

WESTERN PLACER UNIFIED SCHOOL DISTRICT
810 J STREET, LINCOLN, CALIFORNIA 95648
Phone: 916.645.6350 Fax: 916.645.06356

MEMBERS OF THE GOVERNING BOARD

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

DISTRICT ADMINISTRATION

Scott Leaman, Superintendent
Bob Noyes, Assistant Superintendent, Personnel Services
Carrie Carlson, Assistant Superintendent, Business Services
Mary Boyle, Assistant Superintendent, Educational Services
Roger Yohe, Facilities Superintendent

STUDENT ENROLLMENT

<u>School</u>	<u>05/01/07</u>	<u>6/01/07</u>
Sheridan School (K-5)	90	88
First Street School (K-5)	467	467
Carlin C. Coppin Elementary (K-5)	497	497
Creekside Oaks Elementary (K-5)	692	696
Twelve Bridges Elementary (K-5)	725	725
Foskett Ranch Elementary (K-5)	484	483
Glen Edwards Middle (6-8)	712	706
Twelve Bridges Middle School (6-8)	587	589
Lincoln High School (9-12)	1260	1262
Phoenix High School (10-12)	97	85
PCOE Home School	4	4
TOTAL:	5,615	5,602

Phoenix Infant/Toddler 18

Preschool/Head Start

First & J Street 24
Carlin Coppin 24
Sheridan 24

Adult Education 266

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
June 26, 2007 7:00 P.M.
LINCOLN HIGH SCHOOL – PERFORMING ARTS THEATER
790 J Street, LINCOLN, CA**

AGENDA

2006-2007 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.

7:00 P.M. OPEN SESSION – Performing Arts Theater

1. CALL TO ORDER/PLEDGE OF ALLEGIANCE

2. SPECIAL ORDER OF BUSINESS

Interim Facility Master Plan

3. 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.

3.1 Ratification of Personnel Items

Classified:

a. Ratification of Classified Additional Positions:

Carol Kastner – adding the 2 hr. Library Aide position at LCE to her current 2 hr. Library Aide position at FSS and 2 hr. Campus/Café. Supervisor position at FSS effective 7/1/07
Vickie Vineyard – adding the 4 hr. Attendance Clerk position at LCE to her current 4 hr. School Clerk II position at FSS effective 7/1/07
Patricia Shorkey – adding the 4 hr. School Clerk II position at LCE to her current 4 hr. School Clerk II position at COE effective 7/1/07

b. Ratification of Classified Transfers:

Brad Alcaraz – from 8 hr. Custodian/Groundsman at TBM to the 8 hr. Custodian/Groundsman day position at LCE effective 7/1/07
Crystal Angel – from 2 hr. a.m. Kindergarten Instructional Aide at CCC to the 2 hr. a.m. Instructional Aide position at LCE effective 7/1/07
Veronica Edwards – from 5.6 hr. Sp. Ed. Instructional Aide at COE to the 5.6 hr. Sp. Ed. Instructional Aide position at TBM effective 7/1/07
Karen Fiorica – from 5.6 hr. Sp. Ed. Instructional Aide at TBM to the 5.6 hr. Sp. Ed. Instructional Aide position at LHS effective 7/1/07
Rita Mendoza – from 3.5 hr. Health Clerk at FSS to the 3.5 hr. Health Clerk position at LCE effective 7/1/07
Angie Selter – from 4 hr. Attendance Clerk at FSS to the 4 hr. Attendance

June 26, 2007

Agenda

Clerk position at LCE effective 7/1/07

Pam Soha – from 8 hr. School Secretary I at CCC to the 8 hr. School Secretary I position at LCE effective 7/1/07

Leroy Walker – from 4 hr. Custodian/Groundsman at COE to the 8 hr. night Custodian/Groundsman position at LCE effective 7/1/07

c. Ratification of Classified Transfer/Promotion:

Maria DeSantiago – from 6 hr. Instructional Aide at FSS to the 8 hr. Library Tech. position at FSS effective 7/1/07

Diane Johnston – from 2 hr. Food Service Assistant at COE to the 6 hr. Food Service Lead position at LCE effective 7/1/07.

d. Ratification of Classified Resignations:

Victoria Bortolus – Campus/Café. Supervisor – FRE

Rebecca Burke – Sp. Ed. Instructional Aide – COE

Maritza Pisik – Instructional Aide – COE

Kelley Stauffer – Campus/Café. Supervisor – TBE

Dennice Stearns – Instructional Aide – TBE

e. Ratification of Classified Confidential Resignations:

Kay Loscar – Account Tech. II – DO

Greg Tejes – Budget Tech. – DO

f. Ratification of Classified Termination:

Lorena Mariscal – Food Service Assistant – TBM

Shannon Nicolai – Paraprofessional Physical Health Care – COE

Certificated:**g. Ratification of Certificated Internship Non-Renewal:**

Sheralyn Vaughan – RSP Teacher – CCC/TBM

- 3.2 Phoenix High School Minimum Day request for 2007-08 school year.
- 3.3 Approve Classified Management Change in Salary for the After School Coordinator.
- 3.4 Adoption of Resolution 06/07/34 Establishing a Reduction of Classified Position Hours.
- 3.5 Adoption of Resolution 06/07/35 Establishing a Reduction of Classified Position Hours
- 3.6 Adoption of Resolution 06/07/36 Establishing a Reduction of Classified Position Hours.
- 3.7 Adoption of Resolution 06/07/37 Establishing a Reduction of Classified Position Hours
- 3.8 Adoption of Resolution 06/07/38 Establishing a Reduction of Classified Position Hours
- 3.9 Adoption of Resolution 06/07/39 Establishing a Reduction of Classified Position Hours
- 3.10 Kronick Moskovitz Tiedemann & Girard Adjustment in Legal Fees.
- 3.11 Student Discipline/Stipulated Expulsion Student #06-07 X.
- 3.12 Student Discipline/Stipulated Expulsion Student #06-07 Z.

June 26, 2007

Agenda**4. 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.

5. REPORTS & COMMUNICATION

- 5.1 Lincoln High School, Student Advisory – Joanna Loya
- 5.2 Western Placer Teacher's Association – Mike Agrippino
- 5.3 Western Placer Classified Employee Association – Joe Ross
- 5.4 Superintendent, Scott Leaman –
- 5.5 Assistant Superintendent(s)
 - 5.5.1 Carrie Carlson
 - a. Budget Update:
 - 5.5.2 Mary Boyle
 - 5.5.3 Bob Noyes

6. PUBLIC HEARING**Adoption of the FY 2007-08 Budget**

This public hearing provides the community the opportunity to ask questions and provide comments regarding the adoption of the District's FY 2007-08 Budget.

7. ♦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.

7.1 (D/A) ZEBRA HOUSING – Leaman (06-07 G & O Component V)

- Options for the Zebra Housing project will be presented and discussed.

7.2 (I/A) SITE PLANS – SINGLE PLAN FOR STUDENT ACHIEVEMENT – Boyle (06-07 G & O Component V)

- The School Based Leadership Team from each school annually reviews data regarding student achievement and sets goals for the continuous improvement of programs and the delivery of instruction to meet student needs. The SBLT is responsible for creating a budget and allocating categorical monies at the site level toward the improvement of student achievement.

7.3 (A) APPROVE CONSOLIDATED APPLICATION PART I – Boyle (06-07 G & O Component V)

- The 2007-2008 Consolidated Application Part I reflects our application for funding in all categorical aid programs for the coming year. Included in the Con App are applications for Title I

June 26, 2007

Agenda

and Title VI Funds, as well as required reports on Teacher and Paraprofessional Requirements, NCLB Teach Requirements and Expenditure Reports for Title I, II, III and V Programs for 2006-2007.

7.4 (D/A) ADOPTION OF THE FY 2007-08 DISTRICT BUDGET AND THE APPROVAL OF THE STATE FINANCIAL REPORTS

– **Carlson** (06-07 G & O Component V)

•The FY 2007-08 District Budget and State financial reports will be presented to the Board of Trustees for review and discussion.

7.5 (D/A) Approve the FY 2005-06 Audit Report – Carlson (06-07 G & O Component V)

•The District's FY 2005-06 audit report will be presented to the Board of Trustees.

7.6 (A) TENTATIVE AGREEMENT BETWEEN WPUSD AND WPTA – Noyes (06-07 G & O Component I-IV)

•A tentative agreement has been reached between WPUSD and WPTA ON (Article IV) as attached. Discussing between both parties regarding this article has been ongoing since 2006. Section B introduction and parts (1) and (2) were amended to clarify language and provide greater class size flexibility during the first three weeks of the new school year.

8. BOARD OF TRUSTEES

8.1 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
- Audio Visual Media Board Policy

8.2 BOARD MEMBER REPORTS/COMMENTS

9. ESTABLISHMENT OF NEXT MEETING(S)

- The President will establish the following meeting(s):
 - June 28, 2007, 7:00 p.m., Facilities Forum, Lincoln High School Theater
 - August 7, 2007, 7:00 p.m., Lincoln High School Theater

June 26, 2007

Agenda

10. 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

Posted: 06/21/07

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**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.

AGENDA ITEM:

Interim Facility Master Plan

SUBJECT AREA:

Special Order of Business

REQUESTED BY:

Scott Leaman, Superintendent

ENCLOSURES:

Yes

MEETING DATE:

June 26, 2007

BACKGROUND:

The facility area has received substantial attention this year. A comprehensive report by Curt Pollock was presented to the board in February, 2007. This was followed by a facility funding report by Bruce Kerns on June 5, 2007 which showed that the district could meet its debt obligations, with little left for new construction.

Based on previous board discussion, a comprehensive master plan will be completed when the Lincoln General Plan is adopted in the fall of 2007. Dr. Ron Feist will be presenting an interim facility master plan to guide the board, including information concerning the need for additional housing for high school students. Options concerning the continuation of construction will be adopted during the next school year in conjunction with the comprehensive master plan.

ADMINISTRATION RECOMMENDATION:

No action is required on this item.

2

WESTERN PLACER UNIFIED SCHOOL DISTRICT

FACILITIES INTERIM MASTER PLAN FOR 2007-2012

JUNE 26, 2007

**Ronald L. Feist, Ed. D.
Feist Education Consulting Services
7289 Acorn Glen Loop
Roseville, CA 95747**

2.1

Western Placer Unified School District

Chart I

Historical CBEDS Enrollments

Year	CBEDS Enrollment	Student Growth	Percentage of Change	K-5gr	Students 6-8gr	9-12gr
1994	2827			1352	682	793
1995	2822	-5	-0.10%	1336	678	808
1996	2846	24	0.80%	1334	678	834
1997	2949	103	3.60%	1392	662	895
1998	3065	116	3.90%	1399	708	958
1999	3270	205	6.70%	1553	773	944
2000	3261	-9	-0.20%	1540	771	950
2001	3614	353	10.80%	1758	836	1020
2002	3817	203	5.60%	1831	942	1044
2003	4020	203	5.30%	1936	977	1107
2004	4369	349	8.70%	2231	950	1188
2005	4927	558	12.80%	2594	1034	1299
2006	5531	604	12.20%	2857	1280	1394
		Average	Average	12yr Growth	12yr Growth	12yrGrowth
		225	5.84%	111.30%	87.70%	75.80%

Please Note:

The growth of the students in the WPUSD has not been equal at all grade levels. Tracking the students show the K-5 grades are growing at a faster rate than the middle school or high school age students. The Lincoln Community is attracting families who have younger children. This trend of more elementary than secondary students is more prevalent the last four years. This concept has and will continue to lead to the delay of the next middle and high school compared to the Preliminary Master Plan which showed more equal growth from 1994-2002.

The District needs to be aware these younger children will grow eventually into middle and high school students and cause an impact on these facilities.

In the 2006-2007 school year the 5531 students (October 2006) are being educated in six elementary schools, two middle schools, one comprehensive high school and one continuation high school.

Carlin Coopin K-5	468
Creekside K-5	688
First Street K-5	454
Foskett Ranch K-5	454
Sheridan K-5	86
Twelve Bridges K-5	707
Glen Edwards 6-8	714
Twelve Bridges 6-8	566
Lincoln High 9-12	1305
Phoenix High 10-12	89
Total	5531

2.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Chart II

Dwelling Units Built in the Last Thirteen Years

Permits Pulled	Single Family	Duplex Units	Apartment Units	Mobile Homes	Dwelling Totals	Student Enrollment	Student % Change
1994-1995	84	0	0	1	85	2827	
1995-1996	57	0	85	6	148	2822	-0.17%
1996-1997	93	0	0	4	97	2846	0.80%
1997-1998	156	0	123	1	280	2949	3.60%
1998-1999	165	0	120	2	287	3065	3.90%
1999-2000	472	0	0	0	472	3270	6.70%
2000-2001	674	0	0	0	674	3261	-0.20%
2001-2002	377	0	0	0	377	3614	10.80%
2002-2003	726	0	0	0	726	3817	5.60%
2003-2004	586	0	0	0	586	4020	5.30%
2004-2005	1344	0	0	0	1344	4369	8.70%
2005-2006	1901	0	0	0	1901	4927	12.80%
2006-2007	*741	0	0	0	*741	5531	12.20%
Average Number of Dwellings /students/% change per Year					593.6	225.3	5.84%

* Dwelling Unit through May 2007

Please Note:

An increase in dwelling units leads to an increase in students. However, if one looks at the increase in dwelling units to the increase in students on an annual basis you will see the correlation is not a direct match. It takes several months for houses to be built. Some houses can set on the market for a long period of time before they sell. The student growth in a year could be from a house where the permit was pulled 2-3 years prior. Dwelling unit data should only be one of the tools in making enrollment projections on a short term bases.

A good example of being careful with one year housing data is 2000-2001 and 2001 -2002. The fairly large growth permits did not lead to any growth of students where the next year's 10.8% growth was with only 377 permits. Obviously the 2001-2002 student growth is large factor of the permits pulled the prior year.

2.3

Enrollment Projections for the Next Six Years**October CBEDS Projected Enrollment**

GRADE		2007	2008	2009	2010	2011	2012
K		508	522	549	596	649	705
1		505	519	544	593	645	704
2		515	520	549	592	647	701
3		529	528	546	595	643	699
4		476	539	548	577	630	688
5		450	489	565	588	622	681
6		459	457	504	590	613	652
7		438	469	478	537	627	643
8		444	445	484	502	564	657
9		422	448	453	496	516	584
10		367	425	455	464	508	536
11		372	369	430	463	473	520
12		<u>342</u>	<u>352</u>	<u>354</u>	<u>412</u>	<u>443</u>	<u>463</u>
TOTALS		5827	6082	6459	7005	7580	8233
Student Increases		296	255	377	546	575	653
Percentage Increase		5.35%	4.38%	6.20%	8.45%	8.21%	8.61%

Please Note:

The student projections are based on a slow housing market in both 2007-2008 & 2008-2009 school years. Starting in the 2009-2010 school year the projection is the housing market will start seeing a gradual recovery and continue into 2011 and beyond. Starting in 2010-2011 the new City of Lincoln General Plan will start becoming a factor as one or more of the Villages starts to build houses. It is projected that the new Villages in 2012 and beyond will start making significant impacts on the WPUSD.

If the economy and the housing market are different than being projected in this study the student numbers will change. It is important that annually new projections are made based on the latest information.

Projections Determined By
 Ronald L. Feist, Ed.D
 Feist Education Consulting Services
 1-Jun-07

2.4

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Chart IV

October CBEDS Enrollment Projections by Grade Levels

Year		K-5 gr		6-8 gr		9-12 gr		Lincoln H.S	Totals
2006-07	*	2857		1280		1394		1305	5531
2007-08		2983		1341		1503		1413	5827
2008-09		3117		1371		1594		1499	6082
2009-10		3301		1466		1692		1592	6459
2010-11		3541		1629		1835		1730	7005
2011-12		3836		1804		1940		1830	7580
2012-13		4178		1952		2,103		1988	8233

*** Actual Enrollment****Please Note:**

The enrollment data is broken down by grade levels in this chart to give the reader a quick glance at the number of projected students for the next six years by school level type served in WPUSD. As pointed out in an earlier chart, the growth the past few years has been higher at the K-5 level than historical data indicated from 1994 to 2003. The middle grades growth has been more in tune with the historical data and the high school growth is slower. Most of the growth at 9-12 is students moving up within the system. The slow housing market and lower 9-12 numbers means a new high school should be delayed.

Annually the growth data needs to be analyzed to see if this trend of new elementary age children growing faster than the secondary students continues. Obvious the timing of new schools is linked to the growth trends at the three different levels of K-5, 6-8 & 9-12.

2.5

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Chart V

Capacities of Schools for September 2007

Name of School		K-5 grds		6-8 grds		9-12 grds		Totals
Carlin Coppin		518						518
Creekside Oaks		729						729
First Street		495						495
Foskett Ranch		570						570
Lincoln Crossing		570						570
Sheridan	*296	96						96
Twelve Bridges El.		747						747
Glen Edwards				992				992
Twelve Bridges Md.				1004				1004
Lincoln High						1528		1528
Phoenix High						100		100
Totals for Levels		3725		1996		1628		7349

* Actual capacity of Sheridan

Please Note:

The capacities of the schools was determined by the WPUSD Facilities Staff using current class size loading and the site staff's present way of utilizing the schools for labs and preps. It is possible a little more capacity could be obtained if some of the ancillary spaces are used a classrooms. Sheridan total capacity of 296 will not be easy to utilize because of its distance from Lincoln. Thus, its capacity is estimate closer to the actual project enrollment of the Sheridan area.

2.6

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Chart VI

October CBEDS Enrollment Projections by Grade Levels Compared to District Capacity Available in 2007- 2012

Year	Students K-5 gr	Elementary Capacity	Plus/Minus Capacity
2007-08	2983	3725	742
2008-09	3117	3725	608
2009-10	3301	3725	424
2010-11	3541	3725	184
2011-12	3836	3725	-111
2012-13	4178	3725	-453

Students 6-8 gr	Middle Capacity	Plus/Minus Capacity
1341	1996	655
1371	1996	625
1466	1996	530
1629	1996	367
1804	1996	192
1952	1996	44

Year	Students 9-12 gr	Students Lincoln H.S	Lincoln H.S. Capacity	Plus/Minus Capacity	Students Phoenix H.	Phoenix Capacity	Plus/Minus Capacity
2007-08	1503	1413	1528	115	90	100	10
2008-09	1594	1499	1528	29	95	100	5
2009-10	1692	1592	*1624	32	100	100	0
2010-11	1835	1730	*1752	22	105	100	-5
2011-12	1940	1830	*2008	178	110	100	-10
2012-13	2,103	1990	*2008	18	115	100	-15

* The current plan is to add facilities to Lincoln High School in the next few years to accommodate the planned growth at the high school level. Another classroom is also needed at Phoenix.

Please Note:

The projected enrollment numbers are taken from Chart IV and capacities of the schools comes from Chart V. The data indicates a need for another elementary school in 2011. A new middle school is projected for 2013 or 2014 and additional site and facilities for more high school students is the fall of 2013. Annual enrollment projections should be made to validate or change these estimates.

2.7

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Recommendations for School Facilities from 2007-2013

The following recommendations are based on the enrollment projections for the next six years. If the housing economy changes significantly from the assumptions utilized to develop the enrollment projections, changes will need to be made in the recommendations. These recommendations must be reviewed annually to make the best facilities decisions in the future. The fact that more growth is taking place at the elementary grades needs to be reviewed annually to determine if this trend will continue. This slower growth at the high school level along with the weaker housing market has changed the recommendations from the Preliminary Master Plan in regards to the timing of the next high school.

1. A new K-5 Elementary School be build and available in 2011. The location needs to be determined during the 2007-2008 school year in order to design and build the school in a timely manner. Student growth patterns need to be analyzed in the District to determine the most needed location. The cost for land, design, site development and construction is estimated to be \$33 million (2010-2011 dollars) and the costs will change based on location, design and the construction economy.
2. Based on the projected growth, a new middle school is needed in 2014. This date could be delayed by expanding the current middle schools. Because of the availability of the site and the current growth patterns the middle school should probably be located in Lincoln Crossing. The approval of the new General Plan and the Villages could lead to different location. The estimated cost of a new middle school in 2014 is \$64 million.
3. Because of the slower growth at grades 9-12, facilities for additional high school students is projected to be needed in the fall of 2013. This recommendation is based on the understanding that Lincoln High will be expanded to accommodate the student growth for the next few years. Facility resources must be available to expand the capacity of Lincoln High School beyond its fall 2007 capacity of 1528. The WPUSD will need to expand Lincoln High's capacity in such a way to maximize the State eligibility for facilities money that can be used in the future for the next high school.

The estimated costs for a new comprehensive high school (1800 students), if opened in the fall of 2013, is estimated to be \$ 136 million. Because of the lack of District facilities dollars, the new 9-12 facilities might need to be built in phases to accommodate the expected growth. The very high costs of building the second high school will be a major challenge to over come for WPUSD.

2.8

The reality of paying off a very large debt and finding money to build a new elementary, middle school and high school all before 2014 will be extremely difficult.

It is recommended that the District should not try to build a new middle school and high school in the same year because of small size of the current facilities staff to coordinate the activities.

4. Glen Edwards must continue to serve as a middle school for many years. The District will need to continue to invest facilities money to keep GEMS in good shape to function as a middle school.
5. Each elementary and middle school has certain capacity. When capacities are reached, new parents will need to be warned that the neighborhood school could be full and their children could be attending another school in the District. Based on the projections and the capacities of all the schools, there will be space somewhere in the District hopefully until new schools can be built. However, this space might not be in the place where the growth is taking place. Some children will need to be transported to the school which has space, if the District is going to maximize the capacity that is available and delay the building of schools.
6. The WPUSD must continue to be aggressive in obtaining funding for future schools. As we can see from the Charts, the growth of students will not stop even with the poor housing market. The need for new schools will be an issue for WPUSD for the next 25-30 years. The District can not afford to have any of the houses in the new Seven Villages be built without a solid school mitigation plan in place that pays for the schools which are placed in all the Villages. It will be difficult enough to pay for the current facility debt with limited resources that seem to be available. The City of Lincoln and all of the developers/builders connected to all future Villages and other housing projects must be made aware of the need to fully mitigate the facilities impacts their housing projects make on the WPUSD.
7. The District with Bruce Kerns' help has clearly identified the debt which must be paid off over several years. However, what has not been done is the analysis of the costs beyond the current debt to pay for new schools to serve the City of Lincoln's current General Plan. In the Preliminary Master Plan it was estimated there will be over 9,000 students from the current City General Plan. Will there be enough money from CFD #1 and CFD #2 along with mitigation fees to pay the large debt and still build the additional facilities needed to serve all students in the the current City General Plan? I highly recommend WPUSD develop an answer to this question. The income for school facilities in the City of Lincoln current General Plan is probably locked in. However future income from the proposed Villages is not.

