campaign regarding facilities needs and issues, and consider a bond during the 2010 election cycle.

RECOMMENDATION:
After receiving the survey results, the board is requested to direct staff to prepare information on a public education campaign and the appropriate process to place a bond on the 2010 ballot.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:
Approval of Resolution #08/09-13

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Terri Ryland, Assistant Superintendent, Business Services

ENCLOSURES:
Yes

DEPARTMENT:
Business Office

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
January 21, 2009

ROLL CALL VOTE?
Yes

BACKGROUND:
This resolution allows the Board to (1) approve the settlement which will bring the District approximately $87,329 annually for the six-year period beginning 2011-12 through 2016-17and approximately $10.92 per ADA for the SELPA as part of the AB 602 funding formula, beginning in 2009-2010, increasing by COLA and ADA growth in subsequent years; (2) agree to waive its ability to file future mandated cost claims on the Hughes Bill statute and regulations as currently worded; and (3) direct the District's authorized representative to sign the Waiver to implement this action.

The Behavioral Intervention Plans [Hughes Bill] Mandated Cost Claim Settlement settles the test claim CSM-4464 initiated by San Diego Unified School District, Butte County Office of Education, and San Joaquin County Office of Education, and the related Sacramento Superior Court case, case No. 03CS01432, regarding reimbursement for costs associated with behavioral intervention plans required by the Hughes Bill statute and regulations under state law. If approved, it ends a fourteen-year dispute with the State of California regarding funding for state behavioral intervention plan requirements that are in excess of federal law. The settlement provides $520 million in reimbursement for past costs associated with behavioral intervention plans and $65 million annually for ongoing costs. The Legislature's obligation to fund the settlement is contingent on 85% of all districts, county offices of education, and special education local plan areas constituting 92% of statewide ADA waiving their rights to file additional mandated cost claims on the current Hughes Bill statute and regulations.

RECOMMENDATION:
Administration recommends the Board of Trustees approve Resolution #08/09-13.

RESOLUTION NO. 08/09-13

GOVERNING BOARD OF THE WESTERN PLACER UNIFIED SCHOOL DISTRICT

APPROVAL OF BEHAVIORAL INTERVENTION PLANS [HUGHES BILL] MANDATED COST CLAIM SETTLEMENT AND AGREEMENT TO WAIVE FUTURE CLAIMS

WHEREAS, the Commission on State Mandates ("the Commission"), in a test claim known as the Behavioral Intervention Plans [Hughes Bill] Mandated Cost Claim, has determined that, since 1993, there are unfunded state mandates exceeding the federal requirements in the following seven (7) components of the Hughes Bill Statute and Regulations (California Education Code section 56523 and California Code of Regulations, title 5, sections 3001, subdivisions (c), (d), (e), (f), and (aa), and 3052): special education local plan area ("SELPA") plan requirements, development and implementation of behavioral intervention plans, functional analysis assessments, modifications and contingent behavioral intervention plans, development and implementation of emergency interventions, prohibited behavioral intervention plans, and due process hearings;

WHEREAS, these state mandates remain required components of the Hughes Bill Statute and Regulations;

WHEREAS, final claiming instructions for the Behavioral Intervention Plans Mandated Cost Claim were never adopted by the Commission due to various disputes that arose with the State;

WHEREAS, the State's Department of Finance disputes that any of the identified Behavioral Intervention Plans Mandated Cost Claim mandates qualify for state reimbursement because it contends they are required by federal law, and therefore the State has filed a lawsuit with the Sacramento Superior Court, case No. 03CS01432, to contest the Commission's decision in the Behavioral Intervention Plans Mandated Cost Claim;

WHEREAS, the Test Claimants believe that the identified mandates require new programs and increased levels of service in excess of federal law, and are therefore unfunded state mandates, and therefore the Test Claimants oppose the court action filed by the State challenging the Commission's decision;

WHEREAS, this litigation could thwart resolution of these matters for a number of years;

