WPUSD

Board Packet

Part II

August 3, 2004

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WESTERN PLACER UNIFIED SCHOOL DISTRICT

BP 6142.2 (a)

INSTRUCTION

Aids Prevention Instruction

The Governing Board recognizes that Human Immunodeficiency Virus (HIV) infection and Acquired Immune Deficiency Syndrome (AIDS) pose a public health crisis, and that education is a necessary component for slowing the spread of this disease.

(cf. 5141.22 - Infectious Diseases)
(cf. 5141.23 - Infectious Disease Prevention)

The district shall offer a comprehensive, age-appropriate, K-12 HIV/AIDS prevention curriculum.

The district's HIV/AIDS prevention curriculum shall be part of a comprehensive health education program that teaches acceptance of personal responsibility and emphasizes healthy decision making.

(cf. 6142.8 - Comprehensive Health Education)

HIV/AIDS prevention instruction shall be focused on giving students the knowledge, skills and motivation to avoid or reduce high risk behavior that may lead to HIV infection.

The Superintendent or designee shall inform parents/guardians of their right to inspect all instructional materials related to HIV/AIDS instruction, and shall provide opportunities for inspection of materials before they are presented to students.

(cf. 1312.2 - Complaints Concerning Instructional Material)
(cf. 5145.6 - Notifications Required by Law)

Staff members or others who present HIV/AIDS prevention instruction shall be adequately trained and have periodic inservice opportunities to remain knowledgeable of new prevention education techniques and new developments in the scientific understanding of HIV/AIDS.

Other staff members and parents/guardians also shall have access to HIV/AIDS information in order to reinforce universal precautions and to present consistent messages and attitudes to students.

7.2.98

Aids Prevention Instruction

At the beginning of the school year, the Superintendent or designee shall provide the parent/guardian of each student with written notice, pursuant to law and administrative regulation, explaining the purpose of the AIDS prevention instruction. *(Education Code 48980, 51201.5)*

This notice shall specify that parent/guardian consent is required prior to his/her child receiving AIDS prevention instruction. *(Education Code 51201.5)*

(cf. 5145.6 - Parental Notifications)

(cf. 1312.2 - Complaints Concerning Instructional Materials)

A student shall not be subject to disciplinary action, academic penalty, or other sanction if the student's parent/guardian declines to permit the student to receive AIDS prevention instruction, and the student does not receive the instruction. *(Education Code 51201.5, 51554, 51555)*

An alternative educational activity shall be made available to students whose parents/guardians have requested that they not receive AIDS prevention instruction. The alternative educational activity shall occur while the AIDS prevention instruction is being delivered. *(Education Code 51201.5, 51554, 51555)*

Legal Reference:

EDUCATION CODE
48980 Notice at beginning of term
51201.5 AIDS prevention instruction
51202 Instruction in personal and public health and safety
51203 Instruction on alcohol, narcotics and restricted dangerous drugs
51229.8 Inservice training for providers of AIDS prevention instruction
51240 Excuse from health instruction and family life and sex education due to religious beliefs
51550 Sex education courses
51553 Sex education classes: course criteria
51554 Parent notification; sex education courses
51555 Parent notification in grades K-6; sex education courses
51820 Venereal disease instruction

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~~***Management Resources:***~~

~~*CDE PUBLICATIONS*~~
~~*Health Framework for California Public Schools, 1994*~~
~~*CSBA PUBLICATIONS*~~
~~*Saving Lives: AIDS Issues for California Schools, 1994*~~
~~*WEB SITES*~~
~~*CDE: http://www.cde.ca.gov*~~
~~*NSBA AIDS Education and School Health Program: http://www.nsba.org/services/federation/hivweb.html*~~
~~*Centers for Disease Control and Prevention, Division of Adolescent and School Health: http://www.cde.gov/nccdphp/dash/*~~

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WESTERN PLACER UNIFIED SCHOOL DISTRICT

AR 6142.2 (a)

INSTRUCTION

Aids Prevention Instruction

In accordance with law, HIV/AIDS prevention instruction shall be offered at least once in junior high or middle school and once in high school. Instruction shall be provided by trained instructors in appropriate courses and shall include: *(Education Code 51201.5)*

1. Information on the nature of AIDS and its effects on the human body.

2. Information on how the human immunodeficiency virus is and is not transmitted, including information on activities that present the highest risk of HIV infection.

3. Discussion of methods to reduce the risk of HIV infection, including:

   a. Emphasis that sexual abstinence, monogamy, the avoidance of multiple sexual partners and abstinence from intravenous drug use are the most effective means for AIDS prevention.

   b. Statistics based upon the latest medical information citing the failure and success rates of condoms and other contraceptives in preventing sexually transmitted HIV infection.

   c. Information on other methods that may reduce the risk of HIV transmission from intravenous drug use.

4. Discussion of the public health issues associated with AIDS.

5. Information on local resources for HIV testing and medical care.

6. Development of refusal skills to assist students to overcome peer pressure and use effective decision making skills to avoid high risk activities.

7. Discussion about societal views on AIDS, including stereotypes and myths regarding persons with AIDS. This instruction shall emphasize compassion for persons suffering from debilitating handicaps and terminal diseases, like AIDS.

HIV/AIDS prevention instruction shall accurately reflect the latest information and recommendations from the U.S. Surgeon General, Federal Centers for Disease Control, and the National Academy of Sciences. *(Education Code 51201.5)*

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The Superintendent or designee shall ensure that instructional materials related to HIV infection and AIDS prevention are available and appropriate for use with students of various ages and learning abilities, and that these materials may be used effectively with students who have special needs and those from a variety of ethnic, cultural and linguistic backgrounds. *(Education Code 51202.5)*

Parent/Guardian Notification

At the beginning of the school year, parents/guardians of students in grades 7-12 shall be notified in writing about the purposes of the AIDS prevention instruction and information stating that the parent/guardian has a right to request a copy of Education Code 51201.5 and 51553 relating to AIDS instruction. *(Education Code 48980, 51201.5)*

(cf. 5145.6 - Parental Notifications)

If a student enrolls in school after the beginning of the year, the parent/guardian shall receive the notice described above upon the student's enrollment. *(Education Code 51201.5)*

This notification shall inform parent/guardians that they must consent prior to their children receiving AIDS prevention instruction. *(Education Code 51201.5)*

If notice is sent home with the students, parents/guardians shall be asked to si
The Superintendent or designee shall keep on file Education Code 51201.5 and 51553. *(Education Code 51201.5)*

At the beginning of the school year, or at the time of a student's enrollment, the Superintendent or designee shall notify parents/guardians of any outside organization or guest speaker brought into the district to provide instruction in family life, human sexuality, AIDS or sexually transmitted diseases. This notification shall include the date of instruction, the name of the organization or affiliation of each guest speaker and information regarding the parent/guardian's right to request a copy of Education Code 51201.5 and 51553. *(Education Code 51554)*

If arrangements for this instruction are made after the beginning of the school year, the parents/guardians shall be notified no fewer than 10, no more than 15, days before the instruction is delivered. *(Education Code 51554)*

~~This notification is required whether the guest speakers are brought in by the district to lecture, distribute information, show a videotape, act out, conduct an activity involving student participation or provide audio material in either a classroom or assembly. *(Education Code 51554)*~~

~~Adopted: 8/1/95~~
~~Revised: 5/18/99~~

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INSTRUCTION

Comprehensive Health Education

The Governing Board intends for health education to be part of a comprehensive district program to promote the health and well-being of students and staff. Instruction in health-related topics shall be supported by physical education, health services, nutrition services, psychological and counseling services, a safe and healthy school environment, and involvement of parents/guardians and community members.

(cf. 3513.3 - Tobacco-Free Schools)
(cf. 3514 - Environmental Safety)
(cf. 3550 - Food Service/Child Nutrition Program)
(cf. 4020 - Drug and Alcohol-Free Workplace)
(cf. 4119.43/4219.43/4319.43 - Universal Precautions)
(cf. 5141.23 - Infectious Disease Prevention)
(cf. 5141.3 - Health Examinations)
(cf. 5141.6 - Student Health and Social Services)
(cf. 5142 - Safety)
(cf. 5146 - Married/Pregnant/Parenting Students)
(cf. 6142.1 - Family Life/Sex Education)
(cf. 6142.2 - AIDS Prevention Instruction)
(cf. 6142.7 - Physical Education)
(cf. 6164.2 - Guidance/Counseling Services)

The Board believes that health education should foster the knowledge, skills and behaviors that students will need in order to lead healthy, productive lives. Besides understanding the process of growth and development, students should know how to obtain and use health-related information, products and services. They should learn to accept personal responsibility for their own lifelong health and to respect and promote the health of others.

Upon written request by a student's parent/guardian, he/she shall be excused from any part of the health instruction that conflicts with the parent/guardian's religious training, beliefs or personal moral convictions. Parents/guardians shall receive notification at the beginning of each school year regarding their right to excuse students from health instruction on these grounds. (Education Code 48980, 51240)

(cf. 5145.6 - Parental Notifications)

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INSTRUCTION

Comprehensive Health Education

Legal Reference:
EDUCATION CODE
233.5 Duty concerning instruction of students
8850.5 Family relationships and parenting education
35183.5 Sun protection
49436 Pupil Nutrition, Health and Achievement Act of 2001
49490-49493 School breakfast and lunch programs
49500-49505 School meals
51202 Instruction in personal and public health and safety
51203 Instruction on alcohol, narcotics and dangerous drugs
51210 Areas of study
51220.5 Parenting skills; areas of instruction
51260-51269 Drug education
51265 Gang violence and drug and alcohol abuse prevention inservice
51513 Personal beliefs
51890-51891 Comprehensive health education programs
51913 District health education plan
51920 Inservice training, health education
51930-51939 Comprehensive sexual health and HIV/AIDS prevention education
CALIFORNIA CODE OF REGULATIONS, TITLE 5
11800-11801 District health education plan
Management Resources:
CSBA PUBLICATIONS
Healthy Food Policy Resource Guide, 2003
CDE PUBLICATIONS
Health Framework for California Public Schools: Kindergarten Through Grade Twelve, 2003
CDHS PUBLICATIONS
Jump Start Teens, 1997
Playing the Policy Game, 1999
School Idea and Resource Mini Kit, 2000
WEB SITES
CSBA: http://www.csba.org
CDE: http://www.cde.ca.gov
CDHS, School Health Connections: http://www.mch.dhs.ca.gov/programs/shc/shc.htm

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INSTRUCTION

Comprehensive Health Education

California Project LEAN (Leaders Encouraging Activity and Nutrition): http://www.californiaprojectlean.org
California Healthy Kids Resource Center: http://www.californiahealthykids.org
Centers for Disease Control and Prevention: http://www.cdc.gov
National Hearing Conservation Association: http://www.hearingconservation.org

Adopted: 1/20/04
Revised:
Q:6000(b)bp6142.8

INSTRUCTION

Courses of Study

Grades 1-5

Courses of study for grades one through five shall include:

(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

1. English: knowledge and appreciation of language and literature, and the skills of speaking, reading, listening, spelling, handwriting and composition (Education Code 51210)

(cf. 6142.91 - Reading/Language Arts Instruction)

2. Mathematics: concepts, operational skills, and problem solving.

(cf. 6142.92 - Mathematics Instruction)

3. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology and sociology, including instruction in: (Education Code 51210)

    a. The history, resources, development and government of California and the United States.

Instruction shall include the early history of California and a study of the role and contributions of both men and women, black Americans, American Indians, Mexicans, Asians, Pacific Island people, and other ethnic groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society. (Education Code 51204.5)

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)
(cf. 6141.6 - Multicultural Education)

    b. The development of the American economic system, including the role of the entrepreneur and labor.

    c. The relations of persons to their human and natural environments

d. Eastern and western cultures and civilizations.

e. Contemporary issues.

f. The wise use of natural resources.

4. Science: biological and physical aspects, with emphasis on experimental inquiry and the place of humans in ecological systems (Education Code 51210)

(cf. 6142.93 - Science Instruction)

5. Visual and performing arts: instruction in dance, music, theatre and visual arts aimed at developing aesthetic appreciation and creative expression (Education Code 51210)

(cf. 6142.6 - Visual and Performing Arts Education)

6. Health: principles and practices of individual, family and community health (Education Code 51210)

The adopted course of study shall provide instruction at the appropriate grade levels and subject areas in: (Education Code 51202)

a. Personal and public safety and accident prevention, including instruction in emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and cardiopulmonary resuscitation when appropriate equipment is available

b. Fire prevention

c. The protection and conservation of resources, including the necessity for the protection of our environment

d. Venereal disease.

(cf. 6142.1 - Family Life/Sex Education)
(cf. 6142.2 - AIDS Prevention Instruction)

e. The effects of alcohol, narcotics, drugs and tobacco upon the human body.

(cf. 5131.6 – Alcohol and Other Drugs)

f. Prenatal care *(Education Code 51202)*

g. Violence as a public health issue *(Education Code 51202)*

7. Physical education, with emphasis on physical activities conducive to health and vigor of body and mind. *(Education Code 51210)*

8. Career awareness exploration

(cf. 6010 - Goals and Objectives)
(cf. 6030 - Integrated Academic and Vocational Instruction)

Grades 6-12

Courses of study for grades 6 through 12 shall include the following:

(cf. 6146.1 – High School Graduation Requirements)
(cf. 6146.5 – Elementary/Middle School Graduation Requirements)
(cf. 6162.52 – High School Exit Examination)

1. English: knowledge and appreciation of literature, language and composition, and the skills of reading, listening and speaking (Education Code 51220)

(cf. 6142.91 - Reading/Language Arts Instruction)

2. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology and sociology, with instruction in: (Education Code 51220)

   a. The history, resources, development and government of California and the United States, including:

      (1) American government and civics, including the study of all of the following: *(Education Code 51230)*

         (a) The Declaration of Independence

         (b) The United States Constitution, including the Bill of Rights

         (c) Substantive selections from the Federalist Papers

         (d) The Emancipation Proclamation

         (e) The Gettysburg Address

         (f) George Washington's Farewell Address

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(2) Early California history, and the role and contributions of both men and women, black Americans, American Indians, Mexicans, Asians, Pacific Island people and other ethnic groups to the economic, political and social development of California and the nation, with particular emphasis on the role of these groups in contemporary society *(Education Code 51204.5)*

3. World War II and the American role in that war, and the Vietnam War, including the "Secret War" in Laos and role of Southeast Asians in that war (Education Code 51221.3)

b. Our American legal system, the operation of the juvenile and adult criminal justice systems, and the rights and duties of citizens under the criminal and civil law and the state and federal constitutions.

This course may include participation in a teen court or peer court program. (Education Code 51220.2)

(cf. 5138 – Conflict Resolution/Peer Mediation)

c. The development of the American economic system, including the role of the entrepreneur and labor.

d. The relations of persons to their human and natural environments, including the wise use of natural resources (Education Code 51221)

(cf. 6142.5 - Environmental Education)

e. Eastern and western cultures and civilizations.

f. Human rights issues, with particular attention to the study of the inhumanity of genocide, slavery, and the Holocaust.

g. Contemporary issues.

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)
(cf. 6141.6 - Multicultural Education)

3. Foreign language(s): understanding, speaking, reading and writing, beginning not later than grade 7 (Education Code 51220)

4. Physical education, with emphasis on physical activities conducive to health and vigor of body and mind as required by Education Code 51222 (Education Code 51220).

(cf. 6142.7 - Physical Education)

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5. Science, including physical and biological aspects with emphasis on basic concepts, theories and processes of scientific investigation and on humanity's place in ecological systems, and with appropriate applications of the interrelation and interdependence of the sciences. *(Education Code 51220)*

(cf. 6142.93 - Science Instruction)

6. Mathematics: mathematical understandings, operational skills and problem-solving procedures; algebra (Grades 7-12) (Education Code 51220, 51224.5)

(cf. 6142.92 - Mathematics Instruction)

7. Visual and performing arts: dance, music, theatre and visual arts, with emphasis upon development of aesthetic appreciation and creative expression (Education Code 51220).

(cf. 6142.6 - Visual and Performing Arts Education)

8. Applied arts, including instruction in consumer and homemaking education, industrial arts, general business education or general agriculture. *(Education Code 51220)*

9. Career technical education/vocational-technical education in the occupations and in the numbers appropriate to the personnel needs of the state and community served and relevant to the career desires and needs of students (Education Code 51220)

(cf. 6030 - Integrated Academic and Vocational Instruction)
(cf. 6178 - Vocational Education)

10. HIV/AIDS prevention (Education Code 51934)

(cf. 6142.2 - AIDS Prevention Instruction)

11. Personal and public safety and accident prevention and health, including instruction in:

    a. Emergency first aid; hemorrhage control; treatment for poisoning; resuscitation techniques; and cardiopulmonary resuscitation when appropriate equipment is available *(Education Code 51202)*

    b. Fire prevention. *(Education Code 51202)*

    c. The protection and conservation of resources, including the necessity for the protection of our environment

    d. Venereal disease. *(Education Code 51202)*

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(cf. 6142.1 - Family Life/Sex Education)
(cf. 6142.2 - AIDS Prevention Instruction)

e. The effects of alcohol, narcotics, drugs and tobacco upon the human body and upon prenatal development.

(cf. 5131.6 - Alcohol and Other Drugs)

f. Prenatal care for pregnant women.

g. Violence as a public health issue.

In addition, the course of study for grade 7 and/or 8 may include parenting skills and education that address at least all of the following: (Education Code 51220.5)

1. Child growth and development
2. Parental responsibilities
3. Household budgeting
4. Child abuse and neglect issues
5. Personal hygiene
6. Maintenance of healthy relationships
7. Teen parenting issues
8. Self-esteem

High schools shall offer automobile driver education that includes instruction in:

1. Vehicle Code provisions and other relevant state laws (Education Code 51220)
2. Proper acceptance of personal responsibility in traffic (Education Code 51220)
3. Appreciation of the causes, seriousness and consequences of traffic accidents (Education Code 51220)
4. Knowledge and attitudes necessary for the safe operation of motor vehicles (Education Code 51220)
5. The safe operation of motorcycles (Education Code 51220)

6. The dangers involved in consuming alcohol or drugs in connection with the operation of a motor vehicle (Education Code 51220.1)

7. The rights and duties of a motorist pertaining to pedestrians and the rights and duties of pedestrians pertaining to traffic laws and traffic safety (Education Code 51220.4)

Adopted: 1997
Revised: 10/20/98, 12/4/01, 11/19/02, 8/5/03
New - 1994/1995 School Year (Total District Policy Book Review)
Q:6000\ar6143

INSTRUCTION

Athletic Competition

Nondiscrimination and Equivalent Opportunities in the Athletic Program

No person shall on the basis of sex, sexual orientation, gender, ethnic group identification, race, ancestry, national origin, religion, color or mental or physical disability be excluded from participation in, be denied the benefits of, be denied equivalent opportunity in, or otherwise be discriminated against in interscholastic, intramural or club athletics. (Education Code 35179; 5 CCR 4920)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

The Superintendent or designee may provide single-sex teams where selection for the teams is based on competitive skills. (5 CCR 4921)

When a school provides only one team in a particular sport for members of one sex, but provides no team in the same sport for members of the other sex, and athletic opportunities in the total program for that sex have been previously limited, members of the excluded sex shall be allowed to try out for the team. (5 CCR 4921)

When determining whether equivalent opportunities are available to both sexes in athletic programs, the Superintendent or designee shall consider, among other factors: (5 CCR 4922)

1. Whether the selection of sports and levels of competition offered effectively accommodate the interests and abilities of both genders

2. The provision and maintenance of equipment and supplies

3. Scheduling of games and practice times, selection of the season for a sport, and location of the games and practices

4. Travel and per diem allowances

5. Opportunities to receive coaching and academic tutoring

6. Assignment and compensation of coaches and tutors

Athletic Competition

7. Provision of locker rooms, practice and competitive facilities

8. Provision of medical and training facilities and services

9. Provision of housing and dining facilities and services

10. Publicity

In order to help ensure that the district's athletic program effectively accommodates the interests and abilities of both sexes in athletics within the meaning of 5 CCR 4922, the district shall use the following criteria: (Education Code 230)

1. Whether the interscholastic level participation opportunities for male and female students are provided in numbers substantially proportionate to their respective enrollments

2. When the members of one sex have been and are underrepresented among interscholastic athletes, whether the district can show a history and continuing practice of program expansion that is demonstrably responsive to the developing interest and abilities of the members of that sex

3. When the members of one sex are underrepresented among interscholastic athletes, and the district cannot show a history and continuing practice of program expansion as required in item #2 above, whether the district can demonstrate that the interest and abilities of the members of that sex have been fully and effectively accommodated by the present program

Parental Notifications

Before a student participates in interscholastic athletic activities, the Superintendent or designee shall send a notice to the student's parents/guardians which:

1. Contains information about the complaint procedures for filing a discrimination complaint that arises out of an interscholastic athletic activity including the name of the district's Title IX Coordinator

Athletic Competition

(cf. 1312.3 - Uniform Complaint Procedures)

2. Explains that there is an element of risk associated with all athletic competitions and that the district cannot guarantee that students will not be injured, despite its commitment to provide for every participant's health and welfare

(cf. 3530 - Risk Management/Insurance)
(cf. 5143 - Insurance)

3. Requests parental permission for the student to participate in the program and, if appropriate, be transported by the school to and from competitions

(cf. 3541.1 - Transportation for School-Related Trips)

4. States the Governing Board's expectation that students adhere strictly to all safety rules, regulations and instructions, as well as rules and guidelines related to conduct and sportsmanship

5. Include a copy of the local California Interscholastic Federation league rules

Adopted: 96
Revised: 8/4/98, 9/17/02
New - 1994/1995 School Year (Total District Policy Book Review)

Q:6000\ar6145.2

INSTRUCTION

High School Graduation Requirements

Because graduation from high school provides students with opportunities for postsecondary education and/or employment, the Governing Board desires to prepare each student to obtain a diploma of high school graduation.

(cf. 0420.3 - School-Based Student Motivation and Maintenance Program)
(cf. 5123 - Promotion/Acceleration/Retention)
(cf. 5127 - Graduation Ceremonies and Activities)
(cf. 5147 - Dropout Prevention)
(cf. 5149 - At-Risk Students)
(cf. 6164.2 - Guidance/Counseling Services)
(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

Course Requirements

To obtain a diploma of graduation from high school, students shall complete at least the following courses in grades 9 through 12, with each course being one year unless otherwise specified: (Education Code 51225.3)

1. Four courses in English

(cf. 6142.91 - Reading/Language Arts)

2. Three courses in mathematics

Beginning in the 2003-04 school year, at least one mathematics course, or a combination of the three mathematics courses required for completion in grades 9-12, shall meet or exceed state academic content standards for Algebra I. Completion of algebra coursework in grades 7-8 shall not exempt a student from the requirements to complete two mathematics courses in grades 9-12. (Education Code 51224.5)

(cf. 6011 - Academic Standards)
(cf. 6142.92 - Mathematics Instruction)

3. Two courses in science, including biological and physical sciences or integrated sciences.

(cf. 6142.93 - Science Instruction)

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

5. One course in visual or performing arts, foreign language or American Sign Language

(cf. 6142.6 - Visual and Performing Arts Education)

6. Two courses in physical education, unless the student has been exempted pursuant to Education Code 51241

(cf. 6142.7 - Physical Education)

The Governing Board recognizes that the prescribed course of study may not accommodate the needs of some students. The Board, with the active involvement of parents/guardians, administrators, teachers and students, shall adopt alternative means for the completion of prescribed courses, which may include:

1. Work experience or other outside school experience.

   (cf. 6178.1 - Work Experience Education)

2. Vocational education classes offered in high schools

   (cf. 6178 - Vocational Education)

3. Courses offered by regional occupational centers or programs.

4. Interdisciplinary study.

5. Independent study.

   (cf. 6158 - Independent Study)

6. Credit earned at a postsecondary institution.

7. Credit for driver education which satisfies the requirements of Vehicle Code 12507.

8. Appropriate community college or college credit which meet graduation requirements.

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(cf. 5118 - Transfers)
(cf. 5125 - Student Records)
(cf. 6011 - Academic Standards)
(cf. 6143 - Courses of Study)
(cf. 6146.3 - Reciprocity on Standards of Proficiency/Graduation Requirements)

Because the prescribed course of study may not accommodate the needs of some students, the Board shall provide alternative means for the completion of prescribed courses in accordance with law.