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 AREA:

Ratification of Classified
Additional Position

AGENDA ITEM:

Consent Agenda

REQUESTED BY:

Bob Noyes 
Assist. Superintendent, Personnel Services

ENCLOSURES:

MEETING DATE:

June 26, 2007

BACKGROUND:

The Board of Trustees will take action to ratify the additional positions for:

Carol Kastner – adding the 2 hr. Library Aide position at LCE to her current 2 hr. Library Aide position at FSS and 2 hr. Camp/Café Supervisor position at FSS effective 7/1/07

Vickie Vineyard – adding the 4 hr. Attendance Clerk position at LCE to her current 4 hr. School Clerk II position at FSS effective 7/1/07

Patricia Shorkey – adding the 4 hr. School Clerk II position at LCE to her current 4 hr. School Clerk II position at COE effective 7/1/07

ADMINISTRATION RECOMMENDATION:

Administration recommends ratification of classified additional positions for the individuals listed above.

3.1a

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Personnel Department

To: Carol Kastner, FSS

From: Peggy Van Lengen, Personnel Acct. Tech.

Date: June 6, 2007

Subject: Additional Position

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be adding the 2.hr. Library Aide position at LCE to your current 2 hr. Library Aide position at FSS and your 2 hr. Campus/Café Supervisor position at FSS effective July 1, 2007.

If you have any questions regarding this additional position, please call me at 645-5293.

Congratulations!

3.1a.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Personnel Department

To: Vickie Vineyard
From: Peggy Van Lengen, Personnel Acct. Tech.
Date: June 14, 2007
Subject: Additional Position

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be adding the 4 hr. Attendance Clerk position at FSS to your current 4 hr. School Clerk II position at FSS effective July 1, 2007.

If you have any questions regarding this transfer, please call me at 645-5293.

Congratulations!

3.1a.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Personnel Department

To: Trish Shorkey, COE
From: Peggy Van Lengen, Personnel Acct. Tech.
Date: June 18, 2007
Subject: Additional Position

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be adding the 4 hr. School Clerk II position at LCE to your current 4 hr. School Clerk II position at COE effective July 1, 2007.

If you have any questions regarding this transfer, please call me at 645-5293.

Congratulations!

3.1a.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.
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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 AREA:

Ratification of Classified
Transfers

AGENDA ITEM:

Consent Agenda

REQUESTED BY:

Bob Noyes 
Assist. Superintendent, Personnel Services

ENCLOSURES:

MEETING DATE:

June 26, 2007

BACKGROUND:

The Board of Trustees will take action to ratify the transfers of:

Brad Alcaraz – from 8 hr. Custodian/Groundsman at TBM to the 8 hr. Custodian/Groundsman day position at LCE effective 7/1/07

Crystal Angel – from 2 hr. a.m. Kindergarten Instructional Aide at CCC to the 2 hr. a.m. Instructional Aide position at LCE effective 7/1/07

Veronica Edwards – from 5.6 hr. Sp. Ed. Instructional Aide at COE to the 5.6 hr. Sp. Ed. Instructional Aide position at TBM effective 7/1/07

Karen Fiorica – from 5.6 hr. Sp. Ed. Instructional Aide at TBM to the 5.6 hr. Sp. Ed. Instructional Aide position at LHS effective 7/1/07

Rita Mendoza – from 3.5 hr. Health Clerk at FSS to the 3.5 hr. Health Clerk position at LCE effective 7/1/07

Hilda Rubio – from 2 hr. Food Service Assistant at LHS to the 3.5 hr. Food Service Assistant position at CCC effective 7/1/07

Angie Selter – from 4 hr. Attendance Clerk at FSS to the 4 hr. Attendance Clerk position at LCE effective 7/1/07

Pam Soha – from 8 hr. School Secretary I at CCC to the 8 hr. School Secretary I position at LCE effective 7/1/07

Leroy Walker – from 4 hr. Custodian/Groundsman at COE to the 8 hr. night Custodian/Groundsman position at LCE effective 7/1/07

ADMINISTRATION RECOMMENDATION:

Administration recommends ratification of transfer for the individuals listed above.

3.1.b

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Personnel Department

To: Brad Alcaraz, TBM
From: Peggy Van Lengen, Personnel Acct. Tech.
Date: May 31, 2007
Subject: Transfer

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be transferring from your 8 hr. Custodian/Groundsman position at TBM to the 8 hr. Custodian/Groundsman day position at LCE effective July 1, 2007

If you have any questions regarding this reduction/transfer, please call me at 645-5293.

Congratulations!

3.1.b.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Personnel Department

To: Crystal Angel, CCC
From: Peggy Van Lengen, Personnel Acct. Tech.
Date: June 6, 2007
Subject: Transfer

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be transferring from your current 2 hr. Kindergarten A.M. Instructional Aide position at CCC to the 2 hr. Kindergarten A.M. Instructional Aide position at LCE effective July 1, 2007.

If you have any questions regarding this transfer, please call me at 645-5293.

Congratulations!

3.1.b.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Personnel Department

To: Veronica Edwards
From: Peggy Van Lengen, Personnel Acct. Tech.
Date: June 8, 2007
Subject: Transfer

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be transferring from your current 5.6 hr. Sp. Ed. Instructional Aide position at COE to the 5.6 hr. Sp. Ed. Instructional Aide position at TBM effective July 1, 2007.

If you have any questions regarding this transfer, please call me at 645-5293.

Congratulations!

3.1b.3

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Personnel Department

To: Karen Fiorica, TBM
From: Peggy Van Lengen, Personnel Acct. Tech.
Date: May 31, 2007
Subject: Transfer

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be transferring from your 5.6 hr. Sp. Ed. Instructional Aide position at TBM to the 5.6 hr. Sp. Ed. Instructional Aide position at LHS effective July 1, 2007

If you have any questions regarding this transfer, please call me at 645-5293.

Congratulations!

3.16.4

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Personnel Department

To: Rita Mendoza
From: Peggy Van Lengen, Personnel Acct. Tech.
Date: June 13, 2007
Subject: Transfer

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be transferring from your current 3.5 hr. Health Clerk position at FSS to the 3.5 hr. Health Clerk position at LCE effective July 1, 2007.

If you have any questions regarding this transfer, please call me at 645-5293.

Congratulations!

3.1 b.5

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Personnel Department

To: Hilda Rubio, LHS
From: Peggy Van Lengen, Personnel Acct. Tech.
Date: June 6, 2007
Subject: Transfer

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be transferring from your current 2 hr. Food Service Assistant position at LHS to the 3.5 hr. Food Service Assistant position at CCC effective July 1, 2007.

If you have any questions regarding this transfer, please call me at 645-5293.

Congratulations!

3.16.6

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Personnel Department

To: Angie Selter, FSS
From: Peggy Van Lengen, Personnel Acct. Tech.
Date: June 6, 2007
Subject: Transfer

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be transferring from your 4.hr. Attendance Clerk position at FSS into the 4 hr. Attendance Clerk position at LCE effective July 1, 2007.

If you have any questions regarding this transfer, please call me at 645-5293.

Congratulations!

3.16.7

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Personnel Department

To: Pam Soha, CCC
From: Peggy Van Lengen, Personnel Acct. Tech.
Date: May 31, 2007
Subject: Transfer

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be transferring from your 8 hr. School Secretary I position at CCC to the 8 hr. School Secretary I position at LCE effective July 1, 2007

If you have any questions regarding this reduction/transfer, please call me at 645-5293.

Congratulations!

3.1 b.8

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Personnel Department

To: Leroy Walker, COE
From: Peggy Van Lengen, Personnel Acct. Tech.
Date: June 1, 2007
Subject: Transfer

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be transferring from your 4.hr. Custodian/Groundsman position at COE to the 8.hr. night Custodian/Groundsman position at LCE effective July 1, 2007

If you have any questions regarding this transfer, please call me at 645-5293.

Congratulations!

3.16.9

**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

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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 AREA:

Ratification of Classified
Transfer/Promotion

AGENDA ITEM:

Consent Agenda

REQUESTED BY:

Bob Noyes 
Assist. Superintendent, Personnel Services

ENCLOSURES:

MEETING DATE:

June 26, 2007

BACKGROUND:

The Board of Trustees will take action to ratify the transfer/promotion of:

Maria DeSantiago - from 6 hr. Instructional Aide at FSS to the 8 hr. Library Tech. position at
FSS effective 7/1/07

Diane Johnston, COE – from 2 hr. Food Service Assistant at COE to the 6 hr. Food Service Lead
position at LCE effective 7/1/07

ADMINISTRATION RECOMMENDATION:

Administration recommends ratification of transfer/promotion for the individuals listed above.

3.1c

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Personnel Department

To: Maria DeSantiago, FSS
From: Peggy Van Lengen, Personnel Acct. Tech.
Date: June 5, 2007
Subject: Transfer/Promotion

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be transferring from your 6.hr. Instructional Aide position at FSS to the 8.hr. Library Technician position at FSS effective July 1, 2007

If you have any questions regarding this transfer/promotion, please call me at 645-5293.

Congratulations!

3.10.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Personnel Department

To: Diane Johnston, COE
From: Peggy Van Lengen, Personnel Acct. Tech.
Date: June 6, 2007
Subject: Transfer/Promotion

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be transferring from your current 2 hr. Food Service Assistant position at COE to the 6 hr. Food Service Lead position at LCE effective July 1, 2007.

If you have any questions regarding this transfer/promotion, please call me at 645-5293.

Congratulations!

3.10.2

**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

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5. Promote student health and nutrition in order to enhance readiness for learning.


SUBJECT AREA:

Ratification of Classified
Resignations

AGENDA ITEM:

Consent Agenda

REQUESTED BY:

Bob Noyes 
Assist. Superintendent, Personnel Services

ENCLOSURES:

MEETING DATE:

June 26, 2007

BACKGROUND:

The Board of Trustees will take action to ratify the resignations of:

Victoria Bortolus – Camp/Café Supervisor - FRE
Rebecca Burke – Sp. Ed. Instructional Aide – COE
Maritza Pisik – Instructional Aide – COE
Kelley Stauffer – Camp/Café Supervisor – TBE
Dennice Stearns – Instructional Aide - TBE

ADMINISTRATION RECOMMENDATION:

Administration recommends ratification of classified resignation for the individuals listed above.

3.1d

Dear WPUSD,

5\30\07

I, Victoria Bortolus am putting in my resignation for the Foskett Ranch Elementary P.M. Campus Supervisor as of June 8th, 2007. But **I will** be keeping my present position as site cashier at Foskett Ranch in the foods Service dept. for Jeff Dardis.

Regards,

A handwritten signature in cursive script, appearing to read "Victoria Bortolus".

Victoria J. Bortolus

Handwritten initials "JD" followed by the date "3.1d.1".

Attn: Peggy

June 15, 2007

To Whom It May Concern:

I was instructional aide for Andrew Ciampi at Creekside Oaks Elementary during the 2006-2007 school year. I will not be able to continue that position for the upcoming school year as I have accepted a position with the Roseville Police Department. This letter is to formally resign from my position.

Sincerely,

A handwritten signature in cursive script that reads "Rebecca Burke".

Rebecca Burke

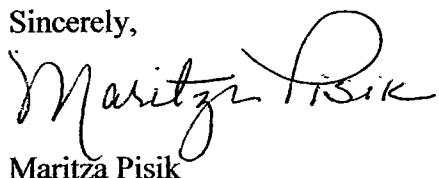
3.1d.2

June 1, 2007

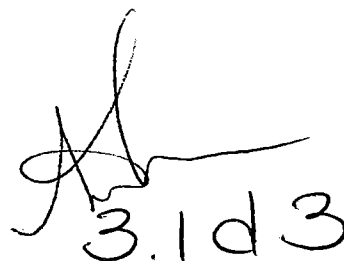
To Whom It May Concern:

This letter is to notify you of my resignation to the Instructional Aide Position- Kindergarten class at Creekside Oaks Elementary School for the 2007-2008 year. I will not be able to return next school year because I have decided to stay home with my son. Thank you for the great years with Western Placer District and the many happy opportunities.

Sincerely,

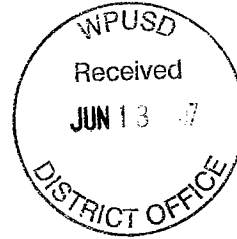
A handwritten signature in cursive script that reads "Maritza Pisik". The signature is fluid and connected, with a large loop at the end of the last name.

Maritza Pisik

Handwritten initials "AP" followed by the date "3.1d3". The initials are written in a stylized, cursive manner.

To: Peggy V.

6/8/2007



To Whom it May Concern:

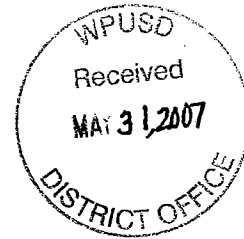
Kelley Stauffer has resigned from her 20 min Campus Supervisor position after school from 2:40-3:00 as of 6/8/2007.

Thank you
Kelley Stauffer

A handwritten signature in black ink, appearing to be "JL" followed by a long horizontal stroke.

3.1d.4

June 8, 2007



To: Twelve Bridges Elementary

Jeremy Lyche

From: Dennice Stearns

Re: 1 hour Intervention Reading Aide

This is my notice of resignation from the position noted above
as of June 8, 2007.

Thank you

Dennice Stearns

3.1 dS

**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
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5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT AREA:

Ratification of Classified
Confidential Resignations

AGENDA ITEM:

Consent Agenda

REQUESTED BY:

Bob Noyes 
Assist. Superintendent, Personnel Services

ENCLOSURES:

MEETING DATE:

June 26, 2007

BACKGROUND:

The Board of Trustees will take action to ratify the resignations of:

Kay Loscar – Account Tech. II – DO
Greg Tejes – Budget Tech. – DO

ADMINISTRATION RECOMMENDATION:

Administration recommends ratification of classified confidential resignation for the individuals listed above.

3.1e

June 1, 2007

Please accept this as my formal resignation from the position of Account Tech II at WPUSD effective immediately.

My official last day will be Wednesday June 6, 2007.

As I am unable to give you a full two week notice, I would entertain being available to help with the transition, daily work load and closing from the hours of 4pm-7pm until a replacement is in place.

Kay Loscar

Kay Loscar

Accepted

Craig Carlson

6/1/07

3.1e.1
John

June 11, 2007

Western Placer Unified School District
810 "J" Street
Lincoln, CA 95648

Dear Western Placer Unified School District:

It is with mixed emotions that I submit my intent to resign my position as the Budget Technician of the Western Placer Unified School District. My resignation will be effective Monday, June 25, 2007, with my last day of service being Thursday, June 21, 2007. I will be resigning my position in order to accept a position with the Roseville Joint Union High School District as their Accountant II.


I have enjoyed working for Western Placer Unified School District and have been greatly challenged to 1) help sites understand and work within their allocated budgets, 2) ensure that all purchase orders processed had valid account strings with sufficient budgets, 3) learn the Position Control QSS system and the significant role it plays in budgeting all salaries and benefits with the district, and 4) help develop the District's 07-08 budget in a very limited time frame. I will leave Western Placer Unified School District with a heavy heart knowing that the Business Services Department has been implementing several important and necessary changes in its processes and procedures under the direction of Assistant Superintendent of Business Services, Carrie Carlson. I fully support the direction of Carrie Carlson's leadership and will miss not being a part of the success I know that she will achieve in the future.

Thank you for your consideration.

Respectfully,



Gregory J. Tejes

3.1e.2


**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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DISTRICT GLOBAL GOALS

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5. Promote student health and nutrition in order to enhance readiness for learning.


SUBJECT AREA:

Ratification of Classified
Termination

AGENDA ITEM:

Consent Agenda

REQUESTED BY:

Bob Noyes 
Assist. Superintendent, Personnel Services

ENCLOSURES:

MEETING DATE:

June 26, 2007

BACKGROUND:

The Board of Trustees will take action to ratify the termination of:

Lorena Mariscal – Food Service Assistant – TBM
Shannon Nicolai – Paraprofessional Physical Health Care - COE

ADMINISTRATION RECOMMENDATION:

Administration recommends ratification of termination for the individuals listed above.

3.1 f

JEFF DARDIS
DIRECTOR OF FOOD SERVICES
WESTERN PLACER UNIFIED SCHOOL DISTRICT
204 L STREET LINCOLN, CA 95648
PHONE (916) 645-6373 ~ FAX (916) 645-5294



June 4, 2007

TO: Lorana Mariscal
Food Service Assistant

FR: Jeff Dardis
Director of Food Services

RE: Probationary Period

You were officially hired as a Food Service Assistant in the food service department on August 23, 2006 and are still in your probation period. The probationary period is a continuation of the selection process.

This memo is notification that your employment with the Western Placer Unified School District will be terminated as of June 8, 2007. Your last official duty day will be Friday, June 8th.

Thank you for your employment during this probationary period and good luck in your future endeavors.

Sincerely,

Jeff Dardis
Director of Food Services

Employee: I acknowledge understanding of the above.

Lorana Mariscal
Food Service Assistant, TBMS

Witness:

Carol Cummings
Food Service Lead, TBMS

3.17.1



Home of the
Red-Tailed Hawks

CREEKSIDE OAKS ELEMENTARY

Linda Pezanoski, Principal • 2030 First Street, Lincoln, CA 95648 • Tel: (916) 645-6380 • Fax: (916) 645-6383

June 4, 2007

200334
605

Dear Shannon:

This is an official notice that June 8 will be your last day working with Christjan Lyons at Creekside Oaks Elementary.

I wish you lots of luck in your future endeavors.

Thank you for all your efforts and time spent at Creekside Oaks and with the Western Placer Unified School District.

Sincerely,

ms. Pezanoski

Ms. Pezanoski
Principal

3.1 f.2

**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.

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5. Promote student health and nutrition in order to enhance readiness for learning.


SUBJECT AREA:

Ratification of Certificated
Internship Non-Renewal

AGENDA ITEM:

Consent Agenda

REQUESTED BY:

Bob Noyes 
Assist. Superintendent, Personnel Services

ENCLOSURES:

MEETING DATE:

June 26, 2007

BACKGROUND:

The Board of Trustees will take action to ratify the internship non-renewal of:

Sheralyn Vaughan -RSP Teacher – CCC/TBM

ADMINISTRATION RECOMMENDATION:

Administration recommends ratification of internship non-renewal for the individual listed above.

3.19



**WESTERN
PLACER
UNIFIED
SCHOOL
DISTRICT**

810 "J" Street
Lincoln, CA 95648

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

Superintendent

Scott Leaman

Board of Trustees

Paul Carras
Brian Haley
Paul Long
James McLeod
Ana Stevenson

Asst. Superintendent,
Business Services

Carrie Carlson

Asst.
Superintendent,
Educational
Services

Mary Boyle

Asst. Superintendent,
Personnel Services

Robert Noyes

June 7, 2007

Sheralyn Vaughn
3332 Sandalwood Road
Rocklin, CA 95765

Dear Sheralyn:

I regret to inform you that you were not selected for the SDC/RSP Teacher positions with the Western Placer Unified School District. The competition was especially keen given the extremely well qualified pool of candidates. Consequently, your internship position will not be renewed for the 2007-2008 school year.

A letter was sent to you on May 25, 2007 with an incorrect school year notification. We apologize for the error.

Thank you for considering the Western Placer Unified School District as a place in which you would like to work. I wish you the greatest success in your future educational endeavors.

Sincerely,

Robert Noyes, Asst. Superintendent of Personnel Services
Western Placer Unified School District

RN/ts

cc: Bill La Plante, M.Ed., Chapman College



3.19.1

"DISTRICT ON THE MOVE"

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Phoenix High School
Minimum Day request for
2007-2008 school year

AGENDA ITEM AREA:

Consent

REQUESTED BY:

John Wyatt
Principal

ENCLOSURES:

MEETING DATE:

June 26, 2007

BACKGROUND:

The Board of Trustees will disclose any action taken during closed session regarding the request for change in minimum days for the 2007-2008 school year.

ADMINISTRATION RECOMMENDATION:

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

3.2

Memo

To: School Board
From: John Wyatt
Date: 06/05/2007
Re: Minimum Days – 2007-2008

Phoenix High School is requesting the following change in minimum days for the 2007-2008 school year.

We will not be taking minimum days on the following: October 11, 2007 and November 13, 14, & 15, 2007, as scheduled on calendar.

We are requesting the following minimum days in place of the above days to allow time for our staff to compile mid-trimester credits: January 18, 2008 and April 25, 2008.

3.2.1

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Classified Management Change in Salary

AGENDA ITEM AREA:

Consent Agenda

REQUESTED BY:

Mary Boyle

ENCLOSURES:

None

MEETING DATE:

June 26, 2007

BACKGROUND:

Amy Riga has been employed as After School Coordinator on Step 3 of the Classified Management Salary Schedule for 2006 – 2007. Her qualifications for this position are superior. It is recommended that her placement on the salary schedule for 2006 – 2007 be redesignated to Step 4. Her 2007 – 2008 salary schedule placement which was to advance to Step 4 would then be Step 5.

ADMINISTRATION RECOMMENDATION:

Approve placement of Amy Riga on Step 4 of Classified Management Schedule for 2006 – 2007 school year and on Step 5 for 2007 – 2008 school year.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Classified Management Positions
2006-2007 Salary Schedule

Classified Management position designation excludes the employees serving in such positions from overtime provisions. The duties, flexibility of hours, salary and authority of such positions set them apart from those positions which are subject to overtime provisions. Said management positions shall not be unreasonably discriminated against as a result of the overtime provisions.

