WESTERN PLACER UNIFIED SCHOOL DISTRICT
810 J STREET, LINCOLN, CALIFORNIA 95648

MEMBERS OF THE GOVERNING BOARD

Karen Roberts, President
Paul Long, Vice President
Marcia Harris, Clerk
Earl Mentze, Member

ADMINISTRATIVE/MANAGEMENT PERSONNEL

Roger R. Yohe, District Superintendent
Jay M. Stewart, Assistant Superintendent, Business Services
Scott Leaman, Assistant Superintendent, Educational Services
Bob Noyes, Director, Human Services,
Linda Pezanoski, Principal, Sheridan Charter School
John Bliss, Principal, Carlin C. Coppin Elementary School
Ken Gammelgard , Principal, Creekside Oaks Charter Elementary School
Susan Taxara, Vice Principal, Creekside Oaks Charter Elementary School
Ruben Ayala, Principal, First Street School/District Bilingual Coordinator
Mary Boyle, Principal, Glen Edwards Middle School
Mike Doherty, Assistant Principal, Glen Edwards Middle School
David Butler, Principal, Lincoln High School
Janice Smith, Assistant Principal, Lincoln High School, Principal, LHSN
Stacy Brown, Vice Principal, Lincoln High School/Glen Edwards Middle School
John Wyatt, Principal, Phoenix High School, Adult Ed.
Tracy Murphy, Director, Special Education
Trudy Wilson, Director, Business Services
Frank Nichols, Director of Maintenance and Facilities
Bob Nelson, Transportation Coordinator
Jeff Dardis, Food Service Director
Chuck Youtsey, Technology Coordinator

STUDENT ENROLLMENT

School	6/06/03	8/27/03
Sheridan Charter School (K-8)	145	164
Sheridan School Independent Study (SSIS)	26	
First Street School	576	576
Carlin C. Coppin Elementary (K-5)	511	564
Creekside Oaks Elementary (K-5)	667	674
Glen Edwards Middle (6-8)	885	929
Lincoln High School/Lincoln North	885	1029
Phoenix High School	45	66
PCOE Home School	10	
TOTAL:	3798	4002

Phoenix Infant/Toddler 17
Kindergarten Readiness: 32

Preschool/Head Start
First & J Streets 22
Sheridan Program 22
Carlin Coppin Program 22

Adult School
Citizenship/ESL
Evening Classes
Adult Ed. Child Care

GLOBAL DISTRICT GOALS

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

WESTERN PLACER UNIFIED SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
SEPTEMBER 2, 2003, 7:00 P.M.
LINCOLN HIGH SCHOOL – PERFORMING ARTS BUILDING
790 "J" STREET, LINCOLN, CA

2003-2004 Goals & Objectives (G & O) for the Management Team: Component I: Quality Student Performance; Component II: Curriculum Themes; Component III: Special Student Services; Component IV: Staff & Community Relations; Component V: Facilities/Administration/Budget.

AGENDA

6:25 P.M. OPEN SESSION - Administrative Conference Room – D.O.

1. Call to Order
2. Announce Closed Session Items
3. Adjourn to Closed Session

6:30 P.M. CLOSED SESSION - Administrative Conference Room – D.O.

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

a. Student Discipline/Expulsion Pursuant To E.C. 48918
Student # 02/03 (O) Re-Entry

b. Student Discipline/Expulsion Pursuant To E.C. 48918
Student # 02/03 (X) Re-Entry

2. PUBLIC EMPLOYEE PERFORMANCE EVALUATION

a. Assistant Superintendent of Business Services
b. Assistant Superintendent of Education Services

3. ADJOURN TO OPEN SESSION

7:00 P.M. OPEN SESSION - Performing Arts Building - LHS

1. CALL TO ORDER/PLEDGE OF ALLEGIANCE

2. DISCLOSURE OF ACTION TAKEN IN CLOSED SESSION, IF ANY

• The Board of Trustees will disclose any action taken in Closed Session regarding the following items:

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

a. Student Discipline/Expulsion Pursuant To E.C. 48918
Student # 02/03 (O) Re-Entry

b. Student Discipline/Expulsion Pursuant To E.C. 48918
Student # 02/03 (X) Re-Entry

2.2 PUBLIC EMPLOYEE PERFORMANCE EVALUATION

a. Assistant Superintendent of Business Services
b. Assistant Superintendent of Education Services

3. SPECIAL ORDER OF BUSINESS

3.2 PRESENTATION BY CITY OF LINCOLN RECREATION DEPARTMENT

4. CONSENT AGENDA

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

4.1 Approval of Minutes
   a. Regular Meetings of August 5, 2003
4.2 Approval of Warrants
4.3 Ratification of Personnel Items
   a. Certificated:
      A.1 Ratification of Certificated Employment
         - Christina Conn, First Grade Teacher, CCC
         - Chris McKay, Science Teacher, GEMS
         - Daniela Thompson, Language Arts Teacher, GEMS
   b. Classified:
      B.1 Ratification of Classified Employment: Kelle LeBeau, Library Tech/Computer Tech (.88) Sheridan Campus/Cafeteria Supervisor, .25, Campus Monitor, .75, GEMS
      B.2 Reduction of Classified position Hours, One Grant funded After School Program site Supervisor, 4.25 hours Reduction
      B.3 Request for Family Leave, Jillian Solander, Campus/Cafeteria Supervisor, COES
4.4 Annual Approval of Check Signors
4.5 Ratification of Earthwork Observation and Testing Services Contract with Blackburn Consulting for the Twelve Bridges Elementary Construction Project
4.6 Ratification of Testing and Inspection Services Contract with Wallace-Kuhl & Associates for the Twelve Bridges Elementary Construction Project
4.7 Phoenix High School Request for alternative Minimum Days for 2003-2004

5. COMMUNICATION FROM THE PUBLIC

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

6. REPORTS & COMMUNICATION

6.1 Student Advisory – , Lincoln High School
6.2 Western Placer Teacher's Association – Kris Knutson
6.3 Western Placer Classified Employee Association – Nancy Griffin
6.4 Superintendent
6.5 Assistant Superintendent(s)
- 6.5.1 Jay M. Stewart
  - a. Facilities Update
- 6.5.2 Scott Leaman
  - a. Program Focus Area: Program Improvement Actions Under NCLB
- 6.5.3 Bob Noyes, Personnel Director
  - a.

7. ♦ACTION ♦DISCUSSION ♦INFORMATION

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

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

7.1 (D/A) A RESOLUTION (No. 03/04.07) APPROVING THE WESTERN PLACER UNIFIED COMMUNITY FACILITIES DISTRICT NO. 1 TAX REPORT FISCAL YEAR 2003-04, AND LEVYING AND APPORTIONING THE SPECIAL TAX AS PROVIDED THEREIN – Stewart *(03/04 G &O, Components V)*

• The Board of Trustees will take action to approve the FY 2003-04 special tax levy for developed parcels within the Western Placer Unified School district's Community Facilities District No. 1.

7.2 (I/D/A) ESTABLISH A RESERVE IN THE FY 2003-04 BUDGET TO FUND THE PRESENT VALUES OF RETIREE HEALTH AND WELFARE BENEFITS – Stewart *(03/04 G &O, Components IV)*

•Assembly Bill 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. It is recommended the Board of Trustees not establish a reserve in the 2003-04 budget to fund the present value of retiree health and welfare benefits.

7.3 (D/I) **WESTERN PLACER UNIFIED SCHOOL DISTRICT RETIREE HEALTH BENEFITS ACTUARIAL STUDY.**
Stewart *(03/04 G &O, Components IV)*
•Assembly Bill 3141 requires school districts and county offices of education to publicly disclose certain information that affects their financial status. One of the provisions addressed are retiree health and welfare benefits. Mr. Stewart will review this with the Board of Trustees.

7.4 (A) **SUBJECT MATTER VERIFICATION, EDUCATION CODE 44258.3 – Noyes** *(03/04 G &O, Components IV)*
•With the involvement of appropriate subject matter specialists, the Superintendent or designee shall develop and employ procedures for verifying the subject matter knowledge of teachers assigned to teach in departmentalized classes outside their credential authorization pursuant to Education Code 44258.3. Eight instructors' assignments for 2003\2004 school year were reviewed and verified as outlined in E.C. 44258.3.

7.5 (A) **COMMITTEE ON ASSIGNMENTS RECOMMENDATION – Noyes** *(03/04 G &O, Components IV)*
•On August 18, 2003 the District's Committee on Assignments met, reviewed teacher qualifications to teach an elective class outside their current credential designation and approved three teachers for one year only.

7.6 (D/A) **RATIFICATION OF THE 2002 – 2006 COLLECTIVE BARGAINING AGREEMENT BETWEEN WESTERN PLACER TEACHERS ASSOCIATION AND THE WESTERN PLACER UNIFIED SCHOOL DISTRICT**
- Noyes *(03/04 G &O, Components IV)*
•This document is being submitted for ratification. Both parties have completed a yearlong effort to finalize the contract. The terms of the agreement will be in effect from July 1, 2002 – June 30, 2006.

7.7 (A) EDUCATION CODE 44258.2 – TEACHING ASSIGNMENT OPTIONS - Noyes *(03/04 G &O, Components IV)*

•E.C. 44258.2 states that the holder of a single subject or Standard Secondary Teaching Credential may, with his or her consent, be assigned by action of the local governing board to teacher classes in grades 5 through 8 in a middle school, provided that the teacher has a minimum of twelve semester units, or six upper division or graduate semester units, of course work at an accredited institution in the subject to be taught. Two names are being submitted for approval.

7.8 (I/D) REVIEW OF POLICIES REGARDING PERSONNEL AND DRESS AND GROOMING – Harris *03/04 G &O, Components IV)*

•At the request of Board Member Harris sample policies will be reviewed in regard to dress and grooming for employees.

7.9 (D/A) APPROVAL OF RESOLUTION 03/04.08 APPROVING THE EXECUTION AND DELIVERY OF CERTAIN AGREEMENTS AND DOCUMENTS IN CONNECTION WITH THE EXECUTION AND DELIVERY OF CERTIFICATES OF PARTICIPATION ON BEHALF OF THE DISTRICT AND OTHER MATTERS RELATED THERETO Stewart *(03/04 G &O, Components IV)*

•This resolution authorizes the Western Placer Unified School District to issue Certificates of Participation to finance the construction and improvements of school facilities. Representatives from the District's financial advisor, Caldwell Flores Winters, Inc. will be available to provide details and answer questions.

7.9 (I/D) NEW SPECIAL EDUCATION PROGRAM – Leaman *(03/04 G &O, Components III)*

•Mr. Leaman will present this item for information and discussion in regard to the establishment of a Severely Emotionally Disturbed program in South Placer County.

8. COMMENTS - BOARD OF TRUSTEES

8.1 FUTURE AGENDA ITEMS

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

- Relationship with Sierra Community College
- Aquatic Center (Added 3/6/01)

8.2 MEMBER REPORTS/COMMENTS

9. ESTABLISHMENT OF NEXT MEETING (S)

- The President will establish the following meeting(s):
  >September 16, 2003, 7:00 p.m. Lincoln High School, Performing Arts Building, LHS to be featured.

10. ADJOURNMENT

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

Posted: 8/28/03
h:\wpfiles\board\agendas/9203

DISCLOSURE

OF ACTION

TAKEN IN

CLOSED SESSION,

IF ANY

WESTERN PLACER UNIFIED SCHOOL DISTRICT

CLOSED SESSION AGENDA

PLACE: **Administrative Conference Room – 810 J Street**
DATE: **September 2, 2003**
TIME: **6:25 p.m.**

1. LICENSE/PERMIT DETERMINATION

2. SECURITY MATTERS

3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR

4. CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION

5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

6. LIABILITY CLAIMS

7. THREAT TO PUBLIC SERVICES OR FACILITIES

8. PERSONNEL
   - •PUBLIC EMPLOYEE APPOINTMENT
   - •PUBLIC EMPLOYEE EMPLOYMENT
   - •PUBLIC EMPLOYEE PERFORMANCE EVALUATION
     - ~Assistant Superintendent of Business Services
     - ~Assistant Superintendent of Education Services
   - •PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
   - •COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE

9. CONFERENCE WITH LABOR NEGOTIATOR

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

1. **LICENSE/PERMIT DETERMINATION**
   a. Specify the number of license or permit applications.
2. **SECURITY MATTERS**
   a. Specify law enforcement agency
   b. Title of Officer,
3. **CONFERENCE WITH REAL PROPERTY NEGOTIATOR**
   a. Property: specify the street address, or if no street address the parcel number or unique other reference to the property under negotiation.
   b. Negotiating parties: specify the name of the negotiating party, not the agent who directly or through an agent will negotiate with the agency's agent.
   c. Under negotiations: specify whether the instructions to the negotiator will concern price, terms of payment or both.
4. **CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION**
   a. Name of case: specify by reference to claimant's name, names or parties, case or claim number.
   b. Case name unspecified: specify whether disclosure would jeopardize service of process or existing settlement negotiations.
5. **CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION**
   a. Significant exposure to litigation pursuant to subdivision (b) of Government Code section 54956.9 (if the agency expects to be sued) and also specify the number of potential cases.
   b. Initiation of litigation pursuant to subdivision (c) of Government Code Section 54956.9 (if the agency intends to initiate a suit) and specify the number of potential cases.
6. **LIABILITY CLAIMS**
   a. Claimant: specify each claimants name and claim number (if any). If the claimant is filing a claim alleging district liability based on tortuous sexual conduct or child abuse, the claimant's name need not be given unless the identity has already been publicly disclosed.
   b. Agency claims against.
7. **THREATS TO PUBLIC SERVICES OR FACILITIES**
   a. Consultation with: specify name of law enforcement agency and title of officer.
8. **PERSONNEL:**
   A. **PUBLIC EMPLOYEE APPOINTMENT**
      a. Identify title or position to be filled.
   B. **PUBLIC EMPLOYEE EMPLOYMENT**
      a. Identify title or position to be filled.
   C. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
      a. Identify position of any employee under review.
   D. **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**
      a. It is not necessary to give any additional information on the agenda.
   E. **COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE, UNLESS EMPLOYEE REQUESTS OPEN SESSION**
      a. No information needed
9. **CONFERENCE WITH LABOR NEGOTIATOR**
   a. Name any employee organization with whom negotiations to be discussed are being conducted.
   b. Identify the titles of unrepresented individuals with whom negotiations are being conducted.
   c. Identify by name the agency's negotiator
10. **STUDENTS:**
   A. **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
   B. **STUDENT PRIVATE PLACEMENT**
      ●Pursuant to Board Policy 6159.2
   C. **INTERDISTRICT ATTENDANCE APPEAL**
      a. Education Code 35146 and 48918
   D. **STUDENT ASSESSMENT INSTRUMENTS**
      a. Reviewing instrument approved or adopted for statewide testing program.
   E. **STUDENT RETENTION/ APPEAL**
      a. Pursuant to Board Policy 5123

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success in an Ever Changing World

BOARD OF TRUSTEE GLOBAL DISTRICT GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential.
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, local government, business, service organizations, etc. as partners in the education of our students.

COMPLIANCE CHECK LIST

Complies with Board Policy ___
Complies with Site Plan (LIP)___
Complies with Governance & Management Document ___
Complies with District Goals___
Complies with District Mission Statement ___
Funding Sign-Off by J. Stewart___
Personnel Sign-Off by B. Noyes___
Program Sign Off by S. Leaman___
SBLT Involvement ___
Initial

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
FACT SHEET

SUBJECT:
Student Discipline/Expulsion
Re-Entry
Student #02-03 O

AGENDA ITEM AREA:
Disclosure of action taken in closed session

REQUESTED BY:
John Wyatt
Phoenix High Principal

ENCLOSURES:

MEETING DATE:
September 2, 2003

BACKGROUND:
The Board of Trustees will disclose any action taken during closed session in Regards to re-entry expulsion of Student #02/03 O

SUPERINTENDENT'S RECOMMENDATION:
The administration recommends the Board of Trustees disclose any action taken in regards to the above item

2.1a

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success in an Ever Changing World

BOARD OF TRUSTEE GLOBAL 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.	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___
4. Promote the involvement of the community, local government, business, service organizations, etc. as partners in the education of our students.	Personnel Sign-Off by B. Noyes___ Program Sign Off by S. Leaman___ SBLT Involvement ___ Initial

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
FACT SHEET

SUBJECT:
Student Discipline/Expulsion
Re-Entry
Student #02/03 X

AGENDA ITEM AREA:
Disclosure of action taken in closed session

REQUESTED BY:
John Wyatt
District Hearing Officer

ENCLOSURES:

MEETING DATE:
September 2, 2003

BACKGROUND:
The Board of Trustees will disclose any action taken during closed session in Regards to the re-entry expulsion of Student #02-03 X

SUPERINTENDENT'S RECOMMENDATION:
The administration recommends the Board of Trustees disclose any action taken in regards to the above item.

2.1 b

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success in an Ever Changing World

BOARD OF TRUSTEE GLOBAL DISTRICT GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential.
2. Fosters a safe, caring environment where individual differencesare 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, localgovernment, business, service organizations, etc. as partners in the education of our students.

COMPLIANCE CHECK LIST

Complies with Board Policy ___
Complies with Site Plan (LIP)___
Complies with Governance & Management Document ___
Complies with Mission Statement ___
Funding Sign-Off by J. Stewart___

Personnel Sign-Off by B. Noyes___
Program Sign Off by S. Leaman___

SBLT Involvement ___
Initial

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING
FACT SHEET

SUBJECT:
Public Employee Performance Evaluation
~Asst. Supt. of Business Services
~Asst Supt. of Education Services

AGENDA ITEM AREA:
DISCLOSURE OF ACTION TAKEN IN CLOSED SESSION, IF ANY

REQUESTED BY:
Roger R. Yohe, Superintendent

ENCLOSURES:

MEETING DATE:
September 2, 2003

BACKGROUND:

•The Board of Trustees will disclose any action taken on this item in Closed Session.

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees disclose action taken in Closed Session regarding this item

Eva\h:\wpfiles\Board\format1

2.2

SPECIAL ORDER OF BUSINESS

CONSENT

AGENDA

ITEMS

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success in an Ever Changing World	
BOARD OF TRUSTEE GLOBAL 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.	Complies with Board Policy ___
	Complies with Site Plan (LIP)___
	Complies with Governance &
2. Fosters a safe, caring environment where individual differencesare valued and respected.	Management Document ___
	Complies with 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, localgovernment, business, service organizations, etc. as partners in the education of our students.	Program Sign Off by S. Leaman___
	SBLT Involvement ___ Initial

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING
FACT SHEET

SUBJECT:
Approval of Minutes

AGENDA ITEM AREA:
CONSENT AGENDA

REQUESTED BY:
Roger R. Yohe, Superintendent

ENCLOSURES:
August 5, 2003 Minutes

MEETING DATE:
September 2, 2003

BACKGROUND:

- The Board of Trustees will consider action to adopt the minutes of regular meeting of August 5, 2003.

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees adopt the August 5th minutes as submitted.

Eva\h:\wpfiles\Board\format2

4.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
AUGUST 5, 2003, 7:00 P.M.
LINCOLN HIGH SCHOOL – PERFORMING ARTS BUILDING
790 "J" STREET, LINCOLN, CA

2003-2004 Goals & Objectives (G & 0) for the Management Team: Component I: Quality Student Performance; Component II: Curriculum Themes; Component III: Special Student Services; Component IV: Staff & Community Relations; Component V: Facilities/Administration/Budget.

MINUTES

BOARD MEMBERS PRESENT
Karen Roberts, President
Paul Long, Vice President
Marcia Harris, Clerk
Earl Mentze, Member
Nels Tahti, Member

BOARD MEMBERS ABSENT
None

OTHERS IN ATTENDANCE
Roger R. Yohe, District Superintendent
Jay M. Stewart, Assistant Superintendent, Business Services
Bob Noyes, Director, Human Services
Trudy Wilson, Director, Business Services

STUDENT

PRESS
Jason Probst, Lincoln News Messenger

5:00 P.M. **OPEN SESSION - Administrative Conference Room – D.O.**

1. Call to Order
2. Announce Closed Session Items
3. Adjourn to Closed Session

5:05 P.M. **CLOSED SESSION - Administrative Conference Room – D.O.**

1. **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
   a. Student Discipline/Expulsion Pursuant To E.C. 48918 Student # 02/03 (EE)
   b. Student Discipline/Expulsion Pursuant To E.C. 48918 Student # 02/03 (FF)

4.1.1

2. INTERDISTRICT ATTENDANCE APPEAL
Education Code 35146 and 48918

3. CONFERENCE WITH LABOR NEGOTIATOR

a. Name any employee organization with whom negotiations to be discussed are being conducted. **Western Placer Teachers Association**

b. Identify the titles of unrepresented individuals with whom negotiations are being conducted. **None**

c. Identify by name the agency's negotiator. **Bob Noyes, Jay Stewart, Scott Leaman, Roger Yohe**

4. ADJOURN TO OPEN SESSION

7:00 P.M. OPEN SESSION - Performing Arts Building - LHS

1. CALL TO ORDER/PLEDGE OF ALLEGIANCE
For the benefit of the students of the Western Placer Unified School District, President Roberts called the meeting to order at 7:00 p.m. President Roberts also led the audience in the Pledge of Allegiance.

2. DISCLOSURE OF ACTION TAKEN IN CLOSED SESSION, IF ANY
• The Board of Trustees disclosed action taken in Closed Session regarding the following items:

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

a. Student Discipline/Expulsion Pursuant To E.C. 48918
Student # 02/03 (EE)

On a motion by Mrs. Harris, seconded by Mr. Long and passed by unanimous vote, the Board of Trustees took action to approve the Administrative Hearing Panel's recommendation for Student #02/03 (EE), as amended.

b. Student Discipline/Expulsion Pursuant To E.C. 48918
Student # 02/03 (FF)

On a motion by Mrs. Harris, seconded by Mr. Long and passed by unanimous vote, the Board of Trustees took action to approve the Administrative Hearing Panel's recommendation for Student #02/03 (FF), as submitted.

4.1.7

2.2 INTERDISTRICT ATTENDANCE APPEAL
Education Code 35146 and 48918

On a motion by Mrs. Harris, seconded by Mr. Tahti and passed by unanimous vote, the Board of Trustees took action to approve the Interdistrict Attendance Appeal.

2.3 CONFERENCE WITH LABOR NEGOTIATOR

a. Name any employee organization with whom negotiations to be discussed are being conducted. **Western Placer Teachers Association**
b. Identify the titles of unrepresented individuals with whom negotiations are being conducted. **None**
c. Identify by name the agency's negotiator. **Bob Noyes, Jay Stewart, Scott Leaman, Roger Yohe**

President Roberts reported there was no action taken on this item.

3. SPECIAL ORDER OF BUSINESS

There was no special order of business.

4. CONSENT AGENDA

At the request of Mrs. Roberts, Item Numbers 4.5, 4.6, and 4.7 were removed from the Consent Agenda for further discussion.

On a motion by Mrs. Harris, seconded by Mr. Long, and passed by unanimous roll call vote, the following Consent Agenda items were approved.

4.1 Approval of Minutes
  a. Regular Meetings of June 3, 2003, June 17, 2003
  b. Special Meeting of June 22, 2003
4.2 Approval of Warrants
4.3 Ratification of Personnel Items
  a. <u>Certificated:</u>
  A.1 Ratification of Certificated Employment
    - John Agostinelli, Industrial Arts, 1.00, LHS
    - Todd Boynton, .5 P.E. & .5 Math Teacher, 1.00, GEMS
    - Emily Coffee, 4th Grade, 1.00, COES
    - Kevin Craite, SDC Teacher, 1.00, GEMS
    - Stephanie Davis, Kdgn, 1.00, COES
    - Tricia DeJersey, 4th Grade, 1.00, CCC

4.1.3

4. CONSENT AGENDA (continued)

- Jennifer Diggins, School Psychologist, .80 FTE, District
- Cathy Garcia, 7th Grade Math, 1.00, GEMS
- Angela Gibson, 4th Grade, 1.00, CCC
- Dan Kearney, 6,7, 8th Grade Math/Social Studies, 1.00, Sheridan
- Sabrina Ketchum, Language Arts Teacher, 1.00, LHS
- Corie Kodet, Speech Pathologist, 1.00, District
- Brandon Lopez, 7th Grade Language Arts/Social Studies, 1.00, GEMS
- Pat McCartney, 1 Period/Day, Ranch Management, LHS
- Camalyn Sahyoun, 2nd Grade SEI, 1.00, FSS
- Diane Sauer, Elementary SDL, 1.00, COES
- Marion Sebastian, Band/Choir, 1.00 GEMS
- Nikki Silva, 5th Grade, 1.00, CCC
- JoAnn Skinner-Kita, 5th Grade, 1.00, CCC
- Raymond Woodbeck, Math Teacher, 1.00, LHS
- Randy Woods, 8th Math, 1.00, GEMS
- Staci Zuniga, English Teacher, 1.00, LHS

A.2 Ratification of Certificated Resignation: Milagros Medina, 2nd Grade SEI Teacher, FSS

A.3 Request for Maternity/Child Rearing Leave: Nicole Schug, Kindergarten, FSS

b. <u>Classified:</u>

B.1 Ratification of Classified Employment: Jenifer Freymond, Campus/Cafeteria Supervisor, .25, Campus Monitor, .75, GEMS

B.2 Adoption of Resolution 03/04.03 Resolution Establishing a Reduction of Classified Employee Hours, Lisa Miller, Instructional Aide, Reduction of 2.25 hours, GEMS

4.4 Report of Disclosure Requirements for Quarterly Reports of Investments

4.8 Approval of Consolidated Application, Part 1, 2003-04

4.9 School Nurse Report

4.10 Approval of GATE Application

4.11 Adoption of New Classified Job Description, Interpreter for the Deaf and Hearing Impaired

4.12 Approval of Resolution No. 03/04.04 A Resolution of Intention to Annex Territory to Community Facilities District No. 1 and to Levy a Special Tax to Pay for Certain Public Facilities

4.1.4

Following clarification and discussion of the three removed items, a motion was made by Mr. Mentze, seconded by Mrs. Harris, and passed by unanimous vote, the Board of Trustees approved Items 4.5, 4.6, and 4.7 of the Consent Agenda.

4.5 Ratification of Agreement for State Inspection Services with Dennis Marinac, Inspector of Record

4.6 Ratification of Agreement with School Construction Compliance, LLC to Provide Assistance in Implementing a Labor Compliance Program for the Construction of the Twelve Bridges Elementary School

4.7 Ratification of Agreement with the Presidio Design Group, Inc. to Provide Programming for a Proposed Central Kitchen

5. COMMUNICATION FROM THE PUBLIC

There was no communication from the public.

6. REPORTS & COMMUNICATION

6.1 Student Advisory, Lincoln High School – Representative to be determined.

6.2 Western Placer Teacher's Association – Kris Knutson, President
Mr. Knutson stated that it had been a long summer, and that hopefully it would come to a great fruition. He reported he felt the session held on July 21st signified a great relationship with the District and that both groups are working toward that. Negotiations are tough, but as long as people are talking it is a great thing. He noted he would do everything in his power to get this to happen. There are statewide issues affecting education, this district is different than any other district in the state, we will show that we can make things work.

6.3 Western Placer Classified Employee Association – Nancy Griffin
No report given.

6.4 Superintendent – 2003-2004 Management Team Goals and Objectives
The Superintendent reviewed the August 5, 2003 draft copy of the 2003-2004 Management Team Goals and Objectives. An insertion of Goal #4 regarding Senate Bill 2042 (BTSA) was added.

This document is a combination of board, superintendent and management goals and will be used to evaluate the superintendent. There was more discussion in regard to the Financing Corporation, facilities and the budget. This document will be brought back on August 19th for adoption.

6.5 Assistant Superintendent(s)
6.5.1 Jay M. Stewart – No report given.

4.1.5

6.5.2 Scott Leaman
a. Program Focus Area: California High School Exit Exam
b. Program Focus Issue: Adequate Yearly Progress

Mr. Leaman was absent but the Superintendent gave a brief report regarding the High School Exit Exam. This has been set-aside until 2006, which will be this year's current sophomores.