WHEREAS, to avoid the cost and uncertainty of further litigation, to alleviate the uncertainty regarding the Hughes Bill Statute and Regulations funding, and to expedite the resolution of this long-pending mandate claim, the State and the Test Claimants ("Parties") have determined to compromise and settle the claims set forth in the Behavioral Intervention Plans Mandated Cost Claim;

9.4.1

WHEREAS, the Parties have negotiated a settlement agreement ("Agreement"), which provides $520 million as general fund reimbursement for past costs associated with the Hughes Bill Statute and Regulations, allocated as follows:

- $510 million to school districts based on 2007-08 P-2 average daily attendance ("ADA") (about $14.85 per ADA annually for six years, beginning in 2011-12, or for a lesser period at the State's discretion should the State choose to accelerate payment of such reimbursement);

- $1.5 million to county offices of education in 2009-10 based on December 2007 county special education pupil count, about $35.06 per pupil, with no county office of education receiving less than $5,000;

- $6 million to SELPAs in 2009-10 based on December 2007 special education pupil count, about $8.85 per pupil, with no SELPA receiving less than $10,000; and

- $2.5 million in 2009-10 for administrative costs incurred in pursuing the Claim;

WHEREAS, the settlement further provides $65 million as a permanent increase to the AB 602 funding base for special education programs and services beginning in 2009-10, resulting in each SELPA's funding rate increasing by about $10.92 per ADA, with this amount increasing by the cost of living adjustment and ADA growth in subsequent years;

WHEREAS, by approving this settlement the Western Placer Unified School District will receive approximately $523,975 in discretionary funding for retroactive reimbursement, $87,329 over six-years in equal installments, unless the State, in its discretion, accelerates payment of such reimbursement;

WHEREAS, the Western Placer Unified School District, in exchange for the foregoing financial settlement, must waive its right to file any further mandate claims arising from the Hughes Bill Statute and Regulations, or to benefit from any new Hughes Bill Statue and Regulations claims filed, unless the Hughes Bill Statute and Regulations change;

WHEREAS, if for some reason the settlement process is not completed, the Waiver will not take effect;

WHEREAS, the Governing Board of the Western Placer Unified School District has reviewed the Notice to LEAs Re: Pending Settlement of the Behavioral Intervention Plans [Hughes Bill] Mandated Cost Claim and the required Waiver; and

WHEREAS, the District administrative staff, having reviewed the terms of the pending settlement, recommends that the Governing Board approve the settlement and agree to waive its rights to file mandated cost claims arising from the Hughes Bill Statute and Regulations in the future or to benefit from such claims unless the Hughes Bill Statute and Regulations change;

9.4.2

NOW THEREFORE, BE IT RESOLVED, the Governing Board of the Western Placer Unified School District approves the terms of the pending settlement of the Behavioral Intervention Plans Mandated Cost Claim, agrees to waive its rights regarding claims as set forth in the attached Waiver, and authorizes the Superintendent to sign the required Waiver and to deliver it as requested by no later than February 28, 2009, and to complete any other administrative task necessary to effectuate this decision.

Passed and adopted by the Governing Board of the Western Placer School District on January 21, 2009, by the following vote:

Ayes:_____

Noes:_____

Absent:_____

_____
President, Governing Board

Western Placer Unified School District
Placer County, California

Attested by:_____
Secretary to the Board

9.4.3

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Retention Policy Changes
(AR 5123)

AGENDA ITEM AREA:
Information/Discussion/Action

REQUESTED BY:
Mary Boyle

ENCLOSURES:
Proposed Changes to AR 5123

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
None

MEETING DATE:
January 21, 2009

ROLL CALL REQUIRED:
No

BACKGROUND:

Current Administrative Regulations regarding retention of students in the elementary and middle school years allow teachers to recommend summer school as an alternative to retention, the successful completion of a six-week summer school session being the determinate of that student's retention or promotion. Feedback from teachers, principals and summer school principals is that this is not an effective system. It is difficult for a teacher who has known the student for six weeks to make a meaningful recommendation for promotion or retention; many students at the middle school level who have formerly been retained and who do not successfully complete summer school are promoted anyway, due to age and maturity factors. Further complicating matters is the uncertain funding from the state for summer programs.