(cf. 6146.11 - Alternative Credits Toward Graduation)
(cf. 6146.2 - Certificate of Proficiency/High School Equivalency)

Standards of Proficiency for Classes Prior to 2005/2006 (Leave in Until 2005/2006)

To receive a high school diploma, district students also must achieve at least minimum proficiency in reading comprehension, writing and mathematics. The Board shall adopt proficiency standards in these areas and any others it deems appropriate. All adopted proficiency standards shall correspond with the goals of the course of study required for graduation.

(cf. 6011 - Academic Standards)

Student progress toward proficiency in basic skills shall be assessed in English once during grades 7 through 9 and twice during grades 10 and 11. A separate assessment shall be made of the student's proficiency in each skill area.

Remedial instruction shall be provided to any student who does not show adequate progress toward mastery of basic skills. This instruction may be provided in summer school and shall offer the student numerous opportunities to achieve mastery.

When a student does not show adequate progress, the Superintendent or designee shall inform a student's parent/guardian in writing that the student shall not receive a high school diploma unless the prescribed standards are met.

To receive a high school diploma, district students also must achieve at least a minimum proficiency in reading comprehension, writing and mathematics. The Board shall adopt proficiency standards in these areas and any others it deems appropriate. All adopted proficiency standards shall correspond with the goals of the course of study required for graduation.

Beginning in the 2005-2006 school year and each year thereafter, each student completing grade 12 shall successfully pass the state exit examinations in language arts and mathematics as a condition of high school graduation.

(cf. 6146.4 - Differential Graduation and Competency Standards for Students with Disabilities)
(cf. 6162.5 - Student Assessment)

Supplemental instruction shall be offered to any student who does not demonstrate "sufficient progress" as defined in Board policy, toward passing the exit examination. (Education Code 37252, 60851)

Exit Exam for the Classes of 2006 and Later

Beginning in the 2005-06 school year, each student completing grade 12 shall have successfully passed the state exit examination in language arts and mathematics as a condition of high school graduation. (Education Code 60851, 60859)

(cf. 6146.4 - Differential Graduation and Competency Standards for Students with Disabilities)
(cf. 6159 - Individualized Education Program)
(cf. 6162.52 - High School Exit Examination)

Supplemental instruction shall be offered to any student who does not demonstrate "sufficient progress," as defined in Board policy, toward passing the exit examination. (Education Code 37252, 60851)

(cf. 6176 - Weekend/Saturday Classes)
(cf. 6177 - Summer School)
(cf. 6179 - Supplemental Instruction)

Legal Reference:
EDUCATION CODE
37252 Supplemental instructional programs
48430 Continuation education schools and classes
48980 Notification of parent/guardian
51224 Skills and knowledge required for adult life
51224.5 Algebra instruction
51225.3 Requirements for graduation
51225.5 Honorary diplomas; foreign exchange students
51228 Graduation requirements
51230 American government and civics
51241-51246 Exemptions from requirements
51410-51412 Diplomas
51420-51427 High school equivalency certificates
51450-51455 Golden State Seal Merit Diploma
60850-60859 High school exit exam
66204 Certification of high school courses as meeting university admissions criteria

CODE OF REGULATIONS, TITLE 5
1600-1651 Graduation of pupils from grade 12 and credit toward graduation

Management Resources:
WEB SITES
CDE: http://www.cde.ca.gov
CSBA: http://www.csba.org

Adopted: 1991
Revised: 11/7/00, 6/19/01, 11/19/02
New - 1994/1995 School Year (Total District Policy Book Review)
Q:6000\bp6146.1

7.2.121

INSTRUCTION

HIGH SCHOOL GRADUATION REQUIREMENTS

Lincoln High School Graduation Requirements

Requirements for graduation and specified alternative means for completing the prescribed course of study shall be made available to students, parents/guardians and the public. (Education Code 51225.3)

(cf. 6146.11 - Alternative Credits Toward Graduation)
(cf. 6146.2 - Certificate of Proficiency/High School Equivalency)

Students shall not be required to have resided within the district for any minimum length of time as a condition of high school graduation. (Education Code 51411)

Foreign exchange students may receive honorary diplomas pursuant to Education Code 51225.5.

(cf. 6145.6 - International Exchange)

Students who complete all requirements for a high school diploma and demonstrate mastery of the curriculum in at least six subject matter areas may qualify for an honors diploma. (Education Code 51450, 51451)

(cf. 5126 - Awards for Achievement)

The Governing Board may retroactively grant a high school diploma to a former student whose education in the district was interrupted due to his/her internment during World War II and did not receive a diploma because of the internment. (Education Code 51430)

A diploma will be issued to those students who successfully complete the following requirements:

7.2.122

HIGH SCHOOL GRADUATION REQUIREMENTS

Lincoln High School Graduation Requirements (continued)

1. Proficiency:	Meet district adopted proficiencies.
2. Math:	6 Semesters. If a student successfully completed Algebra 1 in the 8th grade, he/she must complete two years of math, including Geometry and Algebra II with no less than a "C" grade each semester. All students must pass a course, or combination of courses, based on the content standards for Algebra I (Ed. Code 51224.5)
3. Science:	4 semesters
4. Social Science:	Semesters, which include: 2 semesters in World Studies/Geography 2 semesters in U.S. History/Geography 1 semester in American Government 1 semester in Economics
5. English and Written Expression:	8 semesters
6. Physical Ed/Safety:	4 semesters
7.Visual & Performing Arts	2 semesters
8. Freshman State Requirements:	2 semesters
9. Electives:	110 credits Foreign Language strongly encouraged
10. Credit Requirements:	260 credits
	A student earns 5 credits per semester for each class passed. By taking 7 classes per semester it is possible to earn 70 credits per year.

It is possible that the total number of credits necessary for graduation may be adjusted for:

1. Transfer students who have been taking fewer than seven classes.

2. R.O.P. students who, because of transportation hardship, have been taking fewer than seven classes and have failed no more than four semester classes.

7.2.123

HIGH SCHOOL GRADUATION REQUIREMENTS

Lincoln High School Graduation Requirements (continued)

3. District waiver as a result of concurrent enrollment in selected post-secondary classes.

Any adjustment in graduation requirements will be made only with the approval of the principal.

The district will provide students with alternative educational means for meeting the district-approved course of study.

Standards of Proficiency for the Classes 2005-2006

Student progress toward proficiency in basic skills shall be assessed in English once during grades 7-9 and twice during grades 10-11. A separate assessment shall be made of the student's proficiency in each skill area, and a separate score given in each skill area.

The Superintendent or designee shall provide remedial instruction for any student who does not show adequate progress toward mastery of basic skills. This instruction may be provided in summer school and shall offer the student numerous opportunities to achieve mastery.

State law requires that graduates will have to reach a minimum standard of proficiency in reading, writing and mathematics in order to receive a diploma of graduation from high school.

A student shall maintain a 2.0 GPA in English classes for a total of six semesters.

To meet mathematics competency/proficiency requirements, students must pass five out of six required semesters with an average grade of "C" or better.

The Superintendent or designee shall provide remedial instruction for any student who does not show adequate progress toward mastery of basic skills. This instruction may be provided in summer school and shall offer the student numerous opportunities to achieve mastery. (Education Code 51216)

Notices to students in grades 9 to 12 shall inform parents/guardians that the student shall not receive a high school diploma unless the prescribed standards are met. (Education Code 51216)

7.2.124

HIGH SCHOOL GRADUATION REQUIREMENTS

Lincoln High School Graduation Requirements (continued)

When a student's progress towards proficiency in basic skills does not meet district standards, the principal or designee shall arrange a conference in which the student, the parent/guardian and a certificated employee familiar with the student's progress discuss the assessment results and steps to be taken to assist him/her toward the mastery of basic skills. (Education Code 51216)

The district will provide students in alternative educational programs differential means for meeting the district-approved standards of proficiency.

Early Graduation

Lincoln High School early graduation procedures are as follows:

1. A parent or legal guardian must submit a written request stating the reasons for early graduation.

2. A counselor must submit a reference letter one semester prior to graduation.

3. A student must complete high school credit requirements.

4. A student must meet required proficiencies in math and Language Arts.

5. The principal must give approval.

Early graduates will not be eligible to participate in school-sponsored activities during the spring semester.

Alternative Education programs may adjust early graduation procedures to meet their needs.

Exit Examination for the Classes of 2006 and Later

At the beginning of each school year or at the time a student transfers into the district, the Board shall provide written notification to all students in grades 9 through 12 and to their parents/guardians that, starting in the 2005-2006 school year and each year thereafter, each student completing the 12th grade shall be required to successfully pass the state's high school exit examination as a condition of graduation. The notification shall include, at a minimum, the date of the examination, the requirements for passing the examination, and the consequences of not passing the examination. (Education Code 48980, 60850)

7.2.125

HIGH SCHOOL GRADUATION REQUIREMENTS
Lincoln High School Graduation Requirements (continued)

(cf. 5145.6 - Parental Notifications)

The examination shall be administered in accordance with law, Board policy and administrative regulation.

(cf. 6162.5 - Student Assessment)

When students do not demonstrate sufficient progress toward passing the exit examination, supplemental instruction offered by the district shall be designed to assist students to succeed on the exit examination and shall reflect statewide academic standards to the extent that the district has aligned its curriculum with those standards. (Education Code 60851)

(cf. 6011 - Academic Standards)

Supplemental instruction shall include summer school instructional programs for students in grades 7 through 12 who do not demonstrate sufficient progress toward passing the exit examination. (Education Code 37252)

(cf. 5123 - Promotion/Acceleration/Retention)
(cf. 6177 - Summer School)

7.2.126

HIGH SCHOOL GRADUATION REQUIREMENTS

Phoenix High School Graduation Requirements

A diploma will be issued to those students who successfully complete the following requirements:

1. Proficiency:	Meet district adopted proficiencies.
2. Math:	30 credits All students must pass a course, or combination of courses, based on the content standards for Algebra I (E.C. 51224.5)
3. Science:	20 credits
4. Social Science:	35 credits, which include: 10 credits in World Studies/Geography (5) 10 credits in U.S. History/Geography 5 credits in American Government 5 credits in Economics
5. English and Written Expression:	40 credits
6. Physical Ed/Safety:	20 credits
7. Career Education:	10 credits
8. Fine Arts or Foreign Language:	10 credits
9. Computers:	10 credits
10. Health:	5 credits
11 Electives:	40 credits
12. Credit Requirements:	220 credits

Adopted: 8/1/95
Revised: 12/5/95, 3/21/00, 4/4/00, 5/16/00 (page "d" only), 6/20/00, 9/5/00 (page "d" only), 11/7/00, 6/18/02
New - 1994/1995 School Year (Total District Policy Book Review)
Q:6000\ar6146.1

7.2.127

INSTRUCTION

Individualized Education Program

At the beginning of each school year, the district shall have an individualized education program (IEP) in effect for each student with a disability within district jurisdiction. (34 CFR 300.342)

Members of the IEP Team

The IEP team for any student with a disability shall include at least the following members: (20 USC 1414(d) *34 CFR 300.344; Education Code 56341*)

1. One or both of the student's parents/guardians, and/or a representative selected by the parent/guardian

2. If the student is or may be participating in the regular education program, at least one regular education teacher.

If more than one regular education teacher is providing instructional services to the student, the district may designate one such teacher to represent the others.

3. At least one special education teacher, or where appropriate, at least one special education provider of such student.

4. A representative of the district, Special Education Local Plan Area (SELPA) or county office of education who is:

    a. Qualified to provide, or supervise, the provision of specially designed instruction to meet the unique needs of students with disabilities

    b. Knowledgeable of the general curriculum

    c. Knowledgeable about the availability of district and/or SELPA (Special Education Local Plan Area) resources

5. An individual who conducted an assessment of the student or who is knowledgeable about the assessment procedures used and who is:

    a. Familiar with the assessment results or recommendations

    b. Qualified to interpret the instructional implication of assessment results

This individual may already be a member of the team as described above or in item #6 below.

Individualized Education Program

6. At the discretion of the parent/guardian or district, other individuals who have knowledge or special expertise regarding the student, including related services personnel as appropriate

   The party who invites the individual to be a member of the IEP team shall make the determination of whether the individual has special expertise regarding the student. (Education Code 56341)

7. Whenever appropriate, the student with a disability

8. For transition service participants pursuant to 34 CFR 300.347:

   a. The student, of any age, with the disability if the purpose of the meeting is the consideration of the student's transition service needs under Education Code 56345.1 (a) or (b).

If the student does not attend the IEP team meeting, the district shall take other steps to ensure that the student's preferences and interests are considered.

   b. A representative of any other agency that is likely to be responsible for providing or paying for transition services

If a representative does not attend the meeting, the district shall take other steps to obtain participation of the agency in the planning of any transition services.

9. For students suspected of having a specific learning disability, at least one person of the team shall be qualified to conduct individual diagnostic examinations of the student, such as a school psychologist, speech language pathologist or remedial reading teacher. At least one team member other than the student's regular education teacher shall observe the student's academic performance in the regular classroom setting. If the child is younger than five years or not enrolled in school, a team member shall observe the child in an environment appropriate for a child of that age.

10. For students who have been placed in a group home by the juvenile court, a representative of the group home

If the child is younger than five years or not enrolled in school, a team member shall observe the child in an appropriate environment.

In addition, any of the following may participate, as appropriate:

1. The program specialist, school psychologist, school nurse, school social worker, counselor, or other student services worker who has conducted an assessment of the student, when the assessment is significant to the development of the IEP

Individualized Education Program

2. Any other person whose competence is needed because of the nature and extent of the student's disability

3. A public agency representative fluent in the student's primary language

IEP Meetings

The IEP team shall meet: (20 USC 1414(d); Education Code 56343)

1. Whenever a student has received an initial formal assessment. The team may meet when a student receives any subsequent formal assessment.

2. Whenever the student demonstrates a lack of anticipated progress.

3. Whenever the parent/guardian or teacher requests a meeting to develop, review or revise the IEP.

4. At least annually to:

    a. Review the student's progress and to determine whether the student's annual goals are being achieved
    b. Review the IEP and the appropriateness of placement
    c. Make any necessary revisions to the IEP

The IEP team shall conduct this review. Others may participate if they have essential expertise or knowledge.

If a participating agency, other than the district, fails to provide the transition services described in the student's IEP, the team shall reconvene to identify alternative strategies to meet the transition service needs for the student set out in the IEP. (Education Code 56345.1)

When a parent/guardian requests an IEP team meeting to review the IEP, the team shall meet within 30 days of receiving the parent/guardian's written request, not counting days

between the student's regular school sessions, terms, or days of school vacation in excess of five school days. If a parent/guardian makes an oral request, the district shall notify the parent/guardian of the need for a written request and the procedure for filling a written request. (Education Code 56343.5)

An IEP required as a result of an assessment of the student shall be developed within 50 days, not counting days between the student's regular school sessions, terms or days of school vacation in excess of five school days, from the date of receipt of the parent/guardian's written consent for assessment, unless the parent/guardian agrees, in

writing, to an extension. However, an IEP required as a result of an assessment of a student shall be developed within 30 days after the commencement of the subsequent regular school year for each student for whom a referral has been made 20 days or less prior to the end of the regular school year. In the case of student school vacations, the 50-day time limit shall recommence on the date that student school days reconvene (Education Code 56344)

A regular education or special education teacher may request a review of the classroom assignment of a special education student by submitting a written request to the Superintendent or designee. The Superintendent or designee shall consider the request within 20 days of receiving it, not counting days in July and August or, for year-round schools, days when the school is off track. If the review indicates a need for change in the student's placement, instruction and/or related services, the Superintendent or designee shall convene an IEP meeting, which shall be held within 30 days of the Superintendent or designee's review, not counting days in July or August or days when school is off track, unless the student's parent/guardian consents to an extension of time.

At each IEP meeting convened by the district, the district administrator or specialist on the team shall inform the parent/guardian and student of the federal and state procedural safeguards included in the notice of parental rights provided pursuant to Education Code 56321. (Education Code 56500.1)

(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)

The Superintendent or designee shall take steps to ensure that one or both of the parents/guardians of the student with a disability are present at each IEP meeting or are afforded the opportunity to participate. These steps shall include notifying the parents/guardians of the meeting (as specified below) and scheduling the meeting at a mutually agreed on time and place. (34 CFR 300.345)

The Superintendent or designee shall send parents/guardians notice of the IEP team meetings early enough to ensure that they will have an opportunity to attend. This notice shall: (34 CFR 300.345; Education Code 56341.5)

1. Indicate the purpose, time and location of the meeting

2. Indicate who will be in attendance at the meeting

3. Inform the parents/guardians of the provisions of 34 CFR 300.344(a)(6) and (c), relating to the participation of other individuals on the IEP team who have knowledge or special expertise about the student

4. Identify any other local agency that is likely to be responsible for providing or paying for transition services in accordance with 34 CFR 300.344

Individualized Education Program (IEP)

5. For students age 14, or younger if appropriate:

   a. Indicate that a purpose of the meeting will be the development of a statement of the transition service needs of the student pursuant to 34 CFR 300.347(b)(1)

   b. Indicate that the district will invite the student to the IEP meeting

6. For students age 16, or younger if appropriate:

   a. Indicate that the purpose of the meeting is the consideration of needed transition services for the student as required by 34 CFR 300.347(b)(2)

   b. Indicate that the district will invite the student to the IEP meeting

   c. Identify any other agency that will be invited to send a representative

If no parent/guardian can attend the meeting, the Superintendent or designee shall use other methods to ensure parent/guardian participation, including individual or conference telephone calls. (34 CFR 300.345; Education Code 56341.5)

An IEP meeting may be conducted without a parent/guardian in attendance if the district is unable to convince the parent/guardian that he/she should attend. In this case, the district shall maintain a record of its attempts to arrange a mutually agreed upon time and place for the meeting, including: (34 CFR 300.345)

1. Detailed records of telephone calls made or attempted and the results of those calls

2. Copies of correspondence sent to the parent/guardian and any response received

3. Detailed records of visits made to the parent/guardian's home or place of employment and the results of those visits

Parents/guardians and the district shall have the right to audiotape the proceedings of IEP meetings, provided members of the IEP team are notified of this intent at least 24 hours

before the meeting. If the district gives notice of intent to audiotape a meeting, and if the parent/guardian objects or refuses to attend because the meeting would be audiotaped, the meeting shall not be audiotaped. Parents/guardians also have the right to: (Education Code 56341)

1. Inspect and review the audiotapes

2. Request that the audiotapes be amended if the parent/guardian believes they contain information that is inaccurate, misleading or in violation of the student's privacy rights or other rights

3. Challenge, in a hearing, information that the parent/guardian believes is inaccurate, misleading, or in violation of the student's privacy rights or other rights

(cf. 5020 - Parent Rights and Responsibilities)

Contents of the IEP

The district shall have an IEP in effect for each student with disabilities within its jurisdiction at the beginning of each school year. (Education Code 56344)

The IEP shall be a written statement determined in a meeting of the IEP team. It shall include but not be limited to all of the following: *(20 USC 1414(d)) 34 CFR 300.347; Education Code 56345, 56345.1)*

1. A statement of the present levels of the student's educational performance, including one of the following:

   a. For a school age child how the student's disability affects the student's involvement and progress in the general curriculum, or (i.e., the same curriculum as for nondisabled students)

   b. For preschool children, as appropriate, how the disability affects the student's participation in appropriate activities

2. A statement of measurable annual goals, including benchmark or short-term objectives related to:

   a. For a school age child meeting the student's needs that result from the student's disability in order to enable the student to be involved in and progress in the general curriculum, and

      For a preschool child, as appropriate, meeting the child's needs that result from his/her disability to enable the child to participate in appropriate activities

   b. Meeting each of the student's other educational needs that result from the student's disability

3. A statement of the special education, related services and supplementary aids and services to be provided to the student, or on behalf of the student, and a statement of the program modifications or supports for school personnel that will be provided for the student to:

   a. Advance appropriately toward attaining the annual goals

b. Be involved and progress in the general curriculum in accordance with item #1 above and to participate in extracurricular and other nonacademic activities

(cf. 6145 - Extracurricular and Cocurricular Activities)

c. Be educated and participate with other students with disabilities and nondisabled students in the activities in this paragraph

(cf. 3541.2 - Transportation for Students with Disabilities or Handicaps)

4. An explanation of the extent, if any, to which the student will not participate with nondisabled students in the regular class and in the extracurricular and other nonacademic activities described in item #3 above and other activities pursuant to Education Code 56345.

5. A statement of any individual modifications in the administration of state or districtwide assessments of student achievement that are needed in order for the student to participate in such assessment and

   a. If the IEP team determines that the student will not participate in the administration of the state or districtwide assessment of student achievement (or part of such an assessment) a statement of:

      i. Why that assessment is not appropriate for the student

      ii. How the student will be assessed

(cf. 6162.5 - Student Assessment)

6. The projected date for the beginning of the services and modifications described in item #3 above and the anticipated frequency, location and duration of those services and modifications.

7. Appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the annual goals are being achieved

8. A statement of:

   a. How the student's progress toward the annual goals described in item #2 above will be measured

   b. How the student's parents/guardians will be regularly informed (by such means as periodic report cards), at least as often as parents/guardians of nondisabled students, of:

(1) Their child's progress towards the annual goals described in item #2 above

(2) The extent to which that progress is sufficient to enable the student to achieve the goals by the end of the year

9. A statement of transition service needs as defined in Education Code 56345.1 follows:

   a. Beginning at age 14, (or younger if determined appropriate by the IEP team), and updated annually, a statement of transition service needs of the student under the applicable components of the IEP that focus on the student's courses of study (such as participation in advanced-placement courses or vocational education program)

   b. Beginning at age 16 (or younger if determined appropriate by the IEP team), and annually thereafter, a statement of needed transition services for the student, including, when appropriate, a statement of the interagency responsibilities or any needed linkages

   c. Beginning at least one year before the student reaches the age 18, a statement that the student has been informed of his/her rights pursuant to IDEA, if any, that will transfer to the student upon reaching the age 18 pursuant to 20 USC 1415(m)

10. Beginning at least one year before the student reaches age 18, a statement that the student has been informed of his/her rights, if any, pursuant to 34 CFR 300.110 - 300.284 that will transfer to the student upon reaching age 18.