6.5.3 Bob Noyes, Personnel Director
a. Update on 2003/04 Personnel
Mr. Noyes reported 11 FTE have been employed. There is still the need to hire 3 or 4 teachers before school begins. BTSA is going to affect 28 teachers. For the last four years, veteran teachers have been used to assist. The program has become so large, it is necessary to use the Santa Cruz model. The district will now use two retirees, one teacher that resigned for child rearing, and one special project administrator. Each has 5 to 15 teachers under them. Within the next 15 months, 70 new teachers will be hired, we have to verify that they complete coursework.

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

7.1 (D/A) LINCOLN HIGH SCHOOL FARM FOUNDATION LAND TRUST – Long *(03/04 G &O, Components V)*

• The Lincoln High School Farm Foundation was in attendance, along with representatives from the agencies working with them on this endeavor. In depth discussion took place.

Representatives from Placer Land Trust, Placer Legacy, and American Farm Land Trust were present and are assisting in the plans to preserve the farm and protect it as open space.

There was lengthy discussion and debate in regard to the Board of Trustees responsibilities and rights; setting aside 40 acres for a future educational facility if needed, and the remaining acreage to be put into a permanent land trust to be used for agricultural learning; is the Ag program a special interest group only for agricultural students?

Following continued discussion, a motion was made by Mr. Mentze to approve the instructing of the superintendent to solicit those persons by his judgment to begin the process of crafting the paperwork that will result in setting 40 acres aside for future

4.1.6

educational facilities and place the remaining acreage into a land trust to be used for agricultural learning, natural resources and conservation. The motion was seconded by Mr. Tahti and passed by a 4-1 roll call vote, with Mrs. Harris casting the dissenting vote.

7.2 (I/D/A) **CITY OF LINCOLN/WESTERN PLACER UNIFIED SCHOOL DISTRICT COLLABORATION – LETTER OF INTENT – Yohe** *(03/04 G &O, Components V)*

•Being presented for information, discussion and action is consideration of the development of a "Letter of Intent" in regard to district collaboration with the City of Lincoln in regard to joint facility use.

The Superintendent reviewed the Letter of Intent, noting the purpose of the letter is to verify to the City of Lincoln that the District is very interested in collaboration.

On a motion made by Mr. Long, seconded by Mrs. Harris and passed by unanimous vote, the Board of Trustees took action to approve the Letter of Intent in regard to district collaboration with the City of Lincoln in regard to joint facility use.

7.3 (D/A) **OPSC – APPLICATION FOR JOINT USE APPORTIONMENT – Stewart** *(03/04 G &O, Components V)*

•The District is applying to the California State Allocation Board for joint use funds for the construction of Gymnasium/Library/Multipurpose Rooms for the elementary school at Twelve Bridges. These facilities will be available for use by the citizens and City of Lincoln.

A motion was made by Mrs. Harris, seconded by Mr. Mentze and passed by unanimous vote, the Board of Trustees took action to approve the application to the California State Allocation Board for joint use funds for the construction of Gymnasium/Library/Multipurpose Rooms for the elementary school at Twelve Bridges.

7.4 (D/A) **ADOPTION OF REVISED POLICIES AND REGULATIONS – Yohe**

•The District Policy Committee has reviewed the CSBA policy updates. These revisions are now being presented for approval by the Board of Trustees.

4.1.1

Following discussion a motion was made by Mr. Long, seconded by Mr. Tahti, and passed by unanimous roll call vote to approve the revised policies and regulations as submitted

- BP/AR 0420 Charter Schools
- BP/AR 0450 Comprehensive Safety Plan
- AR 1340 Access to District Records
- AR 3515.2 Disruptions
- BP/AR 4131.6 – Professional Development Program - DELETED
- AR 4161.2 Personal Leaves
- BP/AR 4200 Classified Personnel
- BP 4213 Assignment/Classification – DELETED
- BP/AR 5020 Parent Rights and Responsibilities
- AR 5117.2 Alternative Interdistrict Attendance Program
- BP 5131 Conduct
- BP/AR 5142 Safety
- BP 5142.3 Student Use of Bicycles – DELETED
- BP/AR 5144 Discipline
- AR 5144.1 Suspension and Expulsion/Due Process (Pages "a" and "d" and attachments 2 and 3)
- AR 5144.2 Suspension and Expulsion/Due Process (Students with Disabilities)
- BP 5145.1 Privacy – DELETED
- BP/AR 5148 Child Care and Development
- BP 6112 School Day
- BP/AR 6142.1 Family Life/Sex Education
- AR 6143 Courses of Study
- BP/AR 6162.8 Research
- BP/AR 6171 Title I Programs
- BB 9011 Disclosure of Confidential/Privileged Information
- BB 9250 Remuneration, Reimbursement and Other Benefits (E 9250 DELETED)
- BB 9320 Meetings and Notices
- BB 9321 Closed Session Purposes and Agendas
- BB 9322 Agenda/Meeting Materials
- BB/E 9323.2 Actions by the Board

7.5 (I/D) FIRST READING OF NEW POLICIES AND REGULATIONS - Yohe

•The District Policy Committee has reviewed the CSBA policy updates. The Board of Trustees accepted these new policies on a first reading basis.

- BP/AR/E 4222 Teacher Aides/Paraprofessionals
- BP/AR 5022 Student and Family Privacy Rights
- AR 5148.1 Child Care Services for parenting Students
- AR 6112 School Day
- AR 7160 Charter School Facilities

7.6 (D/A) APPROVE RESOLUTION 03/04. 05 AUTHORIZING ISSUANCE OF TAX & REVENUE ANTICIPATION NOTES. –Stewart *(03/04 G & O, Components V)*

A motion was made by Mr. Long, seconded by Mr. Mentze, and approved by unanimous roll call vote, to approve Resolution

4.1.8

03/04.05 Authorizing Issuance of Tax and Revenue Anticipation Notes.

8. COMMENTS - BOARD OF TRUSTEES

8.1 FUTURE AGENDA ITEMS

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

- Relationship with Sierra Community College
- Aquatic Center (Added 3/6/01)

8.2 BOARD MEMBER RESIGNATION TIMELINE AND PROCEDURE – Board Bylaw 9223 Filling Vacancies

•The Board of Trustees will review Board Bylaw 9223 Filling Vacancies in regard to the resignation of Board Member Nels Tahti.

Mr. Tahti reported he would send the Superintendent a revised resignation showing August 20, 2003 as his effective date of resignation.

8.3 MEMBER REPORTS/COMMENTS

Mr. Mentze: In regard to Mr. Tahti's resignation: I begrudgingly see him go, I have depended on who he is and what he is, I will miss him greatly. We will find another person to sit there, but it will not be Nels. Mrs. Roberts agreed.

Mr. Long: Noted he hoped everyone had a great vacation. He reported the Twelve Bridges portable line is up and when he entered the negotiation session, everyone was laughing. He also reported his grand daughter's teacher at Carlin Coppin School had sent letters to all students telling them of her new name.

Mrs. Harris: Noted it is an anxious time for middle school students as they do not know whom their teachers are and when class lists are posted, there should be some crowd control. She noted even though the Board of Trustees has differences, it is an excellent Board. She requested a discussion of dress code for staff, with community input be placed on the agenda.

Mrs. Roberts: Reported the Board would be welcoming new staff to the district at the August 19th board meeting, with refreshments in the lobby.

Mr. Yohe: Reported that September 2nd will be the district day, with no students at school, special recognitions will be made at this time. Paul and Marcia will be in attendance.

4.1.9

Mrs. Roberts: The Board will conduct a closed session special meeting on August 20th to conduct the Superintendent's annual evaluation.

9. ESTABLISHMENT OF NEXT MEETING (S)

- The President will establish the following meeting(s):
  >August 19, 2003, 7:00 p.m. Lincoln High School, Performing Arts Building
  >August 20, 2003, Staff Development Room, Closed Session, Superintendent's Evaluation 7:00 – 9:00 p.m.

10. ADJOURNMENT

With no further business, the meeting was adjourned at 9:22 p.m.

Karen Roberts, President

Marcia Harris, Clerk

Roger R. Yohe, Superintendent

ADOPTED:

AYES:

NOES:

ABSENT:

A:8503minutes

4.1.10

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success in an Ever Changing World

BOARD OF TRUSTEE GLOBAL DISTRICT GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential.
2. Fosters a safe, caring environment where individual differencesare 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, localgovernment, business, service organizations, etc. as partners in the education of our students.

COMPLIANCE CHECK LIST

Complies with Board Policy ___
Complies with Site Plan (LIP)___
Complies with Governance & Management Document ___
Complies with Mission Statement ___
Funding Sign-Off by J. Stewart___

Personnel Sign-Off by B. Noyes___
Program Sign Off by S. Leaman___

SBLT Involvement ___
Initial

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING
FACT SHEET

SUBJECT:
Approval of Warrants

AGENDA ITEM AREA:
CONSENT AGENDA

REQUESTED BY:
Trudy Wilson, Director of Business Services

ENCLOSURES:
Members only

MEETING DATE:
September 2, 2003

BACKGROUND:

- The Board of Trustees will consider action to approve the warrants as submitted.

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees approve the warrants as submitted.

Eva\h:\wpfiles\Board\format3

4.2

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success In an Ever Changing World	
BOARD OF TRUSTEE GLOBAL 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. 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.	Complies with Board Policy X Complies with Site Plan (LIP) ____ Complies with Governance & Management Document ___ Complies with District Goals X Complies with District Mission Statement ____ Funding Sign-Off by J. Stewart ____ Personnel Sign-Off by B. Noyes ____ Program Sign Off by S. Leaman ____ SBLT Involvement ____ Initial

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING

FACT SHEET

SUBJECT:

Ratification of Certificated Employment for the 2003/2004 School Year

AGENDA ITEM AREA:

Consent Agenda

REQUESTED BY:
Bob Noyes
Director, Human Services

ENCLOSURES:

MEETING DATE:
September 2, 2003

BACKGROUND:

The Board of Trustees will consider ratification of employment of:

Christina Conn - 1st Grade Teacher (1.00) – CCC
Chris McKay – Science Teacher (1.00) – GEM
Daniela Thompson – Language Arts Teacher (1.00) - GEM

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends ratification of employment of the individuals listed above.

4.3 A.1

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success In an Ever Changing World	
BOARD OF TRUSTEE GLOBAL 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. 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.	Complies with Board Policy ____ Complies with Site Plan (LIP) ____ Complies with Governance & Management Document ____ Complies with District Goals ____ Complies with District Mission Statement ____ Funding Sign-Off by J. Stewart ____ Personnel Sign-Off by B. Noyes BN Program Sign Off by S. Leaman ____ SBLT Involvement ____ Initial

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING
FACT SHEET

SUBJECT:

Ratification of Classified Employment

AGENDA ITEM AREA:

Consent Agenda

REQUESTED BY:

Bob Noyes BN
Director, Human Services

ENCLOSURES:

MEETING DATE:
September 2, 2003

BACKGROUND:

The Board of Trustees will consider ratification of employment of:

Kelle LeBeau – Library Tech./Computer Lab Tech. (.88) - Sheridan

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends ratification of employment of the individual listed above.

4.3 B.1

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success In an Ever Changing World	
BOARD OF TRUSTEE GLOBAL 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.	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 ____
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.	Personnel Sign-Off by B. Noyes ____ Program Sign Off by S. Leaman ____ SBLT Involvement ____ Initial

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING
FACT SHEET

SUBJECT:
Reduction of Classified Position Hours

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Bob Noyes, Director
Human Services

ENCLOSURES:

MEETING DATE:
September 2, 2003

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

One Grant Funded After School Program Site Supervisor position's hours are to be reduced by 4.25 hours at Sheridan Elementary School.

SUPERINTENDENT'S RECOMMENDATION:
Administration recommends the Board of Trustees approve the reduction of Classified Position Hours.

Boardfactsheet.doc

WESTERN PLACER UNIFIED SCHOOL DISTRICT

H.3
B.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT

810 J Street
Lincoln, CA 95648

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

Superintendent

Roger R. Yohe

Board of Trustees

Marcia Harris
Paul Long
Earl Mentze
Karen Roberts
Nels Tahti

Asst. Superintendent, Business Services

Jay M. Stewart

Asst. Superintendent, Educational Services

Scott Leaman

Director, Human Services

Robert Noyes

To: Peggy Stewart
From: Jason Sample
Re: Reduction on Hours

Peggy,

This letter is to inform you that the Grant Funded After School Program Site Supervisor at Sheridan School will experience a reduction of hours due to programmatic changes. This position will no longer have the duties of two school sites, furthermore in July we created a new position of Recreation Supervisor, which included the other duties and responsibilities. I am requesting that the hours be reduced from 8 hours to 3.75 hours per day.

If you need further information, please do not hesitate to contact me.

Sincerely,

Jason Sample
Coordinator, After School Programs

4.3
B.2.1

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success In an Ever Changing World	
BOARD OF TRUSTEE GLOBAL 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.	Complies with Board Policy _x_ 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 _x_ 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 ____
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.	Personnel Sign-Off by B. Noyes ____ Program Sign Off by S. Leaman ____ SBLT Involvement ____ Initial

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING
FACT SHEET

SUBJECT:

Request for Family Leave

AGENDA ITEM AREA:

Consent Agenda

REQUESTED BY:
Bob Noyes
Director, Human Services

ENCLOSURES:

MEETING DATE:
September 2, 2003

BACKGROUND:

The Board of Trustees will take action on a request for Family Leave from:

Jillian Solander, Campus/Cafeteria Supervisor - COE

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees ratify the request as listed.

Boardfactsheet.doc

4.3 B.3

8-13-03

As of August 18, 2003, I am requesting a temporary leave of Absense. I am requesting it Until October 1, 2003. There has been a serious family illness, with my grandfather and it is necessary that I am there in this time of need. I appologise for the short notice and any inconvenience I may be causing. and would really appreciate you help and cooperation with me in this matter.

Thank You

Julian Solander

4.3
3.3.1

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:

Annual Approval of Check Signors.

SUBJECT AREA:

Consent Agenda

REQUESTED BY:

Jay M. Stewart
Assistant Superintendent, Business Services

ENCLOSURES:

No

BOARD MEETING DATE:

September 02, 2003

BACKGROUND:

The District's audit firm recommends that the Board of Trustees approve check signors on an annual basis. The following are the District checking accounts and the authorized signors:

District Office:

General Fund 08825-80152
Cafeteria Fund 08827-80151
Petty Cash 08823-80153

Roger R. Yohe, Superintendent
Jay M. Stewart, Assistant Superintendent
Scott M. Leaman, Assistant Superintendent
Robert Noyes, Director, Human Services
Trudy Wilson, Director, Business Services
Bonnie Pellow, Account Clerk

Lincoln High School:

Student Body 08823-00293

David Butler, Principal
Jan Smith, Assistant Principal
Maureen England, Secretary
Nancy Griffin, Secretary

Glen Edwards Middle School: Student Body 08821-00096

Mary Boyle, Principal
Michael Doherty, Assistant Principal
Janene Malatesta, Secretary
Virginia Wascher, School Clerk

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees approve the District's check signors.

4.4.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success in an Ever Changing World
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:

Ratify Earthwork Observation and Testing Services Contract With Blackburn Consulting for the Twelve Bridges Elementary Construction Project.

SUBJECT AREA:

Consent Agenda

REQUESTED BY:

Jay M. Stewart
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

BOARD MEETING DATE:

September 02, 2003

BACKGROUND:

The attached agreement authorizes Blackburn Consulting to provide the State required earthwork observation and testing services. The cost of the contract is $38,520 which will be funded from the Capital Facilities account.

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees ratify earthwork observation and testing services contract with Blackburn Consulting for the Twelve Bridges Elementary Construction Project.

(530) 887-1494 ▪ Fax (530) 887-1495
3265 Fortune Court ▪ Auburn, CA 95602-7847

blackburn consulting

(916) 375-8706 ▪ Fax (916) 375-8709
2437 Front St ▪ West Sacramento, CA 95691

Geotechnical/Geo-Environmental/Materials Engineering & Forensics ▪ Construction Monitoring ▪ Soils/Materials Testing

July 14, 2003

Mr. Jay Stewart
Western Placer Unified School District
810 J Street
Lincoln, CA 95648
Phone (916) 645-6350
Fax (916) 645-6356

Subject: **Twelve Bridges Elementary School**
Lincoln, California
Earthwork Observation and Testing Services Proposal

Dear Mr. Stewart,

At the request of Mr. Steven Kleinhans with NTD Architects, Blackburn Consulting, Inc. (BCI) prepared this proposal to provide earthwork observation and testing services during construction of Twelve Bridges Elementary School in Lincoln, California. For our review, NTD Architects provided the structural tests and inspections sheet and the May 1, 2003 plans and specifications for the project.

Below, we present our proposed Scope of Services, Fee and Agreement.

Scope of Services

Since a grading schedule was not provided, we estimated one based on our knowledge of the project, review of the DSA approved plans, and our experience with similar projects. We propose the following scope of services based on our estimated construction schedule:

Task 1: Project Plan and Specification Review/Pre-construction Meeting

We will review the approved DSA approved plans and specifications for conformance with our geotechnical report for the project. BCI will prepare a letter with our comments and recommended changes, if any. Prior to construction, BCI's senior engineer and field technician will attend the pre-construction meeting.

4.5.1

Task 2: Geotechnical Observation and Testing

BCI will perform near full-time geotechnical observation and nuclear density testing during import and compaction of nonexpansive fill. We will provide part-time geotechnical observation and testing during compaction of pavement subgrade/aggregate base, curb and gutter subgrade, sidewalk subgrade, and trench backfill.

We will prepare Daily Field Reports (DFR's) to document our observation and testing services during grading. The DFR's will be reviewed by a BCI engineer and provided to you, the Project Architect, Project Structural Engineer, and Project Inspector on a weekly basis. Our field technician will verbally communicate any out-of-conformance observations or tests to the grading contractor and Project Inspector on a daily basis.

Our observation and testing services should not be considered as directing or supervising the contractor's work. The contractor is responsible for performing the work in accordance with the DSA approved project plans, specifications and geotechnical report.

Task 3: Laboratory Testing

BCI will perform maximum density curves on fill material as needed to evaluate fill compaction.

Task 4: Laboratory Verified Report

Upon completion of site earthwork, BCI will prepare and submit a Laboratory Verified Report per DSA Requirements. This report will summarize our geotechnical observation and testing services and include an opinion as to the conformance of the earthwork with the DSA approved plans and specifications, and our geotechnical report recommendations.

Fee

We will perform the scope of services outlined above on a time and expense basis for an estimated fee of $38,520. We will not exceed this fee without a change in scope and your authorization. An itemization of our fee estimate is attached. Additional services, if requested, and over-time will be billed on a time and expense basis in accordance with our current fee schedule.

The above fee estimate is based on our estimated construction schedule. Our final budget will depend on the contractor's actual schedule during grading. Once a construction schedule is available, we can revise this proposal if desired.

Technician Scheduling

Please provide at least 48 hours notice when scheduling our field observation and testing services. We understand that this is not always possible and will make every effort to respond if shorter notice is provided.

4.5.2

Agreement

If the above scope of services and fee estimate is acceptable, please sign the attached Agreement. Please return a signed copy of the Agreement as our authorization to proceed.

We look forward to a successful project. Please call if you have questions or require additional information.

Sincerely,

BLACKBURN CONSULTING, INC.

Reviewed by:

David J. Morrell, P.E.
Senior Engineer

Robert B. Lokteff, G.E.
Project Manager

Copy: 1 to Addressee
1 to NTD Architects/Mr. Steven Kleinhans

Attachments: Fee Itemization
Agreement

4.5.3

Twelve Bridges Elementary School

Fee Estimate for Geotechnical Observation and Testing Services

blackburn consulting

2437 Front Street
West Sacramento, CA 95691
Ph: (916) 375-8706
Fax: (916) 375-8709

Date: July 14, 2003

Task	Item	Quantity	Rate	Unit	Mult.	Item cost	Task Subtotal
Plan Review & Preconst. Mtg	Proj. Mgr.	1	$125	hour	1	$125	
	Sr. Engineer	5	$110	hour	1	$550	
	Tech-Prevailing Wage	1	$78	hour	1	$78	
	Tech-Offsite	2	$65	hour	1	$130	
	Mileage	140	$0.50	mile	1	$70	
							$ 953
Import Nonexpansive Fill	Tech-Prevailing Wage	105	$78	hour	1	$8,190	
	Tech-Offsite	15	$65	hour	1	$975	
	Nuclear Density Tests	90	$5	ea	1	$450	
	Sr. Eng-Visits	6	$110	hour	1	$660	
	Sr. Eng-Review	8	$110	hour	1	$880	
	Mileage	1190	$0.50	mile	1	$595	
							$ 11,750
Footing Observation	Tech-Prevailing Wage	10	$78	hour	1	$780	
	Tech-Offsite	10	$65	hour	1	$650	
	Mileage	1190	$0.50	mile	1	$595	
							$ 2,025
Pavement Subgrade & Aggregate Base	Tech-Prevailing Wage	30	$78	hour	1	$2,340	
	Tech-Offsite	10	$65	hour	1	$650	
	Nuclear Density Tests	32	$5	ea	1	$160	
	Sr. Eng-Review	4	$110	hour	1	$440	
	Mileage	840	$0.50	mile	1	$420	
							$ 4,010
Sidewalk Subgrade	Tech-Prevailing Wage	24	$78	hour	1	$1,872	
	Tech-Offsite	12	$65	hour	1	$780	
	Nuclear Density Tests	30	$5	ea	1	$150	
	Sr. Eng-Review	4	$110	hour	1	$440	
	Mileage	840	$0.50	mile	1	$420	
							$ 3,662
Utility Backfill	Tech-Prevailing Wage	125	$78	hour	1	$9,750	
	Tech-Offsite	25	$65	hour	1	$1,625	
	Nuclear Density Tests	120	$5	ea	1	$600	
	Sr. Eng-Review	8	$110	hour	1	$880	
	Mileage	1750	$0.50	mile	1	$875	
							$ 13,730
Laboratory	Maximum Density-4"	6	$180	test	1	$1,080	
	Maximum Density-6"	2	$200	test	1	$400	
							$ 1,480
Final Letter	Sr. Engr.	6	$110	hour	1	$660	
	Proj. Mgr.	2	$125	hour	1	$250	
							$ 910

Total Fee Estimate **$ 38,520**

4.5.4

blackburn consulting

3265 Fortune Court, Auburn, CA 95602-7847
Phone: (530) 887-1494, Fax: (530) 887-1495

AGREEMENT

Sign and Return

"We", "Us" and **"Our"** means **Blackburn Consulting Inc. (BCI). "You"** and **"Your"** means the **Western Placer Unified School District** and Your successors or assigns. **You** and **Us** will be jointly referred to as "we", or "us".

SERVICES

We will provide the Services listed under "Scope of Services" in accordance with the standard care of geotechnical testers providing similar services under similar conditions. **We** do not warrant or guarantee **Our** Services. **We** are not responsible for other parties' interpretations or use of information we develop.

SCOPE of SERVICES

Provide special geotechnical observation and testing services for the Twelve Bridges Elementary School project as outlined in Our July 14, 2003 proposal to You.

PAYMENT

You will pay our invoices upon receipt. You will pay a late payment charge at the rate of 1 ½% per month beginning 30 days after receipt. At **Our** option, **We** may suspend or terminate this Agreement and withhold services/documents if payments are not made when due.

SUBSURFACE CONDITION

You will provide Us with all information **You** have, or can reasonably obtain, concerning the Project, including subsurface conditions and the location of subsurface or hidden pipes, utilities or structures. **We** will attempt to avoid damage to subsurface structures, but are not responsible for any damage to subsurface pipes, utilities or structures **You** have not disclosed to Us.

HAZARDOUS MATERIALS

We will not investigate, treat, transport or dispose or arrange for transport, treatment or disposal of Hazardous Materials. If hazardous materials are discovered at the project site, we can terminate our obligations under this Agreement.

LIMITATIONS ON REMEDIES

Your remedy against **Us**, **Our** employees and/or subcontractors for damages arising from Services or from this Agreement is limited to $50,000 under this Agreement. **You** can increase **Your** remedy limit against us to $1MM by increasing our fees by 20%. To raise **your** remedy limits, either check the box below, or notify **us** in writing before **we** commence services. Neither of us will be liable for consequential damages incurred by either of us.

☐ Raise remedy to $1MM in exchange for 20% fee increase.

INDEMNIFICATION

You agree to indemnify **us** for all remedies arising from any parties or third parties in excess of the limits chosen above.

INSURANCE

We will maintain claims made professional liability insurance, general liability, and automobile liability insurance. **You** have, or will purchase, property insurance sufficient to protect any property in which **You** have an insurable interest. We waive any claims against each other for damage to property covered, or that should have been covered by property insurance required by this paragraph, including subrogated claims.

MEDIATION

Prior to any litigation, arbitration or other proceeding, we will attempt to mediate any dispute between us. The American Arbitration Association will conduct the mediation, unless we otherwise agree. We will equally share all fees and costs of the mediation.

TERMINATION

Either of us may terminate this Agreement for convenience or cause by giving 3 days written notice. If either party terminates this agreement, **You** shall pay Us for all work performed prior to termination

FULL AND FINAL AGREEMENT

This Agreement is the full and final agreement between us, supersedes any prior agreements, and may not be modified except by a writing executed by both of us.

TIME BAR TO LEGAL ACTION

All legal actions by either party against the other in any way connected with this Agreement shall be barred after 10 years from the date of **Our** substantial completion.

BIOLOGICAL POLLUTANTS

Our scope does not include investigation or detection of any Biological Pollutants in or around any structure. **You** agree that **We** have no liability for any claim regarding bodily injury or property damage alleged or actual, caused by any Biological Pollutants in or around any structure. In addition, **You** will defend, indemnity, and hold Us harmless from any 3rd party claim for damages alleged or actual, caused by any Biological Pollutants in or around any structure, except for damages caused by **Our** sole negligence. "Biological Pollutants" includes molds, fungi, spores, bacteria, and viruses, and the byproducts of any such biological organisms.

CONSTRUCTION MONITORING

You understand that **our** geotechnical report is preliminary. **Our** firm must monitor construction to review **our** assumptions in the geotechnical report and make changes where necessary. If **you** or another party hire another firm to monitor construction, BCI will not be responsible for any other parties' interpretation of **Our** Report.

CLIENT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
Signature:
Print Name/Title: Jay M. Stewart, Asst. Supt.
Date: 8/25/03

BLACKBURN CONSULTING INC.
Signature:
Print Name/Title: Robert B. Lokteff, Project Manager
Date: July 14, 2003

P.O. 40767

4.5.5

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success in an Ever Changing World
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:

Ratify Testing and Inspection Services Contract With Wallace-Kuhl & Associates for the Twelve Bridges Elementary Construction Project.

SUBJECT AREA:

Consent Agenda

REQUESTED BY:

Jay M. Stewart
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

BOARD MEETING DATE:

September 02, 2003

BACKGROUND:

The attached agreement authorizes Wallace-Kuhl & Associates to provide the State required testing and inspection services. The cost of the contract is $36,000 which will be funded from the Capital Facilities account.

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees ratify earthwork observation and testing services contract with Blackburn Consulting for the Twelve Bridges Elementary Construction Project.

4.6

WALLACE • KUHL
& ASSOCIATES INC.

August 7, 2003

NTD ARCHITECTS INC
Received
AUG 1 2003
AUBURN, CA

NTD No. 2000-0246
DSA File No. 31-42
DSA Application No. 02-105035

Mr. Stephen Kleinhans, PA
NTD Architects
200 Auburn-Folsom Road, Suite 200
Auburn, CA 95603

Testing and Inspection Services Proposal - Revised
TWELVE BRIDGES ELEMENTARY SCHOOL
Western Placer Unified School District

Wallace-Kuhl and Associates is pleased to provide this proposal to provide special inspection and testing services during construction of the new Twelve Bridges Elementary School. The purpose of our work will be to provide the construction materials testing and inspection services and appropriate documentation required by the DSA approved project documents.