The proposed changes to AR 5123 require the student's year-long teacher to make the recommendation for promotion or retention, with the normal appeal processes for families disagreeing with the recommendation still in place. Summer school, if available, would be an intervention program to support struggling learners, without the complication of considering the student for retention.

RECOMMENDATION:

Approve recommended changes to AR 5123.

wp/rk/factform

9.5

PROMOTION/ACCELERATION/RETENTION

Acceleration from Kindergarten to First Grade

A student enrolled in kindergarten may be admitted to the first grade at the discretion of the Superintendent or designee and with the consent of the parent/guardian, upon determination that the child is ready for first-grade work. (Education Code 48011)

Admission shall be subject to the following minimum criteria: (5 CCR 200)

1. The student is at least five years of age.

2. The student has attended a public school kindergarten for a long enough time to enable school personnel to evaluate his/her ability.

3. The student is in the upper five percent of his/her age group in terms of general mental ability.

4. The physical development and social maturity of the student are consistent with his/her advanced mental ability.

5. The parent/guardian of the student has filed a written statement with the school district approving the placement in first grade.

Continuation in Kindergarten

Students who have completed one year of kindergarten shall be admitted to first grade unless the parent/guardian and the Superintendent or designee agree that the student shall continue in kindergarten for not more than one additional school year. (Education Code 48011)

Whenever a student continues in kindergarten for an additional year, the Superintendent or designee shall secure an agreement, signed by the parent/guardian, stating that the student shall continue in kindergarten for not more than one additional school year. (Education Code 46300)

Retention at Other Grade Levels

The Superintendent or designee shall require teachers to identify students who should be retained or who are at risk of being retained at the following grade levels: (Education Code 48070.5)

1. Between grades 2 and 3

2. Between grades 3 and 4

3. Between grades 4 and 5

PROMOTION/ACCELERATION/RETENTION (continued)

4. Between grades 5 and 6

5. Between grades 6 and 7

6. Between grades 7 and 8

7. Between grades 8 and 9

Students between grades 2 and 3 and grades 3 and 4 shall be identified primarily on the basis of their level of proficiency in reading. Proficiency in reading, language arts and mathematics shall be the basis for identifying students between grades 4 and 5, 5 and 6, 6 and 7, 7 and 8, and 8 and 9. (Education Code 48070.5)

(cf. 6142.91 - Reading/Language Arts Instruction)
(cf. 6142.92 - Mathematics Instruction)

Students shall be identified on the basis of either assessment results or grades and other indicators of academic achievement, as established by Board policy.

(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 6162.5 - Student Assessment)

Performance Indicators

The following indicators of performance will be used as the minimum standard for promotion:

Elementary

- Promotion to third grade: An average grade of "two" (minimum) or better on the reading portion of the student's second grade report card.

- Promotion to fourth grade: An average grade of "two" (minimum) or better on the reading portion of the student's third grade report card.

- Promotion to fifth grade: An average grade of "two" (minimum) or better on the reading, language arts, and math portions of the student's fourth grade report card.

- Promotion to sixth grade: An average of "two" (minimum) or better on the reading, language arts, and math portions of the student's fifth grade report card.

PROMOTION/ACCELERATION/RETENTION (continued)

A grade of "two" (minimum) is determined by teacher which may include the following assessments:

- Curriculum Based Measurement linked to performance of "Basic" on the California Standards Test in language arts and/or math for grading period
- 65 percent correct on core standards based curriculum
- District approved assessments which include benchmarks for each grading period (e.g. CRLP, Lexile)

Middle Grades

- Promotion from sixth to seventh, seventh to eighth, and eighth to ninth grade. An average grade of "C" or better in language arts, and math and an overall grade point average of 2.0 or better on the student report card ***for the year***, or a score of "Proficient" on standards-based language arts and math tests. (District test on STAR)