Such management employees working 12 months shall be eligible for vacation as follows: 0/4 Yrs. - 10 Days, 5/10 Yrs. - 15 Days, 11/14 Yrs. - 16 Days, 15 Yrs. and above - 20 Days

Position Classification	CONTRACT DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
**Director of Site Development \$200/Mo Car Allowance	220 Daily Rate	82,475 374.89	85,024 386.47	87,566 398.03	90,105 409.57	92,653 421.15
Director of Business Services \$100/Mo Car Allow. (Salary does not reflect Employee Paid Pers)	260 Daily Rate	76,439 294.00	81,156 312.14	85,871 330.27	90,589 348.42	95,303 366.55
Resource Coordinator II	200 Daily Rate	58,900 294.50	63,301 316.51	67,703 338.51	72,105 360.53	76,507 382.53
Director of Maintenance & Facilities	260 Daily Rate	59,191 227.66	63,000 242.31	66,810 256.96	70,619 271.61	74,425 286.25
Director of Technology Services	260 Daily Rate	59,191 227.66	63,000 242.31	66,810 256.96	70,619 271.61	74,425 286.25
Asst. Director of Maintenance & Facilities	260 Daily Rate	55,767 214.49	59,577 229.14	63,386 243.79	67,195 258.44	71,004 273.09
Occupational Therapist	200 Daily Rate	54,751 273.75	57,481 287.41	60,348 301.74	63,358 316.79	66,518 332.59
Food Service Director	260 Daily Rate	52,809 203.11	56,013 215.43	59,216 227.75	62,424 240.09	67,457 259.45
Transportation Director	260 Daily Rate	52,809 203.11	56,013 215.43	59,216 227.75	62,424 240.09	67,457 259.45
*After School Coordinator	210 Daily Rate	32,249 153.57	33,946 161.65	35,732 170.15	37,612 179.10	39,592 188.53
**Workability Site Grant Coord. (Based on Workability Grant Budget)	210 Daily Rate					30,694 146.16

All Salaries Based on 8 Hour Days
Retiree Benefits: \$2,775 for 3 or 5 years
District paid life insurance (\$8.33) and salary protection plan (\$9.66)

Revised 6/1/04 - 1.5% added to 2003-2004 schedule effective 7/1/04

Revised 6/20/06 - 8.18% added to 2004-2005 schedule effective 7/1/06 (Transp. Coord. Reclassified)

*Contingent Upon Continuing Grant Funding

**Based on 6 hrs./Day x 5 days/wk. = 30 hrs. x 4 wks. x 10 1/2 mos. = 1260 hrs.x hrly rate
Effective 10/1/06 from 200 days to 210 days per year

3.3.1

**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 AREA:

Adoption of Resolution
Establishing A Reduction of
Classified Position Hours

AGENDA ITEM:

Consent Agenda

REQUESTED BY:

Bob Noyes 
Assist. Superintendent, Personnel Services

ENCLOSURES:

MEETING DATE:

June 26, 2007

BACKGROUND:

Due to lack of work and/or lack of funds certain services now being provided by the District must be reduced by the following extent:

One vacated 1 hour Instructional Aide position at TBE will be eliminated
Effective 7/1/07

ADMINISTRATION RECOMMENDATION:

Administration recommends the Board of Trustees approval of the reduction of one Instructional Aide position.

3.4

RESOLUTION
06/07.34

WHEREAS, due to lack of work and/or lack of funds, this Board hereby finds it is in the best interest of this school district, that as of July 1, 2007 certain services now being provided by the District be reduced by the following extent:

One vacated 1 hour Instructional Aide position at Twelve Bridges Elementary will be eliminated.

NOW, THEREFORE, BE IT RESOLVED that as of July 1, 2007, this classified position of the District is to be eliminated to the extent set forth above.

NOW, THEREFORE, BE IT RESOLVED that the reduction approved by this Resolution will not be implemented until consultation with CSEA and its Western Placer Chapter #741 as provided for in Article IX of the collective bargaining agreement, is completed.

BE IT FURTHER RESOLVED that the District Superintendent be and hereby is authorized and directed to give notice of layoff/reduction of employment to one classified employee (position is vacant) of the District pursuant to the District's rules and regulations and applicable provisions of the Education Code not later than 45 days prior to the effective date of layoff as set forth above.

The foregoing Resolution was passed and adopted at a regular meeting of the Governing Board on June 26, 2007, by the following vote:

AYES:

NOES:

ABSENT:

Date: _____

Governing Board of the Western Placer Unified School District

By _____
Secretary of the Governing Board

3.4.1



**WESTERN
PLACER
UNIFIED
SCHOOL
DISTRICT**

810 "J" Street
Lincoln, CA 95648

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

Superintendent
Scott Leaman

Board of Trustees

Paul Carras
Brian Haley
Paul Long
James McLeod
Ana Stevenson

Asst. Superintendent,
Business Services

Carrie Carlson

Asst.
Superintendent,
Educational
Services

Mary Boyle

Asst. Superintendent,
Personnel Services

Robert Noyes



June 8, 2007

Joe Ross, CSEA President
1098 Woodcreek Oak #2507
Roseville, CA 95747

Dear Joe:

As per the classified employee contract between the Western Placer Unified School District and the Western Placer Classified Employees' Association, I am hereby serving notice to you that the vacated 1 hr. Instructional Aide position at Twelve Bridges Elementary will be eliminated effective July 1, 2007 due to declining enrollment for the 2007/2008 school year.

The Western Placer Unified School District will be presented a resolution for action regarding the reduction of position on June 26, 2007.

Please contact me to negotiate impact(s) and effect(s) of the action, if you feel it is necessary.

Respectfully,

Bob Noyes, Assist. Super., Personnel Services
Western Placer Unified School District

Enc.

3.4.2



Twelve Bridges Elementary

Western Placer Unified School District
"Excellence in Education"

June 8, 2007

To: Bob Noyes
From: Jeremy Lyche
Subject: Elimination of Instruction Aide Hour

Mr. Noyes,

Please let this letter serve as notice that we would like to eliminate our one hour instructional aide position here at Twelve Bridges Elementary School. With our declining enrollment next year due to the opening of Lincoln Crossing Elementary School, our School Improvement money will be reduced. Since we have used this money to fund this position, our Site-Based Leadership Team has determined that we can no longer afford to continue with this position.

Should you have any questions or concerns, please do not hesitate to contact me at (916) 434-5220.

Respectfully,

Jeremy Lyche
Principal

200310
585

3.4.3

**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 AREA:

Adoption of Resolution
Establishing A Reduction of
Classified Position Hours

AGENDA ITEM:

Consent Agenda

REQUESTED BY:

Bob Noyes 
Assist. Superintendent, Personnel Services

ENCLOSURES:

MEETING DATE:

June 26, 2007

BACKGROUND:

Due to lack of work and/or lack of funds certain services now being provided by the District must be reduced by the following extent:

One vacated 6 hour Instructional Aide position at FSS will be eliminated
effective 7/1/07

One 5.6 hr. Sp. Ed. Instructional Aide position at COE, held by Veronica Edwards, will be
eliminated effective 7/1/07

ADMINISTRATION RECOMMENDATION:

Administration recommends the Board of Trustees approval of the reduction of two Instructional Aide positions.

3.5

RESOLUTION
06/07.35

WHEREAS, due to lack of work and/or lack of funds, this Board hereby finds it is in the best interest of this school district, that as of July 1, 2007 certain services now being provided by the District be reduced by the following extent:

One vacated 6 hour Instructional Aide position at First Street Elementary will be eliminated.

One 5.6 hr. Sp. Ed. Instructional Aide position at Creekside Oaks Elementary, held by Veronica Edwards, will be eliminated

NOW, THEREFORE, BE IT RESOLVED that as of July 1, 2007, these classified positions of the District are to be reduced to the extent set forth above.

NOW, THEREFORE, BE IT RESOLVED that the reduction approved by this Resolution will not be implemented until consultation with CSEA and its Western Placer Chapter #741 as provided for in Article IX of the collective bargaining agreement, is completed.

BE IT FURTHER RESOLVED that the District Superintendent be and hereby is authorized and directed to give notice of layoff/reduction of employment to one classified employee of the District pursuant to the District's rules and regulations and applicable provisions of the Education Code not later than 45 days prior to the effective date of layoff as set forth above.

The foregoing Resolution was passed and adopted at a regular meeting of the Governing Board on June 26, 2007, by the following vote:

AYES:

NOES:

ABSENT:

Date: _____

Governing Board of the Western Placer Unified School District

By _____
Secretary of the Governing Board

3.5.1



**WESTERN
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UNIFIED
SCHOOL
DISTRICT**

810 "J" Street
Lincoln, CA 95648

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

Superintendent

Scott Leaman

Board of Trustees

*Paul Carras
Brian Haley
Paul Long
James McLeod
Ana Stevenson*

*Asst. Superintendent,
Business Services*

Carrie Carlson

*Asst.
Superintendent,
Educational
Services*

Mary Boyle

*Asst. Superintendent,
Personnel Services*

Robert Noyes



June 4, 2007

Joe Ross, CSEA President
1098 Woodcreek Oak #2507
Roseville, CA 95747

Dear Joe:

As per the classified employee contract between the Western Placer Unified School District and the Western Placer Classified Employees' Association, I am hereby serving notice to you that the vacated 6 hr. Instructional Aide position at FSS will be eliminated effective July 1, 2007 due to the reduction of GATE funds. Also, the 5.6 hr. Sp. Ed. Instructional Aide at COE, held by Veronica Edwards, will be eliminated effective July 1, 2007 due to the fact that the student she was hired to work with no longer needs her assistance as per IEP team decision.

The Western Placer Unified School District will be presented a resolution for action regarding the reduction of position on June 26, 2007.

Please contact me to negotiate impact(s) and effect(s) of the action, if you feel it is necessary.

Respectfully,

Bob Noyes, Assist. Super., Personnel Services
Western Placer Unified School District

Enc.

3.5.2



**WESTERN
PLACER
UNIFIED
SCHOOL
DISTRICT**

810 "J" Street
Lincoln, CA 95648

(916) 645-6350
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Asst. Superintendent,
Business Services

Carrie Carlson

Asst.
Superintendent,
Educational
Services

Mary Boyle

Asst. Superintendent,
Personnel Services

Robert Noyes



June 4, 2007

Veronica Edwards
1725 Schellbach Dr.
Lincoln, CA 95648

Dear Veronica:

This letter is sent to you as the official notification that your 5.6 hour Sp. Ed. Instructional Aide position at Creekside Oaks Elementary will be eliminated effective 7/1/07 due to the fact that the student you were hired to work with no longer needs your assistance as per IEP team decision.

The Western Placer Unified School District's Board of Trustees will review the reduction of your position and take action at the June 26, 2007 board meeting held at Lincoln High School. After the 45-day lay-off notice timeline is completed you will have the option to do one of the following:

1. To exercise bumping rights/reassignment.
2. Choose to accept a voluntary reduction in assigned time in lieu of layoff and be granted the same reemployment rights as persons laid off and shall retain eligibility to be considered for reemployment for an additional period of up to 24 months (63 months total of reemployment eligibility). If you choose this option, you will retain your four hours per day at Creekside Oaks Elementary.

If I can be of any assistance in this matter, please call me at 645-6350 or the WPCSEA President, Joe Ross at 201-9282.

Sincerely,

Bob Noyes, Assist. Super., Personnel Services
Western Placer Unified School District

Cc: Joe Ross, President WPCSEA

3.5.3

Western Placer Unified School District



Office of Special Education

Date: 6/4/2007

To: Peggy/Personnel

From: Donna

A handwritten signature in black ink, appearing to be 'Donna' with a stylized flourish.

This is to inform the Personnel Department that Veronica Edwards will be laid off at the end of this school year 06-07. The student that she was hired to work with no longer needs her assistance as per IEP team decision.

3.5.4

INSTRUCTIONAL AIDE-SPECIAL ED							
Elaine	Betancourt		Instructional Aide	11/20/74	07/01/03	11/20/74	CCC
Janet	Zachary		Instructional Aide	09/15/76	07/01/03	09/15/76	LHS
Cynthia	DeLoach		Instructional Aide	02/11/80	07/01/03	02/11/80	CCC
Theresa	Palos		Instructional Aide	10/21/96	07/01/03	10/21/96	GEM
Deborah	Wilson	X	Instructional Aide	09/10/97	07/01/03	09/10/97	LHS
Christine	Hawley					09/10/97	GEM
Tracy	Lillie	X	Instructional Aide	09/01/98	07/01/03	09/01/98	LHS
Kristine	Fagan		Kitchen Helper	01/04/99	10/12/99	01/04/99	COE
Laura	Staus		Campus/Café Supervisor	08/18/00	07/01/03	08/18/00	LHS
Laura	Staus		Instructional Aide	01/12/01			
Jeanette	MacDonald		Campus/Café Supervisor	08/28/00	07/01/03	08/28/00	LHS
Jeanette	MacDonald		Instructional Aide	08/18/03			
Janis	Lieber		Instructional Aide	11/01/02	07/01/03	11/01/02	GEM
Janice	Borsh		Instructional Aide	01/05/04	07/01/03	01/05/04	TBE
Holly	Shima		Instructional Aide	03/22/04	07/01/03	03/22/04	FSS
Katrina	Moddelmog					08/18/04	FSS
Marilyn	Courage		Camp/Café Supervisor	09/08/03	08/18/04	09/08/03	SHER
			After School Site Super.	09/22/03			
Carla	Thiessen					12/06/04	GEM
Estella	Pai-Coronas					08/17/05	TBE
Lisa	Miller	X			09/19/05	09/13/04	GEM
Charlene	Pallas	X				02/21/06	COE
Kristina	Scholtz					03/01/06	LHS
Tina	Diaz			08/17/05	04/18/06	08/17/05	TBE
Veronica	Edwards		Paraprofessional Phys. Hlth C	02/15/05	08/23/06	02/15/05	COE
Kristi	Gretler		Grant Funded Clerk	10/24/05	08/23/06	10/24/05	COE
Kimberly	Kellar		Instructional Aide	11/26/96	08/23/06	11/26/96	FRE
Kimberly	Kellar		Infant/Toddler Paraprofession	11/01/99			
Karyn	Fiorica					08/23/06	TBE
Sruti	Vadgama					08/23/06	GEM
Frances	Stanley					12/01/06	CCC
Rocio	Kissinger					12/01/06	FRE

3.5.5

INTEROFFICE MEMORANDUM

TO: RUBEN AYALA
FROM: MARY BOYLE, ASST SUPT ED SERVICES *uBoyle*
SUBJECT: GATE FUNDING FOR 2007 - 2008
DATE: 4/30/2007
CC: PEGGY VAN LENGEN & DEBBIE MC KINNON

Next year, we will be utilizing our limited GATE funds to support a variety of high interest programs (such as Odyssey of the Mind, Science Olympiad, History Day) for GATE students across the district, to extend and enrich their learning experiences. Unfortunately, there are not sufficient funds to support both an instructional aide for your GATE classroom and district-wide enrichment programs for a greater number of students. Therefore, funding for the GATE instructional aide position on your campus will be discontinued for the 2007 – 2008 school year.

I'm sorry that we can't fund all programs. Please pass my apologies on to your staff.

Thank you.

3,5.6

**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 AREA:

Adoption of Resolution
Establishing A Reduction of
Classified Position Hours

AGENDA ITEM:

Consent Agenda

REQUESTED BY:

Bob Noyes 
Assist. Superintendent, Personnel Services

ENCLOSURES:

MEETING DATE:

June 26, 2007

BACKGROUND:

Due to lack of work and/or lack of funds certain services now being provided by the District must be reduced by the following extent:

Vickie Vineyard – 8 hr. School Clerk II at FSS will be reduced by 4 hrs. effective 7/1/07
Patricia Shorkey – 8 hr. School Clerk II at COE will be reduced by 4 hrs. effective 7/1/07

ADMINISTRATION RECOMMENDATION:

Administration recommends the Board of Trustees approval of the reduction of two School Clerk II positions..

3.6

RESOLUTION
06/07.36

WHEREAS, due to lack of work and/or lack of funds, this Board hereby finds it is in the best interest of this school district, that as of July 1, 2007 certain services now being provided by the District be reduced by the following extent:

Vickie Vineyard - 8 hour School Clerk II at FSS will be reduced to 4 hrs.
Patricia Shorkey - 8 hour School Clerk II at COE will be reduced to 4 hrs.

NOW, THEREFORE, BE IT RESOLVED that as of July 1, 2007, these classified positions of the District are to be reduced to the extent set forth above.

NOW, THEREFORE, BE IT RESOLVED that the reduction approved by this Resolution will not be implemented until consultation with CSEA and its Western Placer Chapter #741 as provided for in Article IX of the collective bargaining agreement, is completed.

BE IT FURTHER RESOLVED that the District Superintendent be and hereby is authorized and directed to give notice of layoff/reduction of employment to two classified employees of the District pursuant to the District's rules and regulations and applicable provisions of the Education Code not later than 45 days prior to the effective date of layoff as set forth above.

The foregoing Resolution was passed and adopted at a regular meeting of the Governing Board on June 26, 2007, by the following vote:

AYES:

NOES:

ABSENT:

Date: _____

Governing Board of the Western Placer Unified School District

By _____
Secretary of the Governing Board

3.6.1



**WESTERN
PLACER
UNIFIED
SCHOOL
DISTRICT**

810 "J" Street
Lincoln, CA 95648

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

Superintendent
Scott Leaman

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Paul Carras
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Ana Stevenson

Asst. Superintendent,
Business Services
Carrie Carlson

Asst.
Superintendent,
Educational
Services

Mary Boyle
Asst. Superintendent,
Personnel Services
Robert Noyes



May 29, 2007

Joe Ross, CSEA President
1098 Woodcreek Oak #2507
Roseville, CA 95747

Dear Joe:

As per the classified employee contract between the Western Placer Unified School District and the Western Placer Classified Employees' Association, I am hereby serving notice to you that the 8 hr. School Clerk II position at FSS, held by Vickie Vineyard, will be reduced 4 hrs. effective July 1, 2007. Also, the 8 hrs. School Office Clerk II at COE, held by Patricia Shorkey, will be reduced 4 hrs. effective July 1, 2007. Based on a review of elementary staffing ratios, First Street Elementary is overstaffed by .50 FTE School Clerk II. Additionally, due to the loss of students who will be transferring to Lincoln Crossing Elementary, .50 FTE of School Clerk II time will need to be eliminated at Creekside Oaks Elementary for the 2007/2008 school year.

The Western Placer Unified School District will be presented a resolution for action regarding the reduction of position on June 26, 2007.

Please contact me to negotiate impact(s) and effect(s) of the action, if you feel it is necessary.

Respectfully,

Bob Noyes, Assist. Super., Personnel Services
Western Placer Unified School District

Enc.

3.6.2



**WESTERN
PLACER
UNIFIED
SCHOOL
DISTRICT**

810 "J" Street
Lincoln, CA 95648

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

Superintendent
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Asst.
Superintendent,
Educational
Services

Mary Boyle

Asst. Superintendent,
Personnel Services

Robert Noyes



May 29, 2007

Vickie Vineyard
464 M Street
Lincoln, CA 95648

Dear Vickie:

This letter is sent to you as the official notification that your 8 hour School Office Clerk II position at First Street Elementary will be reduced to 4 hours based on a review of the elementary staffing ratios.

The Western Placer Unified School District's Board of Trustees will review the reduction of your position and take action at the June 26, 2007 board meeting held at Lincoln High School. After the 45-day lay-off notice timeline is completed you will have the option to do one of the following:

1. To exercise bumping rights/reassignment.
2. Accept the official lay-off notice due to lack of work and be eligible for reemployment for a period of 39 months and be reemployed in preference to new applicants with less seniority within the same job classification. If you choose this option, you will retain your three and one-half hours within the school district if they become available.

If I can be of any assistance in this matter, please call me at 645-6350 or the WPCSEA President, Joe Ross at 201-9282.

Sincerely,

Bob Noyes, Assist. Super., Personnel Services
Western Placer Unified School District

Cc: Joe Ross, President WPCSEA

3.6.3



**WESTERN
PLACER
UNIFIED
SCHOOL
DISTRICT**

810 "J" Street
Lincoln, CA 95648

(916) 645-6350
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Superintendent
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Paul Carras
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Asst. Superintendent,
Business Services

Carrie Carlson

Asst.
Superintendent,
Educational
Services

Mary Boyle

Asst. Superintendent,
Personnel Services

Robert Noyes



May 31, 2007

Patricia Shorkey
1503 Kathy Way
Lincoln, CA 95648

Dear Patricia:

This letter is sent to you as the official notification that your 8 hour School Office Clerk II position at Creekside Oaks Elementary will be reduced to 4 hours due to the reduction of enrollment.

The Western Placer Unified School District's Board of Trustees will review the reduction of your position and take action at the June 26, 2007 board meeting held at Lincoln High School. After the 45-day lay-off notice timeline is completed you will have the option to do one of the following:

1. To exercise bumping rights/reassignment.
2. Choose to accept a voluntary reduction in assigned time in lieu of layoff and be granted the same reemployment rights as persons laid off and shall retain eligibility to be considered for reemployment for an additional period of up to 24 months (63 months total of reemployment eligibility). If you choose this option, you will retain your four hours per day at Creekside Oaks Elementary.

If I can be of any assistance in this matter, please call me at 645-6350 or the WPCSEA President, Joe Ross at 201-9282.

Sincerely,

Bob Noyes, Assist. Super., Personnel Services
Western Placer Unified School District

Cc: Joe Ross, President WPCSEA

3.6.4

**Western Placer Unified School District
810 J Street
Lincoln, CA 95648**

To: Peggy Van Lengen
From: Carrie Carlson
Date: May 29, 2007
Re: 2007-08 Clerical Staffing

Based on a review of elementary staffing ratios, First Street School is overstaffed by .50 FTE School Clerk II. Additionally, due to the loss of students who will be transferring to Lincoln Crossing Elementary, 4 hours (.50 FTE) of School Clerk II time will need to be eliminated at Creekside Oaks for the 2007-08 school year. Please take the necessary steps to reduce School Clerk II staffing at each of these sites.

Thank you.

3,6.5

**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
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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 AREA:

Adoption of Resolution
Establishing A Reduction of
Classified Position Hours

AGENDA ITEM:

Consent Agenda

REQUESTED BY:

Bob Noyes 
Assist. Superintendent, Personnel Services

ENCLOSURES:

MEETING DATE:

June 26, 2007

BACKGROUND:

Due to lack of work and/or lack of funds certain services now being provided by the District must be reduced by the following extent:

Deborah Robles – 6 hr. Alternative Learning Center Supervisor position will be eliminated effective 7/1/07

ADMINISTRATION RECOMMENDATION:

Administration recommends the Board of Trustees approval of the elimination of one Alternative Learning Center Supervisor position.