Our budget estimate is based on our review of the project documents and experience on recent, similar school projects. Most of the buildings at the school will be steel-framed with tube steel columns, wide flange roof frame, chevron brace frames and sheet metal studs. Our scope of work would include testing and inspection of concrete placement (at project inspector's discretion), shop and field welding & high strength bolting, concrete anchors and incidental masonry construction.

We estimate that our fee for the special inspection and testing services required for this project would be approximately $36,000. As you know, the number of site visits and tests we are required to perform – and therefore the cost for our services - is directly related to the schedule and efficiency of the contractor. If requested, we can provide a detailed budget estimate by type of inspection and test once the contractor has submitted a detailed, accurate construction schedule. Billing for our services on this project would be only for work performed and determined based on the attached 2002P Schedules of Fees.

To assure that all parties fully understand the limitations of our role in your project, we emphasize that our representative will not act as supervisor of construction, nor will they direct construction operations. The various sub-contractors should be informed that neither the presence of our representative nor the testing by our firm shall excuse them for defects discovered in their work. Job and site safety of the contractor's personnel will be the sole responsibility of the contractor.

CORPORATE OFFICE

ROCKLIN OFFICE

STOCKTON OFFICE

If this proposal is acceptable, please sign and return one copy of the attached agreement along with a copy of this letter as our written authorization to proceed. We would be pleased to provide more detailed information on our firm's experience and qualifications at your request, or you may view our wedsite at **www.wallace-kuhl.com**. Please contact me if you have any questions or require further information.

Wallace - Kuhl & Associates, Inc.

Jim Carlson

Jim Carlson
Manager of Special Inspection Services

JC:mlo

Attachments: Testing Agreement
Cost Summary

4.6.2

WALLACE · KUHL

TWELVE BRIDGES ELEMENTARY SCHOOL

Western Placer Unified School District

Cost Summary

As you requested in your August 4, 2003 transmittal, we have broken down our anticipated total budget cost of $36,000 proportionately into your suggested format as follows:

1.	Plan and spec review	1.5%	$540
2.	Pre-const services	1.5%	$540
3.	Reinforcing Steel; tag, sample, test	6%	$2160
4.	Reinforced concrete; sample, test	22%	$7920
5.	Masonry	8%	$2880
6.	Epoxy and wedge anchor testing	7%	$2520
7.	Struct Steel; shop; tag, sample, test; welders certs, shop procedures	2.5%	$9000
8.	Struct Steel; field welding and bolting	25%	$9000
9.	Laboratory Verifed Reports	4%	$1440
	TOTAL	**100%**	**$36,000**

4.6.3

WALLACE · KUHL

WALLACE - KUHL & ASSOCIATES INC.

CONSTRUCTION TESTING

AGREEMENT

TWELVE BRIDGES ELEMENTARY SCHOOL

NTD ARCHITECTS and WALLACE • KUHL & ASSOCIATES, INC. ("WKA") agree:

1. PROFESSIONAL SERVICES. WKA will perform professional services and will receive compensation pursuant to the terms and conditions of the attached proposal letter dated August 7, 2003 which is incorporated herein by reference. In performing professional services, WKA shall use that degree of care and skill ordinarily exercised, under similar circumstances, by reputable members of the engineering profession practicing under similar conditions at the same time and in the same or similar locality. CLIENT understands and acknowledges the inherent risks connected with construction and agrees that no warrant, either expressed or implied, is provided.

2. PAYMENT. WKA will submit invoices for services rendered on a periodic basis, provided, however, said invoices shall not be submitted more frequently than once every 30 days. Invoices shall be due upon receipt, but shall not be considered delinquent if paid on or before the expiration of 30 days from date of mailing. If payment is not so made, a late payment charge shall be due on the invoice amount at the rate of one and one-half percent (1½%) per month on the unpaid balance from the date of the invoice until paid. In the event of delinquency, CLIENT shall pay the actual cost of collection including, without limitation, reasonable attorneys' fees.

3. JOB SITE. WKA will not act as supervisor of construction operations, nor will WKA direct or exert any control over such operations. The construction contractor shall be informed that neither the presence of WKA on the job site, nor the testing by WKA shall excuse the contractor for defects discovered in his work. CLIENT agrees that the construction contractor will be required by CLIENT to assume sole and complete responsibility for job conditions during construction, including safety of persons and property.

4. REPORTS. Reports, plans and other work prepared by WKA remain the property of WKA. CLIENT agrees that all reports and other work furnished to the CLIENT and his agents not paid for will be returned upon demand, and will not be used for licensing, permits, design and/or construction.

5. LIABILITY. CLIENT agrees to indemnify and hold WKA harmless from any and all liability in connection with the performance of work during construction of this project, except liability arising directly from the negligence of WKA. WKA carries workers' compensation insurance and public liability insurance for bodily injury and property damage which may be suffered by third parties and members of the public who are not covered by the limitation of liability set forth below in Paragraph 6. Certificates of coverage will be furnished to CLIENT upon request. WKA assumes the risk of damage caused by its personnel to its supplies and equipment. In the event CLIENT desires greater insurance coverage and directs WKA to take out additional insurance, WKA shall procure and maintain additional insurance, if procurable, at CLIENT's expense; provided, however, WKA shall not be responsible for property damage and bodily injury resulting from any cause, including fire and explosion, beyond the amount and coverage of WKA's insurance.

6. LIMITATION OF LIABILITY. WKA's liability for damages due to alleged negligent professional acts, errors and omissions will be limited to a sum not to exceed $50,000 or WKA's total fee, whichever is greater. In the event that CLIENT does not wish to limit WKA's liability to this sum, WKA agrees to raise the limitation of liability to a sum not to exceed $500,000 for increased consideration of four percent (4%) of the total fee or $200, whichever is greater, or to a sum not to exceed $1,000,000 for increased consideration of ten percent (10%) of the total fee or $500, whichever is greater, upon receiving CLIENT's written request prior to the start of WKA's work.

7. DISPUTES. Should either party hereto bring suit in court to enforce any term of this Agreement, it is agreed that the prevailing party shall be entitled to recover his costs, expenses and reasonable attorneys' fees.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
~~NTD ARCHITECTS~~

Signature

Jay M. Steward — Asst. Supt.
Name printed or typed — *Title*

8/25/03
Date

810 J Street, Lincoln, CA 95648
Company Address

WALLACE - KUHL & ASSOCIATES, INC.

Signature

Jim Carlson, Manager
Name Title

August 7, 2003
Date

4.6.4

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success in an Ever Changing World

BOARD OF TRUSTEE GLOBAL DISTRICT GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential.
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, local government, business, service organizations, etc. as partners in the education of our students.

COMPLIANCE CHECK LIST

Complies with Board Policy ___
Complies with Site Plan (LIP) ___
Complies with Governance & Management Document ___
Complies with District Goals ___
Complies with District Mission Statement ___
Funding Sign-Off by J. Stewart ___
Personnel Sign-Off by B. Noyes ___
Program Sign Off by S. Leaman ___
SBLT Involvement ___ Initial

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
FACT SHEET

SUBJECT:
Request for alternative
Minimum days
For 2003-2004

AGENDA ITEM AREA:
Consent

REQUESTED BY:
John Wyatt
Phoenix High Principal

ENCLOSURES:

MEETING DATE:
September 2, 2003

BACKGROUND:
Phoenix High School is requesting the following alternative minimum days for grading at the end of each S.T.E.P. period instead of the scheduled minimum days:

9-25-03 10-30-03 12-11-03 10-30-03
1-29-04 3-4-04 4-15-04 6-2-04 (graduation practice)

Phoenix High School will not be using the scheduled minimum days of:
10-2-03 10-04-03 11-17-03 thru 11-21-03

SUPERINTENDENT'S RECOMMENDATION:
The administration recommends the Board of Trustees approve the above request for alternative minimum days for Phoenix High School.

4.1

REPORTS

AND

COMMUNICATION

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. 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.	Complies with Board Policy Complies with Site Plan (LIP) Complies with Governance & Management Document Complies with District Goals Complies with District Mission Statement Funding Sign-Off by J. Stewart Personnel Sign-Off by B. Noyes Program Sign Off by S. Leaman SBLT Involvement

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING
FACT SHEET

SUBJECT:
Program Improvement Actions Under NCLB

AGENDA ITEM AREA:
Reports

REQUESTED BY:
Scott Leaman,
Assistant Superintendent

ENCLOSURES:
No

MEETING DATE:
September 2, 2003

BACKGROUND:

Information will be provided to the Board concerning program improvement actions required under NCLB.

SUPERINTENDENT'S RECOMMENDATION:
No action is required on this item.

6.5.7

JACK O'CONNELL
State Superintendent of Public Instruction

CALIFORNIA DEPARTMENT OF EDUCATION
1430 N Street
P.O. Box 944272
Sacramento, CA
94244-2720

July 18, 2003

Dear County Superintendents, District Superintendents, and Charter School Principals

**TITLE I PROGRAM IMPROVEMENT:
THE CONSEQUENCES OF NOT MAKING
ADEQUATE YEARLY PROGRESS**

On June 10, 2003, the U.S. Department of Education approved California's Accountability Workbook for No Child Left Behind (NCLB). The tenets outlined in the Workbook will drive the accountability system in California for the foreseeable future. This letter and enclosed attachments provide information about how the implementation of the new federal accountability system will affect districts and schools receiving Title I funds, specifically with regard to Program Improvement. (California's Accountability Workbook can be viewed at *http://www.cde.ca.gov/pr/nclb/workbook/wb6061.html*.)

This letter and attachments include information in three major areas:

- The impact of the new definition of Adequate Yearly Progress (AYP)
- A timeline for the release of the Title I AYP Report (see Appendix A)
- The appeal process for Program Improvement (PI) schools (see Appendix B)

New Definition of AYP for Title I Schools and Districts

In January 2003, the California State Board of Education adopted a new definition of AYP for our state in response to the new federal law. All schools (including charter, alternative, and small schools), districts, and numerically significant subgroups are required to make AYP each year. On July 11, 2003, a letter was sent to you containing specific information regarding this new definition and what it means for California's schools and districts.

As highlighted in the July 11 letter, California's new definition of AYP includes four components. In order for any school or district to make AYP for 2003, **the school or district must have**:

6.5.2 a

1. a sufficient proportion of its students performing at or above the proficient level on the statewide assessments (English-language arts [ELA] and mathematics), overall and for each significant subgroup;
2. at least a 95% student participation rate in the statewide assessments, overall and for each significant subgroup;
3. a 2003 Growth API score of 560 or more or at least one point of growth;
4. for high schools only and for districts with high school students – a graduation rate that increases one-tenth of one percent each year until the school reaches 100 percent.

Determining PI Status Based on 2002 and 2003 AYP

A Title I **school** that does not make AYP in 2002 and 2003 will be identified as a new PI school for the 2003-04 school year. Each newly identified PI school must offer school choice and meet other specific NCLB requirements beginning with the 2003-04 school year.

The new law also specifies that if a **district** does not meet AYP for two consecutive years, it must be identified as a PI district. California has proposed that for districts, 2003 will serve as the base year for making AYP. This means that districts failing to make AYP in 2003 (as indicated in the data to be released on August 15, 2003) and again in 2004 will be identified as a PI district next year. More information about PI districts is forthcoming.

Timeline for Notifying Title I Schools and Districts of AYP Status

Appendix A describes the timeline for the reporting of the 2002 and 2003 AYP status of all Title I schools, including new and existing PI schools. The 2003 data for the AYP components will be released in three phases – in August, October, and December 2003. The Title I AYP Report will be updated after each release. New, advancing, and PI schools remaining in place must move immediately to implement the requirements of NCLB as appropriate.

2002 BASE AYP Reports and Training Video

CDE will post the 2002 Base AYP School and District reports using 2002 testing data on the Internet on July 22, 2003. The information indicates how Title I schools are performing under the new definition of AYP. **This will allow districts to determine if:**

- their Title I schools are at risk of being identified as PI in the August 2003 AYP Report
- their existing PI schools will remain in place or advance to a new level under NCLB, with additional requirements to meet per the law

6.5.7 b

The results of the 2002 Base AYP Reports provide a district with **advance** notice for planning and preparation for possible PI identification and implementation. Examples of such preparation include drafting a parent notification letter, identifying the school choice options within the district, or investigating the availability of supplemental educational services providers to offer tutoring services to eligible students.

To support the release of the 2002 Base AYP data, CDE has sent a training video to you. This video explains AYP, the consequences of not making AYP for Title I schools and districts (i.e., Program Improvement), and addresses frequently asked questions.

In addition to the video, information about AYP and PI will be provided in the "2002 Base AYP Information Guide." The Guide has been posted since July 16 on the CDE Web site at *<http://www.cde.ca.gov/ayp>*. Finally, an advisory sent to counties, districts, and charter school principals on July 18 will detail procedures for accessing the reports on July 22.

Appeal Process for Title I Program Improvement Schools

A district (on behalf of a school) or a direct-funded charter may appeal a school's PI status. Appeals can be made on the basis of evidence that a school was identified or advanced because of a statistical error or other substantive reason. The appeal process is described in **Appendix B**.

Contact Information

Questions about Program Improvement should be addressed to the Title I Policy and Partnerships Office at (916) 319-0854 or *<pi@cde.ca.gov>*. Questions about NCLB requirements for AYP should be addressed to the Evaluation Unit at (916) 319-0875 or *<epic@cde.ca.gov>*. Questions related to AYP Reports or the API should be addressed to the EPIC Unit at (916) 319-0863 or *<epic@cde.ca.gov>*.

Thank you for your continued dedication to the students of this state. I look forward to working closely with you as we strive to meet the challenges and demands of the new federal accountability system.

Sincerely,

Jack O'Connell

JACK O'CONNELL

U.S.C

APPENDIX A

Title I Program Improvement (PI) AYP Reporting and Timelines--2003

Timeline: Title I AYP Reports[1]	Content of Title I AYP Reports	Program Improvement Impact	Appeals Process[2]	PI Implementation Timelines
August 2003 Annual Title I AYP Report **(Phase I)**	August report will include: • 2002 AYP status of all Title I schools • **2003 AYP Phase I data**: o Percent proficient (AMOs) in ELA and math o Participation rate	Based on 2002 AYP and August 2003 AYP (Phase I); Report will identify: • New PI schools • Advancing PI schools • PI schools remaining in place • Preliminary exit of PI schools	• Appeal for Aug. 2003 Phase I data for substantive reason or statistical error only (see Appendix B) • Appeal must be filed by August 29, 2003 • Final decision September 12, 2003	PI schools that are new, advancing, or staying in place move immediately to implement choice, supplemental services, etc., as appropriate.
October 2003 Updated Title I AYP Report **(Phase II)**	October report will include: • 2002 AYP status of all Title I schools • August 2003 AYP Phase I data • **2003 AYP Phase II data**: o API scores (additional indicator) o Graduation rate (high schools only)	Report will identify status change for some PI schools that do not make Phase II of the AYP (API or graduation rate criteria): • New PI schools • Advancing PI schools • PI schools remaining in place • Preliminary exit of PI schools	• Appeal for October 2003 Phase II data for substantive reason or statistical error only. • 30-day appeal process for new and advancing PI schools[2]	PI schools that are new, advancing, or staying in place, immediately move to implement choice, supplemental services etc. as appropriate.
December 2003 Final Annual Title I AYP Report **(Phase III)**	December report will include: • 2002 AYP status of all Title I schools • August and October 2003 AYP Phase I & II data • **2003 AYP Status, Phase III data**: o Final data corrections o Application of "safe harbor"	Report will identify few schools that have AYP status change as result of final data corrections; safe harbor. Final report of: • New PI schools • Advancing PI schools • Schools remaining in place • PI schools exiting	• 30-day appeal process[2] • Appeal only for substantive reason or statistical error; only for new or advancing PI schools for final AYP determination, if not appealed previously.	New, advancing, and remaining PI schools move immediately to implement choice, supplemental services, etc., as appropriate.

[1] The release of the Title I AYP Reports will coincide with the release of the 2003 AYP, Phase I, Phase II, and Phase III reports. See CDE letter from Jack O'Connell, dated July 11, 2003, "Implementing the Accountability Component of No Child Left Behind" for detailed information.

[2] 30-day appeal process includes filing of appeal and final decision by CDE.

P. 4, 22

Appeal Process for Title I Program Improvement (PI) Schools

Right to Appeal

A district, on behalf of a school, may appeal the California Department of Education's PI determination. Based on the 2003 AYP results, districts have the right to appeal on behalf of a Title I school whose status is as follows:

- The school is identified as a new PI school, or
- An existing PI school is advancing to a new PI level under NCLB.

Direct-funded charter schools that are either a new or advancing PI school may appeal on their own behalf.

Appeals Timeline

After the posting of the 2003 Title I AYP Performance Report on August 15, advancing PI schools and newly identified PI schools will have 10 working days to file an appeal. The appeal must be received by August 29, 2003. Appeals may be:

- faxed to the Title I Policy and Partnerships (TIPP) Office at 916-319-0151,
- mailed to TIPP, 1430 N Street, Suite 4309, Sacramento, CA 95814, or
- submitted electronically following instructions on the CDE Web site at *<http://www.cde.ca.gov/iasa/titleone/pi/>*.

Basis for an Appeal

An appeal regarding a school's PI determination may be filed based on evidence of either statistical errors or other substantive reasons, as outlined below.

A. An appeal may be submitted based on the following statistical errors:

- The district submitted inaccurate data to the test publisher that resulted in errors in either the calculation of the "percent proficient or above" or in the participation rate on assessments, either for the school as a whole or for a numerically significant subgroup.

- CDE incorrectly calculated the percent proficient or above or participation rates on statewide assessments.

6.5.2 e

An appeal may be filed if such errors resulted in the identification of the school for PI or advancement. Supporting evidence must be provided with the appeal. The evidence should document the errors that occurred and offer compelling proof that they resulted in the inappropriate placement or advancement of a school in PI.

B. An appeal may be submitted only for the following substantive reasons:

- Closure of the school
- An uncontrollable circumstance, such as a natural disaster

Supporting evidence also must be provided with this type of appeal. The district may not appeal identification for elementary or middle schools that resulted from insufficient participation in the standards assessments used to determine performance in English language arts or mathematics.

C. (*For high schools*). An appeal may be submitted if a high school does not make AYP in 2003 because of its participation rate for all students or for any numerically significant subgroup on the California High School Exit Exam (CAHSEE) and California Alternative Performance Assessment (CAPA).

California Department of Education Final Determination of An Appeal

There will be three separate appeal periods between August and December 2003:

- The **Phase I** appeal period will begin on August 15 upon the release of Phase I data. Phase I appeals must be submitted no later than August 29. CDE will approve or deny these appeals by September 12, 2003. This will be the only opportunity for Title I districts/schools to file an appeal on behalf of existing or new PI schools as determined by the August 2003, Title I AYP Report (Phase I).

- The **Phase II** appeal period will occur in October 2003 once the Phase II data are released. Eligible to appeal will be schools that may have made the August 2003 AYP criteria (Phase I) but do not meet the October 2003 AYP criteria and, thus, face PI consequences. Appeals during this period will be limited to Phase II results.

- The **Phase III** appeal period will begin in December 2003 after the Phase III data are released. This final appeal will be allowed for those few schools that changed PI status as a result of the Phase III data. The CDE decision in all cases is final and will be posted on the CDE Web site at *<http://www.cde.ca.gov/iasa/titleone/pi/>*.

6.5.2

SAMPLE Parent Letter

NCLB - School Choice and Transportation

Dear Parents,

In January 2002, the new federal law, No Child Left Behind, was passed by Congress. The purpose of this letter is to inform you about this new law and your option of public school choice.

This law requires districts to adopt grade-level standards, use the most effective instructional strategies for teaching all students, and annually assess each student's progress toward meeting those standards. A school's progress is determined based on how well students do on statewide standardized tests. Title I Schools that did not make Adequate Yearly Progress for two consecutive years, based on the State accountability system, are identified as Program Improvement schools by the California Department of Education. Under No Child Left Behind, California's Program Improvement Schools must provide supplemental services as described above.

_____ School has been identified as a Program Improvement School for the 2002-2003 school year. Once a school has been identified, the district is required to provide students attending this school the option of transferring to another school within the district that is not identified for improvement and where there is space available. The district must provide or pay for transportation to the new school within certain budgetary restrictions. When a student is transferred to another school, he/she may remain in that school through its highest grade. The district is required to provide transportation to the new school only as long as the student's original school remains in Program Improvement.

This letter is to notify you that your student has an option to transfer to another available school. The district will give priority to students based on educational and financial need. Current enrollment projections reflect that _____ School has space available for the 2002-03 school year. **Applications must be completed and returned to the district by**_____. Each application is for an individual student. Approval of an application for the student does not mean that an application for brothers and sisters will be approved automatically.

Parents who wish their student to remain at their school of residence are guaranteed a place at that school and do not need to fill out an application

At _____ School, steps are being taken to ensure increased student achievement. All teachers are actively participating in comprehensive, on-going professional development in standards-based lesson design, assessments, and direct explicit instruction. _____ School has instituted an additional banking day (time set aside each month for teacher training) as part of the monthly schedule. Standards Resource Teachers will continue to support all staff members in their efforts to increase student achievement. Starting in Fall 2002, teachers will be assessing students quarterly in reading, writing, and math to monitor their growth and provide interventions, if needed. Teachers will be offering before school, after school, and Saturday classes for students who are not making progress toward meeting grade level standards.

Parents can become involved in addressing the school's academic issues by providing input on the Improvement Plan, Parental Involvement Policy and School-Parent Compacts. Parents will share responsibilities to increase their student's academic achievement by supporting their student's learning in such ways as monitoring attendance, homework completion, and television watching, volunteering in the classroom, and participating, as appropriate, in decisions relating to the education of their student and positive use of extracurricular time.

If you have any questions regarding school transfers, please call _____ .

Sincerely,

6.5.7
9

INFORMATION

DISCUSSION

ACTION ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

AGENDA ITEM:

A Resolution Approving the Western Placer Unified Community Facilities District No. 1 Tax Report Fiscal Year 2003-04, 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:

September 02, 2003

BACKGROUND:

The Board of Trustees will take action to approve the FY 2003-04 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 2003-04, and levying and apportioning the special tax as provided therein.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Resolution No. 03/04.07

A RESOLUTION APPROVING THE WESTERN)
PLACER UNIFIED COMMUNITY FACILITIES)
DISTRICT NO. 1 TAX REPORT FISCAL YEAR)
2003-04 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 2nd day of September, 2003, 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 2003-04 (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 2003-04 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:

9.1.1

Section 1. The Western Placer Unified School District CFD No. 1 Tax Report, Fiscal Year 2003-04, 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, 2003.

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 2nd day of September 2003.

_____

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

ATTEST:

_____

Clerk, Governing Board
Western Placer Unified School District

9.1.3

CLERK'S CERTIFICATE

I, Marcia Harris, 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 September 2nd, 2003, 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: September 2, 2003

_____

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

9.1.4

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

9.1.5

009-010-049-000	463.12
009-010-050-000	575.62
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
009-020-033-000	563.34
009-020-034-000	412.26
009-020-036-000	563.34
009-020-037-000	412.26
009-020-038-000	476.28
009-020-039-000	453.24
009-020-040-000	575.62
009-020-041-000	563.34
009-020-042-000	476.28
009-020-045-000	412.26
009-020-046-000	486.66

7.1.6

009-020-049-000	476.28
009-020-050-000	575.62
009-020-051-000	486.66
009-020-052-000	563.34
009-031-010-000	529.02
009-031-011-000	540.56
009-031-012-000	540.56
009-031-013-000	454.74
009-031-014-000	572.52
009-031-015-000	268.14
009-031-017-000	805.86
009-031-019-000	676.92
009-031-020-000	738.10
009-031-021-000	805.86
009-031-022-000	805.86
009-031-023-000	738.10
009-031-024-000	676.92
009-031-025-000	788.66
009-031-026-000	704.06
009-031-027-000	612.30
009-032-015-000	563.34
009-032-021-000	612.30
009-032-022-000	788.66
009-032-023-000	662.48
009-032-024-000	612.30
009-032-025-000	704.06
009-032-026-000	625.64
009-032-027-000	676.92
009-032-028-000	805.86
009-032-029-000	805.86
009-032-030-000	805.86
009-032-031-000	625.64
009-032-032-000	445.04
009-032-034-000	563.34
009-032-035-000	529.02
009-032-036-000	563.34
009-032-038-000	563.34
009-032-039-000	496.24
009-032-040-000	563.34
009-032-042-000	529.02
009-032-043-000	529.02
009-032-044-000	563.34
009-032-045-000	563.34
009-032-046-000	529.02
009-032-047-000	563.34
009-032-048-000	563.34
009-032-049-000	563.34
009-032-050-000	563.34
009-032-051-000	563.34

9.1.7

009-032-052-000	563.34
009-032-053-000	572.48
009-032-054-000	575.62
009-032-055-000	540.56
009-032-056-000	572.48
009-032-057-000	575.62
009-032-058-000	540.56
009-032-059-000	572.48
009-032-060-000	575.62
009-032-061-000	549.98
009-032-062-000	454.74
009-032-065-000	575.62
009-032-066-000	540.56
009-032-067-000	575.62
009-032-068-000	575.62
009-032-069-000	575.62
009-032-070-000	575.62
009-032-071-000	507.06
009-032-072-000	549.98
009-033-002-000	805.86
009-033-003-000	625.64
009-033-004-000	738.10
009-033-005-000	805.86
009-033-007-000	676.92
009-033-008-000	738.08
009-033-009-000	805.86
009-033-010-000	805.86
009-033-011-000	738.08
009-033-012-000	625.64
009-033-013-000	676.92
009-033-014-000	625.64
009-033-016-000	575.62
009-033-017-000	575.62
009-033-018-000	575.62
009-033-019-000	575.62
009-033-020-000	575.62
009-033-022-000	575.62
009-033-024-000	805.86
009-034-001-000	805.86
009-034-002-000	805.86
009-034-003-000	805.86
009-034-004-000	625.64
009-034-005-000	805.86
009-034-006-000	805.86
009-034-007-000	676.92
009-034-008-000	738.10
009-034-009-000	805.86
009-034-010-000	805.86
009-034-011-000	625.64

7.1.8

009-034-012-000	676.92
009-034-013-000	738.10
009-034-014-000	676.92
009-034-015-000	805.86
009-034-016-000	805.86
009-034-017-000	625.64
009-034-018-000	738.10
009-034-019-000	805.86
009-034-020-000	805.86
009-034-021-000	676.92
009-034-022-000	805.86
009-034-023-000	805.86
009-034-024-000	625.64
009-034-025-000	805.86
009-034-026-000	805.86
009-034-027-000	805.86
009-034-028-000	625.64
009-035-001-000	625.64
009-035-002-000	805.86
009-035-003-000	805.86
009-035-004-000	625.64
009-035-005-000	738.10
009-035-006-000	676.92
009-035-007-000	805.86
009-035-008-000	805.86
009-035-009-000	805.86
009-035-010-000	738.10
009-035-011-000	805.86
009-035-012-000	625.64
009-035-013-000	704.06
009-035-014-000	788.66
009-035-015-000	612.30
009-035-016-000	662.48
009-035-017-000	704.06
009-035-018-000	625.64
009-035-019-000	805.86
009-035-020-000	805.86
009-035-021-000	676.92
009-035-022-000	805.86
009-035-023-000	805.86
009-035-024-000	805.86
009-035-026-000	738.10
009-090-001-000	826.86
009-090-002-000	486.66
009-090-003-000	575.62
009-090-004-000	486.66
009-090-005-000	575.62
009-090-006-000	575.62
009-090-007-000	486.66