~~If a student is identified as performing below the minimum standard for promotion, the student shall be retained in his/her current grade level unless the student's regular classroom teacher determines, in writing, that retention is not the appropriate intervention for the student's academic deficiencies. This determination shall specify the reasons that retention is not appropriate for the student and shall include recommendations for interventions other than retention that, in the opinion of the teacher, are necessary to assist the student in attaining acceptable levels of academic achievement. (Education Code 48070.5)~~

If the teacher's recommendation to promote is contingent on the student's participation in a summer school or interim session remediation program, the student's academic performance shall be reassessed at the end of the remediation program, and the decision to retain or promote the student shall be reevaluated at that time. The teacher's evaluation shall be provided to and discussed with the student's parents/guardians and the principal before any final determination of retention or promotion. (Education Code 48070.5)

(cf. 6177 - Summer School)
(cf. 6179 - Supplemental Instruction)

Summary School Options

~~The~~ ***If available,*** summer school ***intervention*** ~~option~~ will be offered to ***qualifying Kindergarten*** ~~all sixth~~ through eighth grade students for academic support. ~~that meet one of the following criteria:~~

PROMOTION/ACCELERATION/RETENTION (continued)

- ~~Attain a performance level of "Proficient" or high on end of year standards-based tests in language arts and math~~
- ~~Average grade of "C" (2.0) or better in language arts for the year~~
- ~~Average grade of "C" (2.0) or better in math for the year~~
- ~~Average grade of "C" (2.0) or better overall for the year~~

Promotion Of Students Based On Retention As Intervention

If the student's identified teacher(s) determines that retention is not the appropriate intervention for the student's academic deficiencies, the reasons must be specified in writing to the parent/guardian and administrator and must include recommendations for interventions other than retention that are necessary to assist the student to attain acceptable levels of student achievement. If the teacher's recommendation to promote is contingent upon the student's participation in a remedial program, the student's academic performance shall be reassessed at the end of the remediation program and the decision to retain or promote the student shall be reevaluated at that time.

Accommodations and Modifications

An accommodation is a change in the course, standard, test preparation, location, timing, scheduling, expectations, student response and/or other attribute which provide access for a student with a disability to participate in a course, standard or test, which does not fundamentally alter or lower the standard or expectation of the course, standard or test.

Special Needs Students

The local Board of Trustees has adopted policies for the promotion and retention of students. Promotion is based on the indicators of academic achievement, which are identified in this Administrative Regulation.

In most cases a student with special needs will be placed in the age appropriate grade. The IEP team shall consider whether the student can meet the district's academic achievement requirements for promotion. If the IEP team determines that the student can meet the district's academic achievement goals, the IEP team shall document that finding in the IEP and the student will be promoted or retained based on districtwide promotion and retention guidelines (identified in entirety in this AR 5123)

If the IEP team determines a student is unable to meet districtwide promotion standards due to the nature or degree of the disability the IEP team will develop an IEP which creates an exception to district requirements for promotion and retention in response to the effects of the disability. The IEP shall specifically state through the goals and objectives what the student is expected to meet in order to be promoted to the next grade level. In addition to setting goals and objectives for promotion, potential consequences will be documented in the IEP and discussed amongst the IEP team with regard to satisfying district requirements for graduation with a diploma.

PROMOTION/ACCELERATION/RETENTION (continued)

A modification is a change in the course, standard, test preparation, location, timing, scheduling, expectations, student response, and or other attribute which provide access for a student with a disability to participate in a course, standard or test, but which does fundamentally alter or lower the standard or expectation of the course, standard or test. (Freedman, 1999)

If the IEP team determines that a student requires accommodations or modifications in order to assist him or her in demonstrating progress, the IEP team shall specifically document the accommodations or modifications that will be made. The decision to include accommodations or modifications is to be made by the IEP team and shall be made on an individualized basis.

Retention of Special Needs Students

If a student with a disability fails to meet district promotion standards or individual promotion standards identified in the student's IEP, the district shall hold an IEP meeting to determine whether:

1. The current IEP appropriately provided for the student's needs

2. The manner of assessment, accommodations or modifications identified in the IEP were appropriate

3. The services required by the student to make progress were identified in the IEP and provided to the student

4. Assessments conducted were consistent with the IEP

5. Were the linguistic needs of English Language Learners appropriately identified?

Where a student with a disability is held to district academic achievement criteria and the student has been provided all of the services necessary (as determined by the IEP team) for the student to progress in the general education curriculum, the student may be retained based on the criteria for retention applied to other students.