3.7

RESOLUTION
06/07.37

WHEREAS, due to lack of work and/or lack of funds, this Board hereby finds it is in the best interest of this school district, that as of July 1, 2007 certain services now being provided by the District be reduced by the following extent:

One 6 hour Alternative Learning Center Supervisor position at Glen Edwards Middle School, held by Deborah Robles, will be eliminated.

NOW, THEREFORE, BE IT RESOLVED that as of July 1, 2007, these classified positions of the District are to be reduced to the extent set forth above.

NOW, THEREFORE, BE IT RESOLVED that the reduction approved by this Resolution will not be implemented until consultation with CSEA and its Western Placer Chapter #741 as provided for in Article IX of the collective bargaining agreement, is completed.

BE IT FURTHER RESOLVED that the District Superintendent be and hereby is authorized and directed to give notice of layoff/reduction of employment to one classified employee of the District pursuant to the District's rules and regulations and applicable provisions of the Education Code not later than 45 days prior to the effective date of layoff as set forth above.

The foregoing Resolution was passed and adopted at a regular meeting of the Governing Board on June 26, 2007, by the following vote:

AYES:

NOES:

ABSENT:

Date: _____

Governing Board of the Western Placer Unified School District

By _____
Secretary of the Governing Board

3.7.1



**WESTERN
PLACER
UNIFIED
SCHOOL
DISTRICT**

810 "J" Street
Lincoln, CA 95648

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

Superintendent
Scott Leaman

Board of Trustees

Paul Carras
Brian Haley
Paul Long
James McLeod
Ana Stevenson

Asst. Superintendent,
Business Services

Carrie Carlson

Asst.
Superintendent,
Educational
Services

Mary Boyle

Asst. Superintendent,
Personnel Services

Robert Noyes



June 6, 2007

Deborah Robles
P.O. Box 667
Lincoln, CA 95648

Dear Deborah:

This letter is sent to you as the official notification that your 6 hour ALC Supervisor position at Glen Edwards Middle School will be eliminated effective 7/1/07 due to the fact that there has been a change in discipline policy, acknowledging the classroom as the least restrictive learning environment, and a lack of funding due to a budget reallocation.

The Western Placer Unified School District's Board of Trustees will review the reduction of your position and take action at the June 26, 2007 board meeting held at Lincoln High School. After the 45-day lay-off notice timeline is completed you will have the option to do one of the following:

1. To exercise bumping rights/reassignment (there is no one to bump)
2. Accept the official lay-off notice due to lack of funds and be eligible for reemployment for a period of 39 months and be reemployed in preference to new applicants with less seniority within the same job classification. If you choose this option, you will retain your six hours within the school district if they become available.

If I can be of any assistance in this matter, please call me at 645-6350 or the WPCSEA President, Joe Ross at 201-9282.

Sincerely,

Bob Noyes, Assist. Super., Personnel Services
Western Placer Unified School District

Cc: Joe Ross, President WPCSEA

3.7.2

"DISTRICT ON THE MOVE"



**WESTERN
PLACER
UNIFIED
SCHOOL
DISTRICT**

810 "J" Street
Lincoln, CA 95648

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

Superintendent
Scott Leaman

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Paul Carras
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Paul Long
James McLeod
Ana Stevenson

Asst. Superintendent,
Business Services
Carrie Carlson

Asst.
Superintendent,
Educational
Services

Mary Boyle

Asst. Superintendent,
Personnel Services
Robert Noyes



June 6, 2007

Joe Ross, CSEA President
1098 Woodcreek Oak #2507
Roseville, CA 95747

Dear Joe:

As per the classified employee contract between the Western Placer Unified School District and the Western Placer Classified Employees' Association, I am hereby serving notice to you that the 6 hr. ALC Supervisor position at GEMS, held by Deborah Robles, will be eliminated effective July 1, 2007. This decision was based on a change in discipline policy, acknowledging the classroom as the least restrictive learning environment, and a lack of funding due to a budget reallocation.

The Western Placer Unified School District will be presented a resolution for action regarding the reduction of position on June 26, 2007.

Please contact me to negotiate impact(s) and effect(s) of the action, if you feel it is necessary.

Respectfully,

Bob Noyes, Assist. Super., Personnel Services
Western Placer Unified School District

Enc.

3.7.3

"DISTRICT ON THE MOVE"

**GLEN EDWARDS
MIDDLE SCHOOL**

204 "L" Street
Lincoln, CA 95648

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

Principal
Michael J. Doherty

**Vice
Principal**
Victoria S. Eutsy

**WESTERN
PLACER
UNIFIED
SCHOOL
DISTRICT**

810 "J" Street
Lincoln, CA 95648

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

Superintendent
Scott Leaman

**Assistant Superintendent,
Curriculum and Instruction**
Scott Leaman

**Assistant Superintendent,
Business Services**
Carrie Carlson

Memorandum

June 4, 2007

To: Mr. Bob Noyes

From: Michael Doherty

RE: ALC

As a result of the following factors: a change in our discipline policy, acknowledging the classroom as the least restrictive learning environment, and a lack of funding due to a budget reallocation; we have decided to terminate the use of the Alternative Learning Center for upcoming school year and the foreseeable future.

Our Team Learning approach throughout grade levels tends to handle most of the disciplinary problems before they escalate to referral status and our staff work to find solutions to their behavioral issues within the Team. However, the budgetary issue was the critical factor in our decision.

Thank you,

Michael Doherty
Michael Doherty, Principal
Glen Edwards Middle School

3.7.4

**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 AREA:

Adoption of Resolution
Establishing A Reduction of
Classified Position Hours

AGENDA ITEM:

Consent Agenda

REQUESTED BY:

Bob Noyes 
Assist. Superintendent, Personnel Services

ENCLOSURES:

MEETING DATE:

June 26, 2007

BACKGROUND:

Due to lack of work and/or lack of funds certain services now being provided by the District must be reduced by the following extent:

One vacated 4 hr. Custodian/Groundsman position at COE will be eliminated effective 7/1/07

ADMINISTRATION RECOMMENDATION:

Administration recommends the Board of Trustees approval of the elimination of one Custodian/Groundsman position.

3.8

RESOLUTION
06/07.38

WHEREAS, due to lack of work and/or lack of funds, this Board hereby finds it is in the best interest of this school district, that as of July 1, 2007 certain services now being provided by the District be reduced by the following extent:

One vacated 4 hr. Custodian/Groundsman position at Creekside Oaks Elementary will be eliminated.

NOW, THEREFORE, BE IT RESOLVED that as of July 1, 2007, this classified position of the District is to be reduced to the extent set forth above.

NOW, THEREFORE, BE IT RESOLVED that the reduction approved by this Resolution will not be implemented until consultation with CSEA and its Western Placer Chapter #741 as provided for in Article IX of the collective bargaining agreement, is completed.

BE IT FURTHER RESOLVED that the District Superintendent be and hereby is authorized and directed to give notice of layoff/reduction of employment to one classified employee of the District (position is vacated) pursuant to the District's rules and regulations and applicable provisions of the Education Code not later than 45 days prior to the effective date of layoff as set forth above.

The foregoing Resolution was passed and adopted at a regular meeting of the Governing Board on June 26, 2007, by the following vote:

AYES:

NOES:

ABSENT:

Date: _____

Governing Board of the Western Placer Unified School District

By _____
Secretary of the Governing Board

3,8,1



**WESTERN
PLACER
UNIFIED
SCHOOL
DISTRICT**

810 "J" Street
Lincoln, CA 95648

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

Superintendent
Scott Leaman

Board of Trustees

Paul Carras
Brian Haley
Paul Long
James McLeod
Ana Stevenson

Asst. Superintendent,
Business Services

Carrie Carlson

Asst.
Superintendent,
Educational
Services

Mary Boyle

Asst. Superintendent,
Personnel Services

Robert Noyes



June 6, 2007

Joe Ross, CSEA President
1098 Woodcreek Oak #2507
Roseville, CA 95747

Dear Joe:

As per the classified employee contract between the Western Placer Unified School District and the Western Placer Classified Employees' Association, I am hereby serving notice to you that the vacated 4 hr. Custodian/Groundsman position at Creekside Oaks Elementary will be eliminated effective July 1, 2007 due to declining enrollment for the 2007/2008 school year.

The Western Placer Unified School District will be presented a resolution for action regarding the reduction of position on June 26, 2007.

Please contact me to negotiate impact(s) and effect(s) of the action, if you feel it is necessary.

Respectfully,

Bob Noyes, Assist. Super., Personnel Services
Western Placer Unified School District

Enc.

3.8.2

"DISTRICT ON THE MOVE"

WESTERN PLACER UNIFIED SCHOOL DISTRICT

***** MEMO *****

DATE: June 6, 2007
TO: Peggy Van Lengen, Personnel
FROM: Carrie Carlson, Assist. Superintendent of Business
RE: Reduction of Position

Please be notified that the 4 hour Custodian/Groundsman position at COE currently held by Leroy Walker will not be needed for the 07/08 school year because of the declining enrollment. For the 07/08 school year Leroy is transferring into the 8 hour Custodian/Groundsman position at LCE.

3.8.3

**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 AREA:

Adoption of Resolution
Establishing A Reduction of
Classified Position Hours

AGENDA ITEM:

Consent Agenda

REQUESTED BY:

Bob Noyes 
Assist. Superintendent, Personnel Services

ENCLOSURES:

MEETING DATE:

June 26, 2007

BACKGROUND:

Due to lack of work and/or lack of funds certain services now being provided by the District must be reduced by the following extent:

One vacated 2 hr. P.M. Kindergarten Instructional Aide position at FRE will be eliminated effective 7/1/07

ADMINISTRATION RECOMMENDATION:

Administration recommends the Board of Trustees approval of the elimination of one Instructional Aide position.

3.9

RESOLUTION

06/07.39

WHEREAS, due to lack of work and/or lack of funds, this Board hereby finds it is in the best interest of this school district, that as of July 1, 2007 certain services now being provided by the District be reduced by the following extent:

One vacated 2 hr. P.M. Kindergarten Instructional Aide position at FRE will be eliminated

NOW, THEREFORE, BE IT RESOLVED that as of July 1, 2007, this classified position of the District is to be reduced to the extent set forth above.

NOW, THEREFORE, BE IT RESOLVED that the reduction approved by this Resolution will not be implemented until consultation with CSEA and its Western Placer Chapter #741 as provided for in Article IX of the collective bargaining agreement, is completed.

BE IT FURTHER RESOLVED that the District Superintendent be and hereby is authorized and directed to give notice of layoff/reduction of employment to one classified employee of the District (position is vacated) pursuant to the District's rules and regulations and applicable provisions of the Education Code not later than 45 days prior to the effective date of layoff as set forth above.

The foregoing Resolution was passed and adopted at a regular meeting of the Governing Board on June 26, 2007, by the following vote:

AYES:

NOES:

ABSENT:

Date: _____

Governing Board of the Western Placer Unified School District

By _____
Secretary of the Governing Board

39.1



**WESTERN
PLACER
UNIFIED
SCHOOL
DISTRICT**

810 "J" Street
Lincoln, CA 95648

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

Superintendent
Scott Leaman

Board of Trustees

Paul Carras
Brian Haley
Paul Long
James McLeod
Ana Stevenson

Asst. Superintendent,
Business Services

Carrie Carlson

Asst.
Superintendent,
Educational
Services

Mary Boyle

Asst. Superintendent,
Personnel Services

Robert Noyes



June 18, 2007

Joe Ross, CSEA President
1098 Woodcreek Oak #2507
Roseville, CA 95747

Dear Joe:

As per the classified employee contract between the Western Placer Unified School District and the Western Placer Classified Employees' Association, I am hereby serving notice to you that the vacated 2 hr. p.m. Kindergarten Instructional Aide position at Foskette Ranch Elementary will be eliminated effective July 1, 2007 due to declining enrollment for the 2007/2008 school year.

The Western Placer Unified School District will be presented a resolution for action regarding the reduction of position on June 26, 2007.

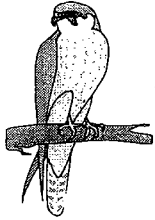
Please contact me to negotiate impact(s) and effect(s) of the action, if you feel it is necessary.

Respectfully,

Bob Noyes, Assist. Super., Personnel Services
Western Placer Unified School District

Enc.

3.9.2



Foskett Ranch Elementary School

Western Placer Unified School District
Home of the Falcons

Crystal Angel

To: Peggy VanLengan
From: Kelly Castillo
Date: 6/18/07
RE: Reduction in Kindergarten Aides

Peggy, for the upcoming 2007 – 2008 school year, Foskett Ranch is reducing the number of Kindergarten classes from four to three.

Thus, we will need to reduce the number of Kindergarten aides by one. The extra Kindergarten aide currently works in the PM.

Please call me if you have any questions.

3.9.3

**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:

Kronick Moskovitz Tiedemann & Girard
Adjustment in Legal Fees – Schedule 1

AGENDA ITEM AREA:

Consent Agenda

REQUESTED BY:

Scott Leaman,
Superintendent

ENCLOSURES:

Yes

MEETING DATE:

June 26, 2007

BACKGROUND:

Attached is the schedule 1 of rates. While inflation has been moderate, the cost of doing business as a law firm has increased dramatically. They are proposing a modest increase of \$5.00 per hour for 2007-2008. KMTG has not adjusted its rate schedule with you since 2005. They feel the need to increase their rates at this time which will be effective August 1, 2007.

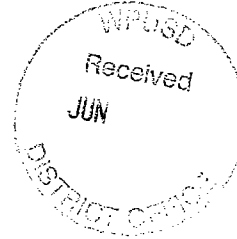
ADMINISTRATION RECOMMENDATION:

Administration recommends the board of trustees accept the proposal of the new schedule 1 rates.

KRONICK
MOSKOVITZ
TIEDEMANN
& GIRARD
A PROFESSIONAL CORPORATION

MICHELLE L. CANNON
mcannon@kmtg.com

June 6, 2007



Scott Leaman, Superintendent
Western Placer Unified School District
810 J Street
Lincoln, CA 95648

Re: *Adjustment in Legal Fees*

Dear Mr. Leaman:

Periodically, our law firm reviews the legal fees we charge our clients. While inflation has been moderate, the cost of doing business as a law firm has increased dramatically.

As always, we remain committed to providing a full range of specialized legal services well below the rates for legal services charged by our major law firm competitors.

We are proposing a modest increase of \$5 per hour for 2007-2008. KMTG has not adjusted its rate schedule with you since 2005. Unfortunately, we need to increase our rates at this time. Enclosed as Schedule 1 is a schedule of rates which will be effective August 1, 2007.

If this proposal is acceptable to you, please sign this letter and return it to me. We are proud to work with Western Placer Unified School District. If you have any questions, please call me at your convenience.

Very truly yours,

KRONICK, MOSKOVITZ, TIEDEMANN & GIRARD
A Law Corporation

Michelle L. Cannon

Enclosures

Approved:
WESTERN PLACER UNIFIED SCHOOL DISTRICT

By: _____

Date: _____

3.10.1

863880.1 7948.1

SCHEDULE 1

The hourly fees for Western Placer Unified School District effective August 1, 2007 will be:

Shareholders, Principals and Of Counsel	\$200
--	--------------

Senior Associates	\$200
--------------------------	--------------

Associate Attorneys	\$200
----------------------------	--------------

Non-attorney specialist fees are:

Paralegal Specialist	\$130
-----------------------------	--------------

Document Clerk/Law Clerk	\$110
---------------------------------	--------------

Expenses, including mileage, long distance telephone charges, photocopying and delivery charges, would also be billed. A detailed schedule of these charges can be provided upon request. Our usual billing procedure is to submit a monthly itemization of the time and services charged, the names of the attorneys and paralegals whose time is being billed, and the billing rates applicable to those attorneys and paralegals.

3.10.2

**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 #06-07 X

AGENDA ITEM AREA:

Consent Agenda

REQUESTED BY:

John Wyatt
District Hearing Officer

ENCLOSURES:

MEETING DATE:

June 26, 2007

BACKGROUND:

The Board of Trustees will disclose any action taken during closed session in regards to the expulsion of Student #06-07X

ADMINISTRATION RECOMMENDATION:

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

311

**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 #06-07 Z

AGENDA ITEM AREA:

Consent Agenda

REQUESTED BY:

John Wyatt
District Hearing Officer

ENCLOSURES:

MEETING DATE:

June 26, 2007

BACKGROUND:

The Board of Trustees will disclose any action taken during closed session in regards to the expulsion of Student #06-07Z

ADMINISTRATION RECOMMENDATION:

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

3.12

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.

BOARD OF TRUSTEES/GLOBAL DISTRICT 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.

AGENDA ITEM:

Adoption of the FY 2007-08 Budget

SUBJECT AREA:

Public Hearing

REQUESTED BY:

Carrie L. Carlson
Assistant Superintendent, Business Services

ENCLOSURES:

No

BOARD MEETING DATE:

June 26, 2007

BACKGROUND:

This public hearing provides the community the opportunity to ask questions and provide comments regarding the adoption of the District's FY 2007-08 budget.

SUPERINTENDENT'S RECOMMENDATION:

No action required.

6.

**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

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5. Promote student health and nutrition in order to enhance readiness for learning.

AGENDA ITEM:

Zebra Housing

SUBJECT AREA:

Discussion/Action

REQUESTED BY:

Scott Leaman, District Superintendent

ENCLOSURES:

Yes

MEETING DATE:

June 26, 2007

BACKGROUND:

Options for the Zebra Housing project will be presented and discussed.

ADMINISTRATION RECOMMENDATION:

Adoption of one of the options is recommended.

7.1

Western Placer Unified School District Zebra Housing Program

Program Vision:

The vision driving the Zebra Housing Program is the District's desire to provide a broad, rich curriculum that prepares students with life skills vital for their future independence and empowers them to obtain greater individual success on their chosen path academically and vocationally.

Key Contributors & Stakeholders:

Scott Leaman, Superintendent
Greg Asher, Consultant
NCTC
City of Lincoln
Lincoln H.S. Students
Redevelopment Agency of the City of Lincoln

Document Change History:

Responsible Party	Date	Version Number
Greg Asher	May 21, 2007	Draft 1.1

7.1.1.

Western Placer Unified School District Zebra Housing Program

Background:

The youth-built housing program at WPUSD is unique among the regions public high schools as it provides students hands-on construction experience in a real world environment. Since 2002, the program's popularity has soared, attracting not only those interested in the construction industry, but hundreds of students including everyone from high-risk students to class valedictorians, all knowing that learning these skills will better enable them to be self sufficient in their later lives. The program has been recognized for its excellence including it's participation in the City of Lincoln's All-American City Application and by the prestigious Helen Putnum Award.

In 2003 the District approached the City of Lincoln for financial support of the project. The City in turn dedicated its Community Development Block Grant Funds (CDBG) to help offset the District's costs relating to the program. The construction site was on unimproved land donated to the District Unfortunately as a result of delays in getting offsite improvements made, and the rules governing the use of CDBG funds the District did not realize as much revenue as was hoped for from the sale of the three units built on the 800 block of N Street and in fact a \$90,000.00 deficit was realized for the program effective June 2006.

In 2005 the Program took a very aggressive and risky turn by again opting to build on a donated lot without any infrastructure. Moreover, the District elected to build only a single unit that would have to bear the full costs of the program. The Street improvements were informally negotiated with the City of Lincoln without a firm timeline or expense detailed. This uncertainty led to delays in construction and cost over runs. The Redevelopment Agency helped partially offset these losses by purchasing an affordability covenant on the 2005 unit for \$107,000, but the house remains incomplete and unmarketable. The District had secured a buyer for this unit, but that fell apart because of the delays. Despite this floating liability, in 2006 the District elected to build an additional two units adjacent to the 2005 unit, again without supporting infrastructure.

Today construction on N Street has finally begun and all three units should be completed by the end of July 2007. The Agency has purchased additional covenants on the properties for \$250,000.00 and if we can sell the units for \$315,000.00 each, we anticipate covering all past deficits resulting in a net profit of approximately \$50,000.00 for the Program.

For want of an appropriate building site, the program is scheduled to take a respite for the 2007-2008 school year. The following section identifies the four options identified for consideration for the Board.

7.1.2

Western Placer Unified School District Zebra Housing Program

Option 1: Discontinue the Zebra Housing Program

With the 2007-2008 year hiatus the District may wish to simply disband the program until such time that it is determined that the program is desirable and the planning and resources are put into place as to ensure long term viability.

Option 2: Zebra Housing Redux Program

- A. The District may opt to retain the classroom instruction of the building industry provided by Northern California Construction & Training Inc. (NCCT). This would reduce the resource requirements to approximately \$100,000.00 annually and provide students vocational education without hands-on experience, nor the added expense and challenges of building actual houses.
- B. Alternatively, the District could augment the NCCT classroom instruction with smaller housing rehabilitation project where students are sent to local private residences needing repairs. Such a program would necessitate greater administration and several liability and expense issues would need to be fully vetted prior to implementing this option.

Neither alternative under this option would generate revenue to offset the program costs.

Option 3: Zebra Housing Smart Program

Recognizing that there are upfront costs associated with any construction project, the Board may opt to refine the program to minimize its fiscal exposure to risks, but still provide the same educational experience to its students. Two ways to achieve this are to first make sure that City's infrastructure (streets, water, sewer, electric, and gas) are in place, or at the very least contracted for, *before commencing* any construction project; and secondly build a minimum of two units per program year to spread the costs and maximize revenues. Neither should this program be reliant on City subsidies. Proper planning & budgeting will allow the District to understand the cash-flow and budgetary implications of any given project so that an informed decision may be made by the Board as to the programs cost.

The challenges of this option are twofold:

- A. Finding Suitable Construction Sites
 - a. Infrastructure in place
 - b. Land is affordable
 - c. Near Lincoln High School
 - d. Expected Sales Price must be sufficient to offset expense (in whole or part)
- B. Budgetary
 - a. Since revenues are realized at the end of the project the District must be willing to bankroll the project for an entire school year

7.1.3

**Western Placer Unified School District
Zebra Housing Program**

Opportunity: Creekside Village Subdivision (1st & Joiner Parkway)

In support of the Zebra Housing Program the City has made seven ready-to-build lots in the Creekside Village Subdivision being developed by Mercy Housing California (MHC) available to District at a price significantly below that of the current market. In consideration for the reduced sales price the Redevelopment Agency of the City of Lincoln will place affordability covenants on three of the seven lots.