9.1.9

009-090-008-000	575.62
009-090-009-000	486.66
009-090-010-000	421.24
009-090-011-000	486.66
009-090-013-000	575.62
009-090-014-000	699.08
009-090-015-000	630.30
009-090-016-000	805.86
009-090-017-000	681.32
009-090-019-000	681.32
009-090-021-000	805.86
009-090-022-000	589.74
009-090-023-000	805.86
009-090-024-000	805.86
009-090-025-000	681.32
009-090-026-000	805.86
009-090-027-000	826.86
009-090-028-000	699.08
009-090-029-000	826.86
009-090-030-000	826.86
009-090-031-000	826.86
009-090-032-000	699.08
009-090-033-000	826.86
009-090-034-000	699.08
009-090-035-000	699.08
009-090-038-000	699.08
009-090-039-000	826.86
009-090-041-000	805.86
009-090-042-000	805.86
009-090-043-000	589.74
009-090-044-000	681.32
009-090-045-000	805.86
009-090-046-000	805.86
009-090-047-000	805.86
009-090-048-000	681.32
009-090-049-000	805.86
009-090-050-000	805.86
009-090-051-000	805.86
009-090-052-000	805.86
009-090-053-000	699.08
009-090-054-000	644.86
009-090-055-000	826.86
009-090-056-000	826.86
009-090-057-000	826.86
009-090-059-000	699.08
009-090-060-000	644.86
009-090-062-000	699.08
009-090-063-000	630.30
009-090-064-000	699.08

7.1.10

009-090-066-000	826.86
009-090-067-000	630.30
009-090-068-000	699.08
009-090-070-000	644.86
009-090-071-000	826.86
009-090-072-000	630.30
009-090-073-000	826.86
009-090-074-000	630.30
009-090-075-000	826.86
009-090-076-000	630.30
009-090-078-000	630.30
009-100-001-000	699.08
009-100-002-000	826.86
009-100-003-000	826.86
009-100-004-000	699.08
009-100-005-000	605.12
009-100-006-000	826.86
009-100-007-000	826.86
009-100-008-000	699.08
009-100-009-000	826.86
009-100-010-000	826.86
009-100-011-000	605.12
009-100-012-000	826.86
009-100-013-000	826.86
009-100-014-000	826.86
009-100-015-000	826.86
009-100-016-000	699.08
009-100-017-000	826.86
009-100-018-000	699.08
009-100-019-000	605.12
009-100-020-000	699.08
009-100-021-000	826.86
009-100-022-000	699.08
009-100-024-000	630.30
009-100-025-000	826.86
009-100-027-000	630.30
009-100-028-000	699.08
009-100-029-000	826.86
009-100-030-000	826.86
009-100-031-000	826.86
009-100-032-000	826.86
009-100-033-000	699.08
009-100-034-000	715.22
009-100-035-000	845.96
009-100-037-000	826.86
009-100-038-000	699.08
009-100-039-000	826.86
009-100-040-000	826.86
009-100-041-000	699.08

7.1.11

009-100-042-000	699.08	
009-100-043-000	826.86	
009-100-044-000	699.08	
009-100-045-000	826.86	
009-100-046-000	826.86	
009-100-047-000	826.86	
009-100-048-000	699.08	
009-100-049-000	630.30	
009-100-050-000	826.86	
009-100-051-000	826.86	
009-100-052-000	826.86	
009-100-053-000	826.86	
009-100-054-000	644.86	
009-100-058-000	644.86	Changed from 009-100-023,City
009-110-001-000	484.88	
009-110-002-000	616.02	
009-110-003-000	571.02	
009-110-004-000	484.88	
009-110-005-000	616.02	
009-110-006-000	571.02	
009-110-007-000	484.88	
009-110-008-000	659.08	
009-110-009-000	616.02	
009-110-010-000	659.08	
009-110-011-000	616.02	
009-110-012-000	659.08	
009-110-013-000	571.02	
009-110-014-000	659.08	
009-110-015-000	571.02	
009-110-016-000	484.88	
009-110-017-000	659.08	
009-110-018-000	571.02	
009-110-019-000	616.02	
009-110-020-000	659.08	
009-110-021-000	484.88	
009-110-022-000	616.02	
009-110-023-000	571.02	
009-110-024-000	484.88	
009-110-025-000	616.02	
009-110-026-000	484.88	
009-110-027-000	616.02	
009-110-028-000	571.02	
009-110-029-000	659.08	
009-110-030-000	616.02	
009-110-031-000	571.02	
009-110-032-000	659.08	
009-110-033-000	616.02	
009-110-034-000	571.02	
009-110-035-000	571.02	

7.1.18

009-110-036-000	484.88
009-110-037-000	616.02
009-110-038-000	659.08
009-110-039-000	616.02
009-110-040-000	484.88
009-110-041-000	659.08
009-110-042-000	484.88
009-110-043-000	616.02
009-110-044-000	571.02
009-110-045-000	659.08
009-110-046-000	616.02
009-110-047-000	659.08
009-110-048-000	571.02
009-110-049-000	484.88
009-110-050-000	659.08
009-110-051-000	659.08
009-110-052-000	571.02
009-110-053-000	659.08
009-110-054-000	484.88
009-110-055-000	571.02
009-110-056-000	616.02
009-110-057-000	659.08
009-110-058-000	571.02
009-110-059-000	616.02
009-110-060-000	659.08
009-110-061-000	616.02
009-110-062-000	571.02
009-110-063-000	616.02
009-110-064-000	659.08
009-110-065-000	616.02
009-110-066-000	571.02
009-110-067-000	616.02
009-120-001-000	571.02
009-120-002-000	484.88
009-120-003-000	571.02
009-120-004-000	659.08
009-120-005-000	616.02
009-120-006-000	484.88
009-120-007-000	484.88
009-120-008-000	616.02
009-120-009-000	571.02
009-120-010-000	659.08
009-120-011-000	571.02
009-120-012-000	659.08
009-120-013-000	616.02
009-120-014-000	571.02
009-120-015-000	616.02
009-120-016-000	571.02
009-120-017-000	616.02

7.1.13

009-120-018-000	659.08	
009-120-019-000	571.02	
009-120-020-000	616.02	
009-120-021-000	659.08	
009-120-022-000	616.02	
009-120-023-000	659.08	
009-120-024-000	616.02	
009-120-025-000	484.88	
009-120-026-000	616.02	
009-120-027-000	659.08	
009-120-028-000	571.02	
009-120-029-000	659.08	
009-120-030-000	484.88	
009-120-031-000	659.08	
009-120-032-000	571.02	
009-120-033-000	484.88	
009-120-034-000	571.02	
009-120-035-000	571.02	
009-120-036-000	659.08	
009-120-037-000	616.02	
009-120-038-000	571.02	
009-120-039-000	484.88	changed from 090-120-039, Assesor
009-120-040-000	659.08	
009-120-041-000	484.88	
009-120-042-000	571.02	
009-120-043-000	616.02	
009-130-001-000	571.02	
009-130-002-000	659.08	
009-130-003-000	571.02	
009-130-004-000	616.02	
009-130-005-000	571.02	
009-130-006-000	484.88	
009-130-007-000	616.02	
009-130-008-000	571.02	
009-130-009-000	484.88	
009-130-010-000	659.08	
009-130-011-000	616.02	
009-130-012-000	659.08	
009-130-013-000	571.02	
009-130-014-000	659.08	
009-130-015-000	571.02	
009-130-016-000	484.88	
009-130-017-000	484.88	
009-130-018-000	616.02	
009-130-019-000	659.08	
009-150-018-000	715.22	
009-150-019-000	715.22	
009-150-020-000	845.96	
009-150-021-000	644.86	

9.1.14

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		
009-150-030-000		644.86		
009-150-031-000		644.86		
009-150-032-000		715.22		
009-150-033-000		644.86		
009-150-034-000		845.96		
009-150-035-000		845.96		
009-150-036-000		845.96		
009-150-038-000		845.96		
009-150-039-000		715.22		
009-150-040-000		644.86		
009-150-041-000		715.22		
009-150-042-000		845.96		
009-150-043-000		644.86		
009-150-044-000		845.96		
009-150-045-000		845.96		
009-150-046-000		845.96		
009-150-047-000		715.22		
009-150-048-000		845.96		
021-640-001-000		673.00		
021-640-002-000		673.00		
021-640-003-000		673.00		
021-640-004-000		673.00		
021-640-005-000		673.00		
021-640-006-000		453.72		
021-640-007-000		352.88		
021-640-008-000		352.88		
021-640-009-000		667.90		
021-640-010-000		667.90		
021-640-011-000		453.72		
021-640-012-000		673.00		
021-640-013-000		352.88		
021-640-014-000		667.90		
021-640-015-000		673.00		
021-640-016-000		673.00		
021-640-017-000		673.00		
021-640-018-000		673.00		
021-640-019-000		615.44		
021-640-020-000		667.90		
021-650-002-000		696.00		
021-650-003-000		352.88		
021-650-004-000		453.72		

9.1.15

021-650-005-000	352.88
021-650-006-000	673.00
021-650-008-000	352.88
021-650-009-000	377.46
021-650-010-000	453.72
021-650-011-000	696.00
021-650-012-000	696.00
021-650-013-000	453.72
021-650-014-000	606.84
021-650-015-000	377.46
021-650-016-000	453.72
021-650-017-000	696.00
021-650-018-000	593.62
021-650-019-000	696.00
021-650-020-000	352.88
021-650-021-000	352.88
021-650-022-000	696.00
021-650-023-000	352.88
021-650-024-000	352.88
021-650-025-000	352.88
021-650-026-000	352.88
021-650-027-000	453.72
021-650-028-000	453.72
021-650-029-000	453.72
021-650-030-000	453.72
021-650-031-000	352.88
021-650-032-000	352.88
021-650-033-000	696.00
021-650-034-000	696.00
021-650-035-000	352.88
021-650-036-000	593.62
021-650-037-000	606.84
021-650-038-000	352.88
021-650-039-000	696.00
021-650-040-000	453.72
021-650-041-000	696.00
021-650-042-000	453.72
021-660-001-000	645.26
021-660-002-000	565.38
021-660-003-000	421.38
021-660-004-000	565.38
021-660-005-000	645.26
021-660-006-000	499.22
021-660-007-000	421.38
021-660-008-000	496.48
021-660-009-000	715.90
021-660-010-000	421.38
021-660-011-000	645.26
021-660-012-000	421.38

7.1.16

021-660-013-000	715.90
021-660-014-000	421.38
021-660-015-000	499.20
021-660-016-000	496.46
021-660-017-000	645.28
021-660-018-000	502.30
021-660-019-000	645.26
021-660-020-000	499.20
021-660-021-000	645.26
021-660-022-000	421.38
021-660-023-000	499.20
021-660-024-000	645.26
021-660-025-000	645.26
021-660-026-000	421.38
021-660-027-000	645.26
021-660-028-000	565.38
021-660-029-000	421.38
021-660-030-000	421.38
021-660-031-000	499.20
021-660-032-000	645.26
021-660-033-000	384.00
021-660-034-000	421.38
021-660-035-000	496.46
021-660-036-000	645.26
021-660-037-000	645.26
021-660-039-000	645.26
021-660-040-000	421.38
021-660-041-000	645.26
021-660-042-000	565.38
021-660-043-000	645.26
021-660-044-000	499.20
021-660-046-000	715.90
021-660-047-000	499.20
021-660-048-000	421.38
021-660-049-000	496.46
021-660-050-000	384.00
021-660-051-000	645.26
021-660-052-000	565.38
021-660-053-000	384.00
021-660-054-000	421.38
021-670-001-000	620.74
021-670-002-000	502.02
021-670-003-000	539.38
021-670-004-000	532.12
021-670-005-000	574.44
021-670-006-000	479.52
021-670-007-000	479.52
021-670-008-000	479.52
021-670-009-000	393.60

7.1.17

021-670-010-000	393.60
021-670-011-000	479.52
021-670-012-000	532.10
021-670-013-000	479.52
021-670-014-000	379.66
021-670-015-000	479.52
021-670-016-000	532.12
021-670-017-000	532.12
021-670-018-000	479.52
021-670-020-000	456.86
021-670-021-000	532.10
021-670-023-000	479.52
021-670-024-000	479.52
021-670-026-000	479.52
021-670-027-000	532.12
021-670-034-000	506.96
021-670-036-000	532.10
021-670-037-000	479.52
021-670-038-000	532.12
021-670-039-000	379.66
021-670-040-000	532.12
021-680-001-000	557.16
021-680-002-000	440.58
021-680-003-000	440.58
021-680-004-000	634.98
021-680-005-000	557.16
021-680-006-000	557.16
021-680-007-000	742.30
021-680-008-000	557.16
021-680-009-000	557.16
021-680-010-000	440.58
021-680-011-000	497.16
021-680-012-000	440.56
021-680-014-000	497.16
021-680-015-000	557.16
021-680-016-000	634.98
021-680-017-000	497.16
021-680-018-000	634.88
021-680-019-000	497.16
021-680-020-000	440.58
021-680-021-000	557.16
021-680-022-000	634.98
021-680-023-000	557.16
021-680-024-000	497.16
021-680-025-000	557.16
021-680-026-000	497.16
021-680-027-000	497.16
021-680-028-000	742.30
021-680-030-000	557.16

7.1.18

021-680-031-000	557.16
021-680-032-000	497.16
021-690-001-000	742.30
021-690-002-000	557.16
021-690-003-000	497.16
021-690-007-000	605.40
021-690-008-000	505.96
021-690-009-000	567.02
021-690-010-000	755.46
021-690-011-000	742.30
021-690-012-000	557.16
021-690-013-000	505.96
021-690-014-000	448.38
021-690-015-000	448.38
021-690-016-000	505.96
021-690-017-000	440.58
021-690-019-000	497.16
021-690-020-000	440.58
021-690-021-000	440.58
021-690-023-000	497.16
021-690-024-000	440.58
021-690-025-000	505.96
021-690-026-000	567.02
021-690-027-000	557.16
021-690-028-000	557.16
021-700-001-000	448.38
021-700-002-000	505.96
021-700-003-000	605.40
021-700-005-000	497.16
021-700-006-000	755.46
021-700-008-000	605.40
021-700-009-000	497.16
021-700-010-000	755.46
021-700-011-000	567.02
021-700-012-000	497.16
021-700-013-000	755.46
021-700-014-000	567.02
021-700-015-000	567.02
021-700-016-000	505.96
021-700-018-000	448.38
021-700-019-000	448.38
021-700-020-000	505.96
021-700-021-000	505.96
021-700-022-000	497.16
021-700-023-000	567.02
021-700-024-000	557.16
021-700-025-000	440.58
021-700-026-000	755.46
021-700-027-000	505.96

7.1.19

021-700-029-000	557.16
021-700-030-000	742.30
021-700-031-000	755.46
021-700-032-000	497.16
021-700-033-000	497.16
021-700-034-000	557.16
021-700-035-000	634.98
025-011-001-000	559.48
025-011-002-000	604.26
025-011-003-000	604.26
025-011-004-000	525.38
025-011-005-000	471.68
025-011-006-000	549.54
025-011-007-000	423.36
025-011-008-000	441.62
025-011-010-000	549.54
025-011-011-000	373.70
025-011-012-000	441.62
025-011-013-000	373.70
025-011-014-000	549.54
025-011-015-000	441.62
025-012-001-000	562.24
025-012-002-000	537.52
025-012-003-000	513.34
025-012-004-000	382.34
025-012-005-000	604.26
025-012-006-000	537.52
025-012-007-000	604.26
025-012-008-000	433.14
025-012-009-000	604.26
025-012-010-000	433.14
025-012-011-000	513.34
025-013-001-000	423.36
025-013-002-000	423.36
025-013-004-000	423.36
025-013-005-000	423.36
025-013-006-000	433.14
025-013-007-000	604.26
025-013-008-000	433.14
025-013-009-000	783.16
025-013-010-000	513.34
025-014-001-000	441.62
025-014-002-000	590.62
025-014-003-000	549.54
025-014-004-000	501.76
025-014-005-000	549.54
025-014-006-000	423.36
025-014-007-000	590.62
025-014-008-000	423.36

7.1.20

025-014-009-000	423.36		
025-014-010-000	552.22		
025-015-001-000	492.10		
025-015-002-000	422.02		
025-015-003-000	525.38		
025-015-004-000	501.76		
025-015-005-000	441.62		
025-015-006-000	549.54		
025-015-007-000	590.62		
025-015-008-000	501.76		
025-015-009-000	501.76		
025-015-010-000	549.54		
025-016-001-000	433.14		
025-016-002-000	412.62		
025-016-003-000	489.02		
025-016-005-000	441.62		
025-016-006-000	441.62		
025-016-007-000	495.86		
025-016-008-000	573.16		
025-016-009-000	423.36		
025-016-010-000	423.36		
025-016-011-000	423.36		
025-016-012-000	373.70		
025-017-001-000	423.36		
025-017-002-000	423.36		
025-017-003-000	525.38		
025-017-004-000	549.54		
025-017-005-000	525.38		
025-017-006-000	525.38		
025-017-007-000	373.70		
025-017-008-000	501.76		
025-017-010-000	441.62		
025-017-011-000	549.54		
025-018-001-000	549.54		
025-018-002-000	373.70		
025-018-003-000	373.70		
025-018-004-000	590.62		
025-018-005-000	423.36		
025-018-006-000	523.24		
025-018-007-000	423.36		
025-018-008-000	590.62		
025-018-009-000	423.36		
025-018-010-000	525.92		
025-020-001-000	783.28		
025-020-002-000	535.26		
025-020-003-000	606.40		
025-020-004-000	582.18		
025-020-005-000	845.96		
025-020-006-000	606.40		

7.1.21

025-020-007-000	606.40	
025-020-008-000	718.68	
025-020-009-000	606.40	
025-020-010-000	752.52	
025-020-011-000	845.96	
025-020-012-000	718.68	
025-020-013-000	606.40	
025-020-014-000	675.62	
025-020-015-000	787.12	
025-020-016-000	606.40	
025-020-017-000	606.40	
025-020-018-000	845.96	
025-020-019-000	675.62	
025-020-020-000	535.26	
025-020-021-000	749.44	
025-020-022-000	784.04	
025-020-023-000	845.96	
025-020-024-000	606.40	
025-020-025-000	783.28	
025-020-027-000	845.96	
025-020-028-000	675.62	Changed from 025-020-053,City
025-020-029-000	718.68	
025-030-001-000	718.68	
025-030-002-000	606.40	
025-030-003-000	718.68	
025-030-004-000	718.68	
025-030-005-000	606.40	
025-030-006-000	606.40	
025-030-007-000	606.40	
025-030-008-000	535.26	
025-030-014-000	704.84	
025-030-015-000	606.40	
025-030-016-000	752.52	
025-030-017-000	606.40	
025-030-018-000	606.40	
025-030-019-000	606.40	
025-030-020-000	606.40	
025-030-021-000	845.96	
025-030-022-000	845.96	
025-030-023-000	845.96	
025-030-024-000	845.96	
025-030-025-000	606.40	
319-010-001-000	788.66	
319-010-002-000	718.76	
319-010-003-000	788.66	
319-010-004-000	539.52	
319-010-005-000	614.80	
319-010-006-000	651.72	
319-010-007-000	539.52	

7.1.27

319-010-008-000	788.66	
319-010-009-000	744.22	
319-010-010-000	670.72	
319-010-011-000	744.22	
319-010-012-000	788.66	
319-010-015-000	788.66	
319-010-016-000	788.66	
319-010-017-000	788.66	
319-010-018-000	788.66	
319-010-020-000	788.66	
319-010-021-000	805.86	
319-010-022-000	760.44	
319-010-023-000	788.66	
319-010-024-000	670.72	
319-010-027-000	576.92	
319-010-028-000	540.66	
319-010-029-000	576.92	
319-010-030-000	540.66	
319-010-031-000	788.66	
319-010-038-000	788.66	
319-010-040-000	539.52	
319-010-041-000	614.80	
319-010-042-000	651.72	
319-010-043-000	788.66	
319-010-044-000	539.52	
319-010-045-000	614.80	
319-020-001-000	788.66	
319-020-002-000	614.80	
319-020-003-000	718.76	
319-020-004-000	614.80	
319-020-005-000	539.52	
319-020-006-000	788.66	
319-020-007-000	788.66	
319-020-008-000	614.80	
319-020-009-000	539.52	
319-020-010-000	539.52	
319-020-011-000	651.72	
319-020-012-000	614.80	
319-020-013-000	539.52	
319-020-015-000	718.76	
319-020-016-000	539.52	
319-020-017-000	614.80	
319-020-018-000	718.76	
319-020-019-000	788.66	
319-020-020-000	539.52	
319-020-021-000	651.72	
319-020-022-000	788.66	
319-020-023-000	614.80	
319-020-024-000	651.72	

7.1.23

319-020-025-000	718.76
319-020-030-000	760.44
319-020-031-000	805.86
319-020-032-000	788.68
319-020-033-000	788.68
319-020-034-000	670.74
319-020-035-000	788.68
319-020-036-000	744.22
319-020-039-000	788.66
319-020-046-000	744.22
319-020-047-000	805.86
319-020-048-000	685.34
319-020-050-000	670.72
319-020-051-000	744.22
319-020-052-000	788.66
319-020-053-000	788.66
319-020-055-000	614.80
319-020-057-000	539.52
319-020-059-000	788.66
319-020-061-000	539.52
319-030-001-000	734.44
319-030-003-000	665.94
319-030-004-000	805.86
319-030-005-000	734.44
319-030-006-000	805.86
319-030-007-000	628.30
319-030-008-000	539.52
319-030-009-000	614.80
319-030-010-000	651.72
319-030-011-000	788.66
319-030-012-000	539.52
319-030-013-000	614.80
319-030-014-000	614.80
319-030-015-000	551.28
319-030-016-000	628.20
319-030-017-000	525.16
319-030-018-000	598.44
319-030-019-000	699.62
319-030-020-000	767.66
319-030-021-000	551.28
319-030-022-000	788.66
319-030-024-000	864.46
319-030-025-000	805.86
319-030-026-000	805.86
319-030-027-000	685.34
319-030-028-000	805.86
319-040-001-000	550.56
319-040-002-000	595.24
319-040-003-000	632.02

7.1.24

319-040-004-000	788.66
319-040-006-000	793.04
319-040-007-000	595.74
319-040-008-000	470.70
319-040-009-000	595.74
319-040-010-000	793.04
319-040-011-000	595.24
319-040-012-000	550.56
319-040-013-000	595.74
319-040-015-000	595.74
319-040-021-000	632.02
319-040-022-000	585.76
319-040-023-000	763.22
319-040-024-000	788.66
319-040-025-000	788.66
319-040-026-000	632.02
319-040-027-000	582.54
319-040-028-000	788.66
319-040-029-000	763.22
319-040-031-000	621.98
319-040-032-000	460.66
319-040-033-000	519.80
319-040-034-000	582.54
319-040-035-000	460.66
319-040-036-000	460.66
319-040-037-000	582.54
319-040-038-000	582.54
319-040-048-000	582.54
319-040-055-000	793.04
319-040-056-000	793.04
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
319-040-065-000	793.04
319-040-066-000	793.04
319-040-067-000	793.04
319-040-068-000	470.70
319-040-069-000	595.24
319-040-070-000	793.04
319-040-071-000	595.24
319-040-072-000	550.56
319-040-073-000	595.74
319-040-075-000	793.04
319-040-076-000	595.24

7.1.25

319-040-077-000	564.90
319-050-001-000	489.74
319-050-002-000	546.70
319-050-003-000	620.18
319-050-004-000	546.70
319-050-005-000	479.30
319-050-006-000	546.70
319-050-007-000	479.30
319-050-008-000	546.70
319-050-009-000	620.18
319-050-010-000	546.70
319-050-011-000	479.30
319-050-012-000	620.18
319-050-013-000	479.30
319-050-014-000	620.18
319-050-015-000	546.70
319-050-016-000	479.30
319-050-017-000	620.18
319-050-018-000	479.30
319-050-019-000	546.70
319-050-020-000	620.18
319-050-021-000	546.70
319-050-022-000	620.18
319-050-023-000	546.70
319-050-024-000	479.30
319-050-025-000	620.18
319-050-026-000	546.70
319-050-027-000	620.18
319-050-028-000	546.70
319-050-029-000	479.30
319-050-030-000	546.70
319-050-031-000	620.18
319-050-032-000	558.60
319-060-001-000	558.60
319-060-002-000	489.74
319-060-003-000	626.38
319-060-004-000	558.60
319-060-005-000	489.74
319-060-006-000	626.38
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
319-060-012-000	558.62
319-060-013-000	489.74
319-060-014-000	558.60
319-060-015-000	626.38
319-060-016-000	489.74

7.1.26

319-060-017-000	558.60
319-060-018-000	558.60
319-060-019-000	489.74
319-060-020-000	626.38
319-060-021-000	558.62
319-060-022-000	489.74
319-060-023-000	558.60
319-060-024-000	626.38
319-060-025-000	558.60
319-060-026-000	489.74
319-060-027-000	558.60
319-060-028-000	626.38
319-060-029-000	558.60
319-060-030-000	626.38
319-060-031-000	558.60
319-060-032-000	489.74
319-060-033-000	558.60
319-060-034-000	558.60
319-060-035-000	626.38
319-060-036-000	626.38
319-060-037-000	558.60
319-060-038-000	489.74
319-060-039-000	558.60
319-070-001-000	558.62
319-070-002-000	489.74
319-070-003-000	626.38
319-070-004-000	489.74
319-070-005-000	626.38
319-070-006-000	489.74
319-070-007-000	489.74
319-070-008-000	626.38
319-070-009-000	558.62
319-070-010-000	489.74
319-070-011-000	558.62
319-070-012-000	489.74
319-070-013-000	558.60
319-070-014-000	626.38
319-070-015-000	558.60
319-070-016-000	489.74
319-070-017-000	558.62
319-070-018-000	626.38
319-070-019-000	558.60
319-070-020-000	489.74
319-070-021-000	558.60
319-070-022-000	489.74
319-070-023-000	558.60
319-070-024-000	558.60
319-070-025-000	626.38
319-070-026-000	489.74

7.1.27

319-070-027-000	558.60		
319-070-028-000	489.74		
319-070-029-000	489.74		
319-070-030-000	558.62		
319-070-031-000	558.62		
319-070-032-000	626.38		
319-070-034-000	558.60		
319-070-035-000	489.74		
319-070-036-000	558.60		
319-070-038-000	558.60		
319-070-039-000	626.38		
319-070-040-000	558.60		
319-070-041-000	558.60		
319-070-042-000	489.74		
319-070-043-000	558.60		
319-070-044-000	626.38		
319-070-045-000	558.60		
319-070-046-000	626.38		
319-070-047-000	539.92		
319-080-001-000	805.86		
319-080-002-000	685.34		
319-080-003-000	805.86		
319-080-004-000	760.44		
319-080-005-000	805.86		
319-080-006-000	685.34		
319-080-007-000	685.34		
319-080-008-000	805.86		
319-080-009-000	760.44		
319-080-011-000	805.86		
319-080-012-000	805.86		
319-080-013-000	805.86		
319-080-014-000	760.44		
319-080-016-000	805.86		
319-080-017-000	760.44		
319-080-018-000	805.86		
319-080-019-000	805.86		
319-080-020-000	760.44		
319-080-021-000	734.42		
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		
319-080-029-000	628.20		
319-080-030-000	685.34		
319-080-031-000	685.34		
319-080-032-000	805.86		

7.1.28

319-080-033-000	760.44		
319-080-034-000	805.86		
319-080-035-000	805.86		
319-080-036-000	760.44		
319-080-037-000	805.86		
319-080-039-000	805.86		
319-080-040-000	805.86		
319-080-041-000	540.66		
319-080-043-000	805.86		
319-080-044-000	576.92		
319-080-045-000	805.86		
319-080-046-000	805.86		
319-080-047-000	805.86		
319-080-048-000	805.86		
319-080-049-000	805.86		
319-080-050-000	805.86		
319-091-001-000	805.86		
319-091-002-000	760.44		
319-091-004-000	760.44		
319-091-005-000	805.86		
319-091-006-000	805.86		
319-091-007-000	805.86		
319-091-008-000	805.86		
319-091-009-000	805.86		
319-091-011-000	628.20		
319-091-012-000	805.86		
319-091-013-000	665.92		
319-091-014-000	551.28		
319-091-015-000	628.20		
319-091-017-000	551.28		
319-091-019-000	665.94		
319-091-020-000	864.46		
319-092-001-000	685.34		
319-092-002-000	805.86		
319-092-003-000	540.66		
319-093-001-000	540.66		
319-093-002-000	805.86		
319-093-003-000	576.92		
319-093-004-000	805.86		
319-093-005-000	805.86		
319-093-006-000	805.86		
319-093-007-000	760.44		
319-093-011-000	788.68		
319-093-012-000	718.76		
319-093-013-000	539.52		
319-094-001-000	628.20		
319-094-002-000	551.28		
319-094-003-000	734.42		
319-094-004-000	864.46		