Where a student with a disability has individualized achievement criteria identified on the student's IEP, the student may only be retained upon recommendation of the IEP team.

PROMOTION/ACCELERATION/RETENTION (continued)

Limited English Proficient/English Language Learners

The English Language Learner (ELL) student's English Learner Individualized Learning Plan (ELILP) is the determining factor for expected levels of performance and achievement. Students with an ELILP should be promoted or retained based on adherence to the ELILP goals and objectives. Generally, the goal of one performance level per year in language arts and one grade level per year in math will be the basis for goals on the ELILP. An ELILP may include accommodations that alter the mode of assessment in response to a student's English level. These accommodations must appear in the student's ELILP.

(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 6162.5- Student Assessment)

If a student is identified as performing below the minimum standard for promotion, the student shall be retained in his/her current grade level unless the student's identified teacher(s) determine, in writing, that retention is not the appropriate intervention for the student's academic deficiencies. This determination shall specify the reasons that retention is not appropriate for the student and shall include recommendations for interventions other than retention that, in the opinion of the teacher, are necessary to assist the student in attaining acceptable levels of academic achievement. (Education Code 48070.5)

Special Education Students meeting Districtwide Promotion Criteria:

For areas included in the student's IEP, the student's special education teacher will serve as the identified teacher. For all other subject areas the principal or designees shall specify the teacher(s) responsible for the decision to promote or retain the student.

Special Education Students Requiring Individual Promotion Standards Determined by the IEP Team:

The IEP team will determine whether the student is retained based on the individualized promotion standards (goals and objectives) identified in the student's IEP.

An English Language Development/Bilingual/CLAD/SDAIE teacher will be the identified teacher for those students with a Bilingual Individualized Learning Plan.

When a student is identified as being at risk of retention, the identified teacher(s) shall so notify the student's parents/guardians as early in the school year as practicable. The student's parent/guardian shall be provided an opportunity to consult with the teacher(s) responsible for the decision to promote or retain the student. (Education Code 48070.5)

(cf. 5145.6 - Parental Notifications)

9.5.6

PROMOTION/ACCELERATION/RETENTION (continued)

Identification of Students at Risk of Retention

Site administrators are responsible for implementing the following process for early identification of students at risk of retention:

1. Parents/guardian will be notified of the retention policy and the contact information for the school staff members(s) they should call about concerns related to their child's academic progress. Parents/guardian should also be informed that if they have a concern at any time about the progress of their child, they should contact their school to schedule an appointment.

2. A plan will be written and signed between the parent/guardian, school and student (if appropriate) by the end of the first seven weeks for any second through eighth grade student at risk of retention. The plan will include specific intervention(s) to diminish the risk of retention. Interventions should include instructional program, but may include any factor contributing to the risk of retention.

3. If by the end of the first grading period a student is at risk of retention, a plan may be modified and parents notified to continue or adjust a remedial program or make other recommendations to alleviate the risk of retention. Some of the strategies may include but are not limited to: examining and altering current instructional strategies or materials, tutoring, change in schedule, or referral to support service.

4. If by mid-year, the student remains at-risk for retention, additional options may be considered including, but not limited to, referral to an alternative program for more intensive services or access to additional instructional time (during the day, extended day, Saturday). Parents/guardian will be informed in writing of any decisions and results.

5. Only when the interventions have been unsuccessful and student has not made sufficient academic progress during the course of the school year will the student be considered for retention. All potential retentions will be reviewed at the site level by the principal or designee with input from the parent/guardian.