The City will then allow WPUSD to resell the three restricted lots to MHC and to use the proceeds to partially offset the expense of developing the remaining four lots which the District would sell as market rate units.

If the District decides to take advantage of the City's offer these lots would be utilized in the 2008-2009 and 2009-2010 school years. The current budget forecasts indicate that the program will realize a cumulative net profit of approximately \$50,000.00 over the program's history.

7.1.4

WPUSD
Zebra Housing Fiscal Reports

	Year # of units	2003-2004 1	2004-2005 2	2005-2006 1	2006-2007* 2	2008-2009 2	2009-2010 2
Location		858 N Street	868 & 878 N Street	655 N Street	N Street	Creekside	Creekside
Expenses							
Instructor		\$ 73,150.00	\$ 162,350.00	\$ 162,350.00	\$ 162,350.00	\$ 172,091.00	\$ 182,416.46
Program Delivery		\$ 20,960.00	\$ 28,420.00	\$ 15,000.00	\$ 15,000.00	\$ 15,900.00	\$ 16,854.00
Home Construction		\$ 110,000.00	\$ 242,000.00	\$ 125,000.00	\$ 242,000.00	\$ 256,000.00	\$ 271,360.00
City Fees		\$ -	\$ 35,000.00	\$ 35,500.00	\$ 71,000.00	\$ 75,260.00	\$ 79,775.60
Contingency		\$ 10,000.00	\$ 35,000.00	\$ 7,500.00	\$ 7,500.00	\$ 7,950.00	\$ 8,427.00
Consultant		\$ -	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -
Total Projected		\$ 214,110.00	\$ 467,770.00	\$ 395,350.00	\$ 547,850.00	\$ 577,201.00	\$ 558,833.06

Off Budget							
City Fees/Land Costs		\$ 32,000.00	\$ 34,000.00	\$ -	\$ 80,000.00	\$ 395,000.00	\$ 158,000.00
Assesment				\$ 40,000.00	\$ 80,000.00	\$ -	\$ -
Interest				\$ 27,847.36	\$ 30,000.00	\$ 30,000.00	\$ 10,000.00
Other- 3% sales cost				\$ 9,450.00	\$ 18,900.00	\$ 18,900.00	\$ 18,900.00
Total Expenses		\$ 246,110.00	\$ 501,770.00	\$ 472,647.36	\$ 676,750.00	\$ 1,021,101.00	\$ 745,733.06

Revenue							
City		\$ 39,116.92			\$ 495,000.00		
RDA		\$ -	\$ 150,000.00	\$ 107,000.00	\$ 250,000.00		
Sales Proceeds		\$ 250,000.00	\$ 220,000.00	\$ 315,000.00	\$ 630,000.00	\$ 630,000.00	\$ 630,000.00
Other							
Total Revenue		\$ 250,000.00	\$ 409,116.92	\$ 422,000.00	\$ 880,000.00	\$ 1,125,000.00	\$ 630,000.00

Year Profit/Loss	\$ 3,890.00	\$ (92,653.08)	\$ (50,647.36)	\$ 203,250.00	\$ 103,899.00	\$ (115,733.06)
Cummulative	\$ 3,890.00	\$ (88,763.08)	\$ (139,410.44)	\$ 63,839.56	\$ 167,738.56	\$ 52,005.50

Notes: Assumes that RDA purchases 2 additional RDA covenants on N Street units for \$125,000 each.
Assumption 2 WPUSD will purchase 5 creekside lots in 2009 & 2 lots in 2010 -due upon sale of units- price per lot will be \$79,000.00
Assumption 3- WPUSD will be allowed to sell 3 lots to Mercy housing for \$165,000.00 per lot paid for by CDBG Program Income allocated to 04-STBG-1962 Grant.

RDA gets 2 additional 80% covenants and 2 50%

7-15

**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:

Site Plans – Single Plans for Student Achievement

AGENDA ITEM AREA:

Information/Action

REQUESTED BY:

Mary Boyle

ENCLOSURES:

Site Plans – Each School

MEETING DATE:

June 26, 2007

BACKGROUND:

The School Based Leadership Team from each school annually reviews data regarding student achievement and sets goals for the continuous improvement of programs and the delivery of instruction to meet student needs. The SBLT is responsible for creating a budget and allocating categorical monies at the site level toward the improvement of student achievement.

ADMINISTRATION RECOMMENDATION:

Approval of Site Single Plans for Student Achievement.

7.2

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success

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.

Rosemary -
for the
Board Agenda
- See have the
Con App at the
Bd Mtg.

SUBJECT:

Consolidated Application

AGENDA ITEM AREA:

Action

REQUESTED BY:

Mary Boyle

ENCLOSURES:

Con App

MEETING DATE:

June 26, 2007

BACKGROUND:

The 2007 – 2008 Consolidated Application Part I reflects our application for funding in all categorical aid programs for the coming year. Included in the Con App are applications for Title I and Title VI funds, as well as required reports on Teacher and Paraprofessional Requirements, NCLB Teacher Requirements and Expenditure Reports for Title I, II, III and V Programs for 2006 – 2007.

ADMINISTRATION RECOMMENDATION:

Approve Consolidated Application Part I for 2007 – 2008.

**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.

BOARD OF TRUSTEES/GLOBAL DISTRICT 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.

AGENDA ITEM:

Adoption of the FY 2007-08 District Budget and the
Approval of the State Financial Reports.

SUBJECT AREA:

Discussion/Action

REQUESTED BY:

Carrie L. Carlson
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

BOARD MEETING DATE:

June 26, 2007

BACKGROUND:

The FY 2007-08 District budget and State financial reports will be presented to the Board of Trustees for review and discussion.

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees adopt the FY 2007-08 District Budget and approve the State financial reports.

7.4

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: The Western Placer Unified School District is committed to the pursuit of excellence in all of its endeavors.

BOARD OF TRUSTEES/GLOBAL DISTRICT 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.

AGENDA ITEM:

Approve the FY 2005-06 Audit Report.

SUBJECT AREA:

Discussion/Action

REQUESTED BY:

Carrie L. Carlson
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

BOARD MEETING DATE:

June 26, 2007

BACKGROUND:

The District's FY 2005-06 audit report will be presented to the Board of Trustees.

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees approve the District's FY 2005-06 audit report.

7.5

**WESTERN PLACER UNIFIED
SCHOOL DISTRICT**

**COUNTY OF PLACER
LINCOLN, CALIFORNIA**

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT**

YEAR ENDED JUNE 30, 2006

7.5.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT

YEAR ENDED JUNE 30, 2006

TABLE OF CONTENTS

	<u>PAGE</u>
FINANCIAL SECTION	
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Assets	14
Statement of Activities	15
Fund Financial Statements:	
Balance Sheet – Governmental Funds	16
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	17
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	18
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities	19
Statement of Fiduciary Net Assets – Fiduciary Funds	20
Statement of Changes in Fiduciary Net Assets – Fiduciary Funds	21
Notes to Financial Statements	22
REQUIRED SUPPLEMENTARY INFORMATION	
BUDGETARY COMPARISON SCHEDULE:	
General Fund	44

FINANCIAL SECTION

WESTERN PLACER UNIFIED SCHOOL DISTRICT

YEAR ENDED JUNE 30, 2006

TABLE OF CONTENTS

	<u>PAGE</u>
SUPPLEMENTARY INFORMATION SECTION	
Organization	45
Schedule of Average Daily Attendance	46
Schedule of Charter Schools	47
Schedule of Instructional Time	48
Schedule of Financial Trends and Analysis	49
Schedule of Expenditures of Federal Awards	50
Reconciliation of Annual Financial and Budget Report (Unaudited Actuals) with Audited Fund Financial Statements	51
Notes to Supplementary Information	52
OTHER INDEPENDENT AUDITOR'S REPORTS	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	53
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133	55
Independent Auditor's Report on State Compliance	57
FINDINGS AND RECOMMENDATIONS SECTION	
Schedule of Audit Findings and Questioned Costs	60
Status of Prior Year Findings and Recommendations	67



Gilbert Associates, Inc.
CPAs and Advisors

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 the Western Placer Unified School District (the District) as of and for the year ended June 30, 2006, which collectively comprise the 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Standards and Procedures for Audits of California K-12 Local Educational Agencies 2005-06*, published by the Education Audit Appeals Panel. 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 the Western Placer Unified School District, as of June 30, 2006, and the respective changes in financial position, thereof 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 April 30, 2007 on our consideration of the 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 considered in assessing the results of our audit.

The Management's Discussion and Analysis on pages 3 through 13 and the budgetary comparison information on page 44 are not a required part of the basic financial statements but are 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.

Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the Western Placer Unified School District's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements of the District. The accompanying supplementary information is not a required part of the basic financial statements and is presented for purposes of additional analysis as required by the *Standards and Procedures for Audits of California K-12 Local Educational Agencies 2005-06*, published by the Education Audit Appeals Panel. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Gilbert Associates, Inc.

GILBERT ASSOCIATES, INC.

April 30, 2007

**Western Placer Unified School District
Management Discussion and Analysis
For the Fiscal Year Ended June 30, 2006**

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, 2006. The intent of this discussion and analysis is to look at the District's financial performance as a whole. This Management 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 issued a Tax and Revenue Anticipation Note for \$4,300,000.
- Four school buses were lease purchased over a five year period from the Capital Projects fund, in addition to the four that were purchased the previous year.
- Capital Assets increased due to costs associated with the completion of Foskett Ranch Elementary School and construction of Twelve Bridges Middle School. Planning, development, and acquisition costs related to Lincoln Crossing Elementary and Twelve Bridges High School also contributed to the increase in Capital Assets.
- The District deeded two properties, the Lincoln Community Center at 2010 First Street, and the Lighthouse Building at 630 6th Street, to the City of Lincoln, at an agreed-upon value of \$6,545,000, in exchange for 55 years' deferred rent for the fourth floor of the new city hall building. The district anticipates moving into the building in early 2008.

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 School District's more significant funds with all other non-major funds presented in total in one 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.

Reporting the School 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 2005-06?"

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 School District has improved or diminished. The causes of this change may be the result of many factors, some of them financial and some are 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 our 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 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 School 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 School 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).

A District may have three kinds of funds:

- ◆ Governmental Funds

Most of the School District's activities are reported in governmental funds. The major governmental funds of the District are the General Fund, Building Fund, and the Bond Interest and Redemption 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 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 School District as a Whole

The District's total assets increased by \$16,569,533, to \$184,286,527 during the 2005-06 fiscal year. Cash and cash equivalent accounts decreased by \$20,934,555 from FY 2004-05. This decrease to the cash accounts was primarily due to expenditures associated with the construction of Foskett Ranch Elementary, Twelve Bridges Middle School and Twelve Bridges High School. Accounts Receivable decreased by \$14.2 million from 2004-05. This is because at June 30, 2005 the District had a receivable of nearly \$15 million from the Office of Public School Construction for the State's contribution to Twelve Bridges Middle School. Deferred rent increased from \$0 to \$6,545,000 due to the District deeding two properties to the City of Lincoln in exchange for 55 years' deferred rent in the new city hall building.

Total liabilities decreased by \$4,480,683. Accounts payable increased by approximately \$6.3 million. General Fund payables closed with an increase of just over \$2.2 million, which was due primarily to a \$1.3 million payable to the California Department of Education, which paid the District more in revenue limit funding for the year than necessary, and due to an increase of \$445,000 in the transfer in lieu of property taxes payable to Horizon Instructional Systems, the District's charter school. The Capital Facilities Fund's and County School Facilities Fund's payables increased by approximately \$4.4 million in total from the prior year due to large accrued June construction amounts and school equipment payables. Long-term liabilities decreased by approximately \$1.1 million primarily due to a principal payment of \$975,000 on the District's 2003 COP. Also included in the long-term liabilities is \$15,258,530 for a General Obligation Bond payable, which will be paid over time from Ad Valorem taxes, and not from District resources.

The District's net assets for FY 2005-06 were \$55,459,586, an increase of \$5,864,250 over FY 2004-05. Of this amount, \$7,636,051 was restricted while \$19,873,178 was unrestricted. Investments in capital assets, net of related debt, accounted for \$27,950,357 of the total net assets.

Table 1
Statement of Net Assets
June 30, 2005 and 2006

	Governmental Activities		
	2004-05	2005-06	Difference
Assets:			
Cash and equivalents	\$43,982,758	\$23,048,203	\$(20,934,555)
Receivables	17,086,683	2,840,096	(14,246,587)
Prepaid expenditures	3,254,742	2,797,273	(457,469)
Deferred Rent	0	6,545,000	6,545,000
Capital assets	103,392,811	149,055,955	45,663,144
Total assets	167,716,994	184,286,527	16,569,533
Liabilities:			
Accounts payable and other current liabilities	5,816,923	12,180,563	6,363,640
Current loans	5,000,000	4,300,000	(700,000)
Deferred revenues	243,520	123,202	(120,318)
Long-term liabilities	113,285,815	112,223,176	(1,062,639)
Total liabilities	124,346,258	128,826,941	4,480,683
Net Assets:			
Invested in capital assets, net of related debt	27,950,357	27,950,357	0
Restricted	15,716,606	7,636,051	(8,080,555)
Unrestricted	5,928,373	19,873,178	13,944,805
Total Net Assets	49,595,336	55,459,586	5,864,250

The District's net asset position increased by nearly \$6 million, bringing the net assets ending balance to \$55,459,586 (See Table 2). The primary reason for the overall increase in net assets was due to an increase in Revenue Limit revenues of \$4.5 million in accordance with an increase of 550 ADA over the prior year.

Instruction, instructional library, media & technology, and pupil services expenses make up approximately 61.2% of total 2005-06 expenditures. This is a 4% increase from the 57.2% expended in FY 2004-05. General administration accounts for approximately 6.9% of the expenditure budget, an increase of .4% from the prior year, and interest on debt and fiscal charges expenditures represent 9.7% of all outgo, an increase of .5%. Plant maintenance and operations accounted for 10.1% of the expenditure budget, and increase from last year's 7.5%.

Table 2
Change in Net Assets
For the Year Ended June 30, 2006

Revenues	Governmental Activities		
	<u>2005</u>	<u>2006</u>	<u>Difference</u>
General Revenues			
Taxes Levied for General Purposes	\$12,522,186	\$19,105,773	\$ 6,583,587
Taxes Levied for Debt Service	1,039,766	1,083,645	43,879
Taxes Levied for Specific Purposes	1,920,554	2,667,859	747,305
Unrestricted Federal and State Aid	10,580,682	8,083,314	(2,497,368)
Interest and Investment Earnings	852,147	1,126,757	274,610
Transfers from Other Agencies	142,257	155,824	13,567
Miscellaneous	<u>6,604,952</u>	<u>7,005,430</u>	<u>400,478</u>
Total General Revenues	33,662,544	39,228,602	5,566,058
Program Revenues			
Charges for Services	718,259	687,749	(30,510)
Operating Grants & Contributors	5,547,434	6,006,357	458,923
Capital Grants & Contributions	15,942,274	472,368	(15,469,906)
Total Program Revenues	<u>22,207,967</u>	<u>7,166,474</u>	<u>(15,041,493)</u>
Total Revenues	<u>55,870,511</u>	<u>46,395,076</u>	<u>(9,475,435)</u>
Expenses			
Instruction	18,344,324	21,027,811	2,683,487
Supervision of Instruction	575,019	821,848	246,829
Instructional Library, Media, & Technology	637,545	694,894	57,349
School Administration	2,073,780	2,232,861	159,081
Pupil Support Services	834,747	867,863	33,116
Home-to-School Transportation	852,419	972,060	119,641
Food Service	1,218,427	1,250,709	32,282
General Administration	2,262,618	2,808,073	545,465
Plant Services	2,592,300	4,092,203	1,499,903
Ancillary Services	704,317	612,063	(92,254)
Community Services	245,278	212,660	(32,618)
Transfer Between Agencies	1,077,016	1,012,159	(64,857)
Interest on Debt and Fiscal Charges	<u>3,218,578</u>	<u>3,925,622</u>	<u>707,044</u>
Total Expenses	<u>34,636,368</u>	<u>40,530,826</u>	<u>5,894,458</u>
Increase in Net Assets	21,234,143	5,864,250	(15,369,893)
Net Assets – Beginning	<u>28,361,193</u>	<u>49,595,336</u>	<u>21,234,143</u>
Net Assets – Ending	<u>\$49,595,336</u>	<u>\$55,459,586</u>	<u>\$ 5,864,250</u>

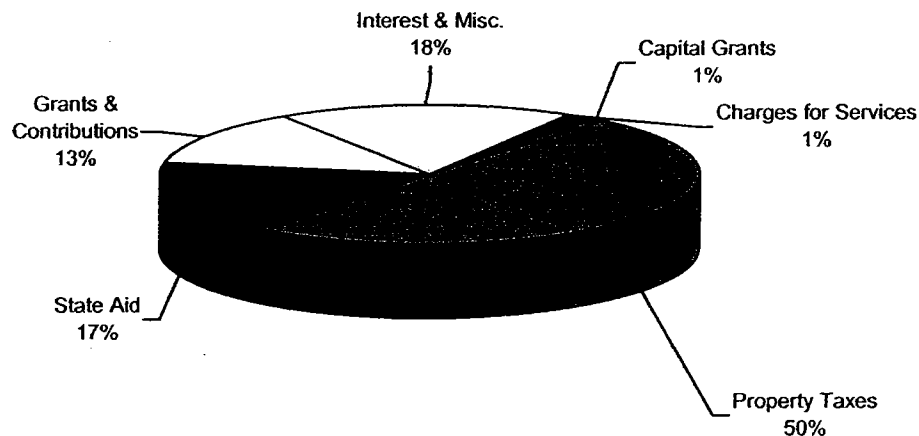
Governmental Activities

As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was \$40,530,826.

The users of the District's programs paid \$687,749 of the cost. This revenue was generated in part through cafeteria sales of \$577,253, Transportation Fees of \$82,506, and other miscellaneous revenue of \$27,990. The federal and state governments subsidized certain programs with grants and contributions of \$6,006,357. Most of the governmental activities were paid with \$22,857,277 in property taxes, \$8,083,314 of unrestricted state aid based on the statewide education aid formula, and \$1,126,757 with investment earnings. \$155,824 was received from HIS in the form of Transfers from Other Agencies. Capital Grant and Contributions helped support the District's facility program in the amount of \$472,368. The Miscellaneous Revenues of \$7,005,430 is comprised primarily of Mello-Roos fees.

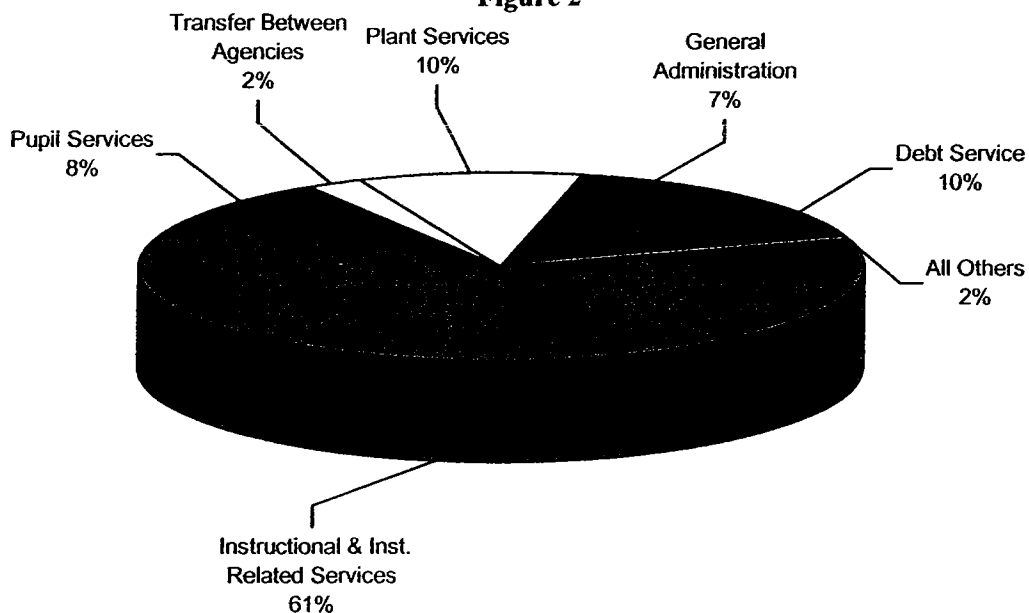
Sources of Western Placer USD's Revenue for the 2005-06 Fiscal Year

Figure 1



Western Placer USD's Expenses for the Fiscal Year 2005-06

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 District's 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 \$8.8 million, a decrease of \$47.8 million from the previous fiscal year's combined ending balance of \$56.6 million. The funds with greatest decreases were the Capital Facilities Fund and the County School Facilities Fund.

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget monthly. 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.
- ◆ 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.

The final revised budget for the General Fund reflected a net increase to the ending balance of approximately \$203,694. 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 2005-06 fiscal year, the District had invested \$161.5 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 \$45,663,144 over the previous fiscal year, the net change which consists of additional capital outlay of \$47,306,881 net of deletions and depreciation expense in the current fiscal year of \$1,643,737.

Table 3
Capital Assets
(net of depreciation)

	2004-05	2005-06	Difference	Total Percent Change
Land	\$25,737,099	\$38,684,941	\$12,947,842	50.3%
Site Improvement	1,591,567	1,506,326	(85,241)	(5.66)%
Buildings	38,252,911	62,875,561	24,622,650	64.4%
Equipment & Vehicles	1,130,164	1,550,026	419,862	37.2%
Work in Progress	36,681,070	44,439,101	7,758,031	21.1%
Total	\$103,392,811	\$149,055,955	\$45,663,144	44.2%

Major increases in capital assets occurred in every category of capital assets. Land was purchased for Twelve Bridges Middle School and Twelve Bridges High School; Foscett Ranch Elementary School and the Lincoln High School stadium were moved from Work in Progress and into Buildings; four school buses were purchased; and costs associated with the planning, design and construction of the Twelve Bridges Middle School, Twelve Bridges High School and Lincoln Crossing Elementary School were booked as Work in Progress.

Long-Term Debt

At June 30, 2006, the District had \$112,223,176 in long-term debt outstanding.

- ♦ Four new school busses were lease/purchased in FY 2005-06.
- ♦ A principal payment of \$975,000 was made on the District's Series 2003 COP.