7.1.29

319-094-005-000	665.94
319-094-006-000	628.20
319-094-007-000	864.46
319-094-008-000	628.20
319-094-009-000	551.28
319-094-010-000	628.20
319-094-011-000	665.94
319-094-012-000	864.46
319-094-013-000	734.42
319-094-015-000	551.28
319-094-016-000	864.46
319-094-017-000	665.94
319-094-018-000	864.46
319-094-019-000	734.42
319-094-020-000	628.20
319-094-021-000	551.28
319-094-022-000	864.46
319-094-023-000	665.94
319-094-024-000	628.20
319-094-026-000	551.28
319-094-027-000	665.94
319-094-028-000	551.28
319-094-029-000	628.20
319-094-030-000	628.20
319-094-031-000	551.28
319-094-032-000	665.94
319-094-033-000	864.46
319-094-034-000	864.46
319-094-035-000	734.42
319-094-036-000	788.68
319-094-037-000	539.52
319-094-039-000	614.80
319-094-040-000	539.52
319-094-041-000	788.68
319-094-042-000	614.80
319-094-043-000	718.76
319-094-044-000	539.52
319-094-045-000	651.74
319-094-046-000	614.80
319-094-047-000	539.52
319-094-048-000	651.74
319-094-049-000	614.80
319-094-050-000	539.52
319-100-001-000	551.28
319-100-002-000	628.20
319-100-003-000	551.28
319-100-004-000	734.44
319-100-005-000	551.28
319-100-006-000	628.20

7.1.30

319-100-007-000	665.94
319-100-008-000	551.28
319-100-009-000	805.86
319-100-010-000	734.44
319-100-011-000	551.28
319-100-012-000	628.20
319-100-013-000	665.94
319-100-014-000	551.28
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
319-110-002-000	734.42
319-110-003-000	628.20
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
319-110-009-000	805.86
319-110-010-000	734.42
319-110-011-000	805.86
319-110-012-000	551.28
319-110-013-000	628.20
319-110-014-000	734.42
319-110-015-000	665.92
319-110-016-000	551.28
319-110-017-000	628.20
319-110-019-000	551.28
319-110-020-000	628.20
319-110-022-000	551.28
319-110-023-000	734.42
319-110-024-000	551.28
319-110-025-000	628.20
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

7.1.21

319-120-008-000	793.04
319-120-009-000	793.04
319-120-010-000	613.38
319-120-011-000	564.90
319-120-012-000	613.38
319-120-015-000	564.90
319-120-026-000	564.90
319-120-027-000	613.38
319-120-028-000	413.44
319-120-029-000	613.38
319-120-030-000	487.10
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
319-120-039-000	413.44 changed from 319-120-023, city
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
319-130-004-000	813.70
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
319-130-012-000	613.38
319-130-013-000	564.90 changed from 319-120-039, city
319-130-014-000	613.38
319-130-015-000	564.90
319-130-016-000	597.80
319-130-017-000	550.54
319-130-018-000	793.04
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
319-140-002-000	822.56
319-140-003-000	624.86
319-140-004-000	832.50
319-140-005-000	832.50
319-140-006-000	832.50

7.1.32

319-140-007-000	577.94
319-140-008-000	494.12
319-140-009-000	627.94
319-140-010-000	577.94
319-140-011-000	577.94
319-140-012-000	577.94
319-140-013-000	832.50
319-140-014-000	624.86
319-140-015-000	845.96
319-140-016-000	577.94
319-140-017-000	624.86
319-140-018-000	494.12
319-140-019-000	624.86
319-140-020-000	564.90
319-140-021-000	564.90
319-140-022-000	487.10
319-140-023-000	564.90
319-140-024-000	613.38
319-140-025-000	413.42
319-140-026-000	613.38
319-140-027-000	712.14
319-140-029-000	487.10
319-140-030-000	487.10
319-140-031-000	564.90
319-140-032-000	613.38
319-140-033-000	564.90
319-140-034-000	564.90
319-140-035-000	577.94
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
319-140-047-000	712.14
319-140-048-000	577.94
319-140-049-000	702.08
329-030-001-000	826.86
329-030-002-000	826.86
329-030-003-000	775.00
329-030-022-000	826.86
329-030-023-000	826.86
329-030-024-000	826.86
329-030-025-000	826.86

11.1.33

329-030-026-000	826.86		
329-030-027-000	826.86		
329-030-028-000	826.86		
329-030-029-000	826.86		
329-030-030-000	826.86		
329-030-031-000	826.86		
329-030-032-000	826.86		
329-030-033-000	826.86		
329-030-034-000	826.86		
329-030-035-000	826.86		
329-030-036-000	792.90		
329-030-037-000	845.96		
329-030-038-000	845.96		
329-030-039-000	845.96		
329-030-040-000	845.96		
329-030-041-000	845.96		
329-030-042-000	845.96		
329-030-043-000	792.90		
329-030-044-000	845.96		
329-040-001-000	845.96		
329-040-002-000	845.96		
329-040-003-000	845.96		
329-040-004-000	845.96		
329-040-005-000	792.90		
329-040-006-000	845.96		
329-040-007-000	845.96		
329-040-008-000	792.90		
329-040-009-000	845.96		
329-040-010-000	845.96		
329-040-040-000	845.96		
329-040-041-000	845.96		
329-040-042-000	792.90		
329-040-043-000	845.96		
329-040-044-000	845.96		
329-040-045-000	845.96		
329-040-046-000	845.96		
329-040-047-000	845.96		
329-040-048-000	792.90		
329-040-049-000	845.96		
329-040-050-000	845.96		
329-040-051-000	845.96		
329-040-052-000	792.90		
329-040-053-000	845.96		
329-040-054-000	845.96		
329-040-055-000	845.96		
329-040-056-000	845.96		
329-040-057-000	845.96		
329-040-058-000	845.96		
329-040-059-000	845.96		

7.1.34

329-040-060-000	845.96
329-040-061-000	845.96
329-050-011-000	845.96
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
329-050-021-000	845.96
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
329-050-030-000	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
329-061-014-000	845.96
329-061-015-000	792.50 changed from 329-061-017-000
329-061-016-000	845.96
329-062-012-000	845.96
329-062-013-000	845.96
329-062-014-000	845.96
329-062-015-000	707.14
329-063-001-000	792.50
329-063-002-000	707.14
329-063-003-000	567.18
329-063-004-000	845.96
329-063-005-000	707.14
329-063-006-000	845.96
329-063-007-000	845.96
329-063-008-000	792.50
329-063-009-000	617.94
329-063-010-000	845.96
329-063-011-000	845.96
329-063-012-000	792.50
329-063-013-000	567.18
329-063-014-000	845.96
329-063-015-000	617.94
329-063-016-000	845.96
329-063-017-000	845.96

7.1.35

329-063-018-000	707.14	
329-063-019-000	792.50	
329-063-020-000	845.96	
329-063-021-000	707.14	
329-063-022-000	567.18	
329-063-023-000	792.50	
329-063-024-000	845.96	
329-063-025-000	617.94	
329-063-026-000	792.50	
329-063-027-000	845.96	
329-063-028-000	845.96	
329-063-029-000	845.96	
329-063-030-000	617.94	
329-063-031-000	845.96	
329-063-032-000	707.14	
329-063-033-000	845.96	
329-063-034-000	845.96	
329-063-035-000	845.96	
329-064-001-000	707.14	
329-064-002-000	845.96	
329-064-003-000	845.96	
329-064-004-000	617.94	
329-064-005-000	845.96	
329-064-006-000	567.18	
329-064-007-000	845.96	
329-064-008-000	792.50	
329-064-009-000	845.96	
329-064-010-000	707.14	
329-064-011-000	792.50	
329-064-012-000	845.96	
329-064-013-000	617.94	
329-064-022-000	845.96	
329-064-023-000	567.18	
329-064-024-000	845.96	
329-064-025-000	792.50	
329-064-026-000	845.96	
329-064-027-000	707.14	
329-070-001-000	845.96	
329-070-002-000	845.96	
329-070-003-000	845.96	
329-070-004-000	845.96	
329-080-009-000	845.96	
329-080-010-000	845.96	
329-080-011-000	845.96	
329-080-012-000	845.96	
329-080-013-000	845.96	
329-080-014-000	845.96	
329-080-015-000	845.96	
329-080-016-000	845.96	

7.1.36

329-080-017-000	845.96
329-080-018-000	845.96
329-080-019-000	845.96
329-080-020-000	845.96
329-080-021-000	845.96
329-080-022-000	845.96
329-080-023-000	845.96
329-080-024-000	845.96
329-080-025-000	845.96
329-080-026-000	845.96
329-080-027-000	845.96
329-080-028-000	845.96
329-080-029-000	845.96
329-080-030-000	845.96
329-080-031-000	845.96
329-080-032-000	845.96
329-080-033-000	845.96
329-080-034-000	845.96
329-080-035-000	845.96
329-080-036-000	845.96
329-080-037-000	845.96
329-080-038-000	845.96
329-080-039-000	845.96
329-080-040-000	845.96
329-080-041-000	845.96
329-080-044-000	845.96
329-080-045-000	845.96
329-080-046-000	845.96
329-080-047-000	845.96
329-080-048-000	845.96
329-080-049-000	845.96
329-080-050-000	845.96
329-080-051-000	845.96
329-080-052-000	845.96
329-080-053-000	845.96
329-080-054-000	845.96
329-080-055-000	845.96
329-080-056-000	845.96
329-080-057-000	845.96
329-080-058-000	845.96
329-080-059-000	845.96
329-091-001-000	661.00
329-091-002-000	733.68
329-091-003-000	661.00
329-091-004-000	845.96
329-091-005-000	733.68
329-091-006-000	845.96 changed from 329-090-006
329-091-007-000	845.96 changed from 329-090-007
329-091-008-000	845.96

1.1.37

329-091-009-000	845.96
329-091-010-000	845.96
329-091-011-000	733.68
329-091-012-000	845.96
329-091-013-000	845.96
329-091-014-000	845.96
329-092-001-000	845.96
329-092-002-000	661.00
329-092-003-000	733.68
329-092-004-000	845.96
329-092-005-000	845.96
329-092-006-000	733.68
329-093-002-000	715.64
329-093-003-000	715.64
329-093-004-000	733.68
329-095-001-000	845.96
329-095-002-000	845.96
329-095-003-000	733.68
329-095-004-000	661.00
329-095-005-000	733.68
329-095-006-000	661.00
329-095-007-000	821.16
329-095-008-000	661.00
329-095-009-000	821.16
329-095-010-000	733.68
329-095-011-000	845.96
329-095-012-000	845.96
329-095-013-000	845.96
329-095-014-000	733.68
329-095-015-000	661.00
329-100-027-000	826.86
329-100-028-000	826.86
329-100-029-000	826.86
329-100-030-000	826.86
329-110-006-000	845.96
329-110-007-000	845.96
329-110-008-000	845.96
329-110-009-000	845.96
329-110-010-000	845.96
329-110-011-000	845.96
329-110-012-000	845.96
329-110-013-000	845.96
329-110-014-000	845.96
329-110-015-000	845.96
329-110-016-000	845.96
329-110-017-000	845.96
329-110-018-000	821.16
329-110-019-000	821.16
329-110-020-000	821.16

7.1.38

329-110-021-000	845.96
329-110-022-000	845.96
329-110-023-000	845.96
329-110-024-000	845.96
329-110-025-000	845.96
329-110-026-000	845.96
329-110-027-000	845.96
329-110-028-000	845.96
329-110-029-000	845.96
329-120-001-000	821.16
329-120-002-000	821.16
329-120-003-000	821.16
329-120-004-000	845.96
329-120-005-000	845.96
329-120-006-000	845.96
329-120-007-000	845.96
329-120-008-000	845.96
329-120-009-000	845.96
329-120-010-000	845.96
329-120-011-000	845.96
329-120-012-000	845.96
329-120-013-000	845.96
329-120-014-000	845.96
329-120-015-000	845.96
329-120-016-000	845.96
329-120-017-000	845.96
329-120-018-000	845.96
329-120-019-000	845.96
329-120-020-000	845.96
329-120-021-000	845.96
329-120-022-000	845.96
329-120-023-000	845.96
329-120-024-000	845.96
329-120-025-000	845.96
329-120-026-000	845.96
329-120-027-000	845.96
329-120-028-000	845.96
329-120-029-000	845.96
329-120-030-000	845.96
329-120-031-000	845.96
329-120-032-000	845.96
329-120-033-000	845.96
329-120-034-000	845.96
329-120-035-000	845.96
329-120-036-000	845.96
329-120-037-000	845.96
329-120-038-000	845.96
329-120-039-000	845.96
329-120-040-000	845.96

7.1.39

334-020-001-000	636.78
334-020-002-000	845.96
334-020-003-000	777.90
334-020-004-000	837.88
334-020-005-000	845.96
334-020-006-000	837.88
334-020-007-000	777.90
334-020-008-000	845.96
334-020-009-000	837.88
334-020-010-000	777.90
334-020-011-000	845.96
334-020-012-000	837.88
334-020-013-000	777.90
334-020-014-000	636.78
334-020-015-000	837.88
334-020-016-000	845.96
334-020-017-000	777.90
334-020-018-000	845.96
334-020-019-000	837.88
334-020-020-000	777.90
334-020-021-000	845.96
334-020-022-000	837.88
334-020-023-000	777.90
334-020-024-000	636.78
334-020-025-000	837.88
334-020-026-000	636.78
334-020-027-000	845.96
334-020-028-000	777.90
334-020-029-000	845.96
334-020-030-000	837.88
334-020-031-000	777.90
334-020-032-000	837.88
334-020-033-000	636.78
334-020-034-000	636.78
334-020-035-000	845.96
334-020-036-000	590.62
334-020-037-000	584.98
334-020-038-000	543.10
334-020-039-000	444.58
334-020-040-000	636.78
334-020-041-000	777.90
334-020-042-000	845.96
334-020-043-000	837.88
334-020-044-000	777.90
334-020-045-000	845.96
334-020-046-000	837.88
334-020-047-000	777.90
334-020-048-000	777.90
334-020-049-000	845.96

7.1.40

334-020-050-000	777.90
334-020-051-000	845.96
334-020-052-000	777.90
334-020-053-000	845.96
334-020-054-000	837.88
334-020-055-000	845.96
334-020-056-000	837.88
334-020-057-000	777.90
334-020-058-000	845.96
334-020-059-000	636.78
334-020-060-000	636.78
334-020-061-000	845.96
334-020-062-000	837.88
334-020-063-000	777.90
334-020-064-000	837.88
334-020-065-000	845.96
334-020-066-000	777.90
334-020-067-000	636.78 changed from 334-010-067
334-030-001-000	845.96
334-030-002-000	837.88
334-030-003-000	777.90
334-030-004-000	845.96
334-030-005-000	837.88
334-030-006-000	777.90
334-030-007-000	837.88
334-030-008-000	845.96
334-030-009-000	777.90
334-030-010-000	636.78
334-030-011-000	845.96
334-030-012-000	837.88
334-030-013-000	845.96
334-030-014-000	837.88
334-030-015-000	845.96
334-030-016-000	777.90
334-030-017-000	845.96
334-030-018-000	837.88
334-030-019-000	845.96
334-030-020-000	826.86
334-030-021-000	818.96
334-030-022-000	760.34
334-030-023-000	826.86
334-030-024-000	636.78
334-030-025-000	837.88
334-030-026-000	845.96
334-030-027-000	837.88
334-030-028-000	777.90
334-030-029-000	777.90
334-030-030-000	837.88
334-030-031-000	845.96

7.1.41

334-030-032-000	777.90
334-030-033-000	837.88
334-030-034-000	777.90
334-030-035-000	837.88
334-030-036-000	845.96
334-030-037-000	837.88
334-030-038-000	845.96
334-030-039-000	777.90
334-030-040-000	837.88
334-030-041-000	837.88
334-030-042-000	845.96
334-030-043-000	636.78
334-030-044-000	777.90
334-030-045-000	845.96
334-030-046-000	837.88
334-040-001-000	777.90
334-040-002-000	845.96
334-040-003-000	837.88
334-040-004-000	845.96
334-040-005-000	777.90
334-040-006-000	636.78
334-040-007-000	837.88
334-040-008-000	777.90
334-040-009-000	845.96
334-040-010-000	818.96
334-040-011-000	760.34
334-040-012-000	826.86
334-040-013-000	818.96
334-040-014-000	622.40
334-040-015-000	760.34
334-040-016-000	818.96
334-040-017-000	826.86
334-040-018-000	818.96
334-040-019-000	760.34
334-040-020-000	826.86
334-040-021-000	818.96
334-040-022-000	826.86
334-040-023-000	622.40
334-040-024-000	622.40
334-040-025-000	826.86
334-040-026-000	818.96
334-040-027-000	760.34
334-040-028-000	826.86
334-040-029-000	826.86
334-040-030-000	760.34
334-040-031-000	622.40
334-040-032-000	818.96
334-040-033-000	760.34
334-040-034-000	818.96

7.1.42

334-040-035-000	826.86
334-040-036-000	622.40
334-040-037-000	826.86
334-040-038-000	760.34
334-040-039-000	818.96
334-040-040-000	622.40
334-040-041-000	818.96
334-040-042-000	826.86
334-040-043-000	622.40
334-040-044-000	837.88
334-040-045-000	636.78
334-040-046-000	777.90
334-040-047-000	845.96
334-040-048-000	837.88
334-040-049-000	845.96
334-040-050-000	837.88
334-040-051-000	845.96
	1243668.48

7.1.43

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 2003-04 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:

September 02, 2003

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 $330,323.

It is recommended that at this time the governing board does not establish a reserve in the FY 2003-04 budget for retiree benefits. The District's "Age 65 & Over" retiree obligation is a finite pool of only twelve 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.

7.2

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees not establish a reserve in the FY 2003-04 budget to fund the present value of retiree health and welfare benefits.

7.2.1

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 September 02, 2003.

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 $33,571 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

7.2.2

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:

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:

September 02, 2003

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 $330,323. All of the District's liability is for the twelve current retirees. Each of the retirees is over age 65. No other employees were included in this valuation.

SUPERINTENDENT'S RECOMMENDATION:

Western Placer Unified School District

Actuarial Study of
Retiree Health Liabilities

Prepared by:
Total Compensation Systems, Inc.

Date: August 13, 2002

1.3.2

Table of Contents

PART I: EXECUTIVE SUMMARY 3

A. INTRODUCTION 3
B. GENERAL FINDINGS 4
C. DESCRIPTION OF RETIREE BENEFITS 5
D. RECOMMENDATIONS 5

PART II: BACKGROUND 7

A. SUMMARY 7
B. HISTORY 8
C. ACTUARIAL PRE-FUNDING 11

PART III: LIABILITIES AND COSTS FOR RETIREE BENEFITS 14

A. INTRODUCTION 14
B. MEDICARE 14
C. LIABILITY FOR RETIREE BENEFITS 14
D. COST TO PREFUND RETIREE BENEFITS 15
1. Normal Cost 15
2. Amortization of Past Service Liability 16
3. Other Components of Cost 16
4. Total First Year Prefunding Cost 17

PART IV: "PAY AS YOU GO" FUNDING OF RETIREE BENEFITS 18

PART V: FUNDING ALTERNATIVES 19

PART VI: RECOMMENDATIONS FOR FUTURE VALUATIONS 22

PART VII: BENEFIT DESIGN ISSUES 23

PART VIII: APPENDICES 24

APPENDIX A: MATERIALS USED FOR THIS STUDY 24
APPENDIX B: EFFECT OF ASSUMPTIONS USED TO CALCULATE 25
APPENDIX C: ACTUARIAL ASSUMPTIONS 26
APPENDIX D: DISTRIBUTION OF ELIGIBLE EMPLOYEES BY AGE 28
APPENDIX E: GASB 12 COMPLIANCE INFORMATION 29
APPENDIX F: CALIFORNIA EDUCATION CODE SECTION 42140 30
APPENDIX G: GLOSSARY OF RETIREE HEALTH VALUATION TERMS 31

1.3.3

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

7.3.4

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

4.3.5

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

1.3.6

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

1.3.1

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

7.3.8

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

7.3.9

- 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.

7.3.10

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.

7.3.11

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:

9.3.12

- 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.

1.3.13

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.

1.3.14

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

7.3.15

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

1.3.16

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

1.3.17

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.

7.3.18

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

1.3.19

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.

7.3.20

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

7.3.2

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**.

9.3.27

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.

7.3.23

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.

7.3.24

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.

1.3.25

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.

7.3.26

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%

1.3.27

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%

7.3.28

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

7.3.29

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.

1.3.30

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.

7.3.31

APPENDIX G: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

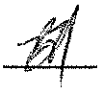
Note: The following definitions are intended to help a *non*-actuary understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

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.

1.3.32

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.

7.3.33

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success In an Ever Changing World	
BOARD OF TRUSTEE GLOBAL 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.	Complies with Board Policy __x__ 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 __x__ 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 ____
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.	Personnel Sign-Off by B. Noyes  Program Sign Off by S. Leaman ____ SBLT Involvement ____ Initial

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING
FACT SHEET

SUBJECT:

Subject Matter Verification
Ed. Code 44258.3

AGENDA ITEM AREA:

Action

REQUESTED BY:
Bob Noyes 
Director, Human Services

ENCLOSURES:
Yes (1)

MEETING DATE:
September 2, 2003

BACKGROUND:

With the involvement of appropriate subject matter specialists, the Superintendent or designee shall develop and employ procedures for verifying the subject matter knowledge of teachers assigned to teach in departmentalized classes outside their credential authorization pursuant to education Code 44258.3 For the purposes of these procedures, subject matter specialists are mentor teachers, curriculum specialists, resource teachers, classroom teachers certified to teach a subject, staff to regional subject matter projects or curriculum institutes, or college faculty. (Education Code 44258.3)

Eight instructors' assignments for the 2003/2004 school year were reviewed and verified as outlined in Education Code 44258.3 (see attachment).

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees approve the assignments as recommended by subject matter specialists.

To: Western Placer Unified School District
Board of Trustees

From: Bob Noyes, Director of Human Services

Date: September 2, 3003

Subject: Education Code 44258.3

On August 18, 2003, eight high school instructors (2 per subject area) reviewed, and approved, the qualifications and competence of the following instructors to teach in specific departmentalized classes as defined by Education Code 44258.3 for the 2003/2004 school year:

Ann Long - English/Language Arts – GEMS
Tim Kerrigan – Social Studies – GEMS
Bev Brockoff – 7th Grade Pre-Algebra & Algebra A (1st half of Algebra I course only) – 7th Grade – GEMS
Mary Lou Edwards – Algebra I – LHS
Kenneth Lowe – Driver Education (Classroom) – LHS
Raymond Woodbeck – Physical Education (one period Health Fitness) – LHS
Amanda Wyatt-Retallack – Fitness (1 trimester) – LHS
Mike Hankins – Elementary Science – CCC

The following subject matter specialists participated in the qualifications review:

Donna Tofft & Bert Salinas – Science & Physical Ed.
Monica Stocks & Lori Harris – Math
Brett Lewis & Mike O'Connell – Social Studies
Jane Bane & Mike Maul – English & Language Arts

7.4.1

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success In an Ever Changing World	
BOARD OF TRUSTEE GLOBAL 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.	Complies with Board Policy __x__ 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 __x__ 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 _____
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.	Personnel Sign-Off by B. Noyes _____ Program Sign Off by S. Leaman _____ SBLT Involvement _____ Initial

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING
FACT SHEET

SUBJECT:

Committee On Assignments Recommendation

AGENDA ITEM AREA:

Action

REQUESTED BY:
Bob Noyes
Director, Human Services

ENCLOSURES:

MEETING DATE:
September 2, 2003

BACKGROUND:

Committee on Assignment

The superintendent or designee shall establish a committee on assignments, which may grant approval for the voluntary assignment of full-time teachers to teach an elective course outside their credential authorization in an area for which they have special skills or preparation (Education Code 44258.7(c) & (d)).

On August 18, 2003 the Western Placer Unified School District's Committee on Assignments met, reviewed teacher qualifications to teach an elective class outside their current credential designation and approved the following:

Jennifer Chandler – Study Support & Horticulture Electives - GEMS
Deb Morrison – Spanish Language & Cultures Elective – GEMS
Monica Stocks – American Sign Language - LHS

This approval is for one year only. If the class continues beyond the stipulated time frame, the committee highly recommends enrollment in coursework that could fulfill the requirements for a supplementary authorization by the California Teaching Commission.

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees approve the Committee on Assignments' recommendation.

Boardfactsheet.doc

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success In an Ever Changing World

BOARD OF TRUSTEE GLOBAL 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.	Complies with Board Policy x 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 x 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 ____
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.	Personnel Sign-Off by B. Noyes BN Program Sign Off by S. Leaman ____ SBLT Involvement ____ Initial

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING
FACT SHEET

SUBJECT:
Collective Bargaining Agreement Between Western Placer Teachers Association & the Western Placer Unified School District

GENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Bob Noyes BN
Director, Human Services

ENCLOSURES:
(Copies for public on display at meeting)

MEETING DATE:
September 2, 2003

BACKGROUND:

The collective bargaining agreement between the Western Placer Teachers Association and the Western Placer Unified School District is being submitted for ratification. Both parties have completed a year-long effort to finalize the contract. The terms of the agreement will be in effect from July 1, 2002 – June 30, 2006.

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees ratify the collective bargaining agreement as presented.

Boardfactsheet.doc

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success In an Ever Changing World

BOARD OF TRUSTEE GLOBAL 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.	Complies with Board Policy x 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 x 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 ___
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.	Personnel Sign-Off by B. Noyes BN Program Sign Off by S. Leaman ___ SBLT Involvement ___ Initial

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING
FACT SHEET

SUBJECT:

Education Code 44258.2 - Teaching Assignment Option

AGENDA ITEM AREA:

Action

REQUESTED BY:
Bob Noyes BN
Director, Human Services

ENCLOSURES:
(4)

MEETING DATE:
September 2, 2003

BACKGROUND:

EC 44258.2 states that the holder of a Single Subject or Standard Secondary Teaching Credential may, with his or her consent, be assigned by action of the local governing board to teach classes in grades 5 through 8 in a middle school, provided that the teacher has a minimum of twelve semester units, or six upper division or graduate semester units, of course work at an accredited institution in the subject to be taught.

Todd Boynton – Math Elective Support (.5 FTE) – GEMS
Daniela Thompson – English/Language Arts (1.00 FTE) - GEMS

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees approve the teacher assignments as submitted.

Plymouth State College
of the University System of New Hampshire
Office of the Registrar
Plymouth, NH 03264

Boynton, Todd Alan
27 Gordon Dr
Londonderry, NH 03053

[redacted]

1st Major: Physical Education
2nd Major:

1st Option: Teacher Certification
2nd Option:
1st Minor:
2nd Minor:

Sex: Male
First Undergraduate Course: F83
First Graduate Course:

Report date: 23-Feb-01

Course	Description	Grade	Hours	Points	Course	Description	Grade	Hours	Points

DEGREE: Bachelor of Science - Cum Laude
MAJOR: Physical Education
OPTION: Teacher Certification
MINOR: Mathematics
END OF TRANSCRIPT

Nick Mathis
Registrar

<> means academic bankruptcy declared; credit counted for C or better; points not counted for GPA
* means repeat of course () means course credit not counted G means graduate level course

OFFICIAL TRANSCRIPT
VOID IF OPENED

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW

7.1.1

Document # 30071287

State of California

Commission on Teacher Credentialing

issues this document to

TODD ALAN BOYNTON

Preliminary Single Subject Teaching Credential
Authorized Field: Physical Education

R1S This document authorizes the holder to teach the subject area(s) listed above in grades twelve and below, including preschool, and in classes organized primarily for adults.