If the student does not have a single regular classroom teacher, the principal or designee shall specify the teacher(s) responsible for the decision to promote or retain the student. (Education Code 48070.5)

When a student is identified as being at risk of retention, the Superintendent or designee shall so notify the student's parent/guardian as early in the school year as practicable. The student's parent/guardian shall be provided an opportunity to consult with the teacher(s) responsible for the decision to promote or retain the student. (Education Code 48070.5)

PROMOTION/ACCELERATION/RETENTION (continued)

(cf. 5145.6 - Parental Notifications)

The Superintendent or designee shall also provide a copy of the district's promotion/retention policy and administrative regulation to those parents/guardians who have been notified that their child is at risk of retention.

Appeals

The teacher's decision to promote or retain a student may be appealed consistent with Board of Trustees policy, administrative regulation and law.

The burden shall be on the appealing party to show why the teacher's decision should be overruled. (Education Code 48070.5)

To appeal a teacher's decision, the appealing party shall submit a written request to the Superintendent or designee specifying the reasons that the teacher's decision should be overruled. The appeal must be initiated within 10 school days of the determination of retention or promotion.

The teacher shall be provided an opportunity to state orally and/or in writing the criteria on which his/her decision was based.

Within 30 days of receiving the request, the Superintendent or designee shall determine whether or not to overrule the teacher's decision. Prior to making this determination, the Superintendent or designee may meet with the appealing party and the teacher. If the Superintendent or designee determines that the appealing party has overwhelmingly proven that the teacher's decision should be overruled, he/she shall overrule the teacher's decision.

The Superintendent or designee's determination may be appealed by submitting a written appeal to the Board within 15 school days. Within 30 days of receipt of a written appeal, the Board shall meet in closed session to decide the appeal. The Board's decision may be made on the basis of documentation prepared as part of the appeal process or, at the discretion of the Board, the Board may also meet with the appealing party, the teacher and the Superintendent/designee to decide the appeal. The decision of the Board shall be final.

(cf. 9321 - Closed Session Purposes and Agendas)
(cf. 9321.1 - Closed Session Actions and Reports)

If the decision of the Board is unfavorable to the appealing party, he/she shall have the right to submit a written statement of objections which shall become part of the student's record.

(cf. 1312 - Complaints Against the Schools)
(cf. 5125 - Student Records)
(cf. 5125.3 - Challenging Student Records)

9.5.8

PROMOTION/ACCELERATION/RETENTION (continued)

Remedial Instruction

With the parent/guardian's consent, the Superintendent or designee may require a student in grades 2 through 9 who has been retained at grade level to participate in a program of direct, systematic and intensive supplemental instruction that meets the requirements of Education Code 37252. Such programs shall be offered during the summer, after school, on Saturdays and/or during intersessions. Services shall not be provided during the regular instructional day if it would result in the student being removed from classroom instruction in the core curriculum. (Education Code 37252.5)

(cf. 6177 - Summer School)
(cf. 6179 - Supplemental Instruction)

The Superintendent or designee shall seek the active involvement of parents/guardians and classroom teachers in the development and implementation of these supplemental instructional programs. (Education Code 37252.5)

In addition, the Superintendent or designee may provide supplemental instruction to students in grades 2 through 6 with low scores in mathematics, reading or written expression, in the following priority order: (Education Code 37252.5)

These services shall be provided to students in the following priority order: (Education Code 37252.5)

1. Students who have been recommended for retention or who have been identified as being at risk of retention pursuant to Education Code 48070.5 or district policy

2. Students who have been identified as having a deficiency in mathematics, reading or written expression based on the results of the tests administered under the Standardized Testing and Reporting program

This supplemental instruction program shall be developed in accordance with the requirements of Education Code 37252.7

If a special education student attends a district remedial summer school program, the district shall hold an IEP meeting to determine the supports and/or services the student will need to benefit from the program. (Education Code 37252.5)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
2009 Board Meeting Calendar

AGENDA ITEM AREA:
Discussion/Information/Action

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
No

DEPARTMENT:
District office

FINANCIAL INPUT/SOURCE:
Not Applicable

MEETING DATE:
January 21, 2008

BACKGROUND:

The Board of Trustees will discuss a meeting calendar for the 2009 school year.

RECOMMENDATION:

Discuss the meeting dates.

9.6