(cf. 6146.4 - Differential Graduation and Competency Standards for Individuals with Exceptional Needs)

Where appropriate, the IEP shall also include: *(Education Code 56345)*

1. For students in grades 7-12, any alternative means and modes necessary for the student to complete the district's prescribed course of study and to meet or exceed proficiency standards required for graduation.

2. Linguistically appropriate goals, objectives, programs and services for students whose primary language is not English.

3. Extended school year services when needed, as determined by the IEP team.

4. Provision for transition into the regular class program if the student is to be transferred from a special education or center, or nonpublic, nonsectarian school into a regular education program in a public school for any part of the school day.

The IEP shall include descriptions of activities intended to:

a. Integrate the student into the regular education program, including indications of the nature of each activity and the time spent on the activity each day or week.

b. Support the transition of the student from the special education program into the regular education program.

(cf. 6176 - Weekend/Saturday Classes)
(cf. 6177 - Summer School)
(cf. 6178 - Vocational Education)
(cf. 6181 - Alternative Schools)

5. Specialized services, materials and equipment for students with low incidence disabilities, consistent with the guidelines of Education Code 56136.

Development, Review and Revision of the IEP

In developing or revising the IEP, the IEP team shall consider the following: (20 USC 1414(d); Education Code 56345)

1. The strengths of the student and the concerns of the parents/guardians for enhancing the education of their child

2. The results of the initial evaluation or most recent evaluation of the student

3. As appropriate, the results of the student's performance on any general state or districtwide assessment programs

4. In the case of a student whose behavior impedes his/her learning or that of others, if appropriate, positive behavioral interventions, strategies and supports to address that behavior

5. In the case of a student with limited English proficiency, the language needs of the student as such needs relate to the student's IEP

6. In the case of a student who is blind or visually impaired, the need to provide for instruction in Braille and the use of Braille unless the IEP team determines, after an evaluation of the student's reading and writing skills, needs, and appropriate reading and writing media, that instruction in Braille or the use of Braille is not appropriate for the student

7. The communication needs of the student, and in the case of a student who is deaf or hard of hearing, the student's language and communication needs, opportunities for direct communications with peers and professional personnel in the student's language

and communication mode, academic level, and full range of needs, including opportunities for direct instruction in the student's language and communication mode

The team shall also consider the related services and program options that provide the student with an equal opportunity for communication access, including the following: (Education Code 56345)

a. The student's primary language mode and language, which may include the use of spoken language with or without visual cues, and/or the use of sign language
b. The availability of a sufficient number of age, cognitive and language peers of similar abilities
c. Appropriate, direct and ongoing language access to special education teachers and other specialists who are proficient in the student's primary language mode and language
d. Services necessary to ensure communication-accessible academic instructions, school services and extracurricular activities

8. Whether the student requires assistive technology devices and services

If, in considering the special factors in items #1-8 above, the IEP team determines that a student needs a particular device or service, including an intervention, accommodation or other program modification, in order to receive a free and appropriate public education, the IEP team must include a statement to that effect in the student's IEP. (34 CFR 300.346; Education Code 56341.1, 56343, 56345.1)

The IEP may be revised, as appropriate, to address: (20 USC 1414(d); Education Code 56343, 56345.1)

1. Any lack of expected progress toward the annual goals and in the general curriculum

2. The results of any re-assessment conducted pursuant to Education Code 56381

   A re-assessment of the student shall be conducted at least once every three years, or more frequently if conditions warrant a reassessment, or if the students parent/guardian or teacher requests a reassessment and a new IEP to be developed. (Education Code 56381)

3. Information about the student provided to or by the parents/guardians regarding review of evaluation data pursuant to 20 USC 1414(c)(1)(B)

4. The student's anticipated needs

5. Factors used to develop the IEP as described in Education Code 56341.1(a).

6. Other matters

As a member of the IEP team, the regular education teacher shall, to the extent appropriate, participate in the development, review and revision of the student's IEP, including assisting in the determination of: (34 CFR 300.346)

1. Appropriate positive behavioral interventions and strategies for the student

(cf. 6159.4 - Behavioral Interventions for Special Education)

2. Supplementary aids and services, program modifications or supports for school personnel that will be provided for the student, consistent with 34 CFR 300.347(a)(3)

Whenever a special education student transfers into the district from another district not part of this district's SELPA, the Superintendent or designee shall ensure that the student is immediately provided an interim placement for a period not to exceed 30 days. This interim placement shall be in accordance with either the student's existing IEP to the extent possible within existing resources, or a new IEP, unless the parent/guardian agrees otherwise. Before the expiration of the 30-day period, the IEP team shall review the interim placement and shall make a final recommendation. The team may utilize information, records, and reports from the district or county program from which the student transferred. (Education Code 56325)

On an annual basis, all IEPs shall be reviewed for student progress, appropriateness of placement and to include any necessary revisions. (Education Code 56380)

Due Process/Mediation

A student shall not be required to participate in all or part of any special education program unless the parent/guardian is first informed of, in writing, the facts that make participation in the program necessary or desirable, the contents of the IEP and the parent/guardian consents, in writing to all or part of the IEP after receiving this notice. If the parent/guardian does not consent to all of the components of the IEP, then those components of the IEP to which the parent/guardian has consented shall be implemented so as not to delay providing instruction and services to the student. (Education Code 56346)

If the Superintendent or designee determines that a part of the proposed IEP to which the parent/guardian does not consent is necessary in order to provide a free and appropriate public education to the student, he/she shall either initiate a due process hearing or a prehearing mediation conference with the state pursuant to Education Code 56500.3. While the due process hearing or prehearing mediation conference is pending, the student shall remain in his/her current placement unless the parent/guardian and the Superintendent or designee agrees otherwise. (Education Code 56346)

While a due process hearing is pending, the Superintendent or designee may choose to meet informally with the parent/guardian pursuant to Education Code 56502 or may hold a mediation conference pursuant to Education Code 56503. If a due process hearing is

held, the hearing decision shall be the final administrative determination and shall be binding upon the parties. *(Education Code 56346)*

Adopted: 8/1/95
Revised: 3/5/96, 2/2/99, 10/5/99, 12/7/99, 11/7/00 (Page "g" only), 11/19/02, 1/6/04

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Delete

~~WESTERN PLACER UNIFIED SCHOOL DISTRICT~~

~~BP 6162.53(a)~~

~~INSTRUCTION~~

~~Golden State Examination~~

~~The Governing Board believes that participation in the Golden State Examinations can motivate students to succeed in key academic courses.~~

~~Participation in the Golden State Examinations shall be voluntary. The Board strongly encourages students to accept the challenge these examinations present.~~

~~School award programs shall be held to recognize all students who participate in the Golden State Examinations, with special recognition for those who receive honors.~~

~~*(cf. 5126 - Awards for Achievement)*~~

~~*Legal Reference:*~~
~~*EDUCATION CODE*~~
~~*51041 Evaluation of educational program*~~
~~*51450-51455 Golden State Seal Merit Diploma*~~
~~*60600-60652 Assessment of academic achievement*~~

~~*Management Resources:*~~
~~*WEB SITES*~~
~~*CDE: http://www.cde.ca.gov*~~
~~*CSBA: http://www.csba.org*~~

~~Adopted: 9/18/01~~
~~Q:6000(b)bp\6162.54~~

7.2.140

INSTRUCTION

Identification of Individuals with Exceptional Needs

A student shall be referred for special educational instruction and services only after the resources of the regular education program have been considered and used where appropriate. (Education Code 56303)

All referrals from special education and related services from school staff shall include a brief reason for the referral and describe the regular program resources that were considered and/or modified for use with the student, and their effect. (5 CCR 3021)

A proposed assessment plan shall be developed within 15 days of a referral for assessment, not counting days between the student's regular school session or terms or days of school vacation in excess of five school days from the date of receipt of the referral. Within 15 days of a referral for assessment, the students parent/guardian shall receive a notice of parental rights and a written proposed assessment plan. The 15-day period does not include days between the student's regular school session or term or days of school vacation in excess of five school days unless, the parent/guardian agrees in writing to an extension. (Education Code 56321)

The proposed assessment plan shall meet all of the following requirements: (Education Code 56321)

1. Be in a language easily understood by the general public

2 Be provided in the primary language of the parent/guardian or other mode of communication used by the parent/guardian unless it is clearly not feasible

3. Explain the types of assessment to be conducted

4. State that no individualized education program (IEP) will result from the assessment without parent/guardian consent

(cf. 6159 - Individualized Education Program)

INSTRUCTION

Identification of Individuals with Exceptional Needs

Upon receiving the proposed assessment plan, the parent/guardian shall have at least 15 days to decide whether or not to consent to the assessment. The assessment may begin as soon as informed parental consent is given. The district shall not construe parent/guardian consent for initial assessment as consent for initial placement or initial provision of special education services. (Education Code 56321; 34 CFR 300.505)

Informed parental consent means that the parent/guardian: (34 CFR 300.500)

1. Has been fully informed of all information relevant to the activity for which consent is sought, in his/her native language or other mode of communication

2. Understands and agrees in writing to the assessment.

3. Understands that the granting of consent is voluntary on the part of the parent/guardian and may be revoked at any time

(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)

As part of the assessment plan, the parent/guardian shall receive written notice that: (Education Code 56329; 34 CFR 300.502))

1. Upon completion of the administration of tests and other assessment materials, an IEP team meeting that includes the parent/guardian or his/her representative shall be scheduled pursuant to Education Code 56341. At this meeting, the team shall determine whether or not the student is a student with disabilities as defined in Education Code 56026 and shall discuss the assessment, the educational recommendations and the reasons for these recommendations. A copy of the assessment report and the documentation of determination of eligibility shall be given to the parent/guardian.

2. If the parent/guardian disagrees with an assessment obtained by the district, a parent/guardian has the right to obtain, at public expense, an independent educational assessment of the student from qualified specialists, as defined by district regulations in accordance with 34 CFR 300.502.

INSTRUCTION

Identification of Individuals with Exceptional Needs

If the district observed the student in conducting its assessment, or if its assessment procedures make it permissible to have in-class observation of a student, an equivalent opportunity shall apply to the independent educational assessment. This equivalent opportunity shall apply to the student's current placement and setting as well as observation of the district's proposed placement and setting, regardless of whether the independent educational assessment is initiated before or after the filing of a due process hearing proceeding.

3. The district may initiate a due process hearing pursuant to Education Code 56500-56508 to show that its assessment is appropriate. If the final decision resulting from the due process hearing is that the assessment is appropriate, the parent/guardian still has the right for an independent educational assessment but not at public expense.

If the parent/guardian obtains an independent educational assessment at private expense, the results of the assessment shall be considered by the district with respect to the provision of free, appropriate public education to the student, and may be presented as evidence at a due process hearing regarding the student. If the district observed the student in conducting its assessment, or if its assessment procedures make it permissible to have in-class observation of a student, an equivalent opportunity shall apply to an independent educational assessment of the student in the student's current educational placement and setting, if any, proposed by the district, regardless of whether the independent educational assessment is initiated before or after the filing of a due process hearing.

4. If a parent/guardian proposes a publicly financed placement of the student in a nonpublic school, the district shall have an opportunity to observe the proposed placement and, if the student has already been unilaterally placed in the nonpublic school by the parent/guardian, the student in the proposed placement. Any such observation shall only be of the student who is the subject of the observation and may not include the observation or assessment of any other student in the proposed placement unless that student's parent/guardian consents to the observation or assessment. The results of any observation or assessment of another student in violation of Education Code 56329(d) shall be inadmissible in any due process or judicial proceeding regarding the free appropriate public education of that other student.

INSTRUCTION

Identification of Individuals with Exceptional Needs

An individualized education program (IEP) required as a result of an assessment shall be developed within a total time not to exceed 50 days, not counting days between the student's regular school sessions, terms, or days of school vacation in excess of five school days, from the date of the receipt of the parent/guardian's consent for assessment, unless the parent/guardian agrees in writing to an extension. (Education Code 56043)

Before entering kindergarten or first grade, children with disabilities who are in a preschool program shall be reassessed to determine if they still need special education and services. IEP teams shall identify a means of monitoring the continued success of children who are determined to be eligible for less intensive special education programs to ensure that gains made are not lost by a rapid removal of individualized programs and supports for these individuals. . (Education Code 56445)

Adopted: 8/1/95
Revised: 12/7/99, 1/6/04
q:6000\ar6164.4

INSTRUCTION

Gifted and Talented Student Program

Definitions

A gifted and talented student is one who is identified as possessing demonstrated or potential abilities that give evidence of high performance capability in categories selected by the Governing Board. (Education Code 52201)

A highly gifted student is one who has achieved a measured intelligence quotient of 150 or more points on an assessment of intelligence administered by qualified personnel or has demonstrated extraordinary aptitude and achievement in language arts, mathematics, science, or other academic subjects, as evaluated and confirmed by both the student's teacher and principal. Highly gifted students shall generally constitute not more than one percent of the student population. (Education Code 52201)

A special day class for gifted and talented students consists of one or more classes totaling a minimum school day where each class: (5 CCR 3840)

1. Is composed of gifted and talented students

2. Is designed to meet the specific academic needs of gifted and talented students for enriched or advanced instruction and is appropriately differentiated from other classes in the same subjects at the school

3. Is taught by a teacher who has specific preparation, experience, personal attributes and competencies in the teaching of gifted children

A part-time grouping is one in which students attend classes or seminars that are organized to provided advanced or enriched subject matter for a part of the school day and those classes are composed of identified gifted and talented students. (5 CCR 3840)

A cluster grouping is one in which students are grouped within a regular classroom setting and receive appropriately differentiated activities from the regular classroom teacher. (5 CCR 3840)

Independent study provides additional instructional opportunities supervised by a certificated district employee through special tutors or mentors or through enrollment in correspondence courses specified in Education Code 51740 and 5 CCR 1633. (5 CCR 3840)

Gifted and Talented Student Program

(cf. 6158 - Independent Study)

Acceleration means that students are placed in grades or classes more advanced than those of their chronological age group and are provided special counseling and/or instruction outside the regular classroom in order to facilitate their advanced work. (5 CCR 3840)

(cf. 5123 - Promotion/Acceleration/Retention)

Postsecondary education opportunities offer students the opportunity to attend classes conducted by college or community college or to participate in Advanced Placement programs. (5 CCR 3840)

(cf. 6141.5 - Advanced Placement)

Enrichment activities are supplemental educational activities that augment students' regular educational programs in their regular classrooms. Students use advanced materials and/or receive special opportunities from persons other than the regular classroom teacher. (5 CCR 3840)

Program Plan

The Superintendent or designee shall develop a written plan for the district's program which includes the components specified in 5 CCR 3831.

Identification of Gifted and Talented Students

Students shall be selected for the program based on their demonstrated or potential ability for high performance in one or more of the following categories: (Education Code 52202, 5 CCR 3822)

1. Intellectual, creative, specific academic, or leadership ability

2. High achievement

3. Talent in visual or performing arts

The Superintendent or designee shall design methods to seek out and identify gifted and talented students from varying linguistic, economic and cultural backgrounds. (5 CCR 3820)

Gifted and Talented Student Program

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 6174 - Education for English Language Learners)

Evidence of students' capability may include any of the following: (5 CCR 3823)

1. School, class and individual student records

2. Individual tests, including summary and evaluation by a credentialed school psychologist

3. Group tests

4. Interviews and questionnaires by a teacher, parent/guardian or others

5. Student products, comments from peers, and opinions of professional persons

(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 6162.5 - Student Assessment)

Such evidence shall consider the economic, linguistic and cultural characteristics of students' background. (5 CCR 3823)

Prior to making a final determination of a student's eligibility, the pertinent evidence shall be evaluated by the student's principal or designee, a classroom teacher familiar with the student's work, and, when appropriate, a credentialed school psychologist. A person recognized as an expert in the gifted and talented category under consideration, and/or a person who has in-depth understanding of the student's linguistic or cultural group, shall participate in the evaluation of the evidence unless there is no doubt as to the student's eligibility. These persons shall meet as necessary to resolve any differences in assessment and recommendations. (5 CCR 3824)

The Superintendent or designee shall make the final determination of a student's eligibility.

The Superintendent or designee may also identify as gifted and talented any student who has transferred from a district in which he/she was identified as a gifted and talented student. (Education Code 52202)

(cf. 5118 - Transfers)

Gifted and Talented Student Program

The Superintendent or designee may establish an identification and placement committee to review evidence of students' capacities and make recommendations regarding the eligibility of individual students.

Written parental consent shall be secured before students participate in the program. (5 CCR 3831)

Community College Enrollment

With parental consent, a principal may recommend students of any age or grade level for part-time enrollment in community college courses. For any particular grade level, a principal may not recommend for community college summer session attendance more than five percent of the total number of students who completed that grade immediately prior to the time of recommendation. (Education Code 48800)

The principal may only recommend a student for community college summer session if that student satisfies all of the following conditions: (Education Code 48800)

1. Demonstrates adequate preparation in the discipline to be studied

2. Exhausts all opportunities to enroll in an equivalent course, if any, at his/her school of attendance

If a community college course is to be held at a district high school campus, the Board shall define, at a regularly scheduled meeting, the times that the campus will be closed to the general public. (Education Code 76002)

Special part-time students may enroll in up to 11 units per semester, or the equivalent, in a community college. Such students shall receive credit for community college courses that they complete at a level jointly determined appropriate by the Board and community college district board. (Education Code 48800, 76001)

Any student's parent/guardian may petition the Board to authorize the student to attend a community college as a special full-time student if he/she believes the student would benefit from advanced scholastic or vocational work that would thereby be available. (Education Code 48800.5)

Gifted and Talented Student Program

If the Board denies a request for special part-time or full-time enrollment at a community college for a student who is identified as highly gifted and talented as defined above, the Board shall issue its written recommendation and the reasons for the denial within 60 days. The written recommendation and denial shall be issued at the next regularly scheduled Board meeting that falls at least 30 days after the request has been submitted. (Education Code 48800, 48800.5)

Adopted: 1990
Revised: 12/4/01
New - 1994/1995 School Year (Total District Policy Book Review)
Q:6000\ar6172

BYLAWS OF THE BOARD

Conflict of Interest

Incompatible Activities

Governing Board members shall not engage in any employment or activity which is inconsistent with, incompatible with, in conflict with or inimical to the Board member's duties as an officer of the district. *(Government Code 1126)*

(cf. 9220 - Governing Board Elections)

Conflict of Interest Code

The district's conflict of interest code shall comprise of the terms of California Code of Regulations, Title 2, Section 18730 and any amendments to it adopted by the Fair Political Practices Commission, together with a district attachment specifying designated positions and the specific types of disclosure statements required for each position.

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code in even-numbered years. If no change in the code is required, the district shall submit by October 1 a written statement to that effect to the code reviewing body. If a change in the code is necessitated by changed circumstances, the district shall submit an amended code to the code reviewing body. (Government Code 87306.5)

When a change in the district's conflict of interest code is necessitated by changed circumstances such as the creation of new positions, amendments or revisions shall be submitted to the code reviewing body within 90 days. (Government Code 87306)

When reviewing and preparing conflict of interest codes, the district shall provide officers, employees, consultants and members of the community adequate notice and a fair opportunity to present their views. *(Government Code 87311)*

If a Board member or designated employee determines that he/she has a financial interest in a decision, as described in Government Code 87103, this determination shall be disclosed. The member shall be disqualified from voting unless his/her participation is legally required. (2 CCR 18700)

Upon receiving the statements of employees designated in Category 1 of the district's Appendix, the Superintendent or designee shall make and retain copies in the district office.

Statements of economic interests submitted to the district by designated employees in accordance with the conflict of interest code shall be available for public inspection and reproduction. (Government Code 81008)

Financial Interest

Board members and designated employees shall not be financially interested in any contract made by the Board or in any contract they make in their capacity as Board members or designated employees. *(Government Code 1090)*

A Board member shall not be considered to be financially interested in a contract if his/her interest includes, but is not limited to, any of the following: (Government Code 1091.5)

1. That of an officer in being reimbursed for his/her actual and necessary expenses incurred in the performance of an official duty

2. That of a recipient of public services generally provided by the public body or board of which he/she is a member, on the same terms and conditions as if he or she were not a member of the board

3. That of a landlord or tenant of the contracting party if such contracting party is the federal government or any federal department or agency, this state or an adjoining state, any department or agency of this state or an adjoining state, any county or city of this state or an adjoining state, or any public corporation or special, judicial or other public district of this state or an adjoining state unless the subject matter of such contract is the property in which such officer or employee has such interest as landlord or tenant in which even his/her interest shall be deemed a remote interest within the meaning of, and subject to, the provisions of Government Code 1091

4. That of a spouse of an officer or employee of a public agency if his/her spouse's employment or officeholding existed for at least one year prior to his/her election or appointment.

5. That of a nonsalaried member of a nonprofit corporation, provided that such interest is disclosed to the board at the time of the first consideration of the contract, and provided further that such interest is noted in its official records.

6. That of a noncompensated officer of a nonprofit, tax-exempt corporation which, as one of its primary purposes, supports the functions of the board or to which the board has legal obligation to give particular consideration, and provided further that such interest is noted in its official records.

7. That of a person receiving salary, per diem, or reimbursement for expenses from a governmental entity, unless the contract directly involves the department of the government entity that employs the officer or employee, provided that the interest is disclosed to the Board at the time of consideration of the contract, and provided further that the interest is noted in its official record.

8. That of an attorney of the contracting party of that of an owner, officer, employee or agent of a firm which renders, or has rendered, service to the contracting party in the capacity of stockbroker, insurance agent, insurance broker, real estate agent, or real estate broker if these individuals have not received and will not receive remuneration, consideration, or a commission as a result of the contract and if these individuals have an ownership interest of less than 10 percent in the law practice or firm, stock brokerage firm, insurance firm or real estate firm.

In addition, a Board member or employee shall not be deemed to be interested in a contract made pursuant to competitive bidding under a procedure established by law if his/her sole interest is that of an officer, director, or employee of a bank or savings and loan association with which a party to the contract has the relationship of borrower or depositor, debtor or creditor. *(Government Code 1091.5)*

A Board member shall not be deemed to be financially interested in a contract if he/she has only a remote interest in the contract and if the remote interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member to enter into the contract. Remote interests are specified in Government Code 1091(b); they include but are not limited to, the interest of a parent in the earnings of his/her minor child. *(Government Code 1091)*

A Board member may enter into a contract if the rule of necessity or legally required participation applies as defined in Government Code 87101.

Even if there is no prohibited or remote interest, a Board member shall abstain from voting on personnel maters that uniquely affect a relative of the Board member. A Board member may vote, however, on collective bargaining agreements and personnel matters that affect a class of employees to which the relative belongs. "Relative" means an adult who is related to the person by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes the individual's parents, grandparents and great-grandparents, children, grandchildren and great-grandchildren, brothers, sisters, aunts and uncles, nieces and nephews, and the similar family of the individual's spouse unless the individual is widowed or divorced.