Valid: January 22, 2003 to February 1, 2008

RC The holder must take and pass the California Basic Education Skills Test (CBEST) within one year of the issuance date of this document in order to be eligible to continue teaching. This requirement is explained in detail on the enclosed leaflet.

RS5 To renew this credential, the holder must complete a minimum of 150 clock hours of activities that contribute to his or her competence, performance, and effectiveness in the education profession, and that assist the holder in meeting or exceeding the California Standards for the Teaching Profession, which are explained in detail on the enclosed form. When the activities have been completed, the holder will be eligible for a professional clear credential that will include completion of professional growth and service requirements as a condition for each five-year renewal.

* * * * *

Carol Katzman
Chair, Commission on Teacher Credentialing

Gray Davis
Governor, State of California

Dr. Sam W. Swofford
Executive Director, Commission on Teacher Credentialing

PORTLAND STATE UNIVERSITY

Portland, Oregon 97207

DELIVERED TO STUDENT
IN SEALED ENVELOPE

Student No: 533-70-8886

Date Issued: 10-FEB-2003

Record of: Daniela Michelle Thompson

Issued To: Daniela Thompson
13000 SE Almond Ct
Clackamas, OR 97015

Course Level: Undergraduate
Student Type: Transfer 90-134 Hrs
Only Admit: Fall 1995 Quarter

Current Program
College : Not Declared/Not Applicable
Major : Arts and Letters
Major : English

Degree Awarded : Bachelor of Science 14-JUN-1997
Major : Arts and Letters
Minor(s): English Minor

SUBJ	NO.	COURSE TITLE	CRED	GRD	PTS	R
TRANSFER CREDIT:						
92 S95		Boise St U		-IDJ		
Ehrs: 124.50						
INSTITUTION CREDIT:						
Fall 1995 Quarter						
AJ	330	CRIME CONTROL STRAT	3.00	B+	9.99	
ENG	300	CRITICAL APPR TO LIT	4.00	B	12.00	
HST	399	SPST: AMER WMN-1865	3.00	C+	6.99	
PHE	295	HLTH & FITNESS LIFE	3.00	B	9.00	
PSY	311	HUMAN DEVELOPMENT	3.00	C+	6.99	
Ehrs: 16.00 GPA-Hrs: 16.00 Pts: 44.97 GPA: 2.81						
Good Standing						
Winter 1996 Quarter						
LIB	428	CHILDREN'S LIT K-5	3.00	A-	11.01	
LING	390	INTRO TO LINGUISTICS	3.00	C	6.00	
SOC	337	MINORITIES	3.00	C-	5.01	
WR	323	ENGLISH COMPOSITION	3.00	B+	9.99	
Ehrs: 12.00 GPA-Hrs: 12.00 Pts: 32.01 GPA: 2.66						
Good Standing						
Spring 1996 Quarter						
ART	312	ART IN ELEM SCHOOL	3.00	A	12.00	
********** CONTINUED ON NEXT COLUMN **********						

SUBJ	NO.	COURSE TITLE	CRED	GRD	PTS	R
Institution Information continued:						
ED	410	TOP: INTRO TO ED	4.00	B+	13.32	
MUS	381	MUSIC FUNDAMENTALS	3.00	A	12.00	
PSY	310	PSYCHOLOGY OF WOMEN	3.00	A	12.00	
Ehrs: 13.00 GPA-Hrs: 13.00 Pts: 49.32 GPA: 3.79						
Good Standing						
Fall 1996 Quarter						
ENG	317U	GREEK MYTHOLOGY	4.00	B-	10.68	
ENG	448U	SHAKESPEARE	4.00	A	16.00	
LING	412	PHONOLOGY	3.00	W	0.00	
PSY	348	COGNITION	4.00	B	12.00	
Ehrs: 12.00 GPA-Hrs: 12.00 Pts: 38.68 GPA: 3.22						
Good Standing						
Winter 1997 Quarter						
ENG	365	AMERICAN FICTION II	4.00	A-	14.68	
ENG	488	CONTEMP AMER POETRY	4.00	B	12.00	
LING	411	SYNTAX	3.00	D+	3.99	
LING	433	PSYCHOLINGUISTICS	3.00	C	6.00	
Ehrs: 14.00 GPA-Hrs: 14.00 Pts: 36.67 GPA: 2.61						
Good Standing						
Spring 1997 Quarter						
ENG	306	TOP: TOLKIEN	4.00	W	0.00	
ENG	384	CONTEMPORARY LIT	4.00	P	0.00	
Ehrs: 4.00 GPA-Hrs: 0.00 Pts: 0.00 GPA: 0.00						
Good Standing						
********** CONTINUED ON PAGE 2 **********						

This official transcript does not require a raised seal.

Agnes A. Hoffman
Director of Admissions and Records
Portland State University

Document #03092646

State of California

Commission on Teacher Credentialing

issues this document to

DANIELA MICHELLE THOMPSON

Preliminary Multiple Subject Teaching Credential
Authorized Field: General Subjects

R2M This credential authorizes the holder to teach all subjects in a self-contained class and, as a self-contained classroom teacher, to team teach or to regroup students across classrooms, in grades twelve and below, including preschool, and in classes organized primarily for adults. In addition, this credential authorizes the holder to teach core classes consisting of two or more subjects to the same group of students in grades five through eight, and to teach any of the core subjects he or she is teaching to a single group of students in the same grade level as the core for less than fifty percent of his or her work day.

Valid: February 18, 2003 to March 1, 2008

RS3 To renew this credential, the holder must complete the California Beginning Teacher Support and Assessment (BTSA) program or a Commission-approved alternative program of beginning teacher induction. When the program has been completed, the holder will be eligible for a professional clear credential that will include the completion of professional growth and service requirements as a condition for each five-year renewal.

* * * * *

Margaret Fortune
Chair, Commission on Teacher Credentialing

Gray Davis
Governor, State of California

Dr. Sam W. Swofford
Executive Director, Commission on Teacher Credentialing

MISSION STATEMENT: Empower Students with the Skills, Knowledge, and Attitudes for Success in an Ever Changing World	
BOARD OF TRUSTEE GLOBAL 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.	Complies with Board Policy ___ Complies with Site Plan (LIP)___
2. Fosters a safe, caring environment where individual differencesare valued and respected.	Complies with Governance & Management Document ___ Complies with 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___
4. Promote the involvement of the community, localgovernment, business, service organizations, etc. as partners in the education of our students.	Personnel Sign-Off by B. Noyes___ Program Sign Off by S. Leaman___
	SBLT Involvement ___ Initial

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING
FACT SHEET

SUBJECT:
Review of Policy
Regarding Personnel and
Dress and Grooming

AGENDA ITEM AREA:
INFORMATION/DISCUSSION

REQUESTED BY:
Marcia Harris, Board Member
Business Services

ENCLOSURES:

MEETING DATE:
September 2, 2003

BACKGROUND:

At the request of Marcia Harris, Board Member, this item is being placed on the agenda for information and discussion. Being submitted is the sample policy from CSBA and a current district policy.

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees discuss this before action is taken.

Eva\h:\wpfiles\Board\format4

7.8

CSBA Sample

BP 4119.22 (a)

Personnel
DRESS AND GROOMING

***Note: The following policy is optional. If the Board wishes to expand the policy to prescribe or prohibit specific items of clothing, it may be advisable to consult with legal counsel. In adopting such a policy, the district must ensure that its dress code is reasonable and reasonably enforced. Several court cases and a Public Employee Relations Board decision indicate that districts are free to adopt a dress code and that such a decision is a nonnegotiable management prerogative. However, it is still possible that the particular facts of a district's situation might render such a topic subject to negotiations. ***

The Governing Board believes that since teachers serve as role models, they should maintain professional standards of dress and grooming. Just as overall attitude and instructional competency contribute to a productive learning environment, so do appropriate dress and grooming.

The Board encourages staff during school hours to wear clothing that demonstrates their high regard for education and presents an image consistent with their job responsibilities. Clothes that may be appropriate for shop instructors or gym teachers may not be appropriate for classroom teachers.

Legal Reference:
EDUCATION CODE
35160 Authority of governing boards
35160.1 Broad authority of school districts
GOVERNMENT CODE
3543.2 Scope of Representation
COURT DECISIONS
San Mateo City School District v. PERB (1983) 33 Cal. 3d 850
Domico v. Rapides Parish School Board (5th Cr. 1982) 675 F.2d 100
East Hartford Education Assn. v. Board of Education (2d Cir. 1977) 562 F. 2d 856
Miller v. School District # 167 (7th Cir. 1974) 495 F.2d 658
PUBLIC EMPLOYMENT RELATIONS BOARD DECISIONS
Inglewood Unified School District (PERB 1700 1985)

7.8.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BP 4119.21
BP 4219.21
BP 4319.21

PERSONNEL

All Personnel

Professional Standards

The Governing Board expects district employees to maintain the highest ethical standards, to follow district policies and regulations, and to abide by state and national laws. Employee conduct should enhance the integrity of the district and advance the goals of the educational program. Each employee should make a commitment to acquire the knowledge and skills necessary to fulfill his/her responsibilities and should focus on his/her contribution to the learning and achievement of district students.

The Board encourages district employees to accept as guiding principles the codes of ethics published by professional associations to which they may belong.

cf. 9271 - Code of Ethics
cf. 000 – Vision
cf. 4112.2 – Certification
cf. 4131 – Staff Development
cf. 4231 – Staff Development
cf. 4331 – Staff Development
Legal Reference:
CODE OF REGULATIONS, TITLE 5
80331-80338 Rules of Conduct for Professional Educators

Adopted: 6/13/83
Revised: 8/7/90: 5/2/95, 9/17/02
1994/1995 School Year (Total District Policy Book Review)
q: 4000\bp4119.21

7.8.7

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 03/04.08 Approving the Execution and Delivery of Certain Agreements and Documents in Connection with the Execution and Delivery of Certificates of Participation on Behalf of the District and other Matters Related Thereto.

SUBJECT AREA:

Discussion/Action

REQUESTED BY:

Jay M. Stewart
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

BOARD MEETING DATE:

September 02, 2003

BACKGROUND:

The attached resolution supporting documentation authorizes the Western Placer Unified School District to issue Certificates of Participation to finance the construction and improvements of school facilities. Representative from the District's financial advisor, Caldwell Flores Winters, Inc. will be available to provide details and answer questions.

SUPERINTENDENT'S RECOMMENDATION:

Administration recommends the Board of Trustees approve Resolution 03/04.08 approving the execution and delivery of certain agreements and documents in connection with the execution and delivery of Certificates of Participation on behalf of the District and other matters related thereto.

RESOLUTION NO. 03/04.08

RESOLUTION OF THE BOARD OF TRUSTEES OF WESTERN PLACER UNIFIED SCHOOL DISTRICT APPROVING THE EXECUTION AND DELIVERY OF CERTAIN AGREEMENTS AND DOCUMENTS IN CONNECTION WITH THE EXECUTION AND DELIVERY OF CERTIFICATES OF PARTICIPATION ON BEHALF OF THE DISTRICT AND OTHER MATTERS RELATED THERETO

WHEREAS, the Western Placer Unified School District (the "**District**") is a member of a joint powers authority (the "**Authority**") formed pursuant to a Joint Exercise of Powers Agreement (the "**JPA Agreement**) to assist its Members (as defined in the JPA Agreement) in, among other things, financing working capital and financing or refinancing public capital improvements for school facilities;

WHEREAS, the Board of Trustees has determined that it is in the best interest of the District to construct and improve certain school facilities within the District;

WHEREAS, the JPA Agreement and the Act authorize the Authority to assist in the financing of Program Projects (as defined in the JPA Agreement) and the Authority will assist the District in connection with the execution and delivery of the District's Certificates of Participation (School Facilities Project), Series 2003B (the "**Certificates**") in the maximum aggregate amount of not to exceed $[14,000,000] to finance the construction and improvement of such school facilities within the District;

WHEREAS, in order to facilitate the execution and delivery of the Certificates by the Authority, the District and the Authority will enter into the Lease (as hereinafter defined) pursuant to which the District will lease certain real property currently located in the District and all facilities and improvements located thereon to be selected by the Superintendent of the District (the "**Property**") to the Authority;

WHEREAS, the District and the Authority will enter into the Sublease (as hereinafter defined) pursuant to which the Authority will sublease the Property to the District;

WHEREAS, pursuant to an Assignment Agreement (as hereinafter defined) the Authority will assign and transfer to U.S. Bank National Association (the "**Trustee**") all of its rights, title and interest in and to the Sublease and the Lease, including its right to receive payments of base rental under the Sublease;

WHEREAS, the Authority, the District and the Trustee will enter into a Second Supplemental Trust Agreement (as hereinafter defined) pursuant to which the Trustee will execute and deliver the Certificates;

WHEREAS, the District and Banc of America Securities LLC (the "**Underwriter**") will enter into the Purchase Agreement (as hereinafter defined) relating to the Certificates;

WHEREAS, the Authority, the District and KBC Bank, NV, or such other bank as may be approved by the Authority and the District (the "**Bank**") will enter into a Reimbursement Agreement (as hereinafter defined) pursuant to which the District will agree to reimburse the Bank for certain payments made by the Bank in connection with the Certificates;

WHEREAS, the District and Banc of America Securities LLC, as remarketing agent (the "**Remarketing Agent**") will enter into a Remarketing Agreement (as hereinafter defined) to provide for the remarketing of the Certificates; and

WHEREAS, there have been presented to this meeting the following:

(i) A form of Lease Agreement (the "**Lease**") by and between the District and the Authority;

(ii) A form of Sublease Agreement (the "**Sublease**") by and between the Authority and the District;

(iii) A form of Assignment Agreement (the "**Assignment Agreement**") by and between the Authority and the Trustee;

(iv) A form of Second Supplemental Trust Agreement (the "**Second Supplemental**") by and among the Authority, the District and the Trustee;

(v) A form of Certificate Purchase Agreement (the "**Purchase Agreement**") by and between the District and the Underwriter;

(vi) A form of Remarketing Agreement (the "**Remarketing Agreement**" by and between the District and the Remarketing Agent; and

(vii) A form of preliminary official statement relating to the Certificates (the "**Preliminary Official Statement**").

NOW, THEREFORE, IT IS RESOLVED, DETERMINED AND ORDERED by the Board of Trustees of the District as follows:

SECTION 1. The District, as a Member of the Authority within whose boundaries the Program Projects are to be located, hereby approves the execution and delivery of the Certificates and hereby determines there will be significant public benefit resulting therefrom.

SECTION 2. The form of the Lease on file with the District and considered at this meeting is hereby approved. The officers and agents of the District are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the District, to execute and deliver the Lease in substantially the form on file with the District and considered at this meeting, with such changes therein as the officers and agents of the District may approve, in their discretion, as being in the best interests of the District, including, without limitation, the property and facilities to be subject to such Lease and such changes as may be necessary to obtain credit enhancement, including bond insurance, with respect to the Certificates, such approval to be conclusively evidenced by the execution and delivery thereof. The officers and agents of the District are hereby authorized and directed to make changes to the Lease to achieve the purposes for which the Certificates are being executed and delivered.

SECTION 3. The form of the Sublease on file with the District and considered at this meeting is hereby approved. The officers and agents of the District are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the District, to execute and deliver the Sublease in substantially the form on file with the District and considered at this meeting, with such changes therein as the officers and agents of the District may approve, in their discretion, as being in the best interests of the District, including, without limitation, the property and facilities to be subject to such Sublease and such changes as may be necessary to obtain credit enhancement, including bond insurance, with respect to the Certificates, such approval to be conclusively evidenced by the execution and delivery thereof. The officers and agents of the District are hereby authorized and directed to make changes to the Sublease to achieve the purposes for which the Certificates are being executed and delivered.

SECTION 4. The District hereby consents to the assignment by the Authority pursuant to the Assignment Agreement of substantially all of its rights, title and interest under the Sublease and the Lease, including the right to receive payments of base rental under the Lease Agreement, to the Trustee for the benefit of the owners of the Certificates.

SECTION 5. The form of the Second Supplemental on file with the District and considered at this meeting is hereby approved. The officers and agents of the District are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the District, to execute and deliver the Second Supplemental in substantially the form on file with the District and considered at this meeting, with such changes therein as the officers and agents of the District may approve, in their discretion, as being in the best interests of the District, including, without limitation, such changes as may be necessary to obtain credit enhancement, including bond insurance, with respect to the Certificates, such approval to be conclusively evidenced by the execution and delivery of the Second Supplemental by such officers and agents. The officers and agents of the District are hereby authorized and directed to make changes to the Second Supplemental to achieve the purposes for which the Certificates are being executed and delivered.

SECTION 6. The preparation of the Reimbursement Agreement is hereby approved. The officers and agents of the District are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the District, to negotiate and finalize the form of the Reimbursement Agreement. Upon approval of the Reimbursement Agreement by such officer, the Reimbursement Agreement shall be deemed final. The officers and agents of the District are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the District, to execute and deliver the Reimbursement Agreement in substantially its final form, with such changes therein as the officers and agents of the District may approve, in their discretion, as being in the best interests of the District. The District hereby approves the reimbursement of the Bank for certain payments in connection with the Certificates pursuant to the Reimbursement Agreement.

SECTION 7. The form of the Remarketing Agreement on file with the District and considered at this meeting are hereby approved. The officers and agents of the District are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the District, to execute and deliver the Remarketing Agreement in

9.9.3

substantially the form on file with the District and considered at this meeting, with such changes therein as the officers and agents of the District may approve, in their discretion, as being in the best interests of the District.

SECTION 8. The form of an official statement containing certain information regarding the District and relating to the Certificates (the "**Official Statement**") on file with the District and considered at this meeting is hereby approved with such changes therein as are reasonable and customary and as are approved by the Superintendent or his or her designee, as being in the best interests of the District. The distribution of the Official Statement in conjunction with the sale and delivery of the Certificates is hereby approved. The Superintendent or his or her designee of the District are hereby authorized to execute and deliver the Official Statement.

SECTION 9. The form of Purchase Agreement on file with the District and considered at this meeting is hereby approved and the Certificates are hereby authorized to be sold to the Underwriter pursuant to the Purchase Agreement subject to the conditions set forth in this Section 10. The officers and agents of the District are hereby authorized and directed, for and in the name of and on behalf of the District, to execute and deliver the Purchase Agreement in substantially the form on file with the District and considered at this meeting, with such changes therein as the officers and agents of the District may approve, in their discretion, as being in the best interests of the District, such approval to be conclusively evidenced by the execution and delivery thereof; provided that (i) the aggregate principal amount of the Certificates shall not exceed $[14,000,000], and (ii) the maximum aggregate underwriter's discount (excluding original issue discount, if any) from the principal amount of the Certificates shall not exceed two and one-half percent (2.5%) of the aggregate principal amount of the Certificates, excluding any costs of issuance to be paid by Underwriter, if any. All other terms and conditions shall be consistent with and shall carry out the intention of this Board's approval, as set forth herein.

SECTION 10. The officers and agents of the District are hereby authorized and directed to execute all documents and to take such actions as they may deem necessary or convenient in order to effectuate the purposes of this Resolution and to permit the execution and delivery of the Certificates as such officers and agents deem as being in the best interests of the District, in the manner described in the documents hereby approved.

[Signature Page to Follow]

7.9.4

The foregoing resolution was duly adopted by the Board of Trustees of Western Placer Unified School District the 2nd day of September, 2003.

BOARD OF TRUSTEES OF WESTERN PLACER UNIFIED SCHOOL DISTRICT

By: _____
President

ATTEST:

By: _____
Clerk of the Board of Trustees

SUBLEASE AGREEMENT

THIS SUBLEASE AGREEMENT, dated as of September 1, 2003 (as further defined in Section 1, this "**Sublease**"), by and between **CALIFORNIA PUBLIC SCHOOL DISTRICT FINANCING AUTHORITY** (the "**Authority**"), a joint powers agency duly organized and existing under the laws of the State of California, as lessor, and **WESTERN PLACER UNIFIED SCHOOL DISTRICT** (the "**District**"), a school district organized and existing under the Constitution and laws of the State of California (the "**State**"), as lessee;

WITNESSETH:

WHEREAS, pursuant to a Lease Agreement, dated as of the date hereof (the "**Lease**"), by and between the District and the Authority, the District has leased to the Authority certain real property, including all buildings and improvements thereon and to be located thereon, as described in Exhibit A thereto and in Exhibit A hereto (as further defined in Section 1, the "**Property**");

WHEREAS, the District wishes to provide for the financing of the construction of certain school facilities on property located within the District and the District and the Authority are authorized pursuant to the laws of the State to enter into leases for such purpose;

WHEREAS, the District has determined that in order to accomplish such purpose it is necessary and desirable to have the District lease the Property pursuant to this Sublease;

WHEREAS, pursuant to this Sublease the Authority will sublease the Property to the District;

WHEREAS, the District is an Obligor and a Member, as such terms are used in the Trust Agreement (as hereinafter defined); and

WHEREAS, the Authority intends to provide for the transfer of certain of its rights, title and interest in this Sublease to a Trustee for the benefit of owners of certificates of participation in this Sublease.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, the parties hereto agree as follows:

Section 1. Definitions. Unless the context otherwise requires, the terms defined in this Section 1 shall, for all purposes of this Sublease and for the purposes of the Certificates (as hereinafter defined_, have the meanings as set forth below. All other capitalized terms used herein without definition shall have the meanings as set forth in the Trust Agreement (as hereinafter defined).

"**Additional Rental**" means the amounts specified as such in Section 3.1(f) hereof.

7.9.6

"**Asbestos Containing Materials**" means material in friable form containing more than one percent (1%) of the asbestiform varieties of (a) chrysotile (serpentine); (b) crocidolite (ricbeckite); (c) amosite (cummington-itegrinerite); (d) anthophyllite; (e) tremolite; and (f) actinolite.

"**Authority**" means the California Public School District Financing Authority, a joint powers agency duly organized and existing under the laws of the State of California, and its successors and assigns.

"**Bank**" means KBC Bank, NV.

"**Base Rental**" means the amounts specified as such in Section 3.1 hereof, as such amounts may be adjusted from time to time in accordance with the terms hereof, but does not include Additional Rental.

"**Business Day**" means a day that is not a New York Stock Exchange holiday, a Saturday or Sunday or a day on which banking institutions are authorized or required by law to be closed in the State for commercial banking purposes.

"**Certificates**" means the $[14,000,000] Western Placer Unified School District Adjustable Rate Certificates of Participation (School Facilities Project), Series 2003B consisting of Certificates initially representing interest at an Adjustable Rate and convertible to a Fixed Rate.

"**District**" means Western Placer Unified School District, its successors and assigns.

"**District Representative**" means the Superintendent of the District or another official designated by such officer and authorized to act on behalf of the District under or with respect to this Sublease and all other agreements related hereto.

"**Environmental Regulations**" means all Laws and Regulations, now or hereafter in effect, with respect to Hazardous Materials, including, without limitation, the Comprehensive Environmental Response, Compensation, and Liability Act, as amended (42 U.S.C. Section 9601, et seq.) (together with the regulations promulgated thereunder, "CERCLA"), the Resource Conservation and Recovery Act, as amended (42 U.S.C. Section 6901, et seq.) (together with the regulations promulgated thereunder, "RCRA"), the Emergency Planning and Community Right-to-Know Act, as amended (42 U.S.C. Section 11001, et seq.) (together with the regulations promulgated thereunder, "Title III"), the Clean Water Act, as amended (33 U.S.C. Section 1321, et seq.) (together with the regulations promulgated thereunder, "CWA"), the Clean Air Act, as amended (42 U.S.C. Section 7401, et seq.) (together with the regulations promulgated thereunder, "CAA") and the Toxic Substances Control Act, as amended (15 U.S.C. Section 2601 et seq.) (together with the regulations promulgated thereunder, "TSCA"), and any state or local similar laws and regulations and any so-called local, state or federal "superfund" or "superlien" law.

"**Fiscal Year**" means the fiscal year of the District, which at the date of this Sublease is the period from July 1 to and including the following June 30.

9.9.1

"**Hazardous Materials**" has the meaning provided in Section 4.5(b).

"**Laws and Regulations**" has the meaning provided in Section 4.5(b).

"**Lease**" means that certain Lease Agreement, dated as of the date hereof, by and between the District and the Authority, including any amendments thereto.

"**Lease Event of Default**" means the occurrence and continuation of any event specified in Section 12(a) hereof.

"**Lease Term**" means the term of this Sublease, as provided in Section 2 hereof.

"**Lease Year**" means the period from the Closing Date through July 31, 2004 and thereafter the period from each August 1 to and including the following July 31 during the Lease Term.

"**Permitted Encumbrances**" means, with respect to the Property, as of any particular time, (a) liens for general ad valorem taxes and assessments, if any, not then delinquent, or which the District may, pursuant to provisions of Article V hereof, permit to remain unpaid, (b) the Assignment Agreement, (c) the Sublease, (d) the Lease, (e) any right or claim of any mechanic, laborer, materialman, supplier or vendor not filed or perfected in the manner prescribed by law as normally exist with respect to properties similar to the Property for the purposes for which it was acquired or is held by the District, (f) easements, rights of way, mineral rights, drilling rights and other rights, reservations, covenants, conditions or restrictions which exist of record as of the Closing Date which the District certifies in writing will not affect the intended use of the Property or impair the security granted to the Trustee for the benefit of the Owners of the Certificates by the Trust Agreement and the Assignment Agreement and to which the Authority and the District consent in writing, and (g) easements, rights of way, mineral rights, drilling rights and other rights, reservations, covenants, conditions or restrictions established following the Closing Date which the District certifies in writing do not affect the intended use of the Property or impair the security granted to the Trustee for the benefit of the Owners of the Certificates by the Trust Agreement and the Assignment Agreement and to which the Authority and the District consent in writing.

"**Property**" means the real property, including all buildings and improvements at any time thereon, as described in Exhibit A hereto, including any real property substituted therefor pursuant to Section 16 hereof but excluding real property which has been released or for which new real property has been substituted in accordance with Section 16.

"**Release**" has the meaning provided in Section 4.5(b)

"**Rental Payments**" means all Base Rental and Additional Rental payable hereunder.

"**Second Supplemental Trust Agreement**" means the Second Supplemental Trust Agreement, dated the date hereof, by and among the Authority, the Trustee and the District.

7.9.8

"**Sublease**" means this Sublease, including any amendments or supplements hereto made or entered into in accordance with the terms hereof and of the Trust Agreement.

"**Trust Agreement**" means that certain Master Trust Agreement, dated as of July 1, 2003, by and the Authority and the Trustee, including any amendments or supplements thereto made or entered into in accordance with its terms, including as supplemented by the Second Supplemental Trust Agreement.

"**Trustee**" means U.S. Bank National Association, as trustee acting in its capacity as such under the Trust Agreement or any successor appointed as therein provided.

Section 2. Lease Term; Transfer of Title To District.

(a) The Authority hereby leases the Property to the District, and the District hereby leases the Property from the Authority and agrees to pay the Base Rental and the Additional Rental as provided herein for the right to use and occupy the Property, subject to the Permitted Encumbrances, all on the terms and conditions set forth herein.

The term of this Sublease shall begin on the Closing Date and end on the earliest of (a) August 1, 20__ or (b) at such earlier date as the Certificates and all other amounts due in connection with the Certificates hereunder and under the Trust Agreement shall have been paid or provision for their payment shall have been made in accordance with Section 10.01 of the Trust Agreement, or (c) the date of termination of this Sublease due to casualty or condemnation in accordance with the terms of Section 5 or 6 hereof, or (d) the date on which the District has exercised its right to purchase the Property pursuant to Section 15 hereof; provided, however, that, to the extent permitted by law, (i) if Base Rental has been abated in any year in accordance with Section 3.5 or if all Base Rental payments have not been fully paid in accordance with this Sublease, the term of this Sublease shall be extended until such time as the aggregate amount of abated and unpaid Base Rental payments has been paid as provided in Section 3.5 but in no event beyond ten (10) years after the latest date of maturity of the Certificates, as specified in the Trust Agreement and (ii) this Sublease shall not terminate until all Additional Rental owed by the Lessee pursuant to Section 3.1(d)(v) has been paid. The District shall have no right to terminate this Sublease for a default by the Authority hereunder.