Western Placer Unified School District Outstanding Debt June 30, 2005 and 2006		
	<u>2005</u>	<u>2006</u>
General Obligation Bonds	\$15,379,573	\$15,258,530
Special Tax Bonds	15,000,000	15,000,000
Post Employment Benefits	433,012	452,618
Compensated Absences	133,411	124,293
Certificates of Participation	80,821,872	79,846,872
Capital Leases	<u>1,517,946</u>	<u>1,540,863</u>
TOTAL	<u>\$113,285,814</u>	<u>\$112,223,176</u>

The General Obligation Bonds are financed by the local taxpayers and represent 13.6% of the District's long-term debt. Certificates of Participation (COPs) are defeased through Mello-Roos special taxes and fees. COPs represent an additional 71% 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. In 2006-07, enrollment has increased about 550 over 2005-06. However, the housing market has slowed considerably and along with it, enrollment growth. Therefore, the District is planning for more modest increases in enrollment (about 300 students per year) for the next several years.

In 2006-07, the District's effective cost of living adjustment (COLA) is 8.08%, which was passed along to employees in the form of salary increases. However, other District costs, such as energy costs and health and welfare benefits, have increased as well. The District's second interim report contained a qualified certification, meaning the district may not meet its financial obligations for the 2006-07 year, or the two subsequent fiscal years. While the District will be able to meet its financial obligations in 2006-07, administration is working closely with the Placer County Office of Education on developing a fiscal plan to ensure it is able to do so for the subsequent two years.

Twelve Bridges Middle School opened in August 2006, and will be followed by Lincoln Crossing Elementary School in 2007. Upon completion of Lincoln Crossing Elementary School, the District will not open additional school sites for a few years. In November 2006, the District issued a \$50.3 million Certificate of Participation to finance the completion of Twelve Bridges Middle School, the construction of Lincoln Crossing Elementary School, and meet its financial obligations with respect to the Twelve Bridges Learning Center, in which Twelve Bridges High School will eventually be built.

The District's greatest challenge continues to be maintaining a viable relationship between its 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, 810 J Street, Lincoln, CA 95648, (916) 645-6387.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

**STATEMENT OF NET ASSETS
JUNE 30, 2006**

	Governmental Activities
ASSETS	
Cash and investments	\$ 18,203,272
Restricted cash and investments	4,844,931
Receivables	2,840,096
Prepaid expenses	2,797,273
Deferred rent	6,545,000
Capital assets, net	149,055,955
Total assets	<u>184,286,527</u>
LIABILITIES	
Accounts payable	12,180,563
TRANS payable	4,300,000
Deferred revenues	123,202
Long-term liabilities, due within one year	4,410,625
Long term liabilities, due in more than one year	107,812,551
Total liabilities	<u>128,826,941</u>
NET ASSETS	
Invested in capital assets, net of related debt	27,950,357
Restricted for:	
Capital projects	5,185,229
Debt Service	1,039,274
Educational programs	690,124
Other purposes (expendable)	721,424
Unrestricted	19,873,178
Total net assets	<u>\$ 55,459,586</u>

WESTERN PLACER UNIFIED SCHOOL DISTRICT

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2006

Functions	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction	\$ 21,027,811		\$ 3,672,312	\$ 472,368	\$ (16,883,131)
Instruction-related services:					
Supervision of instruction	821,848		478,035		(343,813)
Instructional library, media and technology	694,894		10,552		(684,342)
School site administration	2,232,861		33,515		(2,199,346)
Pupil services:					
Pupil transportation	972,060	\$ 82,506	434,483		(455,071)
Food services	1,250,709	577,253	584,939		(88,517)
Other pupil services	867,863		114,115		(753,748)
Ancillary services	612,063		210,210		(401,853)
Community services	212,660				(212,660)
Enterprise activities			40,284		40,284
General administration:					
Data processing services	5,882				(5,882)
All other general and administration	2,802,191	27,990	206,484		(2,567,717)
Plant services	4,092,203		214,776		(3,877,427)
Interest and fiscal charges	3,925,622				(3,925,622)
Transfers to other agencies	1,012,159		6,652		(1,005,507)
Totals	<u>\$ 40,530,826</u>	<u>\$ 687,749</u>	<u>\$ 6,006,357</u>	<u>\$ 472,368</u>	<u>(33,364,352)</u>
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					19,105,773
Taxes levied for debt service					1,083,645
Taxes levied for other specific purposes					2,667,859
Federal and state aid not restricted to specific purposes					8,083,314
Interest and investment earnings					1,126,757
Transfers from other agencies					155,824
Miscellaneous revenue					7,005,430
Total general revenues					<u>39,228,602</u>
Increase in net assets					5,864,250
Net assets - beginning					<u>49,595,336</u>
Net assets - ending					<u>\$ 55,459,586</u>

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

WESTERN PLACER UNIFIED SCHOOL DISTRICT

**BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2006**

	<u>General Fund</u>	<u>Capital Facilities Fund</u>	<u>County School Facilities</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and short term investments	\$ 10,797,955	\$ 3,024,008	\$ 2,035,671	\$ 721,063	\$ 1,624,575	\$ 18,203,272
Restricted cash and investments		4,844,931				4,844,931
Receivables	2,629,345	11,467		96,100	103,184	2,840,096
Due from other funds	337,606			6,914	138,701	483,221
Inventories						
Prepaid expenditures	63,000					63,000
Total assets	<u>\$ 13,827,906</u>	<u>\$ 7,880,406</u>	<u>\$ 2,035,671</u>	<u>\$ 824,077</u>	<u>\$ 1,866,460</u>	<u>\$ 26,434,520</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 6,828,712	\$ 2,045,420	\$ 3,227,240	\$ 2,200	\$ 22,336	\$ 12,125,908
Due to other funds	138,701	6,914		273,151	64,455	483,221
Deferred revenue	721,035				18,971	740,006
Other accrued expenses						
TRANS payable	4,300,000					4,300,000
Total liabilities	<u>11,988,448</u>	<u>2,052,334</u>	<u>3,227,240</u>	<u>275,351</u>	<u>105,762</u>	<u>17,649,135</u>
Fund balances:						
Reserved for:						
Revolving cash	2,000					2,000
Prepaid expenditures	63,000					63,000
Debt service					1,039,274	1,039,274
Legally restricted programs	690,124					690,124
Unreserved, designated:						
Economic uncertainty	1,084,334					1,084,334
Unreserved, reported in:						
Special revenue funds					721,424	721,424
Capital projects funds		5,828,072	(1,191,569)	548,726		5,185,229
Total fund balances	<u>1,839,458</u>	<u>5,828,072</u>	<u>(1,191,569)</u>	<u>548,726</u>	<u>1,760,698</u>	<u>8,785,385</u>
Total liabilities and fund balances	<u>\$ 13,827,906</u>	<u>\$ 7,880,406</u>	<u>\$ 2,035,671</u>	<u>\$ 824,077</u>	<u>\$ 1,866,460</u>	<u>\$ 26,434,520</u>

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

WESTERN PLACER UNIFIED SCHOOL DISTRICT

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

JUNE 30, 2006

Total fund balances, governmental funds	\$ 8,785,385
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Amounts reported for governmental activities in the Statement of Net Assets are different because of the following:

Capital assets used in governmental activities are not financial resources and, therefore are not reported in the governmental funds. The historical cost of the capital assets is \$161,469,491, and the accumulated depreciation is \$12,413,536.	149,055,955
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In governmental funds, debt issue costs are recognized in the period they are incurred. In the government-wide statements, debt issue costs are amortized over the life of the debt. Unamortized debt issue costs are included in prepaid expenses.	2,734,273
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Revenues in the statement of activities do not provide current financial resources, because they will not be collected within the District's availability period, therefore, are reported as deferred revenue in governmental funds.	616,804
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Long-term liabilities are not due and payable in the current period and, therefore are not reported as liabilities in the governmental funds, but are included in governmental activities in the Statement of Net Assets.	(112,223,176)
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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 statement of activities interest is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period is:	(54,655)
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Deferred rent agreements are recognized in the government-wide financial statements : order to reflect the long-term benefit of the deferred rental agreement with the City of Lincoln.	6,545,000
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Net Assets of Governmental Activities in the Statement of Net Assets	<u>\$ 55,459,586</u>
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The accompanying notes are an integral part of these financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2006

	General Fund	Capital Facilities Fund	County School Facilities	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
State apportionment	\$ 5,308,729				\$ 54,449	\$ 5,363,178
Local sources	19,105,773					19,105,773
Total revenue limit	24,414,502				54,449	24,468,951
Federal revenues	1,917,145				525,249	2,442,394
Other state revenues	3,964,841				496,175	4,461,016
Other local revenues	2,418,973	\$ 2,947,651	\$ 472,370	\$ 6,537,633	2,005,234	14,381,861
Total revenues	32,715,461	2,947,651	472,370	6,537,633	3,081,107	45,754,222
EXPENDITURES						
Current:						
Instruction	19,946,645				266,691	20,213,336
Special education						
Instruction-related services:						
Supervision of instruction	822,336					822,336
Instructional library, media and technolog	695,612					695,612
School site administration	2,202,360				28,373	2,230,733
Pupil services:						
Pupil transportation	887,381					887,381
Food services					1,237,049	1,237,049
Other pupil services	867,863					867,863
Ancillary services	612,063					612,063
Community services	212,660					212,660
Other general administration	1,332,423	994,400			65,970	2,392,793
Plant services	2,964,455	843,511		643,500	187,453	4,638,919
Debt Service:						
Principal	70,677	1,144,774			80,870	1,296,321
Interest and fiscal charges	16,414	2,867,321			1,041,887	3,925,622
Capital outlay		28,661,764	17,678,901		390,643	46,731,308
Transfers to other agencies	1,012,159					1,012,159
Total expenditures	31,643,048	34,511,770	17,678,901	643,500	3,298,936	87,776,155
Excess (deficiency) of revenues over expenditures	1,072,413	(31,564,119)	(17,206,531)	5,894,133	(217,829)	(42,021,933)
OTHER FINANCING SOURCES (USES)						
Interfund transfers out	(282,263)			(7,800,000)	(12,049)	(8,094,312)
Other sources				456,095		456,095
Interfund transfers in		7,712,049			382,264	8,094,313
Total other financing sources (uses)	(282,263)	7,712,049		(7,343,905)	370,215	456,096
Increase (decrease) in fund balances	790,150	(23,852,070)	(17,206,531)	(1,449,772)	152,386	(41,565,837)
Fund balances - beginning	1,049,308	29,680,142	16,014,962	1,998,498	1,608,312	50,351,222
Fund balances - ending	\$ 1,839,458	\$ 5,828,072	\$ (1,191,569)	\$ 548,726	\$ 1,760,698	\$ 8,785,385

WESTERN PLACER UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2006

Net change in fund balances - total governmental funds	\$	(41,565,837)
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Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period. This is the amount by which capital outlay (\$47,306,881) exceeds depreciation expenses (\$949,701) for the period.		46,357,180
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The net effect of miscellaneous capital asset transactions, such as sales, disposals, donations, and lease-backs, is to increase net assets.		(373,636)
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Proceeds from debt provide current financial resources to governmental funds. However, issuing debt increases long-term liabilities in the statement of net assets. This amount is debt proceeds.		(456,095)
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Repayment of the principal of long-term debt is reported as an expenditure in governmental funds. However, the repayment reduces long-term liabilities in the Statement of Net Assets.		2,268,178
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Interest accretion is not reported as an expenditure in governmental funds until paid. However, interest accretion increases long-term debt and is accrued in the statement of net assets. This amount reflects the interest accretion for the year.		(738,957)
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Changes in the liability for compensated absences are not recorded as expenditures in governmental funds because they are not expected to be liquidated with current financial resources. In the Statement of Activities, compensated absences are recognized as expenses when earned by employees.		9,119
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To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. These expenditures are accrued and reported as expenditures as incurred on the government-wide financial statements.		279,225
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In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. However, in the statement of activities, unmatured interest on long-term debt is accrued at year end.		(54,655)
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Revenues in the statement of activities that do not provide current financial resources, because they will not be collected within the districts availability period, and are not reported as revenues in governmental funds.		616,804
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In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, issue costs are amortized over the life of the debt.		(457,470)
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Increases in the other post employment benefits liability is not recorded as expenditures in governmental funds because they are not expected to be liquidated with current resources. Payment for other post employment benefits for retiree health benefits are recorded as expenditures, but these payments reduce long-term liabilities in the statement of net assets. This amount reflects the change in liability in the current period.		(19,606)
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Change in net assets of governmental activities	\$	5,864,250
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WESTERN PLACER UNIFIED SCHOOL DISTRICT

**STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS**

JUNE 30, 2006

	Private Purpose Trust Fund	Student Body Fund
ASSETS		
Cash on hand and in banks	\$ 157,131	\$ 178,648
Investments		
Total assets	<u>\$ 157,131</u>	<u>\$ 178,648</u>
LIABILITIES		
Accounts payable	2,475	
Due to student groups and other agencies		\$ 178,648
Total liabilities	<u>2,475</u>	<u>\$ 178,648</u>
NET ASSETS		
Held in trust	154,656	
Total net assets	<u>\$ 154,656</u>	

WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2006

	<u>Private Purpose Trust Fund</u>
Interest	<u>\$ 3,712</u>
Increase in net assets	3,712
Net assets - beginning	<u>150,944</u>
Net assets - ending	<u><u>\$ 154,656</u></u>

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

1. SIGNIFICANT ACCOUNTING POLICIES

A. ACCOUNTING POLICIES

The Western Placer Unified School District (the District) accounts for its financial transactions in accordance with the policies and procedures of the 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 (GASB) and the American Institute of Certified Public Accountants (AICPA).

B. REPORTING ENTITY

The District has reviewed criteria to determine whether other entities with activities that benefit the District should be included within its financial reporting entity. The criteria include, but are not limited to, whether the entity exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), the scope of public service, and a special financing relationship.

Horizon Instructional System, Charter School

The District has sponsored a charter school, Horizon Instructional Systems (HIS). A nonprofit public benefit corporation operates HIS. In determining its reporting entity, the District considered whether HIS should be included. The District determined that HIS does not meet the above criteria, primarily because the charter agreement specifies that the District does not participate in the management or operation of the charter school, and that the charter school shall indemnify and hold harmless the District against all loss caused by the charter school. In addition, Education Code Section 47604(c) specifies that a district shall not be liable for the debts or obligations of a charter school operated by a nonprofit public benefit corporation.

California Public School District Financing Authority

In June 2003, the California Public School District Financing Authority (the Authority) was created pursuant to a joint exercise of power agreement of the Authority between the District and the Lindsay Unified School District, collectively the Districts. The Authority is a separate entity formed for the purpose of assisting the Districts in financing and refinancing certain activities involving their school facilities. The relationship between the District and the Authority are such that the Authority is not a component unit of the District, therefore its activities are not reported in these financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

The District has determined that the following entities represent component units:

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 Corporation (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.

Scope of Public Service

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

C. BASIS OF PRESENTATION

Government-wide financial statements – The statement of net assets and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund financial statements – Fund financial statements report more detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column as other governmental funds. Fiduciary funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds include a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures, and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

Fiduciary funds are reported using the economic resources measurement focus. Fiduciary funds are not included in the government-wide financial statements. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when transactions are recorded in the financial records and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental fund financial statements use the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

Revenues – Exchange and Non-exchange Transactions – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. Under the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 45, 60, or 90 days after year-end, depending on the revenue source. However, to achieve comparability of reporting among California school districts and in order to not distort normal revenue patterns, with respect to specific reimbursement grants and corrections to state aid apportionments, the California Department of Education has defined "available" as collectible within one year.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

Non-exchange transactions are those in which the District receives value without directly giving equal value in return, and include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted, matching requirements, under which the District must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Deferred Revenue – Deferred revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as deferred revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have been offset with deferred revenue.

Expenses/Expenditures – Under the accrual basis of accounting, expenses are recognized at the time they are incurred. However, the measurement focus of governmental fund accounting is on decreases in the net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized on governmental fund financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenditures during the reporting period. Actual amounts could differ from those estimates.

E. 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 balances or 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 major, non-major, and fiduciary funds as follows:

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

Major Governmental Funds

Major governmental funds, meeting the criteria of a major fund under GASB No. 34, comprise the following:

The **General Fund** is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

The **Capital Facilities Fund** is used to account for resources received from developer impact fees assessed under provision of the California Environmental Quality Act (CEQA), and to account for the activity of the Western Placer Unified School District Financing Corporation.

The **County School Facilities Fund** is used to account for state apportionment provided for construction and reconstruction of school facilities under SB50.

Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. The District maintains the following capital projects funds:

The **Special Reserve Fund** is used to account for various maintenance and capital outlay projects and AB87 funding.

The **Mello-Roos Fund** is used to account for the construction and acquisition of major capital facilities that are financed by Mello-Roos taxes.

Non-Major Governmental Funds

Funds not meeting the criteria of a major fund are reported as other governmental funds as follows:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains the following special revenue funds:

The **Adult Education Fund** is used to account for resources committed to adult education programs maintained by the District.

The **Child Development Fund** is used to account for resources committed to child development programs maintained by the District.

The **Cafeteria Fund** is used to account for revenues received and expenditures made to operate the District's cafeterias.

The **Deferred Maintenance Fund** is used for the purpose of major repair or replacement of District property.

The **Special Reserve Fund for Capital Outlay Projects** is used to account for the construction and sale of homes through the district's Zebra Housing project. In this program, homes are built by Lincoln High School students under the direction of a construction training program.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and other debt related costs. The District maintains the following debt service funds:

The **Bond Interest and Redemption Fund** is used to account for the accumulation of resources for, and the repayment of, District bonds, interest, and other debt related costs.

Fiduciary Funds

Fiduciary funds account for assets held by the District in a trustee capacity or as an agent on behalf of others.

Foundation Private-Purpose Trust Fund accounts for assets held by the District under the terms of a formal trust agreement. The District maintains one nonexpendable trust fund, which is used to provide financial assistance to students of the District.

Agency Funds are used to account for assets of others for which the District acts as an agent. The District maintains **student body funds**, which are used to account for the raising and expending of money to promote the general welfare, morale, and educational experience of the student body. The amounts reported for student body funds represent the combined totals of all schools within the District.

F. BUDGETS AND BUDGETARY ACCOUNTING

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds, with the exception of Debt Service Funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board and District superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budget for the General Fund is presented as required supplementary information in these financial statements.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

G. CASH AND CASH EQUIVALENTS

The District considers all highly liquid investments with a maturity of three months or less at the time of purchase to be cash equivalents.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

H. PREPAID EXPENDITURES

The District has the option of reporting expenditures for prepaid items in governmental funds either when paid or during the period benefited. The District has chosen to report the expenditure when paid or incurred.

I. CAPITAL ASSETS

Capital assets are those purchased or acquired with an original cost of \$5,000 or more and are reported at historical cost or estimated historical cost if historical cost is not determinable. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided using a straight-line method over the following estimated useful lives:

Asset Class	Years
Improvement of Sites	20-50
Buildings	25-50
Machinery and Equipment	8-15

J. COMPENSATED ABSENCES

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District on the government-wide financial statements. Compensated absences are generally liquidated by the General Fund.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expenditure in the period taken, since such benefits do not vest nor is payment probable.

K. DEFERRED REVENUE

Cash received for federal and state projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Deferred revenue is recorded to the extent cash received on specific projects and programs exceeds qualified expenditures.

L. FUND BALANCE RESERVES AND DESIGNATIONS

In the governmental fund financial statements, reservations of the ending fund balance indicate the portions of fund balance not appropriable for expenditure or amounts legally segregated for a specific future use. The reserves for revolving cash, prepaid expenditures, and legally restricted programs reflect the portions of fund balance that are not available for appropriation and expenditure at the balance sheet date.

Designations of the ending fund balance indicate tentative plans for financial resource use in a future period that are subject to change.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

M. PROPERTY TAXES

Secured property taxes attach as an enforceable lien on property as of January 1, and are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of Placer bills and collects the taxes for the District. Tax revenues are recognized by the District when received.

N. LONG-TERM OBLIGATIONS

The District reports long-term obligations of governmental funds at face value in the government-wide financial statements.

O. FUTURE GASB IMPLEMENTATION

In July of 2004, the GASB issued GASB Statement 45 (GASB 45), *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, with required implementation for the District during the 2008-09 fiscal year. The new statement will significantly change the way state and local governments report their "other postemployment benefits" to the public. As a result of GASB 45, state and local governments will be required to (1) recognize the cost of these benefits in periods when the related services were rendered to the employer, (2) provide information about the actuarial accrued liabilities for promised benefits associated with past services and to what extent those benefits have been funded, (3) and provide information useful in assessing potential demands on the employer's cash flow.

2. CASH AND INVESTMENTS

Cash and investments as of June 30, 2006 are classified in the accompanying financial statements as follows:

Statement of net assets:	
Cash and investments	\$ 18,203,272
Restricted cash and investments	4,844,931
Fiduciary funds:	
Cash and equivalents	<u>335,779</u>
Total cash, equivalents, investments	<u>\$ 23,383,982</u>

Cash and investments as of June 30, 2006 consist of the following:

Cash with financial institutions	\$ 180,648
Cash and investments with County Treasury	14,058,403
Cash and investments with fiscal agent	
Money market	6,265,314
US Treasury and Agency Obligations	<u>2,879,617</u>
Total cash and investments	<u>\$ 23,383,982</u>

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Placer County Treasury (the Treasury). The Treasury pools these funds with those of other districts in the county and invests the cash. The share of each fund in the pooled cash account is separately accounted for and interest earned is apportioned quarterly to funds that are legally required to receive interest based on the relationship of a fund's daily balance to the total of pooled cash and investments.

Participants' equity in the investment pool is determined by the dollar amount of the participant deposits, adjusted for withdrawals and distributed income. This method differs from the fair value method used to value investments in these financial statements in that unrealized gains or losses are not distributed to pool participants.

The Treasury is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. and is restricted by Government Code Section 53635, pursuant to Section 53601. The funds maintained by the Treasury are either secured by federal depository insurance or are collateralized.