Disqualification for Board Members Who Manage Public Investments

A Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following:

1. Publicly identify the financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required. (Government Code 87105)

2. Excuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. This Board member shall not be counted toward achieving a quorum while the item is discussed. (Government Code 87105; 2 CCR 18702.5)

3. Leave the room until after the discussion, vote and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters. (Government Code 87105)

If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during the consent calendar. (2 CCR 18702.5)

(cf. 3430 - Investing)

The Board member may speak on the issue during the time that the general public speaks on the issue. The Board member shall recuse himself/herself from voting on the matter and leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion of the matter with members of the public. (Government Code 87105; 2 CCR 18702.5)

If the Board's decision is made during closed session, the public identification may be made orally during the open session before the Board goes into closed session and shall be limited to a declaration that his/her recusal is because of a conflict of interest pursuant to Government Code 87100. The Board member shall not be present when the decision is

considered in closed session or knowingly obtain or review a recording or any other non-public information regarding the Board's decision. (2 CCR 18702.5)

Gifts

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitations on gifts do not apply to wedding gifts and gift exchanged between individuals on birthdays, holidays and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. *(Government Code 89503)*

Gifts of travel and related lodging and subsistence shall be subject to the prevailing gift limitations except as described in Government Code 89506.

A gift of travel does not include travel provided by the district for Board members and designated employees. *(Government Code 89506)*

Honoraria

Board members and any designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering in accordance with law. *(Government Code 89501, 89502)*

The term "honorarium" does not include: *(Government Code 89401)*

1. Earning income for personal services customarily provided in connection with a bona fide business, trade or profession unless the sole or predominant activity of the business, trade or profession is making speeches

2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes.

APPENDIX
DESIGNATED POSITIONS/DISCLOSURE CATEGORIES

It has been determined that persons occupying the following positions manage public investments and shall file a full statement of economic interests pursuant to Government Code 87200:

Governing Board Members
Superintendent of Schools

1. Persons occupying the following positions are designated employees in Category 1:

Assistant Superintendents
Purchasing Agents

Designated persons in this category must report:

a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries or of any land owned or used by the district. Such interests include any leasehold, beneficial or ownership interest or option to acquire such interest in real property.

b. Investments or business positions in or income from sources which:

(1) Are engaged in the acquisition or disposal of real property within the district

(2) Are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the district or

(3) Manufacture or sell supplies, books, machinery or equipment of the type used by the district

2. Persons occupying the following positions are designated employees in Category 2:

Directors
Principal
Assistant Principal
Maintenance and Operations Director
Program Coordinator
Project Specialist
Supervisor

Designated persons in this category must report investments or business positions in or income from sources which:

a. Are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs, or

b. Manufacture or sell supplies, books, machinery or equipment of the type used by the department which the designated person manages or directs. For the purposes of this category, a principal's department is his/her entire school.

3. Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis by the Superintendent or designee. The Superintendent or designee's written determination shall include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict of interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to:: (2 CCR 18701)

a. Approve a rate, rule or regulation

b. Adopt or enforce a law

c. Issue, deny, suspend or revoke a permit, license, application, certificate, approval, order or similar authorization or entitlement

d. Authorize the district to enter into, modify or renew a contract that requires district approval

e. Grant district approval to a contract or contract specifications which require district approval and in which the district is a party

f. Grant district approval to a plan, design, report, study or similar item

g. Adopt or grant district approval of district policies, standards or guidelines

Legal Reference:
EDUCATION CODE
1006 Qualifications for holding office
35107 School district employees
35230-35240 Corrupt practices
35233 Prohibitions applicable to members of governing boards
GOVERNMENT CODE
1090-1098 Prohibitions applicable to specified officers
1125-1129 Incompatible activities
81000-91015 Political Reform Act of 1974, especially:
82011 Code reviewing body

7.2.156

82019 Definition of "designated employee"
82028 Definition of "gifts"
82030 Definition of "income"
82033 Definition of "interest in real property"
82034 Definition of "investment"
87100-87103.6 General prohibitions
87200-87210 Disclosure
87300-87313 Conflict of interest code
87500 Statements of economic interests
89501-89503 Honoraria and gifts
89506 Travel payments, advances and reimbursements
91000-91015 Enforcement
CODE OF REGULATIONS, TITLE 2
18100-18730 Regulations of the Fair Political Practices Commission
COURT DECISIONS
Kunec v. Brea Redevelopment Agency (1997) 55 Cal.App. 4th 511
ATTORNEY GENERAL OPINIONS
82 Ops.Cal.Atty.Gen. 83 (1999)
81 Ops.Cal.Atty.Gen. 327 (1998)
80 Ops.Cal.Atty.Gen. 320 (1997)
69 Ops.Cal.Atty.Gen. 255 (1986)
68 Ops.Cal.Atty.Gen. 171 (1985)
65 Ops.Cal.Atty.Gen. 606 (1982)

Management Resources:
WEB SITES
FPPC: http://www.fppc.ca.gov

Adopted: 6/14/76
Revised: 10/20/92; 8/1/95, 2/2/99, 5/2/00, 5/7/02
1994/1995 School Year (Total District Policy Book Review)
q:9000(a)/bb9270

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success in an Ever Changing World.	
BOARD OF TRUSTEE/DISTRICT GOALS	*COMPLIANCE CHECK LIST*
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.	Complies with Board Policy Complies with Site Plan (LIP) Complies with Governance & Management Document
2. Foster a safe, caring environment where individual differences are valued and respected.	Complies with District Goals Complies with District Mission Statement
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.	Funding Sign-Off by J. Stewart Personnel Sign-Off by B. Noyes
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.	Program Sign Off by S. Leaman SBLT Involvement

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING
FACT SHEET

SUBJECT:
Approval of Consolidated Application, Part 1 for 2004-05

AGENDA ITEM AREA:
Action

REQUESTED BY:
Scott Leaman,
Assistant Superintendent

ENCLOSURES:
Yes

MEETING DATE:
August 3, 2004

BACKGROUND:

The annual approval of the application for Federal and State categorical funds, commonly known as Consolidated Application part I, is requested at this time. New items of interest to the Board will be highlighted.

SUPERINTENDENT'S RECOMMENDATION:
The administration recommends board approval of Consolidated Application, part I, for 2004-05.

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:

Approve Resolution 04/05.05 for Support of an Application Requesting Grant Funding for the Twelve Bridges Middle School Project

SUBJECT AREA:

Discussion/Action

REQUESTED BY:

Jay M. Stewart
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

BOARD MEETING DATE:

August 03, 2004

BACKGROUND:

Under the guidelines of the growth (New Construction) section of the State School Facility Program, State funding is calculated based on a formula involving unhoused students, number of teaching stations that are being built and other factors. Usually, districts apply for funding for the purpose of constructing classrooms to house the students, which generated the funding eligibility. However, the current project capacity exceeds the number of eligible pupil grants available at this grade configuration. For such cases as this, the Program allows for the "Use of Grants."

Under the Use of Grants Program, the District can request that new construction grants be transferred from a lower grade configuration to provide the needed grants. The project capacity, 1,079 pupils, is based upon the School Facilities Program loading standards of 27:1 for middle school and 13:1 for Special Day Class. There are 882 7^{th} – 8^{th} grade grants, 73 K-6 grade grants, and 26 non-severe grants available; the additional 98 grants would be transferred from the 2,350 K-6 grants available.

In order to receive this funding, the Board of Trustees needs to approve a resolution. The resolution must include the following:

A housing plan that describes how the District has or will adequately house the 98 elementary pupils.

Acknowledgement that the State has satisfied its obligation to house all the pupils receiving grants in the project.

This resolution updates Resolution 03/04.34 which was approved by the Board of Trustees on May 04, 2004.

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees approve Resolution 04/05.05 for support of an application requesting grant funding for the Twelve Bridges Middle School project.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Resolution No. 04/05.05

A RESOLUTION OF THE BOARD OF TRUSTEES	)
FOR SUPPORT OF APPLICATION REQUESTING	)
GRANT FUNDING FOR THE TWELVE BRIDGES	)
MIDDLE SCHOOL PROJECT	)

The following **RESOLUTION** was duly passed and adopted by the Board of Trustees of the above-entitled district at a regular meeting held the 3rd day of August 2004, by roll call vote.

AYES:
NOES:
ABSENT:

WHEREAS, Western Placer Unified School District, of Lincoln, California ("District"), is applying to the State Allocation Board for approval of a state facilities program project pursuant to Chapter 12.5, Part 10, division 1 commencing with Section 17010.10 et Seq., of the Education code, for needed new construction of school facilities; and

Now, therefore, be it resolved by the Western Placer Unified School District Board of Trustees as follows:

That the District will file an application for construction funding for the Twelve Bridges Middle School; and

The District realizes that the project application requests the use of all of the 7-8 eligibility as well as a portion of its K-6 eligibility to augment the funding to build the middle school; and

The District plans to adequately house the K-6 pupils according to the housing plan attached; and

The State has satisfied its obligation to house the pupils for which the District has requested grants.

Passed and adopted the 3rd day of August 2004, Western Placer Unified School District at Placer County, California

_____
President, of the Governing Board
Western Placer Unified School District

ATTEST:

_____
Clerk, Governing Board
Western Placer Unified School District

WESTERN PLACER SCHOOL DISTRICT
HOUSING PLAN FOR THE
TWELVE BRIDGES MIDDLE SCHOOL
NEW CONSTRUCTION PROJECT

The Western Placer School District proposes constructing Twelve Bridges Middle School project to consist of 41 teaching stations as defined in Section 1859.33 of the School Facility Program Regulations. The capacity of the proposed project, calculated by State loading standards, is 1079 pupils (39 standard teaching stations multiplied by the State loading standard of 27 students per teaching stations and 2 Special Day teaching stations multiplied by the State loading standard of 13 students per teaching station).

The Western Placer School District is requesting a total of 1079 new construction grants to fund this project. This grant request is comprised of all 884 available 7^{th}-8^{th} grade grants, 73 K-6 grants and 26 non-severe grants. An additional 96 grants will be borrowed from the K-6 grade level to total 1079 pupils.

The District will adequately house the 96 K-6 pupils by loading the existing teaching stations above the State loading standard of 25. The District has approximately 93 elementary teaching stations, which can be loaded with up to 31 pupils. This provides capacity for an additional 6 pupils per teaching station beyond the State standards, and provides capacity to house 558 more students than the State standards allow.

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:

A Resolution Approving the Western Placer Unified Community Facilities District No. 1 Tax Report Fiscal Year 2004-05, and Levying and Apportioning the Special Tax as Provided Therein.

SUBJECT AREA:

Discussion/Action

REQUESTED BY:

Jay M. Stewart
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

BOARD MEETING DATE:

August 03, 2004

BACKGROUND:

The Board of Trustees will take action to approve the FY 2004-05 special tax levy for developed parcels within the Western Placer Unified School District's Community Facilities District No. 1.

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees approve the resolution approving the Western Placer Unified Community Facilities District No. 1 Tax Report Fiscal Year 2004-05, and levying and apportioning the special tax as provided therein.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Resolution No. 04/05.03

A RESOLUTION APPROVING THE WESTERN)
PLACER UNIFIED COMMUNITY FACILITIES)
DISTRICT NO. 1 TAX REPORT FISCAL YEAR)
2004-05 AND LEVYING AND APPORTIONING)
THE SPECIAL TAX AS PROVIDED THEREIN)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 1

The following **RESOLUTION** was duly passed and adopted by the Board of Trustees of the above-entitled district at a regular meeting held on the 3rd day of August, 2004, by roll call vote.

AYES:
NOES:
ABSENT:

WHEREAS, the Governing Board (the "Board") of the Western Placer Unified School District (the "District") has established the Western Placer Unified School District Community Facilities District No. 1 ("CFD No. 1") pursuant to Resolution No. 91/92.23 (the "Resolution") duly adopted on December 9, 1991, for the purpose of providing for the financing of certain school facilities in and for the District;

WHEREAS, at an election held in CFD No. 1 on January 7, 1992, the qualified electors of CFD No. 1 authorized the levy of a special tax on CFD No. 1 and the issuance of bonds with respect to CFD No. 1;

WHEREAS, the Board duly adopted its Ordinance No. 91/92.1 on February 4, 1992, levying the special tax at the rates and apportioning it in the manner specified in the Resolution:

WHEREAS, the Western Placer Unified School District Community Facilities District No. 1 Tax Report, Fiscal Year 2004-05 (the "Tax Report"), has been submitted to the Board and the Board has determined to approve the Tax Report and to levy the special tax in tax year 2004-05 at the rates specified in the tax report and to apportion them in the manner specified in the Resolution;

NOW, THEREFORE BE IT RESOLVED by the Governing Board of the Western Placer Unified School District as follows:

Section 1. The Western Placer Unified School District CFD No. 1 Tax Report, Fiscal Year 2004-05, in the form submitted to this meeting and on file with the Clerk of the Board is hereby approved and adopted. The Superintendent and his designees are hereby authorized to make changes to the Tax Report in response to appeals from taxpayers or otherwise in order to correct errors in the application of the special tax to particular parcels.

Section 2. Pursuant to section 53340 of the Government Code of the State of California, the special tax is hereby levied at the rate specified in the tax report and is hereby apportioned in the manner specified in the Resolution.

Section 3. Pursuant to section 53340 of the Government Code of the State of California, the special tax shall be collected by the Tax Collector of the County of Placer in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes.

Section 4. The Superintendent is hereby directed to deliver the Tax Report, together with a certified copy of this resolution and a list of all parcels subject to the special tax levy and the tax to be levied on each parcel, to the tax collector of the County of Placer not later than August 31, 2004.

Section 5. Claims for refund of the tax shall comply with the following and any additional procedures as established by the Board:

(a) All claims shall be filed with the Superintendent of the Western Placer Unified School District no later than one year after the date the tax was paid. The claimant shall file the claim within this time period and the claim shall be finally acted on by the board as a prerequisite to bringing suit thereon.

(b) Pursuant to Government Code section 935(b), the claim shall be subject to the provisions of Government Code sections 945.6 and 946.

(c) The Board shall act on a timely claim within the time period required by Government Code section 912.4.

(d) The procedure described in this resolution, and any additional procedures established by the Board, shall be the exclusive claims procedure for claimants seeking a refund of the tax. The decision of the Board shall be final.

Section 6. This resolution shall take effect immediately.

THE FOREGOING RESOLUTION was duly passed by the governing Board of the Western Placer Unified School District on the 3rd day of August 2004.

_____
President of the Board, Governing Board
Western Placer Unified School District

ATTEST:

_____
Clerk, Governing Board
Western Placer Unified School District

CLERK'S CERTIFICATE

I, Karen Roberts, Clerk of the Governing Board (the "Board") of the Western Placer Unified School District, do hereby certify that the foregoing is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Board duly and regularly and legally held at the regular meeting place thereof on August 3rd, 2004, of which meeting all the members of the Board had due notice and at which a majority thereof was present. At the meeting the resolution was adopted by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

An agenda for the meeting was posted at least seventy-two (72) hours before the meeting at the office of the District at 810 J Street, Lincoln, California, a location freely accessible to members of the general public, and a brief description of the resolution appeared on the agenda.

I further certify that I have carefully compared the foregoing resolution with the original minutes of the meeting on file and of record in my office and that the resolution is duly entered of record and is a full, true and correct copy of the original resolution adopted at the meeting and entered in the minutes. The resolution has not been amended, modified or rescinded since the date of its adoption and is no in full force and effect.

Date: August 3, 2004

_____

Clerk of the Governing Board of the
Western Placer Unified School District

7.5.4

WESTERN PLACER UNIFIED SCHOOL DISTRICT	
Community Facilities District #1 Direct Charge	
ASSESSORS PARCEL NUMBER	AMOUNT
009-010-001-000	421.24
009-010-002-000	575.62
009-010-003-000	476.28
009-010-004-000	486.66
009-010-005-000	412.26
009-010-007-000	486.66
009-010-008-000	575.62
009-010-009-000	486.66
009-010-011-000	575.62
009-010-012-000	463.12
009-010-014-000	563.34
009-010-015-000	563.34
009-010-016-000	412.26
009-010-017-000	476.28
009-010-018-000	563.34
009-010-019-000	563.34
009-010-021-000	476.28
009-010-022-000	412.26
009-010-023-000	476.28
009-010-024-000	412.26
009-010-025-000	575.62
009-010-026-000	421.24
009-010-027-000	476.28
009-010-028-000	412.26
009-010-029-000	575.62
009-010-030-000	412.26
009-010-031-000	486.66
009-010-032-000	575.62
009-010-033-000	575.60
009-010-034-000	575.62
009-010-035-000	575.62
009-010-037-000	575.60
009-010-039-000	521.86
009-010-040-000	563.34
009-010-041-000	476.28
009-010-042-000	563.34
009-010-043-000	575.62
009-010-044-000	486.66
009-010-045-000	486.66
009-010-046-000	421.24
009-010-047-000	486.66
009-010-048-000	686.00
009-010-049-000	463.12
009-010-051-000	575.62
009-010-052-000	421.24

009-010-054-000			421.24
009-010-056-000			486.66
009-010-057-000			421.24
009-010-058-000			575.62
009-020-001-000			453.24
009-020-002-000			521.86
009-020-003-000			563.34
009-020-004-000			476.28
009-020-005-000			412.26
009-020-006-000			453.24
009-020-007-000			563.34
009-020-008-000			563.34
009-020-009-000			563.34
009-020-010-000			563.34
009-020-011-000			453.24
009-020-012-000			453.24
009-020-014-000			563.34
009-020-015-000			412.26
009-020-016-000			412.26
009-020-017-000			563.34
009-020-018-000			412.26
009-020-019-000			412.26
009-020-020-000			412.26
009-020-021-000			476.28
009-020-022-000			563.34
009-020-023-000			563.34
009-020-024-000			476.28
009-020-025-000			563.34
009-020-026-000			412.26
009-020-028-000			453.24
009-020-029-000			563.34
009-020-030-000			453.24
009-020-031-000			453.24
009-020-032-000			563.34
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009-020-042-000			476.28
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009-031-011-000			540.56
009-031-012-000			540.56

7.5.6

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009-031-015-000			268.14
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009-032-023-000			662.48
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009-032-069-000			575.62
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7.5.11

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75.12

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7.5.13

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009-130-005-000			571.02
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009-130-025-000			616.02
009-130-026-000			659.08
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009-140-003-000			662.32
009-140-004-000			868.88
009-140-005-000			868.88
009-140-007-000			662.32
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009-140-020-000			662.32
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009-140-026-000			662.32
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009-150-012-000			868.87
009-150-013-000			734.59

7.5.14

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009-150-019-000			715.22
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009-150-022-000			845.96
009-150-023-000			845.96
009-150-024-000			715.22
009-150-025-000			845.96
009-150-026-000			845.96
009-150-027-000			845.96
009-150-028-000			644.86
009-150-029-000			715.22
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009-150-031-000			644.86
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009-150-039-000			715.22
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009-150-047-000			715.22
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021-640-002-000			673.00
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021-640-010-000			667.90
021-640-011-000			453.72
021-640-012-000			673.00
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7.5.15

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021-640-016-000			673.00
021-640-017-000			673.00
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021-650-009-000			377.46
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021-650-035-000			352.88
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021-660-002-000			565.38
021-660-003-000			421.38
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7.5.16

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021-660-009-000			715.90
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021-680-024-000			497.16
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021-680-027-000			497.16
021-680-028-000			742.30

7.5.18

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021-680-032-000			497.16
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021-700-022-000			497.16
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021-700-024-000			557.16
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021-700-029-000			557.16
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7.5.19

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025-013-005-000			423.36
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025-015-003-000			525.38
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025-020-017-000			606.40
025-020-018-000			845.96

7.5.21

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319-010-018-000			788.66

7.5.22

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319-020-047-000			805.86
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7.5.23

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7.5.24

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319-040-057-000			595.24
319-040-058-000			793.04
319-040-059-000			793.04
319-040-060-000			793.04
319-040-061-000			793.04
319-040-062-000			595.24
319-040-063-000			550.56
319-040-064-000			678.38
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319-040-066-000			793.04
319-040-067-000			793.04
319-040-068-000			470.70
319-040-069-000			595.24
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319-040-072-000			550.56
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319-040-075-000			793.04
319-040-076-000			595.24
319-040-077-000			564.90
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319-050-005-000			479.30
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319-050-015-000			546.70
319-050-016-000			479.30
319-050-017-000			620.18

7.5.25

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319-050-020-000			620.18
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319-060-003-000			626.38
319-060-004-000			558.60
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319-060-007-000			558.60
319-060-008-000			626.38
319-060-009-000			558.62
319-060-010-000			489.74
319-060-011-000			489.74
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319-060-035-000			626.38
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319-080-002-000			685.34
319-080-003-000			805.86
319-080-004-000			760.44
319-080-005-000			805.86

7.5.27

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319-080-007-000			685.34
319-080-008-000			805.86
319-080-009-000			760.44
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319-080-012-000			805.86
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319-080-020-000			760.44
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319-080-022-000			864.46
319-080-023-000			628.20
319-080-024-000			551.28
319-080-025-000			665.94
319-080-026-000			551.28
319-080-027-000			628.20
319-080-028-000			864.46
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319-080-030-000			685.34
319-080-031-000			685.34
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319-080-035-000			805.86
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319-080-040-000			805.86
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319-091-007-000			805.86
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319-091-009-000			805.86
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319-091-013-000			665.92

7.5.28

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319-091-017-000			551.28
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319-093-002-000			805.86
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319-094-017-000			665.94
319-094-018-000			864.46
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319-094-030-000			628.20
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319-094-033-000			864.46
319-094-034-000			864.46
319-094-035-000			734.42
319-094-036-000			788.68

75.29

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319-094-047-000			539.52
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319-100-010-000			734.44
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319-100-013-000			665.94
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319-100-015-000			628.20
319-100-016-000			665.94
319-100-017-000			805.86
319-100-018-000			734.44
319-100-020-000			628.20
319-100-022-000			734.42
319-100-023-000			551.28
319-100-024-000			665.92
319-100-025-000			628.20
319-100-026-000			805.86
319-100-027-000			665.92
319-100-028-000			805.86
319-110-001-000			805.86
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319-110-004-000			805.86
319-110-005-000			551.28
319-110-006-000			665.92
319-110-007-000			628.20
319-110-008-000			734.42
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319-110-011-000			805.86
319-110-012-000			551.28
319-110-013-000			628.20

7.5.30

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319-110-015-000			665.92
319-110-016-000			551.28
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319-110-020-000			628.20
319-110-022-000			551.28
319-110-023-000			734.42
319-110-024-000			551.28
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319-120-001-000			550.54
319-120-002-000			597.80
319-120-004-000			474.72
319-120-005-000			597.80
319-120-006-000			550.54
319-120-007-000			793.04
319-120-008-000			793.04
319-120-009-000			793.04
319-120-010-000			613.38
319-120-011-000			564.90
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319-120-026-000			564.90
319-120-027-000			613.38
319-120-028-000			413.44
319-120-029-000			613.38
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319-120-031-000			550.54
319-120-032-000			793.04
319-120-033-000			597.80
319-120-034-000			793.04
319-120-036-000			813.70
319-120-037-000			564.90
319-120-038-000			613.38
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319-120-040-000			613.38
319-120-041-000			487.10
319-130-001-000			702.08
319-130-002-000			564.90
319-130-003-000			613.38
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319-130-005-000			813.70
319-130-006-000			813.70
319-130-007-000			413.44
319-130-008-000			413.44
319-130-009-000			701.70
319-130-010-000			701.70
319-130-011-000			487.10
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319-130-013-000			564.90
319-130-014-000			613.38
319-130-015-000			564.90