Upon the termination of this Sublease, all of the Authority's right, title and interest in the Property, and any improvements thereon or additions thereto, shall be transferred directly to the District or, at the option of the District, to any assignee or nominee of the District, in accordance with the provisions of this Sublease, free and clear of any interest of the Authority.

Section 3. Rent.

3.1 Rental Payments. The District hereby agrees, subject to the terms hereof, to pay from any legally available funds to the Authority the Base Rental and to pay to the parties entitled thereto Additional Rental in an aggregate amount no greater than the fair rental value of the Property in each Lease Year. In satisfaction of its obligations hereunder, the District shall pay the Base Rental and Additional Rental in the amounts, at the times and in the manner described herein.

1.9.9

(a) Base Rental - Principal Component. Subject to the provisions of Section 3.6 hereof and the provisions of Sections 6 and 15 hereof, the principal components of the Base Rental evidenced by the Certificates shall be paid by the District on February 1 and August 1 of each year in an amount equal to one-half of the amount due on August 1 of such year as specified in the Base Rental Payment Schedule attached as Exhibit B hereto.

(b) Base Rental - Interest Component for Adjustable Rate.

(i) Except with respect to Bank Certificates, the interest component of the Base Rental evidenced by the Certificates while in the Adjustable Rate Period shall be payable at the Adjustable Rate, as the same shall be determined from time to time, unless and until such time as the Fixed Rate is established pursuant to Section 3.1(d) hereof. The amount of interest to be paid on any Interest Payment Date for each $5,000 of the then outstanding principal components of the Certificates during any period in which the interest component of the Base Rental evidenced by the Certificates shall be payable at an Adjustable Rate and shall be determined by (x) multiplying such $5,000 of then outstanding principal components of the Certificates by each different Adjustable Rate in effect from and including the immediately preceding Interest Payment Date (or the Closing Date if during the Initial Adjustable Period) times the actual number of days that such Adjustable Rate was in effect, and (y) dividing the resulting product by 365 (or 366 if the year in which such computation is being made has 366 days). The amounts computed for each such Adjustable Rate shall be rounded to the nearest cent (half cents being rounded upwards). None of the District, the Authority, the Remarketing Agent, the Bank or the Trustee shall have any liability to any Certificate Owner as a result of any error in calculation of an Adjustable Rate.

(ii) The Trustee shall send written notification to the District at least ten (10) days prior to each Interest Payment Date, which notification will indicate the Base Rental (including the principal component and interest component) due on the next succeeding Interest Payment Date, less any amount then available in the Base Rental Fund for application as a credit against such Base Rental. For the purpose of computing the total Base Rental to be paid by the District, the Trustee shall add to the actual interest accrued to such date of notification an amount estimated for such subsequent 10-day period on the then-outstanding principal component of the Certificates, calculated at the most recent interest rate applicable to the Certificates, plus two percent (2%) per annum; provided, however, that should the Certificates then represent interest at a Fixed Rate, such interest shall be calculated at such Fixed Rate as provided in Section 3.1(d). To the extent such amount proves insufficient to provide moneys to pay the principal and interest with respect to the Certificates due on such Interest Payment Date, the District agrees to make up such deficiency on such Interest Payment Date and to deposit such amount with the Trustee on or prior to such Interest Payment Date. Amounts held in the Base Rental Fund (other than amounts for partial prepayment of the Base Rental or for payment of Certificates not yet surrendered) on any Interest Payment Date shall be credited towards the Base Rental then due and payable.

(iii) The interest component of the Base Rental evidenced by the Certificates payable from and after the Conversion Date shall be calculated at the Fixed Rate on the basis of a 360-day year comprised of twelve 30-day months.

1.9.10

(c) Determination of Adjustable Rate.

(i) During the Initial Adjustable Period for the Certificates, the interest with respect to such Certificates (except for any Bank Certificates) will be payable at the Initial Adjustable Rate as set forth in the Second Supplemental Trust Agreement, and with respect to Bank Certificates, the Bank Rate. Following the Initial Adjustable Period and prior to the Conversion Date, interest with respect to such Certificates will be payable at the Adjustable Rate or, with respect to Bank Certificates, the Bank Rate.

(ii) For each Adjustable Period subsequent to the period referred to in subsection (i) above, the Adjustable Rate for the Certificates (except for any Bank Certificates) shall be the rate determined by the Remarketing Agent on the applicable Adjustable Rate Calculation Date, having due regard for prevailing financial market conditions, to be the rate (but not higher than the rate) which, in the reasonable judgment of the Remarketing Agent, would be necessary to be payable with respect to such Certificates in order to enable the Remarketing Agent to remarket such Certificates tendered to the Remarketing Agent at a price equal to one hundred percent (100%) of the principal amount thereof. The Remarketing Agent will notify the Trustee, the Tender Agent (if other than the Trustee), the Bank and the District of such Adjustable Rate by telecopier, facsimile or some other method capable of making a written record upon receipt no later than 5:00 p.m., California time, on each Adjustable Rate Calculation Date.

(iii) Except for Bank Certificates, which shall evidence interest at the Bank Rate, if the Remarketing Agent shall fail to determine the Adjustable Rate for the Certificates on an Adjustable Rate Calculation Date, then the Adjustable Rate shall be (i) one hundred percent (100%) of the rate for 60-day tax-exempt commercial paper published the afternoon of said Adjustable Rate Calculation Date by the Munifacts Wire System, Inc., or (ii) if no such rate is then published, it shall remain the same as for the immediately prior Adjustable Period.

(iv) Except for the Bank Rate payable with respect to Bank Certificates, the Adjustable Rate for the Certificates shall never exceed the then-applicable Maximum Interest Rate, notwithstanding subsection (b) hereof.

(v) The determination of the Adjustable Rate for the Certificates by the Remarketing Agent shall be conclusive and binding upon the District, the Authority, the Trustee, the Bank, the Tender Agent and the Owners of the Certificates.

(d) Conversion to Fixed Rate. The interest rate to be payable with respect to the Adjustable Rate Certificates may be converted to a Fixed Rate as follows:

(i) At any time after the Initial Adjustable Period, the District may, with the prior written consent of the Bank, elect to have all of the Certificates be payable at the Fixed Rate by giving written notice to the Trustee, the Bank and the Remarketing Agent of such election at least thirty-five (35) and not more than forty-five (45) days prior to the proposed Conversion Date, which shall be an Interest Payment Date, so long as all obligations of the District owed to the Bank shall have been satisfied. The Bank may elect to have all of the

7.9.11

Certificates in an Adjustable Rate converted to the Fixed Rate on any date after the date on which the Bank has held Bank Certificates for forty-five (45) consecutive days without such Certificates having been remarketed pursuant to Section 4.08 of the Trust Agreement, by giving written notice to the Trustee, the District and the Remarketing Agent of such election at least thirty-five (35) and not more than forty-five (45) days prior to the proposed Conversion Date, which shall be an Interest Payment Date. The notice of election by the Bank or the District shall state the proposed Conversion Date, which shall be an Interest Payment Date, as well as the duration of the new Fixed Rate Period.

The interest payable with respect to the Certificates shall not be converted to the Fixed Rate unless, not later than the last Business Day which is at least thirty-five (35) days prior to the proposed Conversion Date, the District or the Bank, whichever elected pursuant to subsection (a) hereof to convert the interest rate to a Fixed Rate, shall furnish to the Trustee an opinion of Special Counsel, addressed to the Trustee and the Bank (which Special Counsel, if selected by the District, shall be reasonably satisfactory to the Bank) to the effect that conversion to the Fixed Rate is lawful under applicable law, is permitted by this Sublease and the Trust Agreement, and will not adversely affect the exclusion from gross income for purposes of federal income taxation of interest payable with respect to such Certificates.

(ii) An election by the District or the Bank to convert the interest payable with respect to the Certificates to the Fixed Rate may be rescinded by the party making such election at any time prior to the mailing of notice to the Certificate Owners pursuant to subsection (c) hereof upon receipt by the Trustee, the Remarketing Agent, the District and the Bank, as the case may be, of notice in writing of such rescission.

(iii) Upon receipt by the Trustee of the items as provided for in subsection (i) hereof by the date specified by said subsection, the Trustee shall send a notice not less than thirty (30) days prior to the Conversion Date to the Remarketing Agent, the District, the Bank and each Certificate Owner by first class mail, postage prepaid, giving notice of the mandatory tender of Certificates pursuant to Section 4.04 of the Trust Agreement and such other information as is deemed necessary by the Trustee, the Bank or the District, and further stating that each Owner must deliver his or her Certificates to the Tender Agent on the Conversion Date for purchase at one hundred percent (100%) of the principal amount thereof. Any Certificate not so delivered by such date will nonetheless be deemed to have been delivered by and purchased from the Owner at such price on the Conversion Date and, except in the case of Bank Certificates, interest shall cease to accrue with respect to such Certificates from such date.

(iv) At least seven (7) Business Days prior to the Conversion Date, the Remarketing Agent, having due regard to prevailing market conditions, shall (x) determine whether a single, term maturity of such Certificates or serial maturities of such Certificates would provide the lowest net interest cost to the District, (y) if a single, term maturity of such Certificates would provide the lowest net interest cost to the District, determine the interest rate which, if payable with respect to such Certificates during the period from the Conversion Date to the end of the Fixed Rate period would be the interest rate, but would not exceed the interest rate, which would result in the market value (excluding accrued interest) of such Certificates on said date being one hundred percent of the principal amount thereof, and the interest rate so determined shall be the Fixed Rate, which rate shall be the interest rate payable with respect to

1.9.12

such Certificates from and after the Conversion Date until the end of the new Fixed Rate Period and (z) if serial maturities of such Certificates would provide the lowest net interest cost to the District, determine the several interest rates which shall apply to the principal amount of Certificates during the period from the Conversion Date to the end of the new Fixed Rate Period, which would be the interest rates, but would not exceed the interest rates, which would result in the market value (excluding accrued interest) of such Certificates on said date being one hundred percent (100%) of the principal component thereof, and the interest rates so determined shall be the Fixed Rates for each such maturity, which rates shall be the interest rates payable with respect to such Certificates from and after the Conversion Date until their respective maturities; provided, however, that in no event shall such Fixed Rates be greater than the Maximum Interest Rate. At least seven (7) Business Days prior to the Conversion Date, the Remarketing Agent shall notify the Trustee the Bank and the District by telecopier of the Fixed Rate.

(v) Certificates delivered or deemed to have been delivered to the Trustee on a Conversion Date pursuant to the provisions of subsection (iii) hereof shall be purchased and paid for in accordance with Article IV of the Trust Agreement; and payment, or provision for payment, having been made, such Certificates shall cease to be payable as to interest and shall not be deemed to be Outstanding for the purposes of the Trust Agreement from and after such Conversion Date; and the Trustee shall cause new Certificates, payable at the Fixed Rate, to be printed at the expense of the District and distributed to the respective purchasers thereof.

(vi) The determination of the Fixed Rate for the Certificates by the Remarketing Agent in accordance with the provisions of this Section 3.1(d) is hereby approved by the District, and such determination shall be conclusive and binding upon the Owners of such Certificates, the District, the Authority, the Bank and the Trustee.

(vii) A Fixed Rate Period for the Certificates will terminate on the last Interest Payment Date for that Fixed Rate Period. If the District elects to specify the duration of the next Fixed Rate Period, the District shall give written notice to the Trustee, the Bank and the Remarketing Agent of such election at least thirty-five (35) and not more than forty-five (45) days prior to the Conversion Date.

The interest payable with respect to the Certificates shall not be converted to the new Fixed Rate Period unless, not later than the last Business Day which is at least thirty-five (35) days prior to the Conversion Date, the District shall furnish to the Trustee an opinion of Special Counsel, addressed to the Trustee and the Bank to the effect that conversion to the new Fixed Rate Period is lawful under applicable law, is permitted by this Sublease and the Trust Agreement, and will not adversely affect the exclusion from gross income for purposes of federal income taxation of interest payable with respect to such Certificates.

(viii) If the District does not give notice to the Trustee specifying the duration of the new Fixed Rate Period or the conditions for the establishment of such new Fixed Rate Period have not been satisfied, the next Fixed Rate Period for Certificates shall be another Fixed Rate Period ending on the Interest Payment Date (or the next day if such date is not a Business Day) first occurring after a period of time equal in duration to the prior Fixed Rate Period, but in no event extending beyond the final maturity for the Certificates.

7.1.13

(e) In no event shall the amount of Base Rental payable on any date exceed the aggregate amount of Principal and interest required to be paid or prepaid on such date with respect to the Outstanding Certificates, according to their tenor.

(f) Additional Rental. In addition to the Base Rental set forth herein, the District agrees to pay as Additional Rental, to the extent permitted by law, all of the following:

(i) All taxes and assessments of any nature whatsoever, including but not limited to excise taxes, ad valorem taxes, ad valorem and specific lien special assessments and gross receipts taxes, if any, levied upon the Property or upon any interest of the Authority, the Trustee or the Owners therein or in this Sublease;

(ii) Insurance premiums, if any, on all insurance required under the provisions of Section 4.3 hereof;

(iii) All fees, costs and expenses (not otherwise paid or provided for out of the proceeds of the sale of the Certificates) of the Trustee and any paying agent in connection with the Trust Agreement;

(iv) Any other fees, costs or expenses incurred by the Authority or the Trustee in connection with the execution, performance or enforcement of this Sublease or any assignment hereof or of the Trust Agreement or any of the transactions contemplated hereby or thereby or related to the Property;

(v) Amounts required to be paid to the Trustee for deposit in the Reserve Fund;

(vi) All fees, charges and expenses payable to the Bank pursuant to the Reimbursement Agreement, other than amounts payable to the Bank with respect to Bank Certificates on all fees, charges and expenses payable to the Remarketing Agent under the Remarketing Agreement;

(vii) Any amounts with respect to this Sublease or the Certificates required to be rebated to the federal government in accordance with section 148(f) of the Code; and

(viii) All other payments required to be paid by the District under the provisions of this Sublease, the Reimbursement Agreement or the Trust Agreement.

Amounts constituting Additional Rental payable hereunder shall be paid by the District directly to the person or persons to whom such amounts shall be payable. The District shall pay all such amounts when due or at such later time as such amounts may be paid without penalty or, in any other case, within 60 days after notice in writing from the Trustee or the Authority, as applicable, to the District stating the amount of Additional Rental then due and payable and the purpose thereof hereinafter set forth, such amounts constituting in the aggregate rent payable under this Sublease.

1.9.14

The District hereby agrees, subject to the terms hereof, to pay from any legally available funds to the Authority the Base Rental and to pay to the parties entitled thereto Additional Rental in an aggregate amount no greater than the fair rental value of the Property in each Lease Year. In satisfaction of its obligations hereunder, the District shall pay the Base Rental and Additional Rental in the amounts, at the times and in the manner hereinafter set forth, such amounts constituting in the aggregate rent payable under this Lease.

3.2 Consideration.

(a) The payments of Rental Payments under this Sublease for each Fiscal Year or portion thereof during the Lease Term shall constitute the total rental for such Fiscal Year or portion thereof and shall be paid by the District for and in consideration for the right to the use and occupancy, and the continued quiet use and enjoyment, of the Property by the District for and during such Fiscal Year or portion thereof. The parties hereto have agreed and determined that such total rental in any Fiscal Year is not and will not be in excess of the total fair rental value of the Property for such Fiscal Year. In making such determination, consideration has been given to the uses and purposes served by the Property and the benefits therefrom that will accrue to the parties by reason of this Sublease and to the general public by reason of the District's use of the Property.

(b) The District hereby represents and warrants that the Property is an essential facility for the operations of the District.

3.3 Budget. The District hereby covenants to take such action as may be necessary to include all Rental Payments due in each fiscal year hereunder in its annual budget and to make the necessary annual appropriations for all such Rental Payments, subject to Section 3.5 hereof. The District further covenants, to the extent permitted by law, to take such action as may be necessary to include in its annual budget and to make appropriations from any legally available funds sufficient funds to make all Rental Payments in excess of any insurance to ensure completion of any reconstruction, repair, restoration, modification or improvements to the Property. Notwithstanding the foregoing, the obligation of the District to make Base Rental or Additional Rental payments does not constitute an obligation of the District for which the District is obligated to levy or pledge any form of taxation or for which the District has levied or pledged any form of taxation. Neither the Certificates nor the obligation of the District to make Base Rental or Additional Rental payments constitutes an indebtedness of the District, the State or any of its political subdivisions within the meaning of any constitutional or statutory debt limitation or restriction.

3.4 Payment; Credit. Amounts necessary to pay Base Rental shall be deposited by the District on each Base Rental Payment Date in lawful money of the United States of America, at the Principal Office of the Trustee, or at such other place or places as may be established in accordance with the Trust Agreement. Except as provided in Section 3.5 hereof, any amount necessary to pay any Base Rental or portion thereof that is not so deposited shall remain due and payable until received by the Trustee. Notwithstanding any dispute between the District and the Authority hereunder, the District shall make all Rental Payments when due and shall not withhold any Rental Payments pending the final resolution of such dispute or for any other reason whatsoever. The District's obligation to make Rental Payments

1.9.15

in the amount and on the terms and conditions specified hereunder shall be absolute and unconditional without any right of set-off or counterclaim, and without abatement, subject only to the provisions of Section 3.5 hereof. Amounts required to be deposited with the Trustee pursuant to this Section 3.4 on any date shall be reduced to the extent of amounts on deposit on such date in the Base Rental Payment Fund (except with respect to amounts on deposit in the Base Rental Payment Fund as a result of a transfer from the Reserve Fund), the Interest Account and the Principal Account of the Base Rental Payment Fund held by the Trustee under the Trust Agreement, except for amounts being held therein for the payment of Certificates that have matured or been called but have not been surrendered for payment.

3.5 Rental Abatement. Except to the extent of (i) available amounts held by the Trustee in the Base Rental Payment Fund, the Interest Fund or the Principal Fund or in the Reserve Fund, (ii) amounts, if any, received in respect of rental interruption insurance, and (iii) amounts, if any, otherwise legally available to the District for payments in respect of this Sublease or to the Trustee for payments in respect of the Certificates, Rental Payments due hereunder shall be subject to abatement in accordance with this Section 3.5 during any period in which, by reason of material damage, destruction or condemnation of the Property or any portion thereof, or defects in title to the Property or any portion thereof, there is substantial interference with the right to the use and occupancy of the Property or any portion thereof by the District. The amount of annual rental abatement shall be such that the resulting Rental Payments in any Lease Year during which such interference continues, excluding any amounts described in clauses (i), (ii) or (iii) above, do not exceed the annual fair rental value of the portions of the Property with respect to which there has not been substantial interference, as evidenced by a certificate of a District Representative. Such abatement shall continue for the period commencing with the date of such damage, destruction, condemnation or discovery of such title defect and ending with the restoration of the Property or portion thereof to tenantable condition or correction of the title defect. To the extent permitted by law and so long as the Insurance Policy is in full force and effect, upon cessation of the abatement event, the Property shall be appraised to determine its current fair rental value. If such value has increased since the date of delivery of the Certificates, so long as the Insurance Policy is in full force and effect and to the extent permitted by law, Base Rental shall be increased up to the amount of such increase in fair rental value to the earlier of (i) the end of the remaining term or (ii) until such time as all abated and unpaid Base Rental (without interest thereon) have been paid. In the event of any such damage, destruction, condemnation or title defect, this Sublease shall continue in full force and effect, except as set forth in Sections 5 and 6 hereof.

3.6 Triple Net Lease. This Sublease is intended to be a triple net lease. The District agrees that the Rental Payments provided for herein shall be an absolute net return to the Authority free and clear of any expenses, charges or set-offs whatsoever.

Section 4. Affirmative Covenants of the Authority and the District. The Authority and the District are entering into this Sublease in consideration of, among other things, the following covenants:

4.1 Replacement, Maintenance and Repairs. The District shall, at its own expense, during the Lease Term maintain the Property, or cause the same to be maintained, in good order, condition and repair. The District shall replace any portion of the Property that is

7.9.16

destroyed or damaged to such an extent that there is substantial interference with the right to the use and occupancy of the Property or any portion thereof by the District that would result in an abatement of Rental Payments or any portion thereof pursuant to Section 3.5 hereof, whether or not there are sufficient insurance or condemnation proceeds to pay for such replacement; provided, however, that the District shall not be required to repair or replace any such portion of the Property pursuant to this Section 4.1 if there shall be applied to the prepayment of Outstanding Certificates insurance or condemnation proceeds or other legally available funds sufficient to prepay (i) all of the Outstanding Certificates and all other amounts due hereunder and under the Trust Agreement, or (ii) any portion thereof such that the resulting Rental Payments payable pursuant to Section 3.1 hereof in any Lease Year following such partial prepayment are sufficient to pay in the then current and any future Lease Year the Principal and interest with respect to all Certificates to remain Outstanding and all other amounts due hereunder and under the Trust Agreement, to the extent it is due and payable in such Lease Year, immediately after such partial prepayment.

The District shall provide or cause to be provided all security service, custodial service, janitorial service and other services necessary for the proper upkeep and maintenance of the Property. It is understood and agreed that in consideration of the payment by the District of the Rental Payments herein provided for, the District is entitled to use and occupy the Property and the Authority shall have no obligation to incur any expense of any kind or character in connection with the management, operation or maintenance of the Property during the Lease Term. The Authority shall not be required at any time to make any improvements, alterations, changes, additions, repairs or replacements of any nature whatsoever in or to the Property. The District hereby expressly waives the right to make repairs or to perform maintenance of the Property at the expense of the Authority and (to the extent permitted by law) waives the benefit of Sections 1932, 1941 and 1942 of the California Civil Code relating thereto.

The District shall keep the Property free and clear of all liens, charges, security interests and encumbrances other than (i) those existing on or prior to the Closing Date or on or prior to the date any property is substituted for any of the Property pursuant to Section 16 hereof which are covered by the exceptions and exclusions set forth in the title policies delivered pursuant to Section 4.3 or Section 16, as applicable, and expressly approved by the District, the Bank and the Authority, and (ii) any liens of mechanics, materialmen, suppliers, vendors or other persons or entities for work or services performed or materials furnished in connection with the Property that are not due and payable or the amount, validity or application of which is being contested in accordance with Section 4.4 hereof.

4.2 Taxes, Other Governmental Charges and Utility Charges. The Authority and the District contemplate that the Property will be used for a governmental or proprietary purpose of the District and, therefore, that the Property will be exempt from all taxes presently assessed and levied with respect to the Property. Nevertheless, the District hereby agrees to pay during the Lease Term, as the same respectively become due, all taxes (except for income or franchise taxes of the Authority), utility charges and governmental charges of any kind whatsoever that may at any time be lawfully assessed or levied against or with respect to the Property; provided, however, that, with respect to any governmental charges that may lawfully be paid in installments over a period of years, the District shall be obligated to pay only such installments as are accrued during such time as this Sublease is in effect; and provided further,

1.9.17

that the District may contest in good faith the validity or application of any tax, utility charge or governmental charge in any reasonable manner that, in the opinion of Special Counsel does not adversely affect the right, title and interest of the Authority in and to any portion of the Property or its rights or interests under this Sublease or subject any portion of the Property to loss or forfeiture. Any such taxes or charges shall constitute Additional Rental under Section 3.1(d) hereof and shall be payable directly to the entity assessing such taxes or charges.

4.3 Insurance. (a) The District shall secure and maintain or cause to be secured and maintained, at all times with insurers of recognized responsibility, and such insurers shall be rated in the two (2) highest rating categories of S&P, Moody's or Fitch, or through a program of self-insurance to the extent specifically permitted in this Section 4.3, all coverage on the Property required by this Section 4.3.

Such insurance shall consist of:

(1) A policy or policies of insurance against loss or damage to the Property known as "all risk," excluding earthquake insurance. Such insurance shall be maintained at any time in an amount not less than the lesser of the full replacement value of the Property or the aggregate Principal amount of Certificates at such time Outstanding. The term "full replacement value" as used herein shall mean the cost of repair or replacement of the Property, without deduction for depreciation. Such insurance may at any time include a deductible clause providing for a deductible not to exceed $1,000,000 (or such greater amount approved by the Authority) from all losses in any year; provided, however, that in the event the District is unable to secure and maintain, or cause to be secured and maintained, the insurance required under this clause (1), the District shall self-insure to the extent necessary to enable it to repair or replace the Property in accordance with the provisions of Section 4.1 hereof;

(2) Comprehensive general liability coverage against claims for damages including death, personal injury, bodily injury or property damage arising from operations involving the Property. Such insurance shall afford protection with a combined single limit of not less than $500,000 per occurrence with respect to bodily injury, death or property damage liability; provided, however, that the District's obligations under this clause (2) may be satisfied by self-insurance;

(3) Machinery coverage against loss or damage by explosion of pressure vessels and similar apparatus now or hereafter installed in an amount not less than $7,500,000 per accident; provided, however, that the District's obligations under this clause (3) may be satisfied by self-insurance;

(4) Workers' compensation insurance issued by a responsible carrier authorized under the laws of the State to insure employers against liability for compensation under the California Labor Code, or any act enacted as an amendment or supplement thereto or in lieu thereof, such workers' compensation insurance to cover all persons employed by the District in connection with the

1.9.18

Property and to cover full liability for compensation under any such act; provided, however, that the District's obligations under this clause (4) may be satisfied by self-insurance; and

(5) Rental interruption insurance to cover loss, total or partial, of the use of any part of the Property as a result of any of the hazards covered by the insurance required pursuant to clause (1) above, in an amount sufficient at all times to pay the total rent payable under this Sublease for a period adequate to cover the period of repair or replacement. Such policy shall provide that the amount payable thereunder shall not be less than an amount equal to two times the maximum Base Rental payable in any Fiscal Year for the term of this Sublease; provided, however, that for purposes of calculating said maximum amount, the interest component of Base Rental evidenced by Certificates in an Adjustable Rate Period shall be deemed to accrue at a rate per annum of 12%; provided, further that the District's obligations under this clause (5) may not be satisfied by self-insurance.

All policies or certificates issued by the respective insurers for insurance, with the exception of workers' compensation insurance, shall provide that such policies or certificates shall not be canceled or materially changed without at least 30 days' prior written notice to the Trustee. No more often than once per calendar year on or before March 1 during the Lease Term, the District shall provide for the Trustee, with a copy to the Bank, a certificate of the District's Risk Manager, or an independent insurance consultant or actuary, stating whether all policies or self-insurance required by this Section 4.3 have been obtained and are in full force and effect.

All policies or certificates of insurance provided for in this Section 4.3(a) shall name the District as a named insured, and the Authority, the Trustee and the Bank as additional insureds. All policies or certificates of insurance maintained under clauses (1), (3) and (5) above, shall name the Trustee as loss payee, and the proceeds of such insurance shall be deposited with the Trustee for application pursuant to the Trust Agreement. All proceeds of insurance maintained under clauses (2) and (4) shall be deposited with the District.

Notwithstanding the generality of the foregoing (with the exception of the rental interruption insurance required by clause (5) above), the District shall not be required to maintain or cause to be maintained (i) more insurance than is specifically referred to above or (ii) any policies of insurance other than standard policies of insurance with standard deductibles offered by reputable insurers at a reasonable cost in the open market.

(b) Any self-insurance maintained by the District pursuant to this Section 4.3 shall comply with the following terms:

(1) The self-insurance program shall be approved in writing by an independent insurance consultant;

(2) The self-insurance program shall include an actuarially sound claims reserve fund out of which each self-insured claim shall be paid; the

7.9.19

adequacy of each such fund shall be evaluated on an annual basis by the independent insurance consultant; and any deficiencies in any self-insured claims reserve fund shall be remedied in accordance with the recommendation of aforementioned independent insurance consultant;

(3) The self-insured claims reserve fund shall be held in a separate trust fund by an independent trustee, which may be the Trustee serving as such under the Trust Agreement; and

(4) In the event the self-insurance program shall be discontinued, the actuarial soundness of its claims reserve fund, as determined by the independent insurance consultant, shall be maintained.