Investments Authorized by the District's Investment Policy

The table below identifies the investment types authorized for the entity by the California Government Code Section 53601. This table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds or Notes	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Bankers' Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	7 days	None	None
Reverse Repurchase Agreements	Will not be used	N/A	N/A
Medium-Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Mortgage Pass through Securities	5 years	20%	None
Joint Power Agreements	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Funds (LAIF)	365 days	None	None

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

Investments Authorized by Debt Agreements

Cash and investments with fiscal agent in the amount of \$4,844,931 represents unspent proceeds of the 2001 COP Series A, 2003 COP Series A, 2003 COP Series B, 2004 COPS Series A, and 2005 Special Tax Bond at June 30, 2006, which are restricted for specific purposes under terms of the bonds offering.

Investments of debt proceeds held by bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the District's investment policy. The table below identifies the investment types that are authorized for investment held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage Allowed	Maximum Investment in One Issuer
Placer County Investment Pool	None	None	None
U.S. Treasury and Agency Obligations	None	None	None
First American Treasury	None	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect that fair value of an investment. Generally, the longer the maturity date of an investment the greater the sensitivity of its fair value to change in the market interest rates. As of June 30, 2006 the weighted average maturity of the investments contained in the Treasury investment pool is approximately 510 days. As of June 30, 2006, the District had the following investments held by trustees:

Investment Type	12 months or less	25 to 60 months	Total
U.S. Treasury and Agency Obligations	\$ 1,002,739	\$ 1,876,878	\$ 2,879,617
Money Market	6,265,314		6,265,314
Total	<u>\$ 7,268,053</u>	<u>\$ 1,876,878</u>	<u>\$ 9,144,931</u>

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County Treasury investment pool does not have a rating provided by a nationally recognized statistical rating organization. U.S. government or obligations explicitly guaranteed by the U.S. government, Certificated of Deposit and Money Market funds are not considered to have credit risk and do not require disclosure of credit quality.

Concentration of Credit Risk

The investment policy of the Authority contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The District's deposits with financial institutions in excess of federal depository insurance limits held in uncollateralized accounts were \$76,890.

There are no investments in any one issuer that represent 5% or more of the Districts total investments.

Derivative Investments

The District did not directly enter into any derivative investments. Information regarding the amount invested in derivatives by the Placer County Treasury was not available.

3. ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following as of June 30, 2006:

	General Fund	Capital Facilities Fund	Capital Projects Fund	Other Governmental Funds	Total Funds
Federal government	\$ 318,097			\$ 99,648	\$ 417,745
State government	1,110,583			3,536	1,114,119
Miscellaneous	1,200,665	\$ 11,467	\$ 96,100		1,308,232
Totals	\$ 2,629,345	\$ 11,467	\$ 96,100	\$ 103,184	\$ 2,840,096

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

4. INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at or near market rates, are treated as revenues and expenditures. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related costs as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Due from/Due to Other Funds

Payable Fund	Receivable Fund			Total Funds
	General Fund	Capital Projects Fund	Other Governmental Funds	
General Fund			\$ 138,701	\$ 138,701
Capital Facilities Fund		\$ 6,914		6,914
Capital Projects Fund	\$ 273,151			273,151
Other Government Fund	64,455			64,455
Totals	<u>\$ 337,606</u>	<u>\$ 6,914</u>	<u>\$ 138,701</u>	<u>\$ 483,221</u>

Interfund Transfers

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

Interfund transfers for the year ended June 30, 2006 were as follows:

Transfers Out	Transfers In		
	Capital Facilities Fund	Other Governmental Funds	Total
General Fund		\$ 282,263	\$ 282,263
Capital Projects Fund	\$ 7,700,000	100,000	7,800,000
Other Governmental Funds	12,049		12,049
Total	<u>\$ 7,712,049</u>	<u>\$ 382,263</u>	<u>\$ 8,094,312</u>

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

5. CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2006 was as follows:

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
Capital assets, not being depreciated:				
Land	\$ 25,737,099	\$ 12,999,542	\$ (51,700)	\$ 38,684,941
Construction in progress	36,681,070	33,731,766	(25,973,735)	44,439,101
Total capital assets, not being depreciated	<u>62,418,169</u>	<u>46,731,308</u>	<u>(26,025,435)</u>	<u>83,124,042</u>
Capital assets, being depreciated:				
Improvement of sites	2,393,818			2,393,818
Buildings	47,067,284	25,973,735	(664,758)	72,376,261
Machinery and equipment	2,999,797	575,573		3,575,370
Total capital assets, being depreciated	<u>52,460,899</u>	<u>26,549,308</u>	<u>(664,758)</u>	<u>78,345,449</u>
Less accumulated depreciation for:				
Improvement of sites	(802,251)	(85,241)		(887,492)
Buildings	(8,814,373)	(708,749)	22,422	(9,500,700)
Machinery and equipment	(1,869,633)	(155,711)		(2,025,344)
Total accumulated depreciation	<u>(11,486,257)</u>	<u>(949,701)</u>	<u>22,422</u>	<u>(12,413,536)</u>
Total capital assets, being depreciated, net	<u>40,974,642</u>	<u>25,599,607</u>	<u>(642,326)</u>	<u>65,931,913</u>
Governmental activities capital assets, net	\$ <u>103,392,811</u>	\$ <u>72,330,915</u>	\$ <u>(26,667,771)</u>	\$ <u>149,055,955</u>

For the year ended June 30, 2006, depreciation expense was charged to functions as follows:

Governmental activities:

Instruction	\$ 807,184
School site administration	2,128
Pupil transportation	85,446
Food services	14,559
Central Data Processing	5,882
All other general administration	1,504
Plant services	<u>32,998</u>
Total depreciation expense	\$ <u>949,701</u>

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

6. LONG-TERM LIABILITIES

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%. The General Obligation Bond issue included \$6,255,000 of current interest bonds and \$8,797,284 of capital appreciation bonds. As of June 30, 2006, the principal balance outstanding for the current interest and capital appreciation bonds was \$2,985,000 and \$13,133,530 (including accreted interest of \$4,336,246) for a total outstanding of \$15,258,530. 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. Interest with respect to the Series 2005 Bonds accrues from the date of delivery, and is payable semi-annually on March 1 and September 1, commencing on September 1, 2006. As of June 30, 2006, the principal balance outstanding was \$15,000,000.

The General Obligation Bonds mature as follows:

Year Ending June 30,	Principal		Interest	Total
	Current Interest Bonds	Capital Appreciation Bonds		
2007	\$ 990,000		\$ 91,040	\$ 1,081,040
2008	1,135,000		34,908	1,169,908
2009		\$ 915,554	629,446	1,545,000
2010		747,968	602,033	1,350,001
2011		758,068	701,932	1,460,000
2012-2016		3,986,440	5,293,560	9,217,016
2017-2019		2,389,254	4,690,746	7,901,052
Subtotals	2,125,000	9,555,352	12,043,665	23,724,017
Plus accreted interest		4,336,246		4,336,246
Total	\$ 2,125,000	\$ 13,891,598	\$ 12,043,665	\$ 28,060,263

The 2005 Special Tax Bonds mature as follows:

Year Ending June 30,	Principal	Interest (1)	Total
2007	\$ 175,000	\$ 768,016	\$ 943,016
2008	325,000	618,871	943,871
2009	335,000	609,121	944,121
2010	345,000	599,071	944,071
2011	355,000	588,721	943,721
2012-2016	1,960,000	2,769,006	4,729,006
2017-2021	2,355,000	2,372,369	4,727,369
2022-2026	2,865,000	1,856,139	4,721,139
2027-2031	3,535,000	1,188,656	4,723,656
2032-2035	2,750,000	309,750	3,059,750
Totals	\$ 15,000,000	\$ 11,679,720	\$ 26,679,720

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

Certificates of Participation

In November 2001, the Corporation 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 COP. In August 2003 and October, 2003, the District issued Series A and Series B COPS in the amount of \$27.0 million and \$12.0 million at variable rates determined by Bank of America Securities, LLC (the remarketing agent) not to exceed a maximum rate of 12.0%. In July 2004, the District issued Series 2004A COPS in the amount of \$35.0 million at variable rates determined by Bank of America Securities, LLC (the remarketing agent) not to exceed a maximum rate of 12.0%. As of June 30, 2006, the total principal balance outstanding, including accreted interest, was \$79,846,872.

The 2001 COPs mature as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007		\$ 362,970	\$ 362,970
2008		362,970	362,970
2009		362,970	362,970
2010		362,970	362,970
2011		362,970	362,970
2012-2016		1,814,850	1,814,850
2017-2021	\$ 834,601	1,792,718	2,627,319
2022-2026	2,523,406	1,327,328	3,850,734
2027-2031	3,301,993	559,261	3,861,254
Subtotals	6,660,000	6,946,037	13,606,037
Plus accreted interest	161,872		161,872
Totals	\$ 6,821,872	\$ 6,946,037	\$ 13,767,909

The 2003, Series A COPS matured as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest (1)</u>	<u>Total</u>
2007	\$ 1,010,000	\$ 1,003,967	\$ 2,013,967
2008	1,055,000	961,917	2,016,917
2009	1,095,000	918,250	2,013,250
2010	1,140,000	872,800	2,012,800
2011	1,185,000	825,550	2,010,550
2012-2016	6,685,000	3,349,283	10,034,283
2017-2021	8,140,000	1,847,133	9,987,133
2022-2024	5,715,000	253,650	5,968,650
Totals	\$ 26,025,000	\$ 10,032,550	\$ 36,057,550

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

The 2003, Series B COPS matured as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest (2)</u>	<u>Total</u>
2007	\$ 500,000	\$ 455,896	\$ 955,896
2008	500,000	436,146	936,146
2009	500,000	416,396	916,396
2010	500,000	396,646	896,646
2011	600,000	373,275	973,275
2012-2016	3,100,000	1,507,254	4,607,254
2017-2021	3,700,000	829,829	4,529,829
2022-2024	2,600,000	115,208	2,715,208
Totals	<u>\$ 12,000,000</u>	<u>\$ 4,530,650</u>	<u>\$ 16,530,650</u>

The Series 2004A COPS mature as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest (3)</u>	<u>Total</u>
2007	\$ 1,165,000	\$ 1,340,317	\$ 2,505,317
2008	1,200,000	1,293,033	2,493,033
2009	1,245,000	1,244,003	2,489,003
2010	1,290,000	1,193,196	2,483,196
2011	1,330,000	1,140,793	2,470,793
2012-2016	7,375,000	4,852,164	12,227,164
2017-2021	8,745,000	3,241,123	11,986,123
2022-2026	10,360,000	1,332,467	11,692,467
2027	2,290,000	7,538	2,297,538
Totals	<u>\$ 35,000,000</u>	<u>\$ 15,644,634</u>	<u>\$ 50,644,634</u>

- (1) Variable portion of interest cost calculated using the June 30, 2006; variable rate interest rate of 4.00%.
- (2) Variable portion of interest cost calculated using the June 30, 2006; variable rate interest rate of 3.95%.
- (3) Variable portion of interest cost calculated using the June 30, 2006; variable rate interest rate of 3.95%

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

Defeased Debt

The proceeds from the April 1999 bonds were used to purchase U.S. government securities that were placed in an escrow account for the purpose of generating resources for all future debt service payments on previously issued general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District's financial statements. As of June 30, 2004, the amount of defeased debt outstanding was \$8,573,250. The amount outstanding as of June 30, 2006 on this debt was not available.

A portion of the proceeds from the June 1998 and in October 2003 from State School Building funds Certificates of Participation were used to purchase U.S. government securities that were placed in escrow accounts for the purpose of generating resources for all future debt service payments on previously issued certificates of participation from 1995 and 1998. As a result, the refunded certificates are considered to be defeased and the liability has been removed from the District's financial statements. As of June 30, 2006, the amount of defeased debt outstanding was \$3,515,000. As of August 2005, the remaining defeased debt was paid off.

Capital Leases

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. Future minimum lease payments as of June 30, 2006 are as follows:

<u>Year Ending June 30,</u>	<u>Lease Payments</u>
2007	\$ 524,882
2008	502,554
2009	277,190
2010	176,465
2011	115,999
2012	<u>102,999</u>
Total	1,700,089
Less Amount Representing Interest	<u>(159,456)</u>
Present Value of Net Minimum Lease Payments	\$ <u>1,540,863</u>

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

Post-Employment Benefits

In addition to the CalPERS/STRS pension benefits described in Note 9, 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, 2006, there were ten retirees receiving benefits under this agreement and the District paid a total of \$34,932 in 2005-06 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 \$5,520 per year in health care benefits for a maximum of 10 years or until age 65, whichever comes first. Four retired employees are receiving benefits under this agreement. The District paid a total of \$38,640 during the year.
- C. The District pays up to \$2,775 per year in health care benefits for classified employees who had at least fifteen years of service and had reached age 55 and retired after July 1, 1993. These benefits cease after a maximum of five years or at age 65, whichever comes first. As of June 30, 2006, there were four retired employees receiving benefits under this agreement and the District paid a total of \$11,100 during the year for benefits under this plan.

The liability at June 30, 2006 is estimated to be \$452,618 and is based on the estimated lives of participants for lifetime participants and on estimated payments to age 65 or for a five year maximum, whichever comes first for other participants.

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2006 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
General Obligation Bonds	\$ 15,379,573	\$ 738,957	\$ 860,000	\$ 15,258,530	\$ 990,000
Special Tax Bonds	15,000,000			15,000,000	175,000
Certificates of Participation	80,821,872		975,000	79,846,872	2,675,000
Post-Employment Benefits	433,012	19,606		452,618	
Capital Leases	1,517,946	456,095	433,178	1,540,863	446,332
Compensated Absences	133,411		9,119	124,293	124,293
Total	<u>\$ 113,285,815</u>	<u>\$ 1,215,658</u>	<u>\$ 2,277,297</u>	<u>\$ 112,223,176</u>	<u>\$ 4,410,625</u>

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

7. RISK MANAGEMENT

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended June 30, 2006, the District participated in a joint powers agreement (JPA) with the Schools Insurance Group (SIG) for purposes of pooling of risk related to property and liability and worker's compensation claims.

SIG arranges for and provides property and liability, workers' compensation, life and employee benefits coverage for its members. SIG is governed by a board consisting of a representative from each member district. The board controls the operations of SIG, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the board. Each member district pays a premium commensurate with the level of coverage requested and may be subject to future assessments or receive dividends.

NATURE OF PARTICIPATION

1. Workers' Compensation

District Deductible: \$0
JPA's SIR: \$1,000,000
Excess Insurance: \$1,000,001 to statutory limit with Continental Casualty Group.

2. Liability

District Deductible: \$2,000
JPA's SIR: \$500,000
Re-Insurance: \$500,001 to \$5,000,000 with Genesis
Excess Insurance: \$5,000,001 to \$25,000,000 with SELF

3. Property

District Deductible: \$2,000
JPA's SIR: \$100,000
Re-Insurance: \$100,001 to Replacement Costs with Travelers Ins.

Condensed financial information of SIG for the year ended June 30, 2006 is as follows:

Total Assets	\$ 46,969,658
Total Liabilities	\$ 29,326,424
Net Assets	<u>17,643,234</u>
Total Liabilities and Net Assets	\$ 46,969,658
Total Revenues	\$ 66,222,057
Total Expenses	<u>56,058,942</u>
Increase in Net Assets	\$ <u>10,163,115</u>

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

8. COMMITMENTS AND CONTINGENCIES

State and Federal Allowances, Awards, and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

Commitments

The District has construction contracts and property acquisition commitments of approximately \$8,925,561 at June 30, 2006. Federal, state, and local grant funds have been approved for such construction.

9. EMPLOYEE RETIREMENT SYSTEMS

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

CalPERS:

Plan Description

The District contributes to the School Employer Pool under 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.

Funding Policy

Active plan members are required to contribute 7% of their salary (7% of monthly salary over \$133.33 if the member participates in Social Security), 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 2005-06 was 9.116% 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, 2005, and 2004 were \$388,676, \$375,878, and \$397,181, respectively, and equal 100% of the required contributions for each year.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

CalSTRS:

Plan Description

The District contributes to CalSTRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. 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. CalSTRS 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 CalSTRS, 7667 Folsom Boulevard, Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 8% 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 STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2005-06 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, 2005, and 2004 were \$1,271,984, \$1,193,111, and, \$1,154,008 respectively, and equal 100% of the required contributions for each year.

Other Information

Under STRS law, certain early retirement incentives require the employer to pay the present value of the additional benefit, which may be paid on either a current or deferred basis. The District has no obligations to STRS for early retirement incentives granted to terminated employees.

10. TAX REVENUE ANTICIPATION NOTES (TRANS)

Tax revenue anticipation notes are short-term debt instruments. They are issued to eliminate cash flow deficiencies that result from fluctuations in revenue receipts and expenditure disbursements. A summary of the District's TRANS activity for the year ended June 30, 2006 is as follows:

	<u>Outstanding June 30, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Outstanding June 30, 2006</u>
2004 3.00% TRANS	\$ 5,000,000		\$ 5,000,000	
2005 4.00% TRANS		\$ 4,300,000		\$ 4,300,000
Total	\$ 5,000,000	\$ 4,300,000	\$ 5,000,000	\$ 4,300,000

Subsequent to June 30, 2006, the District paid the outstanding balance of the TRANS on August 25, 2006. In addition, the District entered into a new TRANS agreement for \$7,000,000 payable on August 31, 2006 subsequent to June 30, 2006.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

11. ON-BEHALF PAYMENTS MADE BY THE STATE OF CALIFORNIA

The District' was the recipient of on-behalf payments made by the State of California to STRS for K-12 education. These payments consisted of state general fund contributions to STRS in the amount of \$696,431 (4.517% of salaries subject to STRS). These payments are not passed through the District and therefore are not included in the District's financial statements.

12. DEFERRED RENT

In February 2006, the District signed a Joint Use agreement with the City of Lincoln (City) whereas the City and the District mutually desire to jointly plan for the construction and use of a public administrative building (Administrative Building.) The District conveyed two properties to the City in exchange for free rent of the 4th floor of the Administrative Building for 55 years after the issuance of the Certification of Completion for the Administrative Building. On the government-wide financial statements, the fair market value of the properties exchanged is recognized as rent expense on a straight line basis over the life of the free rent period. The properties exchanged were not captured in the fixed asset records in prior years; therefore, the value of the exchanged property was treated as an adjustment to the beginning balance of net assets as further explained in footnote 13.

13. PRIOR PERIOD ADJUSTMENT

The net asset balance as of June 30, 2005 for Government Activities decreased by \$320,400 to correct the overstatement of capital assets due to property sales through the District's Zebra Housing project previously not recorded.

The net asset balance as of June 30, 2005 for Government Activities increased by \$6,545,000 to correct the understatement of capital assets due to two properties that were not captured in the County Office's compilation and valuation of fixed assets that was performed during the 2003 fiscal year.

14. SUBSEQUENT EVENTS

On October 1, 2006, the District issued the Variable Rate Refunding Certificate of Participation (2001 Land Acquisition Program), Series 2006A, in the amount of \$8,000,000, to refund the 2001 COP. The initial interest rate on the COP is 3.650% and is schedule to mature November 1, 2011.

On November 1, 2006, the District issued the Adjustable Rate Certificates of Participation (School Facilities Project), Series 2006B, in the amount of \$50,300,000, to finance the construction of certain school facilities on property located within the District. The initial interest rate on the COP is 3.625% and is schedule to mature January 1, 2036.

REQUIRED SUPPLEMENTARY INFORMATION

WESTERN PLACER UNIFIED SCHOOL DISTRICT

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

YEAR ENDED JUNE 30, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>GAAP</u>	<u>Final Budget</u>
			<u>Basis</u>	<u>Favorable</u>
				<u>(Unfavorable)</u>
REVENUES				
State apportionment	\$ 9,024,628	\$ 5,764,551	\$ 5,308,729	\$ (455,822)
Local sources	22,010,663	28,312,209	19,105,773	\$ (9,206,436)
Total revenue limit	31,035,291	34,076,760	24,414,502	(9,662,258)
Federal revenues	1,830,757	2,132,544	1,917,145	(215,399)
Other state sources	3,374,689	3,716,566	3,964,841	248,275
Other local revenues	2,016,447	2,211,705	2,418,973	207,268
Total revenues	38,257,184	42,137,575	32,715,461	(9,422,114)
EXPENDITURES				
Certificated personnel salaries	14,970,078	15,586,579	15,803,957	(217,378)
Classified personnel salaries	4,210,450	4,392,938	4,572,463	(179,525)
Employee benefits	6,219,335	6,170,893	6,108,999	61,894
Books and supplies	1,935,128	2,613,017	1,697,373	915,644
Services and other operating expenditures	1,952,504	2,353,783	2,574,993	(221,210)
Other outgo	8,666,461	10,816,671	885,263	9,931,408
Total expenditures	37,953,956	41,933,881	31,643,048	10,290,833
Excess (deficiency) of revenues over (under) expenditures	303,228	203,694	1,072,413	868,719
OTHER FINANCING SOURCES (USES)				
Interfund transfers out			(282,263)	(282,263)
Net increase (decrease) in fund balance	303,228	203,694	790,150	586,456
Fund balance - beginning	1,049,308	1,049,308	1,049,308	
Fund balance - ending	\$ 1,352,536	\$ 1,253,002	\$ 1,839,458	\$ 586,456

SUPPLEMENTARY INFORMATION SECTION

WESTERN PLACER UNIFIED SCHOOL DISTRICT

JUNE 30, 2006

ORGANIZATION

The Western Placer Unified School District 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 current year. The District currently operates six elementary, one middle school, one high school, one continuation school and one adult school.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Dennis Sonnenburg	President	November 2006
Earl Mentze	Member	November 2006
James McCleod	Vice President	November 2006
Paul Long	Member	November 2008
Melanie Eustice	Clerk	November 2008

ADMINISTRATION

Roger R. Yohe
Superintendent

Jay Stewart
Assistant Superintendent, Business Services

Scott M. Leaman
Assistant Superintendent, Educational Services

Bob Noyes
Director, Human Services

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2006

	Second Period Report	Annual Report
Elementary:		
Kindergarten	423	426
Grades 1 through 3	1,204	1,211
Grades 4 through 6	1,119	1,124
Grades 7 and 8	672	672
Special Education	64	64
Home and Hospital	<u>1</u>	<u>1</u>
Elementary Totals	<u>3,483</u>	<u>3,498</u>
High School:		
Grades 9 through 12, Regular Classes	1,148	1,132
Special Education	20	19
Continuation Education	60	61
Home and Hospital	2	2
Extended Year ADA	<u>0</u>	<u>0</u>
High School Totals	<u>1,230</u>	<u>1,214</u>
Classes for Adults:		
Concurrently Enrolled	<u>24</u>	<u>24</u>
ADA Totals	<u>4,737</u>	<u>4,736</u>
		Hours of Attendance
Supplemental Instruction:		
Elementary		24,926
Secondary		10,957

WESTERN PLACER UNIFIED SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

YEAR ENDED JUNE 30, 2006

Charter School	Included/Not Included
Sponsored Horizon Charter School.	Not Included

WESTERN PLACER UNIFIED SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

YEAR ENDED JUNE 30, 2006

<u>Grade Level</u>	<u>1982-83 Actual Minutes</u>	<u>1986-87 Minutes Requirement</u>	<u>2005-06 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Status</u>
Kindergarten	31,680	36,000	36,000	180	In Compliance
Grades 1 - 3	44,494	50,400	53,990	180	In Compliance
Grades 4 - 8	53,621	54,000	54,190	180	In Compliance
Grades 9 - 12	59,932	64,800	66,456	180	In Compliance

Districts must maintain their instructional minutes at either the 1982-83 actual minutes or the 1986-87 requirements, whichever is greater, as required by Education Code Section 46201.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2006

	GENERAL FUND			
	June Adopted Budget 2007	2006	2005	2004
Revenues and other financial sources	\$ 36,107,741	\$ 32,715,461	\$ 28,577,983	\$ 26,947,725
Expenditures ³	35,674,258	31,643,048	28,328,609	26,715,660
Other uses and transfers out	191,675	282,263		
Total outgo	35,865,933	31,925,311	28,328,609	26,715,660
Change in fund balance	241,808	790,150	249,374	232,065
Ending fund balance	\$ 2,081,266	\$ 1,839,458	\$ 1,049,308	\$ 799,934
Available reserves ¹	\$ 1,257,555	\$ 1,084,334	\$ 427,040	\$ 352,893
Designated for economic uncertainties	\$ 1,257,555	\$ 1,084,334	\$ 427,040	\$ 341,839
Undesignated fund balance	\$ 0	\$ 0	\$ 0	\$ 11,054
Available reserves as a percentage of total outgo	3.5%	3.4%	1.5%	3.0%
Total long-term debt	\$ 107,792,945	\$ 112,203,570	\$ 113,285,815	\$ 73,711,929
Average daily attendance at P-2 ²	5,316	4,736	4,164	3,798

¹ Available reserves consist of all undesignated fund balances and all funds designated for economic uncertainty contained within the general fund.