75.31

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319-130-019-000			684.24
319-130-020-000			413.44
319-130-021-000			701.70
319-130-022-000			613.38
319-140-001-000			712.14
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319-140-004-000			832.50
319-140-005-000			832.50
319-140-006-000			832.50
319-140-007-000			577.94
319-140-008-000			494.12
319-140-009-000			627.94
319-140-010-000			577.94
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319-140-012-000			577.94
319-140-013-000			832.50
319-140-014-000			624.86
319-140-015-000			845.96
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319-140-017-000			624.86
319-140-018-000			494.12
319-140-019-000			624.86
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319-140-026-000			613.38
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319-140-029-000			487.10
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319-140-031-000			564.90
319-140-032-000			613.38
319-140-033-000			564.90
319-140-034-000			564.90
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319-140-036-000			624.86
319-140-037-000			832.50
319-140-038-000			494.12
319-140-039-000			624.86
319-140-040-000			577.94
319-140-041-000			577.94
319-140-042-000			624.86
319-140-043-000			577.94
319-140-044-000			624.86
319-140-045-000			577.94
319-140-046-000			845.96

7.5.32

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319-140-048-000			577.94
319-140-049-000			702.08
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329-030-003-000			775.00
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329-030-021-000			868.88
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329-040-003-000			845.96
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329-040-006-000			845.96
329-040-007-000			845.96
329-040-008-000			792.90
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329-040-011-000			868.88
329-040-012-000			868.88
329-040-013-000			814.38
329-040-014-000			868.88
329-040-015-000			814.38
329-040-016-000			868.88
329-040-017-000			868.88
329-040-018-000			868.88
329-040-019-000			868.88
329-040-020-000			868.88

7.5.33

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329-040-037-000			868.88
329-040-038-000			868.88
329-040-039-000			814.38
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329-040-047-000			845.96
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329-040-051-000			845.96
329-040-052-000			792.90
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329-050-006-000			868.87
329-050-007-000			814.37
329-050-008-000			868.87
329-050-009-000			868.87
329-050-010-000			814.37
329-050-011-000			845.96

75.34

329-050-012-000			845.96
329-050-013-000			792.90
329-050-014-000			845.96
329-050-015-000			845.96
329-050-016-000			845.96
329-050-017-000			845.96
329-050-018-000			845.96
329-050-019-000			845.96
329-050-020-000			792.90
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329-050-022-000			845.96
329-050-023-000			845.96
329-050-024-000			792.90
329-050-025-000			845.96
329-050-026-000			845.96
329-050-027-000			868.88
329-050-028-000			868.88
329-050-029-000			814.38
329-050-030-000			845.96
329-050-032-000			792.90
329-050-033-000			845.96
329-050-034-000			845.96
329-050-035-000			845.96
329-050-036-000			845.96
329-050-037-000			792.90
329-061-001-000			726.30
329-061-002-000			868.88
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329-061-004-000			868.88
329-061-005-000			634.68
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329-061-009-000			868.88
329-061-010-000			726.30
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329-061-015-000			792.50
329-061-016-000			845.96
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329-062-003-000			634.68
329-062-004-000			582.54
329-062-005-000			868.88
329-062-006-000			868.88
329-062-007-000			726.29
329-062-008-000			868.88
329-062-009-000			868.88
329-062-010-000			813.97
329-062-011-000			634.67

7.5.35

329-062-012-000			845.96
329-062-013-000			845.96
329-062-014-000			845.96
329-062-015-000			707.14
329-062-016-000			868.88
329-062-017-000			868.88
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7.5.44

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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:

Western Placer Unified School District Retiree Health Benefits Actuarial Study.

SUBJECT AREA:

Information/ Discussion

REQUESTED BY:

Jay M. Stewart
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

BOARD MEETING DATE:

August 03, 2004

BACKGROUND:

Assembly Bill (AB) 3141 requires school districts and county offices of education to publicly disclose certain information that affects their financial status.

One of the provisions that AB 3141 addresses are retiree health and welfare benefits. Specifically:

A. If a school district, either as an individual district or as a member of a joint powers agency, provides health and welfare benefits for its retired employees beyond the age of 65, the superintendent will annually provide information to the governing board regarding the estimated accrued but unfunded cost of those benefits.

B. The estimate is to be based on an actuarial report that incorporates annual fiscal information and is obtained by the superintendent at least every three (3) years.

C. The cost information and a copy of the actuarial report are to be presented by the superintendent at a public meeting of the governing board. At that meeting, the governing board must disclose as a separate agenda item, whether or not it will reserve a sufficient amount of money in its budget to fund the present value of the health and welfare benefits of existing retirees or the future cost of employees who are eligible for benefits in the current fiscal year, or both.

D. The governing board must annually certify to the county superintendent the amount of money, if any, that it has decided to reserve in its budget for the cost of those benefits, and shall submit to the county superintendent any budget revisions that may be necessary to account for that budget reserve.

The number of retirees receiving health and welfare benefits beyond age 65 at the District's expense is currently eleven. The retirees are entitled to maintain their medical benefit as provided to other certificated contractual employees, with the retired employee paying fifty percent of the cost and the District paying fifty percent of the cost. Effective July 1, 1990, the entitlement for the District paid health and welfare benefits past the age of 65 were discontinued.

Based on the information provided by the District, the actuarial study indicates that the liability for benefits accrued under the retirement plan is $298,110. All of the District's liability is for the eleven current retirees. Each of the retirees is over age 65. No other employees were included in this valuation.

SUPERINTENDENT'S RECOMMENDATION:

No action required.

Western Placer Unified School District

Actuarial Study of
Retiree Health Liabilities

Prepared by:
Total Compensation Systems, Inc.

Date: August 13, 2002

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WESTERN PLACER UNIFIED SCHOOL DISTRICT

Actuarial Study of Retiree Health Liabilities

PART I: EXECUTIVE SUMMARY

A. Introduction

Western Placer Unified School District asked Total Compensation Systems, Inc. (TCS) to analyze liabilities associated with its current retiree health program as of June 1, 2002.

This actuarial study is intended to serve the following purposes:

- To provide information to enable Western Placer USD to manage the costs and liabilities associated with its retiree health benefits.
- To provide information to enable Western Placer USD to communicate the financial implications of retiree health benefits to internal financial staff, the Board, employee groups and other affected parties.
- To provide information needed to comply with Governmental Accounting Standards Board Accounting Standard 12 (GASB 12) and with the forthcoming GASB accounting standard related to "other postemployment benefits" (OPEB's). (See Appendix E)
- To provide information needed to comply with Section 42140 of the California Education Code. (See Appendix F)

This actuarial report includes several estimates for Western Placer USD's retiree health program. We calculated the following estimates separately for active employees and retirees. As requested, we also separated results by the following employee classifications: Certificated, Classified and Management and Confidential. We estimated the following:

- the total liability created.
- the ten year "pay-as-you-go" cost to provide these benefits.
- the "past service liability." (The past service liability is the amount that would currently be in funds earmarked for retiree benefits if the District had begun prefunding each employee's benefit cost when that employee was hired.)
- the amount necessary to amortize the initial "past service liability" over a period of 30 years.
- the annual contribution required to fund retiree benefits over the working lifetime of eligible employees (the "annual accrual cost").

We summarized the data used to perform this study in Appendix A. No effort was made to verify this

information beyond brief tests for reasonableness and consistency.

All cost and liability figures contained in this study are estimates of future results. Future results can vary dramatically and the accuracy of estimates contained in this report depend on the actuarial assumptions used. Actual costs and liabilities could easily vary by 10 - 20% or more from estimates contained in this report. The best way to respond to this uncertainty of future results is to have an actuarial study performed regularly - no less frequently than every three years.

B. General Findings

We estimate the "pay-as-you-go" cost of providing retiree health benefits in the year beginning June 1, 2002 to be $64,543 (see Section IV.A.). However, this cost would increase over the next ten years at an annual rate of 8.6%. If trend exceeds our assumed rate of 4%, the rate of increase will likely be higher.

There are several reasons why it is important for school districts to evaluate retiree health costs and liabilities. The Governmental Accounting Standards Board (GASB) will soon require accounting for the costs and liabilities associated with retiree health benefit costs on an accrual basis -- i.e. over the working lifetime of eligible employees. (The effective date of the GASB accounting standard will range from 2006 to 2008, depending on the annual revenue of the District.) Concerns about retiree health costs and liabilities prompted the California State Assembly to require disclosure of retiree health costs and liabilities by school districts providing district-paid health benefits to retirees age 65 and older. Auditors may require an actuarial study for an unqualified audit based on AICPA Statement of Position 92-06.

To comply with accounting and regulatory requirements will require that retiree health benefit costs be prefunded. "Prefunding" retiree health benefits refers to the practice of setting aside funds that are earmarked for retiree health benefits while employees are still actively employed - i.e. before the funds are actually expended to pay for retiree health benefits. By prefunding retiree benefits, there will be enough funds available at retirement (on average) that, with interest, will be sufficient to pay all promised retiree health benefits without the need for any post-retirement District contributions.

For current employees, the value of benefits "accrued" in the year beginning June 1, 2002 is $60,213. This amount would not be expected to change over time for existing employees, but would be adjusted in subsequent actuarial valuations based on cost and demographic changes. Had Western Placer USD begun pre-funding retiree health benefits when each current employee and retiree was hired, a substantial fund would have accumulated. We estimate the amount that would have accumulated to be $1,097,573. This amount is often called the "past service liability."

We calculated the annual cost to amortize the unfunded past service liability using a 6% interest discount rate. We used a 30 year amortization period. The current year cost to amortize the unfunded "past service liability" is $79,738. This amortization payment would remain the same for 30 years, after which time amortization payments would end.

Combining the accrual and amortization costs in the first year produces total first year pre-funding costs of $139,951. This amount would be in lieu of (rather than in addition to) the "pay-as-you-go" cost. The additional cost of prefunding is therefore $75,408.

Funding retiree benefits over employees' working lifetime would add to total compensation an average of $176 per year per employee from each employee's hire date until the employee reaches retirement. This amount would not be expected to change over time for existing employees, but would be adjusted in subsequent actuarial

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valuations based on cost and demographic changes.

We based all of the above estimates on employees as of June, 2002. Over time, liabilities and cash flow will vary based on the number and demographic characteristics of employees and retirees. It will be important to periodically revalue costs and liabilities. California Education Code Section 42140 currently requires an actuarial study to be performed no less frequently than every three years.

C. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

	Certificated	Classified	Management and Confidential
Benefit types provided	Medical, dental and vision	Medical, dental and vision	Medical, dental and vision
Duration of Benefits	10 years but not beyond age 65	5 years but not beyond age 65	5 years but not beyond age 65
Required Service	15 years	15 years	10 Years for Certificated Management, 15 years for others
Minimum Age	55	55	55
Dependent Coverage	Yes	Yes	Yes
District Contribution %	100%	100%	100%
District Cap	$2775 per year	$2775 per year	$2775 per year*

*For classified management and confidential, the cap can be increased proportionately if benefits are paid over a period shorter than 5 years.

D. Recommendations

It is outside the scope of this report to make specific recommendations of actions Western Placer USD should take to manage the substantial liability created by the current retiree health program. Total Compensation Systems, Inc. can assist in identifying options once this report has been studied. The following recommendations are intended only to allow the District to get more information from this and future studies.

- Until GASB issues an accounting standard, we recommend that Western Placer USD conduct a study whenever events or contemplated actions significantly affect present or future liabilities, but no less frequently than every three years. (See Part VI for a list of events that can affect retiree health liabilities.)

- We recommend that the District communicate the magnitude of these costs to employees and include employees in discussions of options to control the costs.

- Because of the significant liabilities created by the current retiree health program, the District should maintain a program of earmarking funds to pay future benefits. It should be noted that the upcoming GASB accounting standard will require plan assets to be irrevocably and exclusively committed to retiree health benefits. (See Part V for a review of funding alternatives.)

- Several assumptions were made in estimating costs and liabilities under Western Placer

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USD's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Appendices B and C for a list of assumptions and concerns.)

- Segregating plan assets will allow taking advantage of California Government Code Sections 53620 through 53622 to achieve greater investment income on plan assets. This study assumes an investment return net of all investment and plan expenses of 6%. We recommend Western Placer USD take actions to achieve a long term rate of return that reflects the long term nature of the liabilities.

Respectfully submitted,

Geoffrey D. Kischuk, FSA, MAAA, FCA
Consultant
Total Compensation Systems, Inc.
(805) 496-1700

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PART II: BACKGROUND

A. Summary

Accounting principles have long held that the cost of retiree benefits should be "accrued" over employees' working lifetime. While this accounting principle makes sense from the standpoint of accounting theory, it also makes sense for other reasons.

A substantial amount of school district revenue is from sources that are outside the school district's direct control. Private employers can raise prices of products and services when costs increase. School districts do not have that option. Furthermore, private employers can eliminate products or services to reduce expenses. School districts are limited in their ability to reduce services.

As a result of the above factors, consistent, predictable retiree health costs are crucial. Funding retiree health benefits as premium costs become due (i.e. "pay-as-you-go" funding) can result in rapidly escalating retiree health costs. In extreme cases, increasing retiree health costs and/or decreasing school district revenue can threaten a school district's solvency.

Retiree benefit costs can have less dramatic effects that are also serious. To respond to rapidly escalating retiree benefit costs, some employers have cut back retiree health benefits. Other employers have left retiree benefits intact but increasing retiree benefit costs have left less money for vital services.

Sound fiscal management of retiree health benefits is more than a matter of compliance with accounting principles and future accounting standards. Even in the absence of accounting pronouncements, sound fiscal management of retiree health benefits is necessary to provide benefit security for current and future retirees, as well as providing more consistent funding for important services.

The importance of systematically "pre-funding" retiree benefits is well established with respect to pension benefits. It is well-accepted by both employers and employees that contributions should be made to pension funds while employees are working so that pension benefits are fully funded when employees retire. Pre-funding retirement benefits means that, at retirement, enough money has been accumulated for employees so that, with interest, the funds are sufficient to pay all retiree benefits without the need for additional employer contributions. (Such funding calculations are usually made for employees in aggregate, rather than on an individual-by-individual basis.)

It's only within the past twenty-five years that attention has been focused on accounting and funding of retiree health benefits. Various factors including rapid medical inflation over the 1970's and 1980's caused retiree health benefits to change from a relatively minor fringe benefit to an expensive and valuable benefit. Retiree health benefit costs increased to the point that sound accounting treatment was required to protect employer finances and to protect benefit security for current and future retirees.

The Governmental Accounting Standards Board (GASB) and the California Education Code currently require public employers to disclose the existence and/or cost of retiree health benefits. These disclosure requirements have been promulgated with the intent of informing stakeholders about the existence and funding status of retiree health benefits. The absence of explicit funding standards should not be construed as implying that retiree health benefits do not need to be funded. In fact, GASB is nearing completion of an accounting standard that will require costs and liabilities to be accrued. The Exposure Draft of the standard is expected in January, 2003 to be effective from 2006 to 2008 depending on the school district's revenue. In the meantime, these disclosure

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requirements are intended to allow governing boards to prudently manage retiree health costs and liabilities based on generally accepted actuarial and accounting principles.

Prudent fiscal management of retiree health costs and liabilities requires establishment of a long-term plan. For most public employers, the magnitude of the accrued liability makes it difficult to immediately begin to fully pre-fund retiree health benefits on an actuarial basis. Fortunately, the current absence of stringent accounting or regulatory funding requirements allows public employers flexibility to transition into full actuarial pre-funding over the next few years. Transitioning into full actuarial pre-funding provides public employers with the time to establish fiscal management plans that

- protect retiree benefit security to the greatest possible extent;
- involve employee groups in discussions of benefit design and funding options; and
- minimize disruptions to core services that could result from rapidly increasing retiree benefit costs.

Waiting to address retiree health benefit funding until GASB issues an accounting standard will dramatically reduce employers' fiscal options. By then, unfunded accrued liabilities will be bigger, thereby increasing the payments needed to amortize the unfunded liability. Higher future amortization payments would squeeze financial resources for vital services. Waiting to pre-fund until required by GASB will result in less time to evaluate options and take action to protect benefits for future retirees and/or reduce benefit costs. To the extent retiree benefits are subject to collective bargaining, the timing and extent of benefit and funding changes may be constrained.

B. History

During the long economic expansion following World War II, competition for employees resulted in expansion of employer-provided benefits. Among the benefits provided were retiree health benefits. With the advent of Medicare in the mid-1960's, *private* employers could provide retiree health benefits at a relatively modest cost to post-65 retirees. The post-World War II baby boom assured a steady stream of young employees to fill jobs. The ratio of retirees to active employees for a typical employer was low enough that the cost of retiree benefits was not burdensome when viewed on a per-employee basis.

Many public employers provided retiree health benefits comparable to those provided by private employers - even though many public employ*ees* were not eligible for Medicare. Despite the higher retiree health benefit costs for retirees ineligible for Medicare, retiree health benefits still represented a manageable cost for public employers when these benefits were first granted.

Over time, it became more and more difficult for retirees to meet their financial needs in retirement solely with Social Security and Medicare. Employer-provided pension and retiree health plans which originally supplemented Social Security and Medicare became necessary for retirees' financial survival. The combination of increasing life expectancies, a trend toward earlier retirement and an aging population made it virtually impossible for Social Security and Medicare to maintain their level of financial security for retirees despite frequent increases in payroll taxes.

As employer provided post-retirement benefits became crucial for retirees' economic survival, the loss or reduction of those benefits became more and more of a problem. Loss or reduction of employer provided retiree benefits could occur for many reasons, including

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- Employer bankruptcy where retirement benefits were not pre-funded;
- Sale of a company;
- Post-retirement benefit plan changes;
- Employment termination prior to retirement;
- Actions of employers to assure financial viability.

Loss of retiree benefits created both increasing political pressure and an increasing number of lawsuits intended to protect retiree benefits. In 1974, the passage of the Employee Retirement Income Security Act (ERISA) had far-reaching effects on the funding and security of pension benefits provided by private employers. Public employer plans were, for the most part, already being soundly funded and administered. There was not a need to apply ERISA's sweeping reforms to public pension plans (although comparable laws were passed related to some public pension issues).

A fundamental principle behind efforts to protect retiree benefits is the concept that retiree benefits are earned and should be funded during the working lifetime of employees. A retiree should reasonably expect that s/he is entitled to promised benefits as compensation for work performed on the employer's behalf and that the promised retiree benefits will be provided regardless of the employer's financial condition (or even the employer's very existence) subsequent to retirement.

The above "fairness" principle is entirely consistent with accrual basis accounting. Accrual basis accounting attempts to allocate financial effects to the period when the event occurs, which event makes a financial transaction likely (even if the actual financial transaction will take place many years in the future). Accrual basis accounting therefore requires employers to allocate the cost of retiree benefits to employees' working lifetime.

Two organizations, the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB) issue accounting standards that provide guidance to employers on how to apply "generally accepted accounting principles" (GAAP) in practice. FASB accounting standards apply to private employers. FASB accounting standards ***also*** apply to public employers unless GASB has either issued its own standard or exempted public employers from the FASB standard.

Not surprisingly, both FASB and GASB issued accounting standards for pension plans requiring recognition of pension costs and liabilities during employees' working lifetime. These standards have been implemented by virtually all public and private employers. The GASB pension standards were issued in November 1994 and effective for fiscal years beginning on or after June 15, 1997 (but early adoption was encouraged).

The fact that both FASB (and, as a result, GASB) chose to focus first on accounting for pension benefits does not mean that pension benefits were considered to be fundamentally different from retiree health benefits. Focusing first on pension benefits was the predictable result of several facts: that ERISA created a critical need for pension accounting guidance; that pension plans were more prevalent than retiree health plans; that the cost of pension plans was much higher than retiree health costs; and that pension benefits are usually of more value to employees and retirees.

In 1979 FASB added retiree health benefits to its project to study pension accounting. FASB's project to study retiree health benefit accounting led to a series of published discussions, drafts and accounting standards culminating in issuance of Statement of Financial Accounting Standards No. 106 (FAS 106) in December of 1990.

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FAS 106 requires recognition of retiree health benefit costs and liabilities over employees' working lifetime and provides specific direction on how those costs are to be determined. Although GASB has exempted public employers from FAS 106, GASB is close to publishing its own accounting standard related to retiree health benefits.

Although GAAP requires recognizing retiree health costs and liabilities over employees' working lifetime, as a practical matter employers do not have to do so unless required by accounting standards, audit standards, statutory or regulatory provisions. Issuance of FAS 106 triggered such accounting treatment for private employers. For public employers, there is considerable pressure to recognize retiree health costs over employees' working lifetime. However, public employers who are insistent can still avoid recognizing retiree health costs and liabilities over employees' working lifetime.

Following is a history of developments in retiree health accounting and funding related to California school districts.

1979: FASB adds retiree health benefits to its project on pension accounting.

1981: First FASB Discussion Memorandum issued including retiree health benefits.

November, 1984: FASB issues Statement No. 81, "Disclosure of Postretirement Health Care and Life Insurance Benefits." *Since no GASB Statement exists, FASB Statement 81 applies equally to public employers.*

September, 1987: SB 939 permits school districts to establish restricted funds for the purpose of pre-funding retiree health benefits.

1988: GASB places retiree health benefits on its project list.

May, 1990: Since FASB Statement 81 is to be superseded by FAS 106, GASB adopts Statement No. 12, "Disclosure of Information on Postemployment Benefits Other than Pension Benefits by State and Local Governmental Employers."

December, 1990: FASB issues Statement of Financial Accounting Standards No. 106 (FAS 106), "Employers Accounting for Postretirement Benefits Other Than Pensions." Though GASB 12 exempts public employers from FAS 106, FAS 106 will have considerable influence over future GASB retiree health accounting standards.

August, 1992: The American Institute of Certified Public Accountants (AICPA) issues Statement of Position (SOP) 92-6. SOP 92-6 requires an actuarial valuation of retiree health plans to obtain an unqualified audit report.

November, 1994: GASB issues Statement No. 26, "Financial Reporting for Postemployment Healthcare Plans Administered by Defined Benefit Pension Plans." Also, GASB Statement No. 27, "Accounting for Pensions by State and Local Government Employer's" allows application of pension accounting standards to retiree health benefits.

January, 1995: AB 3141 creates Education Code Section 42140 to require districts providing health and welfare benefits beyond age 65 to obtain an actuarial study every three years and to disclose accrual and funding status to the governing board, the public (via public meeting) and the county superintendent.

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January, 1995: California Department of Education issues memorandum notifying districts of AB 3141 requirements.

September, 1995: GASB decides to develop retiree health accounting standard using the approach in Statements 25 and 27 (for pensions) and using FAS 106 for comparison purposes.

February, 1996: GASB makes several tentative decisions to be incorporated into future retiree health accounting standard.

January, 1997: GASB puts retiree health project on hold to focus on financial model project.

January, 2001: GASB resumes intensive work on retiree health project, beginning to make a series of key decisions.

March, 2002: GASB plans to release Exposure Draft in January, 2003

The accumulated effect of the above is not only to permit California school districts to recognize costs and liabilities associated with retiree health benefits, but to strongly encourage them to do so. Until GASB issues its accounting standard, public employers will have considerable flexibility in deciding how to recognize retiree health benefit costs and liabilities. Since pre-funding retiree health costs contributes to the security of retiree benefits, and to fiscal stability, it is in the best interests of public employer governing boards, administrators, employee groups and the public to establish a plan for pre-funding retiree health benefits.

C. Actuarial Pre-funding

To actuarially pre-fund retiree health benefits requires determining the amount to be set aside each year so that funds available at retirement are, on average, sufficient (with interest) to pay all retiree health expenditures without the need for additional employer contributions. There are many different ways to determine the annual pre-funding cost. The calculation method used is called an "actuarial cost method."

Conceptually, there are two components of actuarial cost - an "accrual cost" and amortization of something called a "past service liability." Both accounting standards and actuarial standards usually address these two components separately (though alternative terminology is sometimes used).

The accrual cost (also called the "normal cost") can be thought of as the cost of the benefit earned each year if benefits are accrued during the working lifetime of employees. This report will not discuss differences between actuarial cost methods or their application. Instead, following is a description of a commonly used, generally accepted actuarial cost method that will be permitted under the upcoming GASB accounting standard. This actuarial cost method is called the "entry age normal" method.

Under the entry age normal cost method, an average age at hire and average retirement age are determined for eligible employees. Then, the actuary determines what amount needs to be set aside each year from hire until retirement to fully prefund the expected cost of retiree health benefits. This amount is the accrual cost (or normal cost). The accrual cost is typically expressed either as a level dollar amount or as a level percentage of salary.

The accrual cost is determined using several key assumptions:

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- The current ***cost of retiree health benefits*** (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the accrual cost.

- The ***"trend" rate*** at which retiree health benefits are expected to increase over time. A higher trend rate increases the accrual cost. A "cap" on District contributions can reduce trend to zero once the cap is reached thereby dramatically reducing accrual costs.

- ***Mortality rates*** that vary by age and sex. (Unisex mortality rates are not usually used because an individual's retiree benefits do not depend on the mortality table used.) If employees die prior to retirement, contributions attributable to deceased employees are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination. Although higher mortality rates reduce accrual costs, the mortality assumption is not likely to vary from employer to employer.

- ***Employment termination rates*** have the same effect as mortality inasmuch as higher termination rates reduce accrual costs. Employment termination rates do not vary much between school districts.

- ***Vesting rates*** reflect years of service required to earn full or partial retiree benefits. While longer vesting periods reduce costs, cost reductions are not meaningful unless full vesting requires more than 20 years of service. For most school districts, this is not a viable option.

- ***Retirement rates*** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Higher retirement rates increase accrual costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between school districts for each employee type.

- ***Participation rates*** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.

- The ***interest discount rate*** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The interest discount rate is dependent on the nature of underlying assets. For example, earmarked funds earning money market rates in the county treasury are likely to earn far less than a diversified portfolio including stocks, bonds, etc. A higher interest discount rate can dramatically lower accrual costs. The GASB accounting standard will require the interest assumption to reflect likely *long term* investment return.

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. The actuary selects the assumptions which - taken together - will yield reasonable results. It's not necessary (or even possible) to predict individual assumptions with complete accuracy.

If all actuarial assumptions were exactly met and an employer had put aside the accrual cost every year for all past and current employees and retirees, the funds would have accumulated to a sizeable amount (after adding interest and subtracting retiree benefit costs from the accumulated funds). The fund that would have accumulated can be thought of as the "past service liability." The excess of the past service liability over funds earmarked for retiree health benefits is called the *unfunded* past service liability.

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The past service liability (PSL) can arise in two ways. First, at the inception of actuarial funding, there is usually a substantial unfunded past service liability. Under accounting standards, this amount is often referred to as the "transition obligation." Under the upcoming GASB accounting standard, this transition obligation can be recognized over a period of up to 30 years. A past service liability can also emerge as the result of operation of a retiree health plan - e.g., as a result of plan changes or changes in actuarial assumptions. The PSL arising from plan operation is usually amortized over ten years. Under the upcoming GASB accounting standard, either a level dollar or level percentage of payroll amortization method can be used.

Past service liability amortization payments can be higher than the accrual cost. The magnitude of the PSL depends not only on all the assumptions discussed earlier, but also on the average age of employees. The higher employees' average age, the greater the past service liability.

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PART III: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

We calculated the liability for retiree benefits separately for each employee. We determined eligibility for retiree benefits based on information supplied by Western Placer USD. We then selected assumptions for the factors discussed in the above Section that, based on our training and experience, represent our best guess of future plan experience. For each employee, we applied the appropriate factors based on the employee's age, sex and length of service.

We summarized actuarial assumptions used for this study in Appendix C.

B. Medicare

The extent of Medicare coverage can be a key assumption that affects projections of retiree health costs. The method of coordinating Medicare benefits with the retiree health plan's benefits can have a substantial impact on retiree health costs. We will be happy to provide more information about Medicare integration methods if requested.

C. Liability for Retiree Benefits.

For each employee, we projected future premium costs using an assumed trend rate (see Appendix C). A constant trend rate was used for all years. This rate may understate trend in some years but might overstate it in others. As long as trend averages the assumed rate over a long period, it is not critical the rate be correct in any one year. To the extent Western Placer USD uses contribution caps, the influence of the trend factor is further reduced.

We multiplied each year's projected cost by the probability that premium will be paid; i.e. based on the probability that the employee is living, has not terminated employment and has retired. The probability that premium will be paid is zero if the employee is not eligible. The employee is not eligible if s/he has not met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's premium cost and the probability that premium will be paid equals the expected cost for that year. We discounted the expected cost for each year to the valuation date June 1, 2002 at 6% interest.

Finally, we multiplied the above discounted expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. We then added all these discounted expected cost figures for each employee to get the total "gross" retiree liability estimate.

For current retirees, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 1.0000).

We added the gross liability estimates for all employees to get the *total* gross liability. The total gross liability (sometimes called the accumulated postemployment benefit obligation, or APBO) is the estimated present value of all future retiree health benefits for all **current** employees and retirees. The total gross liability is the amount of money to put aside on June 1, 2002 so that, if all actuarial assumptions are exactly right, it would be

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sufficient to pay all promised benefits until the last current employee or retiree dies.

Total Gross Liability as of June 1, 2002	Total	Certificated	Classified	Management and Confidential
Active: Pre-65	$1,102,692	$729,569	$265,123	$108,000
Post-65	$0	$0	$0	$0
Subtotal	$1,102,692	$729,569	$265,123	$108,000
Retiree: Pre-65	$102,689	$44,785	$52,520	$5,384
Post-65	$330,323	$330,323	$0	$0
Subtotal	$433,012	$375,108	$52,520	$5,384
Grand Total	$1,535,705	$1,104,678	$317,643	$113,384
Subtotal Pre-65	$1,205,382	$774,355	$317,643	$113,384
Subtotal Post-65	$330,323	$330,323	$0	$0

The gross liability should be funded over the working lifetime of employees. At any time much of it has not been "earned" by employees. The gross liability is used to develop expense and liability figures. To do so, the gross liability is divided into two parts: the portions attributable to service rendered prior to the valuation date (the past service liability) and to service after the valuation date but prior to retirement (the future service liability).

The past service and future service liabilities are usually each funded in a different way. We will start with the future service liability which is funded by payments called the normal cost (or accrual cost).

D. Cost to Prefund Retiree Benefits

1. Normal Cost

The average hire age for eligible employees is 36. To accrue the liability by retirement, the District would accrue the retiree liability over a period of about 24 years (assuming an average retirement age of 60). We applied an "entry age normal" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated accrual cost.

Accrual Cost Year Beginning June 1, 2002	Total	Certificated	Classified	Management and Confidential
# of Employees	343	186	120	37
Per Capita Accrual Cost				
Pre-65 Benefit	N/A	$177	$171	$183
Post-65 Benefit	N/A	$0	$0	$0
First Year Accrual Cost				
Pre-65 Benefit	$60,213	$32,922	$20,520	$6,771
Post-65 Benefit	$0	$0	$0	$0
Total	$60,213	$32,922	$20,520	$6,771

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Funding retiree health benefits using accrual costs would level out the cost of retiree health benefits over time and more fairly reflect the value of benefits "earned" each year by employees.

2. Amortization of Past Service Liability

If actuarial assumptions are borne out by experience, the District could fully fund retiree benefits by contributing an amount each year that equals the accrual cost. If no funding had taken place in the past, there would be a shortfall of many years' contributions, accumulated interest and forfeitures for terminated employees. This shortfall is called the past service liability. We calculated the past service liability as the total gross liability minus the present value of future accrual costs.

The District can amortize the past service liability over many years. The table below also shows the annual amount necessary to amortize the past service liability over a period of 30 years at 6% interest. (Thirty years is the longest amortization period allowable under the upcoming GASB accounting standard.) The upcoming GASB standard will allow amortizing the PSL using either payments that stay the same as a dollar amount, or payments that are a flat percentage of covered payroll over time. The figures below reflect the flat dollar amount method.

Past Service Liability as of June 1, 2002	**Total**	**Certificated**	**Classified**	**Management and Confidential**
Active: Pre-65	$664,561	$476,302	$125,953	$62,306
Post-65	$0	$0	$0	$0
Subtotal	$664,561	$476,302	$125,953	$62,306
Retiree: Pre-65	$102,689	$44,785	$52,520	$5,384
Post-65	$330,323	$330,323	$0	$0
Subtotal	$433,012	$375,108	$52,520	$5,384
Subtot Pre-65	$767,250	$521,087	$178,473	$67,690
Subtot Post-65	$330,323	$330,323	$0	$0
Grand Total	$1,097,573	$851,410	$178,473	$67,690
Funded at June 1, 2002	$0	$0	$0	$0
Unfunded PSL	$1,097,573	$851,410	$178,473	$67,690
1st Year PSL Amortization Amount	$79,738	$61,854	$12,966	$4,918

3. Other Components of Cost

Once the upcoming GASB accounting standard is implemented, future year calculations may include more components of cost than the normal cost plus amortization of past service liability. The other possible components are:

- The difference between interest earned on funds earmarked for retiree benefits and

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assumed interest.

- Amortization of changes in liability due to actual experience that differs from assumptions.
- Amortization of changes in liability that arise because of changes in the retiree health plan that weren't anticipated in the prior retiree health valuation.

4. Total First Year Prefunding Cost

If the District funds the retiree health plan based on estimated accrual rates, and amortizes the past service liability over a period of thirty years, first year costs will include both accrual and amortization costs. The sum of accrual and amortization costs are shown below.

Total Prefunding Cost Year Beginning June 1, 2002

	Total	Certificated	Classified	Management and Confidential
Accrual Cost	$60,213	$32,922	$20,520	$6,771
PSL Amortization	$79,738	$61,854	$12,966	$4,918
Total Prefunding Cost	$139,951	$94,776	$33,486	$11,689
Pay-As-You-Go Cost	$64,543	$46,204	$15,564	$2,775
Added Cost to Prefund	$75,408	$48,572	$17,922	$8,914

Beyond the first year, the amortization of past service liability stays the same in dollar terms for 30 years. The accrual cost would be adjusted periodically to reflect demographic changes. After 30 years contributions to amortize the past service liability for active employees would end and, as a result, the prefunding cost would drop significantly.

If Western Placer USD does not prefund these liabilities, future years' costs to prefund would be even higher. This is because the past service liability would grow by required interest plus each year's accrual (offset by retiree benefits paid).

Should Western Placer USD decide to prefund retiree health benefits as shown above, the cost of current retiree benefits would be deducted from earmarked funds. This means the true cost is the difference between the prefunding costs and "pay-as-you-go" costs. The above table shows the additional cost necessary to prefund retiree health benefits.

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PART IV: "PAY AS YOU GO" FUNDING OF RETIREE BENEFITS

We used the actuarial assumptions shown in Appendix C to project ten year cash flow under the retiree health program. Because these cash flow estimates reflect average assumptions applied to a relatively small number of employees, estimates for individual years are **certain** to be ***in***accurate. However, these estimates show the size of needed cash flow and also the rate of increase in annual costs. Because we have used trend rates that are constant over time, it is likely that medical costs will be understated in some years and overstated in others.

Should trend exceed assumed rates, projected cash flow would be higher by a comparable amount (unless limited by a District contribution cap). We have estimated that over the next ten years, pay-as-you-go retiree health costs will increase at an average rate of about 8.6% per year.

The following table shows a projection of annual amounts needed to pay the District share of retiree health premiums.

Year Beginning June 1	Total	Certificated	Classified	Management and Confidential
2002	$64,543	$46,204	$15,564	$2,775
2003	$75,632	$52,957	$18,862	$3,813
2004	$88,856	$64,669	$21,713	$2,474
2005	$98,951	$75,009	$17,570	$6,372
2006	$107,716	$82,009	$16,768	$8,939
2007	$120,690	$93,551	$15,115	$12,024
2008	$119,083	$94,948	$11,861	$12,274
2009	$131,774	$104,269	$14,496	$13,009
2010	$137,625	$104,004	$17,060	$16,561
2011	$135,554	$97,541	$20,839	$17,174

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PART V: FUNDING ALTERNATIVES

Until GASB issues an accounting standard which specifies how retiree health benefit costs and liabilities are to be accrued on financial statements, public employers have considerable latitude in deciding how to fund retiree benefits. Following is a summary of several broad options.

"Pay-As-You-Go" Funding: Under pay-as-you-go funding, retiree benefit costs are paid from general funds as they arise. (Retiree benefit costs are premiums under insured and HMO plans, or claims under self-funded plans.)

Advantages:

1) Lowest current cost.

2) Simplest method.

Disadvantages:

1) Doesn't provide benefit security for current and future retirees.

2) Doesn't provide fiscal stability.

3) Doesn't comply with current accounting principles or future accounting standards.

4) Will require higher cost when future GASB accounting standard becomes effective.

5) Does not allow any retiree health costs to be charged to categorical programs.

"Ad Hoc" Funding: Under Ad Hoc funding, retiree benefit costs continue to be paid from general funds, but the District adds money to an earmarked retiree benefit fund when funds are available. Interest on the earmarked funds may or may not be left in the fund.

Advantages:

1) Simple.

2) Does not add additional cost item to budget.

3) Makes progress toward full, actuarial pre-funding. Progress depends on amount and frequency of ad hoc deposits as well as whether interest is accrued.

Disadvantages:

1) Uncertain amount and frequency of future ad hoc deposits limits benefit security.

2) Doesn't comply with current accounting principles or future accounting standards.

3) Will require addition of a budget item when future GASB accounting standard becomes effective.

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4) Does not allow any retiree health costs to be charged to categorical programs.

Systematic Actuarial Funding: Under systematic actuarial funding, contributions are made that, over a specified period of time will fully pre-fund retiree health benefits. Interest on earmarked funds is left in the fund.

Advantages:

1) Maximizes benefit security for current and future retirees.

2) Provides predictable, budgetable retiree health costs.

3) Complies with accounting guidelines.

4) Judicious selection of an actuarial cost method can minimize the fiscal disruption of adapting to the future GASB accounting standard.

5) Allows retiree health pre-funding costs to be charged to categorical programs.

Disadvantages:

1) Highest cost funding approach. The magnitude of the cost depends on the length of time for amortizing any unfunded past service liability.

2) Reduced fiscal flexibility.

Combination Funding Approaches: Under combination approaches, two or even all three of the above approaches can be used. Following are examples of combination approaches we have seen public employers use.

Example 1: Fund current and future retiree benefit costs on a pay-as-you-go basis, fund the accrual cost on a systematic actuarial basis, and fund the PSL on an ad hoc basis.

Example 2: Fund early retiree benefits on a pay-as-you-go basis, and fund retiree benefits for retirees 65 and older on a systematic actuarial basis.

Example 3: Fund benefits for current retirees and for employees who retiree over the next five years on a pay-as-you-go basis, and fund benefits for employees retiring in more than five years on a systematic actuarial basis.

There are an infinite number of combination funding approaches, so a combination approach can be tailored to an individual employer's unique situation.

For public employers that make benefits available to future retirees, we recommend that those employers set up a regular schedule of contributions on an actuarial basis (but not necessarily full pre-funding contributions). By setting up a regular schedule of contributions an employer can reap the following benefits.

- The employer will recognize the real cost of benefits that are "earned" by current

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employees.

- The employer will get information that allows it to make sound benefit decisions based on a more accurate picture of the cost of benefits "earned" by employees each year.
- The employer will prepare itself for the imminent GASB accounting standard.
- Pre-funding provides additional security to retirees for promised benefits.

Some school districts do not routinely provide retiree health benefits but occasionally offer District paid coverage as part of an early retirement incentive program. We recommend that public employers considering early retirement incentive programs that include employer paid health coverage consider the additional liabilities created as a cost of the program **before finalizing program details**.

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PART VI: RECOMMENDATIONS FOR FUTURE VALUATIONS

To effectively manage benefit costs, an employer must periodically examine the existing liability for retiree benefits as well as future annual expected premium costs. However, without accounting standards in place, a public employer has considerable latitude in deciding how to measure liabilities and costs, how to account for them, whether funds should be earmarked for future premiums and how often to calculate liabilities.

Until applicable accounting standards apply, school districts should conduct retiree benefit valuations in the following situations.

- For existing retiree health plans, a public employer should perform a valuation no less frequently than every three years to update liability and cost estimates for planning and budgeting.
- An employer should perform a valuation whenever the employer considers or puts in place an early retirement incentive program.
- An employer should perform a valuation whenever the employer adopts a retiree benefit plan for some or all employees.
- An employer should perform a valuation whenever the employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- An employer should perform a valuation whenever retiree benefit plan provisions or plan costs are the subject of collective bargaining.
- An employer should perform a valuation whenever the employer introduces or changes retiree contributions.

We recommend Western Placer USD take the following actions to ease future valuations.

- The District should arrange for analyses to assess whether all actuarial assumptions are reasonable.

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PART VII: BENEFIT DESIGN ISSUES

As stated in the Executive Summary, it is outside the scope of this report to recommend what retiree health program changes (if any) may be appropriate. However, to help the District identify potential actions to manage its retiree health program, we are providing the following list of possible actions with the probable impact of each. Some items on the list may not be applicable to Western Placer USD.

ACTION	IMPACT
Reduce plan benefits.	Reduces liabilities. Liabilities would be reduced even more if this is applied retroactively to current employees and/or current retirees.
Increase eligible retirement age or length of service.	Reduces liability by reducing the number of eligible retirees and the length of time benefits are payable.

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PART VIII: APPENDICES

APPENDIX A: MATERIALS USED FOR THIS STUDY

We used the following materials to complete this study.

- We used paper reports and digital files containing employee demographic data from the District personnel records.

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APPENDIX B: EFFECT OF ASSUMPTIONS USED TO CALCULATE LIABILITIES AND CASH FLOW

While we believe the estimates in this study are reasonable overall, it was necessary for us to use assumptions which inevitably introduce errors. We believe that the errors caused by our assumptions will not materially affect study results. If the District wants more refined estimates for decision-making, we recommend additional investigation. Following is a brief summary of the impact of some of the more critical assumptions.

1. Where actuarial assumptions differ from expected experience, our estimates could be overstated or understated. One of the most critical assumptions is the medical trend rate. The District may want to commission further study to assess the sensitivity of liability estimates to our medical trend assumptions. For example, it may be helpful to know how liabilities would be affected by using a trend factor 1% higher than what was used in this study.

2. We did not project mortality rates to decrease over time although they have been and are likely to continue declining. Not projecting mortality rates understates liabilities. The impact on the liability estimates is not likely to be significant.

3. We used an "entry age normal" actuarial cost method to estimate the past service liability and normal cost. GASB will allow this as one of several permissible methods under its upcoming accounting standard. Using a different cost method could result in a somewhat different recognition pattern of costs and liabilities.

4. We assumed that retiree health costs would be accrued by the average retirement age. This is not consistent with the FASB accounting standard. If retiree health costs were instead funded by the earliest retirement age, normal costs and past service liability would most likely be higher. We believe GASB will allow accrual by the average retirement age.

5. We assumed an average cost for retiree medical benefits. In fact, the cost will vary depending on the plan selected by the retiree. We assumed that retirees will make plan selections for retiree benefits based on the proportion of current retirees enrolled for each plan. This assumption should not cause a significant error unless actions are taken that cause a shift in enrollment.

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APPENDIX C: ACTUARIAL ASSUMPTIONS

Following is a summary of the actuarial assumptions used in this study. The District should carefully review these assumptions to make sure they accurately reflect the District's assessment of its underlying experience.

MORTALITY: We used the 1983 Group Annuity Mortality Table (sex distinct).

INFLATION: We assumed 3% per year.

INTEREST: We assumed 6% per year.

TURNOVER: We used a unisex table developed by TCS based on school district data. Rates are based on length of service as follows:

Length of Service	Turnover Rate
0 – 1	10.2%
2 – 6	5.1%
7 – 12	3.7%
13 – 14	1.7%
15 – 19	0.9%
20+	0.0%

VESTING RATES:

	Certificated	Classified	Management and Confidential
Vesting Percentage	100%	100%	100%
Vesting Period	15 years	15 years	10 years for Certificated Management, 10 years for others

COSTS FOR RETIREE COVERAGE:

First Year costs are as shown below. Subsequent years' costs are based on first year costs adjusted for trend and limited by any District contribution caps.

	Certificated	Classified	Management and Confidential
Current Retirees: based on actual costs			
Current Plan:			
Future Retirees Pre-65	$2,775	$2,775	$2,775
Future Retirees Post-65	$0	$0	$0

PARTICIPATION RATES: 100%

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RETIREMENT RATES: These rates are applied to the number of employees still working at the age shown.

Age	STRS Rate	PERS Rate
50	0%	2%
51	0%	2%
52	0%	3%
53	0%	3%
54	0%	5%
55	8%	5%
56	10%	7%
57	15%	7%
58	20%	7%
59	25%	10%
60	30%	10%
61	30%	20%
62	35%	40%
63	35%	40%
64	35%	40%
65	50%	60%
66	35%	30%
67	35%	30%
68	98%	90%
69	98%	90%
70	98%	90%
71	98%	90%

7.6.28

APPENDIX D: DISTRIBUTION OF ELIGIBLE EMPLOYEES BY AGE

Age	Total	Certificated	Classified	Management and Confidential
Under 25	4	3	1	0
25-29	33	27	4	2
30-34	28	21	6	1
35-39	30	13	13	4
40-44	56	26	24	6
45-49	61	26	28	7
50-54	71	44	18	9
55-59	43	24	12	7
60-64	11	1	10	0
65 and older	6	1	4	1
Total	343	186	120	37

7.6.29

APPENDIX E: GASB 12 COMPLIANCE INFORMATION

GASB 12 specifies disclosure requirements for employers that provide postemployment benefits other than pension (OPEB).