² Excludes Adult Education ADA.

³ In-lieu property tax transfer to Horizon Instructional System (HIS) was reclassified to offset property tax revenue passed through the District on HIS's behalf.

The general fund balance has increased by \$1,039,524 over the past two years. The fiscal year 2006-07 budget projects an increase of \$241,808. For a district this size, the state recommends available reserves of at least 3% of total general fund expenditures, transfers out, and other uses (total outgo). The legislation that enacted the provisions of the 2003/04 state budget includes authority (EC 33128.3) for districts this size to reduce required unrestricted reserve balances to 1.5%. Current law authorized this reduction for 2002/03 and 2003/04 only. For fiscal year 2005/06, the full amount of at least 3% must be budgeted and maintained.

The District did not incur an operating deficit in the past three fiscal years. Further, the District does not anticipate incurring an operating deficit during the 2006-07 fiscal year. Total long-term debt has increased by \$38,491,641 over the past two years.

Average daily attendance has increased by 938 over the past two years. An increase of 579 ADA is anticipated during fiscal year 2006-07.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2006

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education:			
Passed Through California Department of Education:			
Title I, Part A	84.010	13797	\$ 794,871
Title III, Limited English	84.365	N/A	43,685
Title IV - Safe and Drug-Free Schools	84.186	13453	24,000
Title IV, 21st Century Community Learning Centers Technical Assistance	84.287		7,845
Title VI - Innovative Education Program Strategies	84.298	13340	7,457
Title II - Part A, Teacher Quality	84.281	13207	288,878
Technology Title II - Part D	84.048	13924	24,663
Vocational and Applied Secondary Education	84.048		<u>69,681</u>
IDEA Part B (Special Education Cluster):			
Local Assistance	84.027	13379	545,681
Preschool Local Entitlement	84.027	13682	73,673
Federal Preschool	84.173	13430	38,341
Workability I	84.027	13705	<u>60,012</u>
Subtotal Special Education Cluster			717,707
Total U.S. Department of Education			<u>1,978,787</u>
U.S. Department of Agriculture:			
Passed Through California Department of Education:			
Especially Needy School Breakfast	10.553	13526	96,168
National School Lunch	10.555	13523	<u>430,394</u>
Total Expenditures of Federal Awards			<u>\$ 2,505,349</u>

WESTERN PLACER UNIFIED SCHOOL DISTRICT

**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT
(UNAUDITED ACTUALS) WITH AUDITED FINANCIAL STATEMENTS**

YEAR ENDED JUNE 30, 2006

	<u>Capital Facilities Fund</u>
June 30, 2006 Annual Financial and Budget Report Fund Balance	\$ 9,839,719
Audit adjustments:	
Overstatement of cash with fiscal agent	(487,500)
Understatement of accounts payable	(431,980)
Overstatement of cash with fiscal agent	<u>(3,092,167)</u>
June 30, 2005 Audited Financial Statement Fund Balance	<u>\$ 5,828,072</u>
	<u>Capital Projects Fund for Blended Component Units</u>
June 30, 2006 Annual Financial and Budget Report Fund Balance	\$ 92,631
Audit adjustments:	
Overstatement of accounts payable	<u>456,095</u>
June 30, 2006 Audited Financial Statement Fund Balance	<u>\$ 548,726</u>

AUDITOR'S COMMENTS

All other fund balances agreed to the unaudited actuals.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2006

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 CHARTER SCHOOLS

This schedule lists all charter schools chartered by the District and displays information for each charter school on whether or not it is included in the District's financial statements.

C. 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.

D. SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

E. SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the modified accrual basis of accounting. The information on this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

F. RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the fund equity of all funds as reported on the unaudited actuals to the audited fund financial statements.

2. EARLY RETIREMENT INCENTIVE PROGRAM

The District has not adopted an early retirement incentive program, pursuant to Education Code Sections 22714 and 44929, during the year ended June 30, 2006.

OTHER INDEPENDENT AUDITOR'S REPORTS



Gilbert Associates, Inc.
CPAs and Advisors

**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 the governmental activities, each major fund, and the aggregate remaining fund in formation of the Western Placer Unified School District (the District) as of and for the year ended June 30, 2006, which collectively comprise the District's basic financial statements and have issued our report thereon dated April 30, 2007. 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 the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more internal control components does not reduce to a relatively low level risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. The reportable conditions are described in the accompanying Findings and Recommendations sections as items 06-1, 06-2 and 06-3.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by errors or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weakness. However, of the reportable conditions described above, we consider item 06-1 to be a material weakness.

**Board of Education
Western Placer Unified School District
Page 2**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying Findings and Recommendations Section as Items 06-4 and 06-5.

This report is intended solely for the information of and use of the Board, management, federal and state awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Gilbert Associates, Inc.

GILBERT ASSOCIATES, INC.

April 30, 2007



Gilbert Associates, Inc.
CPAs and Advisors

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND 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 the Western Placer Unified School District (the 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, 2006. The District's major federal programs are identified in the Summary of Auditor's Results included in the accompanying Findings and Recommendations Section. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the 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 the 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 the District's compliance with those requirements.

In our opinion, the 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, 2006. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and that is described in the accompanying Findings and Recommendations Section as item 06-5.

Internal Control Over Compliance

The management of the 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 the 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 and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information of and use of the Board, management, 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.

Gilbert Associates, Inc.

GILBERT ASSOCIATES, INC.

April 30, 2007

**INDEPENDENT AUDITOR'S REPORT
ON STATE COMPLIANCE**

**Board of Education
Western Placer Unified School District
Lincoln, California**

We have audited the financial statements of the Western Placer Unified School District (the District), as of and for the year ended June 30, 2006, and have issued our report thereon dated April 30, 2007. Our audit was made 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 *Standards and Procedures for Audits of California K-12 Local Educational Agencies 2005-06*, published by the Education Audit Appeals Panel. 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.

The District's management is responsible for the District's compliance with laws and regulations. In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

Description	Procedures in Controller's Audit Guide	Procedures Performed
Attendance Reporting	8	Yes
Kindergarten Continuation	3	Yes
Independent Study	22	No ⁽¹⁾
Continuation Education	10	No ⁽¹⁾
Adult Education	9	No ⁽¹⁾
Regional Occupational Centers/Programs	6	No ⁽¹⁾
Instructional Time For:		
School Districts	4	Yes
County Offices of Education	3	Not Applicable
Community Day Schools	9	Not Applicable
Morgan Heart Class Size Reduction	7	Not Applicable

Board of Education
Western Placer Unified School District
Page 2

Description	Procedures in Controller's Audit Guide	Procedures Performed
Class Size Reduction Program:		
General requirements	7	Yes
Option one classes	3	Yes
Option two classes	4	Yes
Districts or Charter Schools with one School Serving K-3	4	Not Applicable
State Instructional Materials:		
General requirements	12	Yes
K-8 only	1	Yes
Grades 9-12 only	1	Yes
Ratios of Administrative Employees to Teachers	1	Yes
Early Retirement Incentive Program	4	Not Applicable
GANN Limit Calculation	1	Yes
School Accountability Report Card	3	No ⁽²⁾
School Construction Fund:		
School District Bonds	3	Yes
State School Facilities Funds	1	Yes
Alternative Pension Plans	2	Not Applicable
Lottery Funds:		
Proposition 20	2	Yes
State Lottery Funds	2	Yes
California School Age Families Education	3	Yes
Contemporaneous Records of Attendance, for charter schools	1	Not Applicable
Nonclassroom-Based Instruction/Independent Study, for charter schools	15	Not Applicable
Additional Nonclassroom-Based Instruction, for charter schools	1	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction, for charter schools	3	Not Applicable
Annual Instructional Minutes – Classroom Based, for charter schools	3	Not Applicable

⁽¹⁾We did not perform testing for Independent Study, Continuing Education or ROC/P because the ADA was under the level that requires testing.

⁽²⁾School Accountability Report Card for 2005-06 had not been filed by the completion of audit fieldwork. Therefore, we were unable to perform the audit procedures.

Based on our audit, we found that, for the items tested, the District complied with the state laws and regulations referred to above, except as described in the Findings and Recommendations Section of this report. Further, based on our examination, for items not tested, nothing came to our attention to indicate that the District had not complied with the state laws and regulations, except as described in the Findings and Recommendations Section of this report.

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

Gilbert Associates, Inc.

GILBERT ASSOCIATES, INC.

April 30, 2007

FINDINGS AND RECOMMENDATIONS SECTION

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2006

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? X Yes No

Reportable conditions identified not considered to be material weaknesses? X Yes 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

Reportable conditions identified not considered to be material weaknesses? 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 OMB Circular A-133, Section .510(a)? X Yes No

Identification of major programs

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.027 & 84.173	Special Education--Cluster
10.555	National School Lunch

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? X Yes No

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2006

State Awards

Internal control over major programs:

Material weakness(es) identified?

 Yes X No

Reportable conditions identified not

considered to be material weaknesses?

 X Yes None Reported

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

Unqualified

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2006

FINANCIAL STATEMENT FINDINGS

REPORTABLE CONDITIONS CONSIDERED TO BE MATERIAL WEAKNESSES

06-1 CASH WITH FISCAL AGENT – CDDC #60000

Finding:

The District's cash and investments with fiscal agent are not properly reconciled to the general ledger. Proper and timely reconciliation of these accounts provides assurance that the District's cash has been properly managed and properly recorded. This condition is primarily attributable to management not allocating the necessary staffing resources to perform the account reconciliation in conjunction with the year-end close. This finding is a repeat finding from the June 30, 2005 audit. Reclassifications of \$3,579,667 were made between cash with fiscal agent and construction in progress and debt service payments.

Recommendation:

We recommend that an individual be assigned the responsibility to reconcile the cash and investments with fiscal agent to the general ledger on a periodic (monthly, quarterly at a minimum) basis. To ensure adequate internal controls and segregation of duties, the individual performing the account reconciliation should be independent of the individual with authority to transfer funds to and from the cash and investments with fiscal agent.

District Response:

The District will ensure that the cash and investments with fiscal agent are reconciled to the general ledger on a periodic basis in addition to the current practice of reconciling to an excel spreadsheet. Due to staffing limitations, this reconciliation process cannot be segregated from the other operations associated with cash and investments with fiscal agent.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2006

06-2 GASB 34 CONVERSION CLOSING PROCESS – CDDC #60000

Finding:

The GASB 34 reporting model requires the District's governmental activities on its financial statements to be converted from a modified accrual basis to a full accrual basis. Although the finance staff prepared the original entries to make this conversion, we spent a considerable amount of time and effort correcting the entries and in many instance made material changes to the conversion entries that had been made during the closing process.

Recommendation:

The District should identify ways to improve its current process and provide additional training to its Finance staff. This will avoid the risk that a material misstatement might occur and go undetected.

District Response:

The corrections are attributable to the change in financial office personnel after the year end, but prior to closing, and to the complexity of the debt and fixed asset and conversion entries. Familiarity and improved documentation will preclude this from occurring in the future.

06-3 ASSOCIATED STUDY BODY – CDDC #30000

Finding:

The District does not require a signature of the person who collects the cash at the ASB functions. During cash collection only the person who counts the money signs the envelope, but the person who initially receives the money is not identified, nor are amounts received indicated on the envelope. This increases the risk of loss of receipts since there is no tracking of the initial cash received.

Recommendation:

We recommend that the District's management provide training to school site ASB clerks to implement internal controls over the cash received from advisors, students, and fund raising events. This training should ensure that ASB clerks are taught how to reconcile cash received to the supporting documentation to ensure that all money from each event was received.

District Response:

District procedures will be reviewed with all ASB clerks prior to the start of school in the fall of 2007.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2006

STATE COMPLIANCE

06-4 TEACHER CREDENTIALS – ESL CERTIFICATION – CDDC #40000

Finding:

The District did not consistently maintain or ensure that teachers had current CLAD and BCLAD credentials for teachers teaching classes with greater than 20 percent English Learner Students, as required by education code section 44253.3, 4253.4 or 44253.10. We noted a total of 6 teachers (two at GEMS and four at LHS) that did not possess the credential in the current year. There is no apportionment adjustment related to this finding.

Recommendation:

We recommend that the District ensure that personnel files for each teacher include a copy of a valid credential for each teacher, that the classes they teach correspond to their credential(s) and that the teachers have BCLAD or CLAD credentialing if they will be teaching a class with greater than 20 percent English Learner Students.

District Response:

The District will ensure that all teachers who are teaching classes with greater than 20% English Language Learners will possess a current BCLAD or CLAD credential as required.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2006

FEDERAL COMPLIANCE

06-5 TIME STUDIES – CDDC #50000

Federal Agency: U.S. Department of Education

Award Year: 2005-06

Catalog Number: 84.027 and 84.173

Name of Applicable Pass-Through Entity: California Department of Education

Specific Requirement That Was Not Complied With:

Per OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, (attachment B, item 11[h]), employees expected to work solely on a single Federal award or cost objective, charges for their salaries and wages should be supported by semi-annual certifications that the employees worked solely on the program for the period covered by the certification. Certifications for allocated payroll should be prepared for at least two pay periods during the year and should be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

Finding:

There were no time certifications available to support salaries and benefits charged to the special education program for the entire fiscal year.

Cause of Condition:

For the year ended June 30, 2006, we were informed that the documentation was accumulated, but was discarded/destroyed upon change in the Assistant Superintendent of Business position. Without records, we are unable to verify that A-87 requirements were met for salary documentation of Federal programs.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2006

Amount of Questioned Costs and How Computed:

Questioned costs consist of the entire amount of salaries and benefits charged to Federal categorical programs:

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Salaries and Benefits
Title IV, 21 st Century Community Learning Center	84.287	\$ 6,903
Title I, Part A	84.010	668,526
Title III, Limited English	84.365	43,685
Title II – Part A, Teacher Quality	84.281	266,145
Technology Title II – Part D	84.048	10,223
Vocational and Applied Secondary Education	84.048	2,644
IDEA Part B (Special Education Cluster)		
Local Assistance	84.027	510,935
Preschool Local Entitlement	84.027	69,049
Federal Preschool	84.173	36,719
Workability I	84.027	54,297
Total		<u>\$ 1,669,126</u>

Recommendation:

Management should review all Federal compliance requirements and ensure that they are being met. Time certifications should be prepared semi-annually and should be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee. In addition, time studies should be retained for a period of five to seven years to ensure that adequate documentation exists for amounts charged to the programs.

District Response:

The District had time studies completed for the federal programs; however the documentation was destroyed subsequent to fiscal year-end. The District will ensure that time studies will be completed and retained for a period of 5 to 7 years for all federal programs.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
YEAR ENDED JUNE 30, 2006

Recommendation	Current Status	District Explanation If Not Implemented
05-1 CASH WITH FISCAL AGENT – CDDC #6000 We recommend that an individual be assigned the responsibility to reconcile the cash and investments with fiscal agent to the general ledger on a monthly basis. To ensure the adequate segregation of duties, the individual performing the account reconciliation should be independent of the individual with authority to transfer funds to and from the cash and investments with fiscal agent	Not Yet Implemented	Reconciliations were not completed due to change in personnel and as a result significant audit adjusting entries were necessary to arrive at appropriate year-end balances.

**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:

Tentative Agreement Between
WPUSD and WPTA

AGENDA ITEM AREA:

Action

REQUESTED BY:

Bob Noyes
Asst. Superintendent of Personnel Services

ENCLOSURES:

(3)

MEETING DATE:

June 26, 2007

BACKGROUND:

A tentative agreement has been reached between WPUSD and WPTA on (Article IV) as attached. Discussing between both parties regarding this article has been ongoing since 2006. Section B introduction and parts (1) and (2) were amended to clarify language and provide greater class size flexibility during the first three weeks of the new school year.

ADMINISTRATION RECOMMENDATION:

Administration recommends the board of trustees approve the Tentative Agreement between WPUSD and WPTA as submitted.

TENTATIVE AGREEMENT

April 18, 2007

Tentative agreement has been reached between the Western Placer Unified School District and the Western Placer Teachers Association on Class Size (Article IX) as attached.

Jennifer Tarabochia
W.P.T.A. Negotiation Chair

4/18/07

Date _____

6-8-07

Date Ratified by W.P.T.A. Members

Bob Hayes
WPUSD Designee

4-18-07

Date _____

Date Adopted by Board

7.6.1

b. Elementary School:

- | | |
|---|----|
| 1. Music | 37 |
| In the event that maximum class sizes in K-3 Class Size Reduction (CSR) are increased by state law: | |
| a) The maximum class size for elementary music will change with the standards established at that time, and | |
| b) at no time will any class size exceed 40 with a 10% cap of 44. | |
| 2. Band | 40 |
| 3. Chorus | 40 |
| 4. P.E. per teacher | 40 |

c. Middle School:

- | | |
|--|----|
| 1. Band | 50 |
| 2. Chorus | 50 |
| 3. P.E. per teacher (this number includes mainstreamed students) | 40 |
| 4. Counselors – as defined by Board adopted staffing ratios | |

d. High School:

- | | |
|---|-----|
| 1. Band | 100 |
| 2. Chorus | 60 |
| 3. Home Economics | 22 |
| 4. Lab Sciences | 25 |
| 5. Shop Classes | 24 |
| 6. Keyboarding | 35 |
| 7. P.E. per teacher | 40 |
| 8. Athletic Training | 40 |
| Any deviation, including overage pay must be agreed to in writing by the affected bargaining unit member(s) and WPTA bargaining team. | |
| 9. Counselors – as defined by Board adopted staffing ratios. | |

e. Continuation High School:

Phoenix High School 19
Any deviation is to be submitted in writing and approved by the majority of the affected bargaining unit members. These deviations cannot result in additional compensation beyond 21 students.

B. Class size maximum is defined as the maximum number of students in a class as stated in section A. of this article.

Class size cap is defined as the number of students over the class size maximum which will not exceed ten percent (10%) of the class size maximum as stated in section A of this article. This class size cap is not to be used as a loading standard. At no time, from the first student day through the last student day of a regular school year, will class size exceed ten percent (10%) of the stated class size maximums, except as stated in B.1 of this article.

It is understood when figuring the class size cap, when the decimal is .5 or greater, the number will be rounded up.

Class size caps will never be exceeded except as stated in B.1 of this article. Class size maximums may be exceeded only under the following circumstances:

1. During the first three weeks (fifteen teaching days) of the opening of school, class size will not exceed twenty percent (20%) of stated maximums in Section A of this article. The site administration and the bargaining unit member will coordinate their efforts to acquire adequate materials and furniture for the additional students.
2. During the first two weeks (ten teaching days) of a subsequent semester/trimester.
3. When a student enrolls during the school year, the student shall be placed in a classroom determined by the administration. Should that placement cause the class size to exceed the stated maximums, the administrator shall meet with the teacher(s) within two (2) days of the student's enrollment, prior to placement of the student in a class. This meeting is to identify any problems caused by the class size, and to agree on one of the following solutions. Upon request of the teacher, an Association representative may also be present.

Solutions:

- a. Placement of the student at a site where class size maximums have not been reached.
- b. The expenditure of additional dollars per student per trimester will be determined by the teacher for his/her personal compensation or the purchase of classroom supplies.
 - 1) In a self-contained classroom, the teacher will receive \$376.26 per trimester exceeding the maximum per trimester after the student has been enrolled for five days. (See Appendix G.)
 - 2) In a departmental classroom, the teacher will receive \$53.53 per period, per trimester, per student exceeding the maximum per trimester after the student has been enrolled for five days. (See Appendix G.)
 - 3) In a self-contained SDC classroom, the teacher will receive \$470.32 per trimester per student exceeding 15 students after the student has been enrolled for five days. (See Appendix G.)
 - 4) In a departmental SDC classroom, the teacher will receive \$66.92 per trimester, per period, per student exceeding 15 students, after the student as been enrolled for five days.(See Appendix G.)
 - 5) In an elementary music classroom, the teacher will receive \$1,168.77 per trimester when any class exceeds 31. (See Appendix G.)
 - 6) These dollar amounts will be adjusted annually by the State COLA actually received by the District. Dollar amounts will be paid on a per trimester basis.