If Western Placer USD chooses to prefund retiree health benefits using figures in this report, the following information will assist in compiling the disclosure required by GASB 12.

Actuarial cost method:	Entry age normal
Interest rate assumption:	6%
Projected salary increase assumption:	3%
Health inflation assumption:	4%
Actuarially required contributions Year Beginning June 1, 2002	
Normal cost:	$60,213
Unfunded Past service liability amortization:	$79,738
Actuarial accrued liability as of June 1, 2002:	$1,097,573

The unfunded actuarial accrued liability should be calculated as the actuarial accrued liability shown above minus the amount of net assets available for OPEB.

7.6.30

APPENDIX F: CALIFORNIA EDUCATION CODE SECTION 42140 COMPLIANCE INFORMATION

California Education Code Section 42140 requires certain districts to disclose information about the accrued costs and liabilities for district-paid retiree health benefits. Districts subject to Section 42140 are those providing benefits to retirees beyond the age of 65.

The following information is intended to assist Western Placer USD in complying with Ed Code Section 42140. The figures below pertain only to retiree benefits beyond the age of 65. Though not required to disclose them under EC 42140 the District should also consider costs and liabilities of health benefits paid on behalf of early retirees. These pre-65 costs and liabilities are estimated in this report.

"Accrued but unfunded cost of retiree benefits" = "Accrued liability" minus "Net assets earmarked for benefits".

"Accrued liability" for benefits beyond age 65

As of June 1, 2002: $330,323
As of June 1, 2003: ($330,323 + Accrual cost - Benefits paid*) x 1.06
As of June 1, 2004: (Accrued liability as of June 1, 2003 + Accrual cost - Benefits paid*) x 1.06

Future cost of employees eligible for benefits:

Year beginning June 1, 2002: $0
Year beginning June 1, 2003: $0
Year beginning June 1, 2004: $0

* Benefits paid are only those paid on behalf of retirees beyond age 65.

7.6.31

APPENDIX G: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non*-actuary understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

Accrual Cost:	The dollar value of the "earned" portion of retiree health benefits if retiree health benefits are to be fully funded at retirement.
Accrued Liability:	Another name for "past service liability."
Interest Discount Rate:	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower accrual costs and past service liability.
Mortality Rate:	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
Normal Cost:	Another name for "accrual cost."
Participation Rate:	The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower accrual cost and past service liability. The participation rate often is related to retiree contributions.
Past Service Liability:	The funds that would have accumulated if the accrual cost had been set aside for every employee (past and present) every year and if all actuarial assumptions were exactly met.
Pre-funding:	"Pre-funding" retiree health benefits refers to the practice of setting aside funds that are earmarked for retiree health benefits while employees are still actively employed - i.e. before the funds are actually expended to pay for retiree health benefits. By pre-funding retiree benefits, there will be enough funds available at retirement (on average) that, with interest, will be sufficient to pay all promised retiree health benefits without the need for any post-retirement employer contributions.
Retirement Rate:	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with vesting rates to reflect both age and length of service). The more likely employees are to retire early, the higher accrual costs and past service liability will be.
Transition Obligation:	The amount of the unfunded past service liability at the time actuarial funding begins in accordance with an applicable accounting standard.
Trend Rate:	The rate at which the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher accrual costs and past service liability.

7.6.32

Turnover Rate:	The rate at which employees cease employment due to reasons other than death and retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce accrual costs and past service liability.
Unfunded Accrued Liability:	Another name for "unfunded past service liability."
Unfunded Past Service Liability:	This is the excess of the past service liability over assets set aside to fund retiree health benefits. If the actual net investment return is less than the interest discount rate (and all other actuarial assumptions are met), the unfunded past service liability will grow.
Vesting Rate:	The proportion of retiree benefits earned, based usually on length of service and, sometimes, age. (Vesting rates are often set in conjunction with retirement rates.) More rapid vesting increases accrual costs and past service liability.

7.6.33

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:

Establish a Reserve in the FY 2004-05 Budget to Fund the Present Values of Retiree Health and Welfare Benefits.

SUBJECT AREA:

Discussion/Action

REQUESTED BY:

Jay M. Stewart
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

BOARD MEETING DATE:

August 03, 2004

BACKGROUND:

Assembly Bill (AB) 3141 requires the District's governing board to disclose, as a separate agenda item, if it will establish a reserve in the budget to currently fund the liability for retiree benefits. This liability is split into two parts; the present value for benefits for existing retirees, and the liability for future costs for present employees who may become eligible for the program when they retire. The Board must disclose if they are funding neither, either, or both.

Only the first part of this liability pertains to this District, that is, the present values of benefits for existing retirees. There are no provisions for present employees to receive retiree benefits beyond the age of 65 at District expense. Therefore, based on the actuarial study, the District's Expected Postretirement Benefit Obligation (EPBO) for all benefits is estimated to be $298,110.

It is recommended that at this time the governing board does not establish a reserve in the FY 2004-05 budget for retiree benefits. The District's "Age 65 & Over" retiree obligation is a finite pool of only eleven retirees. There are not any provisions for additional employees to qualify for "Age 65 & Over" retiree benefits thereby simplifying the process of anticipating and budgeting for future health and welfare costs.

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees not establish a reserve in the FY 2004-05 budget to fund the present value of retiree health and welfare benefits.

HEALTH AND WELFARE BENEFITS FOR RETIRED EMPLOYEES BEYOND THE AGE OF 65

PUBLIC DISCLOSURE CERTIFICATION FORM

The Governing Board of the Western Placer Unified School District was presented retirement benefit cost information and an actuarial report dated August 13, 2002, at its Board meeting on August 03, 2004.

At that Board meeting the Governing Board determined:

1. It will not reserve a sufficient amount of money in its budget to fund the present value of the health and welfare benefits of existing retirees.

2. It will not reserve a sufficient amount of money in its budget to fund the future cost of employees who are eligible for benefits in the current fiscal year.

3. An amount of $36,175 is reserved in the budget for the cost of retiree benefits. Describe the benefits this budgeted amount will cover (i.e., current year costs, present value) of existing retirees, future costs, or any combination.

4. **Check One Below:**

   The budget amount is included in the budget in the following accounts:

   Account Number: 01 0000 0 3701 00 1110 1000 000 00 000 00

   Description: Current year costs for eleven retirees.

   A budget revision is attached or will be forwarded by: N/A

Certified By: _____ _____

District Superintendent Date

Submit to: Alfred D. Nobili
Placer County Superintendent of Schools
360 Nevada Street
Auburn, CA 95603
Attn: Joan Kingery
Executive Director, Business Services

7.7.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success 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:

Approve the Agreement Between the Western Placer Unified School District and the City of Lincoln Regarding The Joint-Use of the Twelve Bridges Elementary School Site and the City Park Site.

SUBJECT AREA:

Discussion/Action

REQUESTED BY:

Jay M. Stewart
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

BOARD MEETING DATE:

August 03, 2004

BACKGROUND:

The attached agreement was first brought before the Board of Trustees on February 17, 2004 for approval. At that meeting a number of questions were raised regarding the operation and management of the agreement. A list of those questions are included for the Board of Trustees' review. The questions were forwarded to representatives from the City of Lincoln for their consideration and response. Attached is a letter from Rodney Campbell, Community Development Director, which addresses the Board of Trustees' concerns.

The park site public bathroom, located next to the tot-lot, will be opened and closed by City of Lincoln personnel. Since this is a public bathroom located in a public park, the facility it will remain open during park hours. However, the bathroom is located far enough from the school that the facility can be designated "off-limits" for student usage. No other school site currently has an accessible bathroom located at the far end of their play fields, so it should not be unreasonable to restrict the usage of this bathroom. If a circumstance arises that necessitates a student to use the public bathroom, then a school employee would be responsible for the safety and supervision of that student.

If the Joint-Use Agreement is approved, then the City's letter will be incorporated as an addendum to the agreement.

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees Approve the agreement between the Western Placer Unified School District and the City of Lincoln regarding the joint-use of the Twelve Bridges Elementary School Site and the City Park Site.

AGREEMENT REGARDING THE JOINT USE OF THE TWELVE BRIDGES ELEMENTARY SCHOOL SITE AND CITY PARK SITE

THIS JOINT USE AGREEMENT ("Agreement") is entered into as of the 13th January 2004, by and between the Western Placer Unified School District, a public school district organized and existing under the laws of the Sate of California ("District"), and the City of Lincoln, a municipal corporation existing under the laws of the State of California ("City"), together herein referred to as "Parties".

RECITALS

WHEREAS, Education Code Section 10900, et seq., authorizes the Parties hereto to enter into written agreements for community recreation programs; and

WHEREAS, the District desires to construct an elementary school on the grounds of a site located within the Twelve Bridges Specific Plan area, owned by the District and generally located at 2450 Eastridge Drive, Lincoln, Ca. and the City wishes to develop an adjoining public park site, together the ("Facility"), in order to take advantage of jointly using parks and school sites for the general benefit of the public by reducing capital and operating costs; and

WHEREAS, the Parties wish to provide facilities that will be available for use by students, faculty, staff and the general public for community purposes, in accordance with the provisions of that certain Master Agreement For Joint Use, entered into by the Parties on May 9, 2003; the policies and procedures contained in this Agreement; and

WHEREAS, the Parties wish to specify the method of sharing capital and operating costs, their relative responsibilities for the operation and staffing of the Facility, and the manner in which the safety of school pupils will be maintained during school hours and other terms pertinent to the construction, operation and use of the Facility; and

WHEREAS, the Parties have determined that the Facility will result in both economic and operational benefits to both Parties that could not be fully realized if acting independently.

NOW, THEREFORE, in consideration of the mutual promises and agreements contained herein, the Parties agree as follows:

7.8.2

TERMS

1. Term of Agreement. The term of this Agreement shall commence upon the execution by both parties and shall remain in effect for 40 years. After the initial 40-year term, the agreement shall automatically renew every five (5) years, unless prior to an anniversary date a party provides written notice to the other that the agreement will not be renewed.

2. Description of Facility. The District owns the buildings, which include the multipurpose and kitchen facilities, the classrooms, kindergarten, administrative building, art building and media center as well as the hard-court area, school play-ground apparatuses, and landscaping and parking lot areas as shown on Exhibit "A" attached hereto and incorporated by this reference. The City owns the play fields, concession and restroom building, the play-ground apparatus and a portion of the parking lot and landscaping, as shown on Exhibit "A", attached hereto and incorporated by this reference. The Parties intend that the Facility will be constructed as depicted in Exhibit "A" and in accordance with the plans and specifications approved by the Division of the State Architect for the District's facilities and those plans and specifications for the City park site approved by the Director of Public Works for the City of Lincoln, which are both hereby incorporated by this reference and will supercede the attached Exhibit "A" to the extent they are inconsistent.

3. Construction of Facility. The District shall be fully responsible for the construction of the those buildings and facilities located upon the District's site as shown in Exhibit "A" in accordance with all State and local laws relating to the construction of school facilities. The District in accordance with the provisions of Section 9, of the Master Agreement For Joint Use Of City of Lincoln and Western Placer Unified School District Property, will also be responsible for the construction of the City park site, in accordance with the plans and specifications approved by the City of Lincoln Director of Public Works. The estimated cost of the park construction is, $1,152,068.00. The City agrees to reimburse the District for those costs in accordance with the provisions set forth in Section 4 below.

4. City Reimbursement For Park Construction. The City has the financial responsibility to develop the reserved park site; but in order to take advantage of the economies of having the District construct the park improvements in conjunction with the elementary school improvements, the City agrees to reimburse the District in accordance with the following provisions. The City agrees to make progress payments to the District during the course of construction of City's park improvements. Such

payments shall at intervals generally accepted in the industry for park improvements. Progress payments will be made based upon an inspection and acceptance of the work by the Director of Public Works. The City shall retain 10% of the project costs until a final inspection and acceptance in granted by the City and a Notice of Completion filed by the Director of Public Works. Upon inspection and acceptance of work progress payments will be made within 30 days of submittal by District.

5. District Use of the Facilities. City hereby grants to District the right to use the 3 acre park property shown on Exhibit ___ attached hereto and incorporated by this reference for play-field purposes. Unless the park site is required for recreational activities the District will generally have exclusive rights to use the City park during regular school hours (7:30 a.m. - 4:00 p.m.) during all days that school is in session (180 student days), unless otherwise changed by State law, from the week of August 15th through June, excluding school holidays. The District's right to use park play-fields excludes that portion of the park designated for restrooms and the children's play area. These areas shall remain as the exclusive use of the City year round.

6. City Use of the Facilities. District hereby grants to City the right to use the adjoining school site for community recreational purposes when the site is not needed for school purposes. The City will generally have exclusive rights to use the District's outdoor hard-court areas, the multi-purpose facility in accordance with the terms and conditions of that certain Joint Use Agreement, dated May 9, 2003 and the parking lot area as shown on Exhibit ____, attached hereto and incorporated by this reference. The City will have the right to use designated meeting rooms daily after school, weekends and during vacation periods. Designated rooms will be scheduled with the school Principal and City will have use after the requested use is confirmed in writing with the Principal. City will have use of the multi-purpose facility for City recreational programs when the facility is not needed by the District during the regular school year. The gymnasium will be available to the City, following District use for weekends, year round and during holidays and vacation periods including summer months. The exceptions to the City's use as noted above are for the following "Special Events:" (include specific events, with dates and times).

7. Scheduling of Joint Use Facilities. The City and District will meet twice annually, in July and January to establish the schedule for the City's use of outdoor hard-courts, meeting rooms and multi-purpose facility and the District's use of the play-fields. Nothing contained herein shall limit the

parties in their ability to agree to the use of other facilities not described in this agreement.

8. Bumping Rights. Each Party to the agreement is permitted a one-time bumping right during the course of a calendar year, allowing the party to bump the other party's event at it's facility. In order to utilize this bumping right, the party to be removed from the schedule must receive in writing, 10 days advanced notice of the election to use the one time bumping rights.

9. Maintenance of Joint Use Facilities. The annual pre-arranged use of facilities and play areas by either party is without cost, (i.e. custodial, utilities or staff time) to either party, except in the case of significant extra-ordinary clean-up costs, utility usage or wear on facilities associated with the particular activity of either party. In such a case the party using the facility and causing the extra-ordinary clean up, utility usage or wear, will be required to pay the extra expenses associated with their activity. Such costs do not include regular, routine maintenance of a facility or play area.

Once the overall site is developed, the City will maintain all of the turf areas located on the City's park site, the play-field areas, play-ground equipment, parking lot and landscape strips associated with it's portion of the parking lot. The District's use of the play-field areas will accommodate the City's schedule to conduct maintenance of these areas between the hours of 7:30 a.m. and 2:30 p.m. weekdays. Annual maintenance of turf areas during the school year may include: aeration of turf areas 1 full day, two times a year; weekly mowing, 3 hours per week; fertilizing, 3 times per year, 2 hours per time; irrigation trouble-shooting as needed when incidents occur. For maintenance on a regular basis, an acceptable maintenance schedule will be set by the parties at the start of each school year.

The District will maintain all educational buildings, hard court areas, parking lot and landscaped areas including lawns areas around school buildings. Nothing herein shall be interpreted to preclude the District from separately contracting with the City for the maintenance of school parking lots and landscaped areas.

For purposes of this agreement maintenance includes keeping sites and facilities in a state of good order and condition, repairing and replacing portions of facilities that are damaged, worn or destroyed, including the removal of graffiti. Either party shall report any defects or dangerous

conditions in or on the other party's facilities within twenty-four hours of discovery. In addition, either party may take immediate action to abate the hazard if such action is needed to protect the public health or safety.

The District has the responsibility to clean up the park area at the end of the school day, athletic practice or game in order for the City to utilize the play-field property for recreation. The City has the responsibility to clean up the multi-purpose facility, hardcourt area and meeting rooms after evening or weekend use so the facility is properly ready for school use. If vandalism or damage occurs in the school facilities during City use, the City will pay to replace the item(s) to District standards. If vandalism or damage occurs in the park during District use, the District will pay to replace item(s) to City standards. It is the respective party's responsibility to reimburse the other party for expenses incurred for repair, or replacement of facilities damaged during use.

10. Indemnification. Each party shall defend, indemnify and hold harmless from liability the other party, its officers, agents, servants or employees from all damages, costs, expenses which either of them shall become obligated to pay by reason of any liability imposed by law because of property damage or injury or death of any person received or suffered as a result of the use or occupancy by either party of the City or District facilities pursuant to this Agreement. Further, each party shall be responsible for any and all damage to property of the other party resulting from such liable party's use of the facilities pursuant to this Agreement. Each party hereto shall take out a policy of liability insurance or establish a self-insurance program in the manner provided by law. City and District agree to maintain minimum limits of $2,000,000 general liability insurance per occurrence, during the life of this agreement. The City and District also agree to maintain workers' compensation insurance for their respective employees.

11. Unforeseen Changes To District Schedules. If the District must implement a year-round school program, double session, or other special schedule to deliver educational services, this agreement shall be amended within sixty (60) days of a written request of either party. Both parties shall meet to reach an understanding consistent with the spirit of this Agreement and focus on the principle of maintaining the best joint use for both parties.

12. Supervision of Activities. All activities sponsored by the District shall be supervised and conducted by the District and all activities sponsored by the City shall be supervised and conducted by the City. The District and

City shall be responsible, respectively, for said areas during the period of their respective sponsorship, and each will bear the cost of all necessary expendable equipment, supervising and teaching personnel needed during said period.

13. Insurance Provisions. The District and City shall each be separately and solely responsible for maintaining insurance coverage for their own facilities in accordance with the provisions of Section 10 and as otherwise deemed appropriate by District and City.

14. Amendments. This agreement may be amended at any time, provided either party is given written notice of the intent to open discussions for amendment purposes.

15. Notices. All notices or other communications required or permitted by this agreement shall be in writing and shall be duly served and given when personally delivered or deposited in the United States mail in certified or registered form, postage prepaid, addressed as follows:

District — Western Placer Unified School District
810 "J" Street
Lincoln, Ca. 95648

City — City of Lincoln
640 5th Street
Lincoln, Ca. 95648

16. Legal Action. Either party may institute legal action to cure, correct or remedy any default, to enforce any covenant or agreement herein, or to enjoin any threatened or attempted violation.

17. Entire Agreement. Except as otherwise provided for in subsequent agreements for individual joint use sites, the terms and provisions contained in this agreement constitute the entire agreement of the parties and shall supercede all previous communications, representations or agreements, either verbal or written, between the parties hereto with respect to the subject matter hereof.

18. Attorneys' Fees. Should any party hereto retain legal counsel for the purpose of enforcing or preventing the breach of any provision of this Agreement, including but not limited to, by instituting any action or proceeding to enforce any provision of this Agreement, for damages by reason of any alleged breach of any provision of this Agreement, for a

declaration of such a party's rights or obligations hereunder, or for any other judicial remedy then, if said matter is settled by judicial determination (which term includes arbitration), the prevailing party (whether at trial or on appeal) shall be entitled, in addition to such other relief as may be granted, to be reimbursed by the losing party for all costs and expenses incurred thereby, including, but not limited to, all actual attorneys' fees and costs (as billed) for the services rendered to such prevailing party. As used herein, the term "prevailing party" shall include the definition set forth in California Code of Civil Procedure section 1032(a)(4); and also any party in whose favor declaratory relief is granted by any court. If some form of declaratory relief is granted to opposing parties in any action to enforce this Agreement, the court shall have discretion to apportion attorney's fees and costs between the opposing party.

IN WITNESS WHEREOF, the City of Lincoln, a municipal corporation has authorized the execution of this Agreement in duplicate by its City Manager and attested to by its City Clerk; and the Western Placer Unified School, a public school district has authorized the execution of this Agreement in duplicate by its Superintendent

CITY OF LINCOLN
A municipal corporation

By: _____
Gerald Johnson, City Manager

WESTERN PLACER UNIFIED
SCHOOL DISTRICT

By: _____
Roger Yohe, District Superintendent

Attest:

By: _____
City Clerk

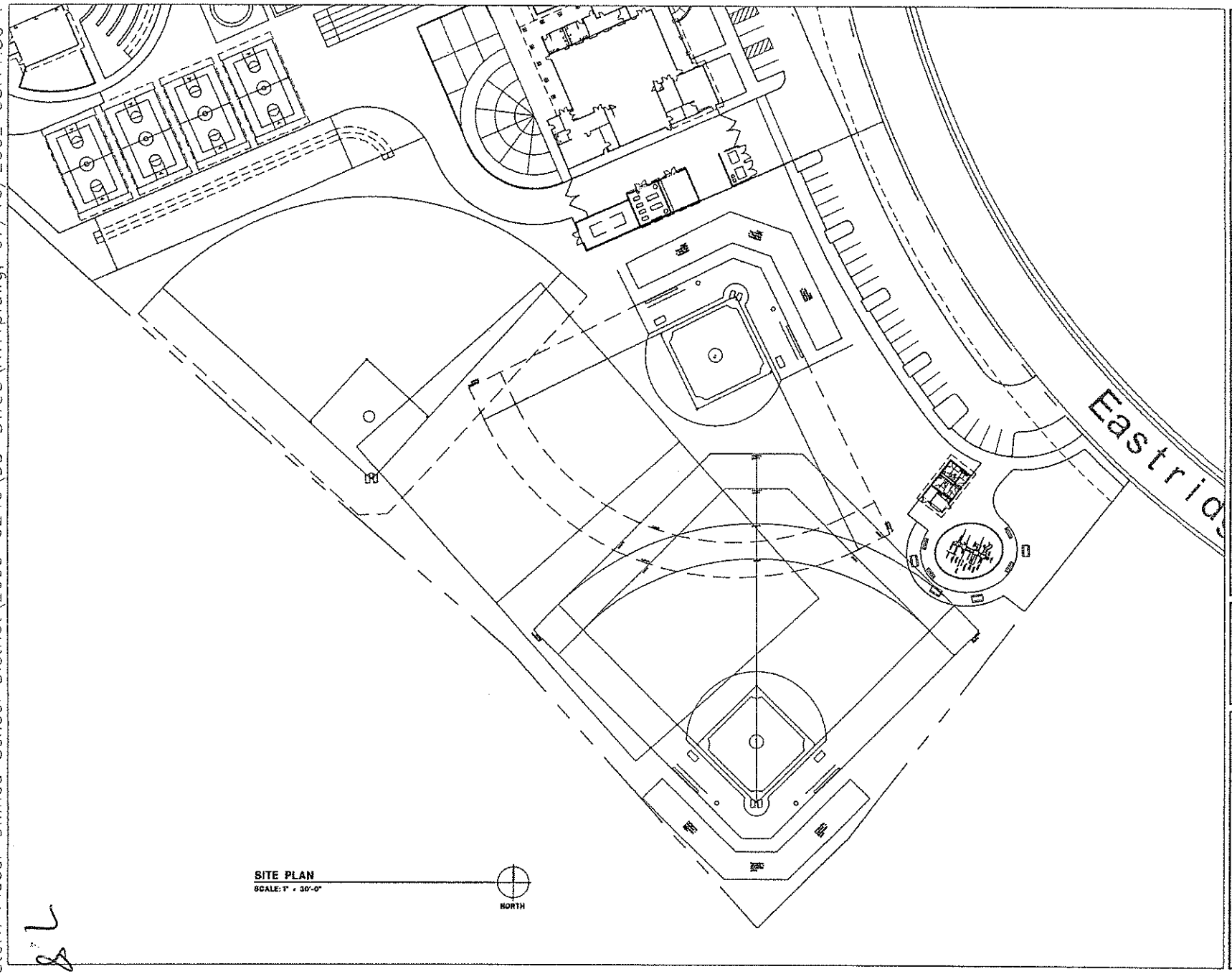
By: _____
Secretary to the Board

APPROVED AS TO FORM:

By: _____
City Attorney

By: _____
District Legal Counsel

7.8.8



KEYNOTES

NTD
ARCHITECTS

AGENCY APPROVAL
IDENTIFICATION STAMP
DIVISION OF THE STATE ARCHITECT
OFFICE OF REGULATION SERVICES
APPL #
DATE:

PROJECT
WESTERN PLACER UNIFIED SCHOOL DISTRICT
TWELVE BRIDGES ELEMENTARY SCHOOL

DRAWING TITLE
PARK SITE PLAN

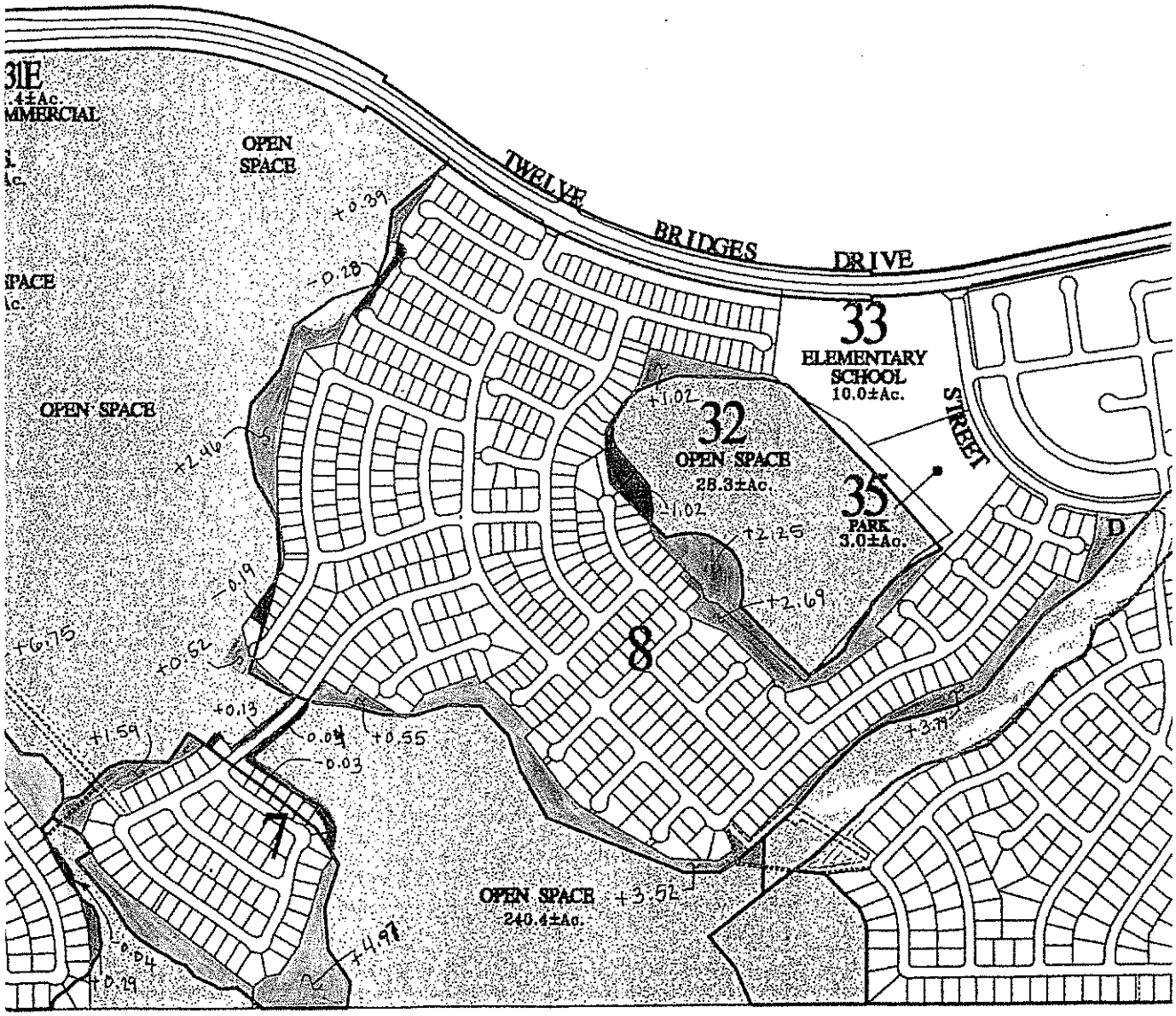
NO	DATE	REVISION COMMENTS
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DRAWN BY: BJS
PROJECT NO: 2000-0246
CHECKED BY: AP
DATE: 8/13/02
DRAWING NO: A1.1P
SHEET OF

D:\Western Placer Unified School District\2000-0246\DD-DWGS\A1.1p.dwg, 07/10/2002 03:11:30 PM

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EXHIBIT A



Vicinity Map

7.8.10

City of Lincoln

640 Fifth Street • Lincoln, California 95648 • www.ci.lincoln.ca.us

July 23, 2004

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

Re: Response to questions regarding the Twelve Bridges Elementary School Joint-Use Agreement.

Dear Chairman and Boardmembers:

We reviewed your recent inquiry regarding several questions concerning the operation of the joint use agreement between the City and School District. I have set forth in the following sections our responses to hopefully clarify the operations of the joint facilities.

Concerning the restrooms, and their availability, these facilities will be open to coincide with City Park hours. During the winter season the hours will be 8:00 AM – 6:00 PM and summer hours are 8:00 AM – 9:00 PM. The doors will be secured by City staff. Regarding the times that the park is used by the District, the restrooms will require monitoring by school employees during these functions.

The question regarding the use of pesticides and herbicides, the same restrictions apply regarding the use of these materials by the City. As to the coordination of maintenance schedules the City will do so with District staff. It should also be noted that our agreement also calls for at least two meetings (July/January) during the year to coordinate our calendars and events. Also regarding a transition time from school use to City activities we could also establish that time frame during our scheduling of events for the year.

Lastly, all City employees and contractual employees have a background check and a live scan.

City Manager's Office
p: 916.645.3314
f : 916.645.8903

Community Development
p: 916.645.3320
f : 916.645.3552

Finance & Administrative Services
p: 916.645.3314
f : 916.645.9502

Public Works
p: 916.645.8576
f : 916.645.6152

7.8.11

I hope this information will assist you in your implementation of the joint use agreement. Should you have any questions, please do not hesitate to contact me.

Sincerely,

Rodney Campbell,
Community Development Director

Cc: John Pedri, Public Works Department
Doyle Champlain, Public Works Department
Mandy Walker, Recreation Manager

7.8.12

TWELVE BRIDGES ELEMENTARY SCHOOL
Joint-Use Agreement

The following topics were areas where the District's Board of Trustees asked for clarification regarding the day-to-day management of the Twelve Bridges Elementary School Joint-Use Plan:

1. The hours of operation of the park-site bathroom. Specifically, will the bathroom be open to the public during school hours, and if so, will there be people on or around the playfields commingling with the school activities?

2. Pesticides and herbicides. Does the City have the same restrictions and due diligence as the District? The District has to post a notice prior to using pesticides or herbicides at or around a school facility.

3. Can the City provide the District with a maintenance schedule to minimize lawn mowing and other related activities during testing periods?

4. Will workers associated with the maintenance aspect of the park be cleared to work around school children, i.e., live-scanned, etc.?

5. Can there be a break from the time school lets out until the time City activities begin on campus? This will allow staff and children to vacate the premises prior to City activities beginning.

7.8.13

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:

A Resolution Approving the Western Placer Unified Community Facilities District No. 2 Tax Report Fiscal Year 2004-05, and Levying and Apportioning the Special Tax as Provided Therein.

SUBJECT AREA:

Discussion/Action

REQUESTED BY:

Jay M. Stewart
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

BOARD MEETING DATE:

August 03, 2004

BACKGROUND:

The Board of Trustees will take action to approve the FY 2004-05 special tax levy for developed parcels within the Western Placer Unified School District's Community Facilities District No. 2.

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees approve the resolution approving the Western Placer Unified Community Facilities District No. 2 Tax Report Fiscal Year 2004-05, and levying and apportioning the special tax as provided therein.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Resolution No. 04/05.04

A RESOLUTION APPROVING THE WESTERN)
PLACER UNIFIED COMMUNITY FACILITIES)
DISTRICT NO. 2 TAX REPORT FISCAL YEAR)
2004-05 AND LEVYING AND APPORTIONING)
THE SPECIAL TAX AS PROVIDED THEREIN)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2

The following **RESOLUTION** was duly passed and adopted by the Board of Trustees of the above-entitled district at a regular meeting held on the 3rd day of August, 2004, by roll call vote.

AYES:
NOES:
ABSENT:

WHEREAS, the Governing Board (the "Board") of the Western Placer Unified School District (the "District") has established the Western Placer Unified School District Community Facilities District No. 2 ("CFD No. 2") pursuant to Resolution No. 02/03.32 (the "Resolution") duly adopted on April 1, 2003, for the purpose of providing for the financing of certain school facilities in and for the District;

WHEREAS, at an election held in CFD No. 2 on May 6, 2003, the qualified electors of CFD No. 2 authorized the levy of a special tax on CFD No. 2 and the issuance of bonds with respect to CFD No. 2;

WHEREAS, the Board duly adopted its Ordinance No. 02/03.34 on May 6, 2003, levying the special tax at the rates and apportioning it in the manner specified in the Resolution:

WHEREAS, the Western Placer Unified School District Community Facilities District No. 2 Tax Report, Fiscal Year 2004-05 (the "Tax Report"), has been submitted to the Board and the Board has determined to approve the Tax Report and to levy the special tax in tax year 2004-05 at the rates specified in the tax report and to apportion them in the manner specified in the Resolution;

NOW, THEREFORE BE IT RESOLVED by the Governing Board of the Western Placer Unified School District as follows:

Section 1. The Western Placer Unified School District CFD No. 2 Tax Report, Fiscal Year 2004-05, in the form submitted to this meeting and on file with the Clerk of the Board is hereby approved and adopted. The Superintendent and his designees are hereby authorized to make changes to the Tax Report in response to appeals from taxpayers or otherwise in order to correct errors in the application of the special tax to particular parcels.

Section 2. Pursuant to section 53340 of the Government Code of the State of California, the special tax is hereby levied at the rate specified in the tax report and is hereby apportioned in the manner specified in the Resolution.

Section 3. Pursuant to section 53340 of the Government Code of the State of California, the special tax shall be collected by the Tax Collector of the County of Placer in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes.

Section 4. The Superintendent is hereby directed to deliver the Tax Report, together with a certified copy of this resolution and a list of all parcels subject to the special tax levy and the tax to be levied on each parcel, to the tax collector of the County of Placer not later than August 31, 2004.

Section 5. Claims for refund of the tax shall comply with the following and any additional procedures as established by the Board:

(a) All claims shall be filed with the Superintendent of the Western Placer Unified School District no later than one year after the date the tax was paid. The claimant shall file the claim within this time period and the claim shall be finally acted on by the board as a prerequisite to bringing suit thereon.

(b) Pursuant to Government Code section 935(b), the claim shall be subject to the provisions of Government Code sections 945.6 and 946.

(c) The Board shall act on a timely claim within the time period required by Government Code section 912.4.

(d) The procedure described in this resolution, and any additional procedures established by the Board, shall be the exclusive claims procedure for claimants seeking a refund of the tax. The decision of the Board shall be final.

Section 6. This resolution shall take effect immediately.

THE FOREGOING RESOLUTION was duly passed by the governing Board of the Western Placer Unified School District on the 3rd day of August 2004.

_____

President of the Board, Governing Board
Western Placer Unified School District

ATTEST:

_____

Clerk, Governing Board
Western Placer Unified School District

CLERK'S CERTIFICATE

I, Karen Roberts, Clerk of the Governing Board (the "Board") of the Western Placer Unified School District, do hereby certify that the foregoing is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Board duly and regularly and legally held at the regular meeting place thereof on August 3rd, 2004, of which meeting all the members of the Board had due notice and at which a majority thereof was present. At the meeting the resolution was adopted by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

An agenda for the meeting was posted at least seventy-two (72) hours before the meeting at the office of the District at 810 J Street, Lincoln, California, a location freely accessible to members of the general public, and a brief description of the resolution appeared on the agenda.

I further certify that I have carefully compared the foregoing resolution with the original minutes of the meeting on file and of record in my office and that the resolution is duly entered of record and is a full, true and correct copy of the original resolution adopted at the meeting and entered in the minutes. The resolution has not been amended, modified or rescinded since the date of its adoption and is no in full force and effect.

Date: August 3, 2004

_____

Clerk of the Governing Board of the
Western Placer Unified School District

7.9.4

WESTERN PLACER UNIFIED SCHOOL DISTRICT	
Community Facilities District #2 Direct Charge	
ASSESSORS PARCEL NUMBER	AMOUNT
328-020-012-000	661.32
328-020-013-000	661.32
328-020-014-000	661.32
328-020-015-000	661.32
328-020-023-000	661.32
328-020-024-000	661.32
328-020-025-000	661.32
328-020-026-000	661.32
328-020-027-000	661.32
328-020-028-000	661.32
328-020-029-000	661.32
328-020-030-000	661.32
328-020-031-000	661.32
328-020-032-000	661.32
328-020-033-000	661.32
328-020-034-000	661.32
328-020-035-000	661.32
328-020-036-000	661.32
328-020-041-000	661.32
328-020-042-000	661.32
328-020-043-000	661.32
328-020-044-000	661.32
328-020-045-000	661.32
328-020-046-000	661.32
328-020-047-000	661.32
328-020-048-000	661.32
328-020-049-000	661.32
328-020-050-000	661.32
328-020-051-000	661.32
328-020-052-000	661.32
328-020-053-000	661.32
328-020-054-000	661.32
328-020-055-000	661.32
328-020-056-000	661.32
328-020-057-000	661.32
328-020-058-000	661.32
328-020-059-000	661.32
328-020-060-000	661.32
328-020-061-000	661.32
328-020-062-000	661.32
328-020-063-000	661.32
328-020-064-000	661.32
328-020-065-000	661.32
328-020-066-000	661.32
328-020-067-000	661.32

7.9.5

328-020-068-000			661.32
328-020-069-000			661.32
328-020-070-000			661.32
328-020-071-000			661.32
328-020-072-000			661.32
328-020-073-000			661.32
328-020-074-000			661.32
328-040-039-000			628.56
328-040-040-000			661.32
328-040-041-000			661.32
328-050-001-000			599.70
328-050-002-000			661.32
328-050-003-000			658.32
328-050-004-000			661.32
328-050-005-000			628.56
328-050-006-000			661.32
328-050-007-000			658.32
328-050-008-000			599.70
328-050-009-000			661.32
328-050-010-000			658.31
328-050-011-000			599.70
328-050-012-000			628.56
328-050-013-000			658.32
328-050-014-000			661.32
328-050-015-000			661.32
328-050-016-000			628.56
328-050-017-000			658.32
328-050-018-000			661.32
328-050-019-000			628.56
328-050-020-000			661.32
328-050-021-000			658.32
328-050-022-000			661.32
328-050-023-000			661.32
328-050-024-000			628.56
328-050-025-000			661.32
328-050-026-000			628.56
328-050-027-000			661.32
328-050-028-000			658.32
328-050-029-000			661.32
328-050-030-000			661.32
328-050-031-000			661.32
328-050-032-000			661.32
328-050-033-000			628.56
328-050-034-000			661.32
328-050-035-000			628.56
328-050-036-000			661.32
328-050-037-000			661.32
328-050-038-000			661.32
328-050-039-000			628.56
328-050-040-000			661.32
328-050-041-000			661.32
328-050-042-000			661.32

7.9.6

328-050-043-000			599.70
328-050-044-000			658.32
328-050-045-000			661.32
328-050-046-000			661.32
328-050-047-000			658.32
328-050-048-000			661.32
328-050-049-000			599.70
328-050-050-000			628.56
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328-050-054-000			661.32
328-050-055-000			628.56
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328-050-058-000			628.56
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328-050-060-000			661.32
328-050-061-000			661.32
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328-060-002-000			553.71
328-060-003-000			661.32
328-060-004-000			661.32
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328-060-006-000			661.32
328-060-007-000			661.32
328-060-008-000			661.32
328-060-009-000			553.71
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328-060-016-000			661.32
328-060-017-000			661.32
328-060-018-000			661.32
328-060-019-000			661.32
328-060-020-000			661.32
328-060-021-000			661.32
328-060-022-000			661.32
328-060-023-000			553.71
328-060-024-000			661.32
328-060-025-000			661.32
328-070-001-000			553.72

7.9.7

328-070-002-000			661.32
328-070-003-000			553.72
328-070-004-000			661.32
328-070-005-000			553.72
328-070-006-000			661.32
328-070-007-000			661.32
328-070-008-000			553.71
328-070-009-000			553.71
328-070-010-000			661.32
328-070-011-000			661.32
328-070-012-000			553.71
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328-070-016-000			661.32
328-070-017-000			661.32
328-070-018-000			553.72
328-070-019-000			553.72
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328-070-028-000			661.32
328-070-029-000			553.72
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328-080-045-000			661.32
328-080-046-000			661.32

7.9.8

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328-080-049-000			661.32
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328-090-044-000			661.32
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328-090-047-000			661.32
328-090-048-000			661.32
328-100-001-000			553.72

7.9.9

328-100-002-000			661.32
328-100-003-000			553.72
328-100-004-000			553.72
328-100-005-000			661.32
328-100-006-000			661.32
328-100-007-000			661.32
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328-110-009-000			661.32
328-110-010-000			661.32
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328-110-018-000			661.32
328-110-019-000			661.32
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328-110-022-000			661.32
328-110-023-000			661.32
328-110-024-000			661.32
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328-110-027-000			661.32
328-110-028-000			661.32
328-110-029-000			661.32
328-110-030-000			661.32

7.9.10

328-110-031-000			553.72
328-110-032-000			661.32
328-110-034-000			661.32
328-110-035-000			553.72
328-110-036-000			661.32
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328-120-002-000			661.32
328-120-003-000			553.72
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328-120-033-000			661.32
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328-180-009-000			661.32
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328-180-012-000			661.32
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328-180-019-000			661.32
328-180-020-000			661.32
328-180-021-000			661.32
328-180-022-000			639.08
328-180-023-000			661.32
328-180-024-000			661.32
328-180-025-000			661.32
328-180-026-000			661.32
328-180-027-000			661.32
328-180-028-000			661.32
328-180-029-000			661.32
328-180-030-000			661.32
328-180-031-000			661.32
328-180-032-000			661.32
328-180-033-000			661.32

7.9.11

328-180-034-000				661.32
328-180-035-000				661.32
328-180-036-000				661.32
328-180-037-000				661.32
328-180-038-000				661.32
328-180-039-000				661.32
328-190-002-000				661.32
328-190-003-000				661.32
328-190-004-000				595.80
328-190-039-000				595.80
328-190-040-000				661.32
328-190-041-000				575.96
328-190-042-000				661.32
328-190-059-000				575.96
328-190-060-000				661.32
328-190-061-000				661.32
328-190-062-000				661.32
328-190-063-000				595.80
328-190-064-000				661.32
328-190-065-000				661.32
328-190-066-000				575.95
328-190-067-000				661.32
328-190-068-000				661.32
328-190-069-000				661.32
328-190-070-000				661.32
328-190-071-000				595.80
328-190-072-000				661.32
328-190-073-000				661.32
328-190-074-000				661.32
328-190-075-000				595.80
328-190-076-000				661.32
328-190-077-000				661.32
328-190-078-000				595.80
328-190-079-000				661.32
328-190-080-000				661.32
328-190-081-000				661.32
328-190-082-000				661.32
328-190-083-000				575.96
328-190-084-000				661.32
328-190-085-000				661.32
328-190-086-000				661.32
328-190-087-000				661.32
328-190-088-000				661.32
328-190-089-000				575.96
328-190-090-000				661.32
328-190-091-000				661.32
328-190-092-000				595.80
328-190-093-000				661.32
328-190-094-000				661.32
	TOTAL	406		262,544.51

7.9.12

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:

Report on the District's Policy on Investments.

SUBJECT AREA:

Information/
Discussion

REQUESTED BY:

Jay M. Stewart
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

BOARD MEETING DATE:

August 03, 2004

BACKGROUND:

Government Code 53646(a) requires that the statement of investment policy shall be rendered annually at a public meeting. The board policy describing the District's investment procedures are attached for review and discussion.

SUPERINTENDENT'S RECOMMENDATION:

No action required.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BP 3430

BUSINESS

Business and Non-Instructional Operations

Investing

The Superintendent or designee may invest as permitted by law all or part of the special reserve fund of the district or any surplus monies not required for the immediate necessities of the district. Such investments must be made with care, skill, prudence and diligence. (Education Code 41018)

The Governing Board recognizes that the Superintendent or designee has fiduciary responsibility and is subject to prudent investor standards for all investment decisions. As such, district investments must be made with skill, prudence and diligence, with the primary objective of safeguarding the principal of the funds and with the secondary objective of meeting the district's liquidity needs. In order to enhance investment return, the district's third investment objective shall be to generate an investment yield that attains or exceeds a market-average rate of return through economic cycles.

The Board recognizes the importance of overseeing investments made with district funds, including investments by the county treasurer. The Board president shall participate with Board presidents of all school districts and the community college districts in the county to select a representative to the county treasury oversight committee. The Superintendent or designee shall maintain ongoing communication with this representative and shall keep the Board well informed about the policies that guide the investment of these funds.

The Superintendent or designee shall annually provide to the Board and any oversight committee a statement of the district's investment policy. At a public meeting, the Board shall review this policy and discuss any changes to be made. In accordance with law and administrative regulations, the Superintendent or designee shall also provide the Board quarterly reports with specified components, including a statement of how the district portfolio compares with the district's investment policy. (Government Code 53646)

(cf. 3460 - Financial Reports and Accountability)

Legal Reference:

EDUCATION CODE

41001 Deposit of money in county treasury

41002 General fund deposits and exceptions

41002.5 Deposit of certain funds in insured institutions
41003 Funds received from rental of real property
41015 Authorization of and limitation investment of district funds
1017 Deposit of miscellaneous receipts
41018 Disposition of money received
42840 - 42843 Special reserve fund
GOVERNMENT CODE
16430 Eligible securities for investment of surplus monies
27130-27137 County Treasury oversight committees
53600 - 53609 Investment of surplus
53630-53684 Deposit of funds, especially
53635 Local agency funds; deposit or investment
53646 Treasurer reports and statements of investment policy
53852.5 Investment term for funds designated for repayment of notes
53859.02 Borrowing by local agency
CIVIL CODE
2261-2262 Obligations of trustees; investments

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