(c) The District shall deliver to the Trustee and the Bank as soon as practicable after the Closing Date, (i) a copy of an CLTA Owner's policy of title insurance with respect to the Property, issued in an amount equal to the aggregate principal amount of Certificates Outstanding by a title insurance company acceptable to the Authority naming the District as insured and showing fee title to the Property in the name of the District; and (ii) a copy of an CLTA Leasehold Owner's Policy naming the Authority and the District as insureds, and insuring the validity and priority of the Lease (and the interest of the Authority thereunder, as assigned to the Trustee) and this Sublease (and the interest of the Authority thereunder, as assigned to the Trustee). The policies delivered hereunder may not permit the title insurer to purchase any Certificates in lieu of providing payment under the policy unless, upon purchase, such Certificates are cancelled, or to settle claims with any person other than the Trustee.

4.4 Liens. The District promptly shall pay or cause to be paid all sums of money that may become due for any labor, services, materials, supplies or equipment alleged to have been furnished or to be furnished to or for, in, upon or about the Property and that may be secured by any mechanic's, materialman's or other lien against the Property, or the interest of the Authority therein, and shall cause each such lien to be fully discharged and released; provided, however, that the District or the Authority (i) may contest in good faith any such claim or lien without payment thereof so long as such non-payment and contest stays execution or enforcement of the lien, but if such lien is reduced to final judgment and such judgment or such process as may be issued for the enforcement thereof is not stayed, or if stayed and the stay thereafter expires, then and in any such event the District shall forthwith pay and discharge such judgment or lien, or (ii) delay payment without contest so long as and to the extent that such delay will not result in the imposition of any penalty or forfeiture.

4.5 Compliance with Laws, Regulations, Etc.

(a) The District agrees to observe and comply with all rules, regulations and laws applicable to the District with respect to the Property and the operation thereof. The cost, if any, of such observance and compliance shall be borne by the District, and the Authority shall not be liable therefor. The District agrees further to place, keep, use, maintain and operate the Property in such a manner and condition as will provide for the safety of its agents, employees, invitees, subtenants, licensees and the public.

7.9.20

(b) The District has, after due inquiry, no knowledge and has not given or received any written notice indicating that the Property or the past or present use thereof or any practice, procedure or policy employed by it in the conduct of its business materially violates any applicable law, regulation, code, order, rule, judgment or consent agreement, including, without limitation, those relating to zoning, building, use and occupancy, fire safety, health, sanitation, air pollution, ecological matters, environmental protection, hazardous or toxic materials, substances or wastes, conservation, parking, architectural barriers to the handicapped, or restrictive covenants or other agreements affecting title to the Property (collectively, "**Laws and Regulations**"). Without limiting the generality of the foregoing, neither the District nor to the best of its knowledge, after due inquiry, any prior or present owner, tenant or subtenant of any of the Property has, other than as set forth in subsections (b) and (c) of this Section or as may have been remediated in accordance with Laws and Regulations, (i) used, treated, stored, transported or disposed of any material amount of flammable explosives, polychlorinated biphenyl compounds, heavy metals, chlorinated solvents, cyanide, radon, petroleum products, asbestos or any Asbestos Containing Materials, methane, radioactive materials, pollutants, hazardous materials, hazardous wastes, hazardous, toxic, or regulated substances or related materials, as defined in CERCLA, RCRA, CWA, CAA, TACA and Title III, and the regulations promulgated pursuant thereto, and in all other Environmental Regulations applicable to the District, any of the Property or the business operations conducted by the District thereon (collectively "**Hazardous Materials**") on, from or beneath its Property, (ii) pumped, spilled, leaked, disposed of, emptied, discharged or released (hereinafter collectively referred to as "**Release**") any material amount of Hazardous Materials on, from or beneath the Property, or (iii) stored any material amount of petroleum products at the Property in underground storage tanks.

(c) Excluded from the representations and warranties in subsection (a) hereof with respect to Hazardous Materials are those Hazardous Materials in those amounts ordinarily found in the inventory of or used in the operations of a school facility, the use, treatment, storage, transportation and disposal of which has been and shall be in compliance with all Laws and Regulations.

(d) No Property located in an area of high potential incidence of radon has an unventilated basement or subsurface portion which is occupied or used for any purpose other than the foundation or support of the improvements to such Property.

4.6 Environmental Compliance.

(a) The District shall not use or permit the Property or any part thereof to be used to generate, manufacture, refine, treat, store, handle, transport or dispose of, transfer, produce or process Hazardous Materials, except, and only to the extent, if necessary to maintain the improvements on the Property and then, only in compliance with all Environmental Regulations, and any state equivalent laws and regulations, nor shall it permit, as a result of any intentional or unintentional act or omission on its part or by any tenant, subtenant, licensee, guest, invitee, contractor, employee and agent, the storage, transportation, disposal or use of Hazardous Materials or the Release or threat of Release of Hazardous Materials on, from or beneath the Property or onto any other property excluding, however, those Hazardous Materials in those amounts ordinarily found in the inventory of or used in the operation of a school facility, the use, storage, treatment, transportation and disposal of which shall be in compliance with all

9.9.21

Environmental Regulations. Upon the occurrence of any Release or threat of Release of Hazardous Materials, the District shall promptly commence and perform, or cause to be commenced and performed promptly, without cost to the Authority, all investigations, studies, sampling and testing, and all remedial, removal and other actions necessary to clean up and remove all Hazardous Materials so Released, on, from or beneath the Property or other property, in compliance with all Environmental Regulations. Notwithstanding anything to the contrary contained herein, underground storage tanks shall only be permitted subject to compliance with subsection (d) and only to the extent necessary to maintain the improvements on the Property.

(b) The District shall comply with, and shall use its best efforts to assure that its tenant's subtenants, agents, licensees, employees, contractors, and agents comply with, all Environmental Regulations and shall keep the Property free and clear; provided, however, that notwithstanding that a portion of this covenant is limited to the District's use of its best efforts, the District shall remain solely responsible for ensuring such compliance and such limitation shall not diminish or affect in any way the District's obligations contained in subsection (c) hereof as provided in subsection (c) hereof.

(c) Irrespective of whether any representation or warranty contained in Section 4.5 is not true or correct, the District shall defend, indemnify and hold harmless the Authority, the holders of Certificates and the Trustee, its partners, depositors and each of its and their employees, agents, officers, directors, trustees, successors and assigns, from and against any claims, demands, penalties, fines, attorneys' fees (including, without limitation, attorneys' fees incurred to enforce the indemnification contained in this Section 4.6), consultants' fees, investigation and laboratory fees, liabilities, settlements (five Business Days' prior notice of which the Authority or Trustee, as appropriate, shall have delivered to the District), court costs, damages, losses, costs or expenses of whatever kind or nature, known or unknown, contingent or otherwise, occurring in whole or in part, arising out of, or in any way related to (i) the presence, disposal, Release, threat of Release, removal, discharge, storage or transportation of any Hazardous Materials on, from or beneath the Property, (ii) any personal injury (including wrongful death) or property damage (real or personal) arising out of or related to such Hazardous Materials, (iii) any lawsuit brought or threatened, settlement reached (five Business Days' prior notice of which the Authority or the Trustee, as appropriate, shall have delivered to the District), or governmental order relating to Hazardous Materials on, from or beneath any of the Property, (iv) any violation of Environmental Regulations or subsection (a) or (b) or (e) hereof by it or any of its agents, tenants, employees, contractors, licensees, guests, subtenants or invitees, and (v) the imposition of any governmental lien for the recovery of environmental cleanup or removal costs. To the extent that the District is strictly liable under any Environmental Regulation, its obligation to the holders of Certificates and other indemnitees under the foregoing indemnification shall likewise be without regard to fault on its part with respect to the violation of any Environmental Regulation which results in liability to any indemnitee. Its obligations and liabilities under this Section 4.6 shall survive any foreclosure of the security interest in the Property or the delivery of any instrument in lieu of foreclosure, and the satisfaction of all Certificates.

(d) The District shall conform to and carry out a reasonable program of maintenance and inspection of all underground storage tanks, and shall maintain, repair, and replace such tanks only in accordance with Laws and Regulations, including but not limited to Environmental Regulations.

9.9.27

4.7 Condemnation. The District hereby covenants and agrees, to the extent it may lawfully do so, that so long as any of the Certificates remain outstanding and unpaid, the District will not exercise the power of condemnation with respect to the Property. The District further covenants and agrees, to the extent it may lawfully do so, that if for any reason the foregoing covenant is determined to be unenforceable or if the District should fail or refuse to abide by such covenant and condemns the Property, the appraised value of the leased property shall not be less than the greater of (i) if such Certificates are then subject to redemption, the principal and interest components of the Certificates outstanding through the date of their redemption, or (ii) if such Certificates are not then subject to redemption, the amount necessary to defease such Certificates to the first available redemption date in accordance with the Trust Agreement.

Section 5. Application of Insurance Proceeds.

(a) Proceeds of insurance received in respect of destruction of or damage to any portion of the Property by fire or other casualty or event shall be paid to the Trustee for application in accordance with the provisions of Section 5.09 of the Trust Agreement. If there is an abatement of Rental Payments pursuant to Section 3.6 hereof as a result of such casualty or event, and the District elects pursuant to Section 5.09 of the Trust Agreement to apply such insurance proceeds and such other sums as are deposited by the District pursuant to such section to the prepayment of Certificates rather than to the replacement or repair of the destroyed or damaged portion of the Property, then this Sublease shall terminate with respect to the destroyed or damaged portion of the Property as of the later of the date of such election by the District or the date the amount required by Section 5.09 of the Trust Agreement is received by the Trustee and in either case, after payment of any Additional Rental owed hereunder. If the District elects, pursuant to Section 5.09 of the Trust Agreement to apply such proceeds to the repair or replacement of the portion of the Property that has been damaged or destroyed, in the event there has been an abatement of Rental Payments pursuant to Section 3.5 hereof, then Rental Payments shall again begin to accrue with respect thereto upon repair or replacement of such portion of the Property.

(b) Proceeds of title insurance received with respect to the Property shall be paid to the Trustee for application in accordance with the provisions of Section 5.10 of the Trust Agreement.

Section 6. Eminent Domain.

6.1 Total Condemnation. If the Property, or so much thereof as to render the remainder of the Property unusable for the District's purposes under this Sublease, shall be taken under the power of eminent domain, then this Sublease shall terminate as of the later of the day possession shall be so taken and the date of entry of the interlocutory judgment and in either case, after payment of any Additional Rental owed hereunder.

6.2 Partial Condemnation. If less than a substantial portion of the Property shall be taken under the power of eminent domain, and the remainder is useable for the District's purposes, then this Sublease shall continue in full force and effect as to the remaining portions of the Property, subject only to such rental abatement as is required by Section 3.6 hereof. The

1.9.23

District and the Authority hereby waive the benefit of any law to the contrary. Any award made in eminent domain proceedings for the taking shall be paid to the Trustee for application in accordance with the provisions of Section 5.09 of the Trust Agreement. If the District elects, pursuant to Section 5.09 of the Trust Agreement, to apply such proceeds to the replacement of the condemned portion of the Property, in the event there has been an abatement of Rental Payments pursuant to Section 3.6 hereof, then Rental Payments shall again begin to accrue with respect thereto upon replacement of such portion of the Property.

Section 7. Assignment.

(a) The District shall not sell, mortgage, pledge, assign or transfer any interest of the District in this Sublease or in the Property by voluntary act or by operation of law, or otherwise; provided, however, that the District may grant concessions to others involving the use of any portion of the Property whether or not such concessions purport to convey a leasehold interest or a license to use a portion of the Property. Any sublease or concession shall specifically state that it is subject and subordinate in all respects to this Sublease. Subject to the limitations set forth herein, the District shall at all times remain liable for the performance of the covenants and conditions on its part to be performed under this Sublease, notwithstanding any subletting or granting of concessions which may be made. Nothing herein contained shall be construed to relieve the District of its primary obligation to pay Rental Payments as provided in this Sublease or to relieve the District of any other obligations contained herein. In no event shall the District sublease to or permit the use of all or any part of the Property by any person so as to cause the interest component with respect to the Certificates to be includable in gross income for federal income tax purposes or to be subject to State personal income tax.

(b) The Authority shall, concurrently with the execution hereof, absolutely and irrevocably assign all of its right, title and interest in and to this Sublease (except for its right to payment of its expenses under Section 3.1(f) hereof, its right to indemnification pursuant to Section 11 hereof and its right to receive certain notices under Section 18 hereof), including without limitation its right to receive Base Rental payable hereunder, to the Trustee pursuant to the Assignment Agreement, and the District hereby approves such assignment. The parties hereto further agree to execute any and all documents necessary and proper in connection therewith.

Section 8. Additions and Improvements; Removal. The District shall have the right during the Lease Term to make any additions or improvements to the Property, to attach fixtures, structures or signs, and to affix any personal property to the Property, so long as the fair rental value of the Property is not thereby reduced. Title to all fixtures, equipment or personal property placed by the District on the Property shall remain in the District to the extent that such items may be removed from the property without damage. Title to any personal property, improvements or fixtures placed on any portion of the Property by any sublessee or licensee of the District shall be controlled by the sublease or license agreement between such sublessee or licensee and the District, which sublease or license agreement shall not be inconsistent with this Sublease.

Section 9. Right of Entry. Representatives of the Authority shall, subject to reasonable security precautions, have the right to enter upon the Property during reasonable

7.9.24

business hours (and in emergencies at all times) (i) to inspect the same, (ii) for any purpose connected with the rights or obligations of the Authority under this Sublease, or (iii) for all other lawful purposes.

Section 10. Quiet Enjoyment. The Authority covenants and agrees that the District, upon keeping and performing the covenants and agreements herein contained, shall, at all times during the Lease Term, peaceably and quietly have, hold, and enjoy the Property.

Section 11. Indemnification and Hold Harmless Agreement. To the extent permitted by law and subject to the provisions of Section 4.6(c) herein, the District hereby agrees to indemnify and hold the Authority and the Trustee and their respective officers and directors harmless against any and all liabilities that might arise out of or are related to the Property or any portion thereof, the Trust Agreement, the Lease, this Sublease, the Assignment Agreement, the Certificates or any disclosure document related to the Certificates and the District further agrees to defend the Authority and the Trustee and their respective officers and directors in any action arising out of or related to the Property and the Certificates; provided, however, that the District shall not indemnify and hold the Trustee and its officers and directors harmless against any liability that might arise out of the negligence or willful misconduct of the Trustee or its officers and directors. The provisions of this Section 11 and the obligation of the District to pay Additional Rental to the Trustee shall survive the termination of this Sublease.

Section 12. Default by District.

(a) Events of Default. The following shall be events of default hereunder: (i) the District shall fail to deposit with the Trustee any Base Rental payment required to be so deposited pursuant to Section 3.1(a) or 3.1(b) hereof by the close of business on the day such deposit is required to be deposited pursuant to Section 3.1(a) or 3.1(b) hereof; (ii) the District shall fail to pay any item of Additional Rental as and when the same shall become due and payable pursuant to Section 3.1(d) hereof; or (iii) the District shall breach any other terms, covenants or conditions contained herein or in the Trust Agreement, and shall fail to remedy any such breach with all reasonable dispatch within a period of 30 days after written notice thereof from the Trustee or the Authority, or its assignee to the District, or, if such breach cannot be remedied within such 30-day period, shall fail to institute corrective action within such 30-day period and diligently pursue the same to completion.

(b) Remedies on Default. Upon an Event of Default, the Authority or its assignee shall have the right to exercise the remedies provided hereunder. The Authority or its assignee shall have the right, without any further demand or notice (i) to reenter the Property and eject all parties in possession therefrom and, without terminating this Sublease, relet the Property as the agent and for the account of the District upon such terms and conditions as the Authority may deem advisable, in which event the rents received on such reletting shall be applied as set forth in the Trust Agreement; provided, that if a sufficient sum shall not be realized to pay such sums and other charges then the District shall pay to the Authority any net deficiency existing on the date when the Base Rental or Additional Rental is due hereunder; provided, however, that such reentry and reletting shall be done only with the consent of the District, which consent is hereby irrevocably given; or (ii) in lieu of the above, so long as the Authority does not terminate this Sublease or the District's possession of the Property, to enforce all of its rights and remedies

7.9.25

under this Sublease, including the right to recover Base Rental payments as they become due under this Sublease pursuant to section 1951.4 of the California Civil Code by pursuing any remedy available in law or in equity, except as expressly provided herein. Any reentry pursuant to this Section 12 shall be allowed by the District without hindrance, and the Authority shall not be liable in damages for any reentry or be guilty of trespass. The Authority or any assignee of the rights of the Authority hereunder shall not exercise its remedies hereunder so as to cause the interest with respect to the Certificates to be includable in gross income for federal income tax purposes or subject to State personal income taxes. Notwithstanding any other provision of this Sublease or the Trust Agreement, in no event shall the Authority have the right to accelerate the payment of any Base Rental hereunder.

Each and every remedy of the Authority or any assignee of the rights of the Authority hereunder is cumulative and the exercise of one remedy shall not impair the right of the Authority or its assignee to any or all other remedies. If any statute or rule validly shall limit the remedies given to the Authority or any assignee of the rights of the Authority hereunder, the Authority or its assignee nevertheless shall be entitled to whatever remedies are allowable under any statute or rule of law.

All damages and other payments received by the Authority pursuant to this Section 12 shall be applied in the manner set forth in Section 10.03 of the Master Trust Agreement.

Section 13. Waiver. The waiver by the Authority of any breach by the District, and the waiver by the District of any breach by the Authority of any term, covenant or condition hereof shall not operate as a waiver of any subsequent breach of the same or any other term, covenant or condition hereof.

Section 14. DISCLAIMER OF WARRANTIES. NEITHER THE AUTHORITY NOR ANY PERSON ACTING ON ITS BEHALF HAS MADE OR MAKES ANY WARRANTY OR REPRESENTATION AS TO THE PAST, PRESENT OR FUTURE CONDITION OF THE PROPERTY NOT HEREIN EXPRESSED, AND THE DISTRICT HAS ENTERED INTO THIS SUBLEASE WITHOUT REPRESENTATIONS OR WARRANTIES WITH RESPECT THERETO ON THE PART OF THE AUTHORITY, ITS AGENTS, REPRESENTATIVES OR EMPLOYEES.

Section 15. Prepayment. The District shall have the option to purchase on any Business Day the Authority's interest in any portion of the Property upon payment of an option price in an amount sufficient to provide funds to pay the aggregate amount for the entire remaining Lease Term of the part of the total rent hereunder attributable to such portion of the Property (determined by reference to the proportion which the fair market value of such portion of the Property bears to the fair market value of the entire Property) consisting of principal and interest on such principal to the applicable prepayment date. Any such payment shall be made to the Trustee to pay the principal and interest with respect to the Certificates. Upon the making of such payment to the Trustee, the interest and principal components of each bi-annual installment of Base Rental thereafter payable under this Sublease shall be reduced by the amount attributable to such portion of the Property and theretofore paid pursuant to Section 3.1 of this Sublease,

7.9.26

provided, however, that in no event shall the Base Rental be reduced below the amount required to pay principal and interest with respect to the then Outstanding Certificates.

If the Business Day on which the District intends to exercise its option hereunder is, in accordance with Section 3.01 of the Second Supplemental Trust Agreement, a date on which Certificates are subject to optional prepayment, then the District shall give notice to the Trustee of its intention to exercise its option hereunder not later than thirty days prior to the date on which the Trustee is required to send notice of prepayment to the Owners pursuant to the Trust Agreement. If the Business Day on which the District intends to exercise its option hereunder is not a date on which Certificates are subject to optional payment, then the District shall exercise its option to purchase by giving notice thereof to the Trustee not later than thirty days prior to the Business Day on which it desires to exercise such option.

On any Business Day as to which the District shall properly have exercised the option granted it pursuant hereto, and shall have paid or made provision (as set forth in the preceding paragraph) for the payment of the required option price, the Authority shall execute and deliver to the District a quitclaim deed conveying to the District or its nominee the Authority's right, title and interest in the affected portion of the Property. If the District shall properly exercise the option provided in this Section 15 prior to the expiration of the Lease Term to purchase the entire Property, and the Authority shall execute and deliver the quitclaim deed to the Property as aforesaid, then this Sublease shall terminate, but such termination shall not affect the District's obligation to pay the option price on the terms herein set forth.

Section 16. Release and Substitution. If no Lease Event of Default has occurred and is continuing hereunder, this Sublease and the Lease may be modified or amended at any time, and the Trustee may consent thereto without the consent of the Owners, if such amendment is to modify or amend the description of the Property or to release from this Sublease any portion of the Property, or to substitute other property and improvements for the Property, provided that the District shall have obtained the prior written consent of the Bank and shall have delivered to the Bank, the Trustee, S&P, Moody's and Fitch all of the following:

(i) Executed copies of the Sublease and the Lease or amendments thereto containing the amended legal description of the Property;

(ii) Evidence satisfactory to the Trustee that copies of the Sublease, the Lease and the Assignment Agreement or amendments thereto containing the amended legal description of the Property have been duly recorded in the official records of the County Recorder of the County of Placer;

(iii) A certificate of the District Representative that the annual fair rental value of the property which will constitute the Property after such release or substitution will be at least equal to 100% of the maximum amount of Base Rental payments becoming due in the then current Lease Year or in any subsequent Lease Year;

(iv) A certificate provided by the District insurer evidencing the insured value of the property which will constitute the Property or any portion thereof after such release or substitution;

1.9.27

(v) In the case of substitution of property for the then existing Property, a CLTA Owner's policy or policies and a CLTA Leasehold Owner's policy or policies, in each case meeting the requirements of Section 4.3(c) hereof, or a commitment or commitments for such policies or amendments or endorsements to existing policies resulting in title insurance with respect to the Property after such substitution in an amount at least equal to the amount of such insurance provided with respect to the Property prior to such substitution. Each such insurance instrument, when issued, shall insure such substituted property subject only to such exceptions as do not substantially interfere with the District's right to use and occupy such substituted property and as will not result in an abatement of Base Rental payments payable by the District under this Sublease;

(vi) A certificate of the District Representative stating that such removal or substitution does not materially adversely affect the interest of the Owners of the Certificates then Outstanding and that the property which will constitute the Property is essential to the operations of the District;

(vii) An opinion of nationally recognized bond counsel stating that such amendment or modification (1) is authorized or permitted by the Constitution and laws of the State and by this Sublease; (2) complies with the terms of the Constitution and laws of the State and of this Sublease; (3) will, upon the execution and delivery thereof, be valid and binding upon the Authority and the District in accordance with its terms; and (4) will not cause the interest component of the Base Rental payments to be included in gross income for federal income tax purposes;

(viii) A certificate of useful life demonstrating that the useful life of the property which will constitute the Property after such release or substitution meets or exceeds the remaining term of the Certificates; and

(ix) A certificate of the District Representative evidencing that the property which will constitute the Property after such release or substitution is not encumbered by any prior liens (other than liens described in the last paragraph of Section 4.1 or in Section 4.4 and liens which do not, in the aggregate, prohibit the use of the Property in the manner intended by the District).

Section 17. Secondary Market Disclosure. In the event that the Certificates are no longer exempt from the continuing disclosure requirements set forth in Rule 15(c)2-12 promulgated by the Securities and Exchange Commission, the District agrees to deliver a continuing disclosure agreement meeting the requirements of such Rule which shall be reasonably acceptable to the Remarketing Agent.

Section 18. Notices. All notices, requests, demands and other communications under this Sublease shall be in writing (unless otherwise specified herein) and shall be sufficiently given on the date of service if served personally upon the person to whom notice is to be given or if mailed by first class registered or certified mail, return receipt requested, postage prepaid, and properly addressed as follows:

7.9.28

(a) if to the District, to:

Western Placer Unified School District
210 J. Street
Lincoln, CA 95648
Attention: Superintendent
Phone: (916) 645-6350
Telecopy: (916) 645-6356

(b) if to the Authority, to:

California Public School District Financing Authority
c/o Western Placer Unified School District
210 J. Street
Lincoln, CA 95648
Attention: Superintendent
Phone: (916) 645-6350
Telecopy: (916) 645-6356

(c) if to the Trustee, to:

U.S. Bank National Association
One California Street, Suite 2550
San Francisco, CA 94111
Phone: (415) 273-4514
Telecopy: (415) 273-4591

(d) if to the Bank, to:

or to such other address or addresses as any such person shall have designated to the others by notice given in accordance with the provisions of this Section 18.

Section 19. Validity. If any one or more of the terms, provisions, promises, covenants or conditions of this Sublease shall to any extent be adjudged invalid, unenforceable, void or voidable for any reason whatsoever by a court of competent jurisdiction, then each and all of the remaining terms, provisions, promises, covenants and conditions of this Sublease shall not be affected thereby and shall be valid and enforceable to the fullest extent permitted by law.

If for any reason this Sublease shall be held by a court of competent jurisdiction to be void, voidable or unenforceable by the Authority or by the District, or if for any reason it is held by such a court that any of the covenants and agreements of the District hereunder, including the covenant to pay Rental Payments hereunder, is unenforceable for the full term hereof, then and in such event for and in consideration of the right of the District to possess, occupy and use the Property, which right in such event is hereby granted, this Sublease shall thereupon become and shall be deemed to be a lease from year to year under which the bi-

7.9.29

annual Base Rental payments and Additional Rental payments herein specified will be paid by the District.

Section 20. Execution in Counterparts. This Sublease may be executed in several counterparts, each of which shall be deemed to be an original, and all of which together shall constitute but one and the same agreement.

Section 21. Law Governing. This Sublease is made in the state of California under the Constitution and laws of California and is to be so construed.

Section 22. Amendment.

(a) This Sublease and the Lease, and the rights and obligations of the Authority and the District hereunder and thereunder, may be amended at any time by an amendment hereto or thereto which shall become binding upon execution by the District and the Authority, but only with the prior written consent of the Owners of a majority of the principal evidenced by the Certificates then Outstanding, provided that no such amendment shall (i) extend the payment date of any Base Rental, reduce the interest component or principal component of any Base Rental or change the prepayment terms and provisions, without the prior written consent of the Owner of each Certificate so affected, (ii) reduce the percentage of the principal evidenced by the Certificates the consent of the Owners of which is required for the execution of any amendment of this Sublease or the Lease, or (iii) modify any of the rights or obligations of the Bank without the prior written consent of the Bank. Notwithstanding any other provision of this Section 22, this Sublease and the Lease, and the rights and obligations of the Authority and the District hereunder and thereunder, may be amended at any time with the consent of the Bank acting in their sole discretion based upon their underwriting criteria at that time (but without the consent of the holders of the Certificates) to increase the Base Rental payable hereunder in connection with the issuance of one or more series of additional Certificates secured by Base Rental and amounts on deposit in the funds and accounts established under the Trust Agreement (other than the Earnings Fund) on a parity with the outstanding Certificates issued pursuant to the Trust Agreement. Certificates in accordance with Section 11.01(a) of the Trust Agreement.

(b) This Sublease and the Lease, and the rights and obligations of the District and the Authority hereunder and thereunder, may also be amended at any time by an amendment hereto or thereto which shall become binding upon execution by the District and the Authority, with the written consent of the Bank (so long as the Bank is not in default under the Letter of Credit), but without the written consents of any Owners, but only to the extent permitted by law and only for any one or more of the following purposes:

(i) to add to the agreements, conditions, covenants and terms required by the Authority or the District to be observed or performed herein or therein other agreements, conditions, covenants and terms thereafter to be observed or performed by the Authority or the District, or to surrender any right or power reserved herein or therein to or conferred herein or therein on the Authority or the District, and which in either case shall not materially adversely affect the interests of the Bank or the Owners;

7.9.30

(ii) to make such provisions for the purpose of curing any ambiguity or of correcting, curing or supplementing any defective provision contained herein or therein or in regard to questions arising hereunder or thereunder which the Authority or the District may deem desirable or necessary and not inconsistent herewith or therewith, and which shall not materially adversely affect the interests of the Bank or the Owners;

(iii) to make such additions, deletions or modifications as may be necessary or appropriate to assure the exclusion from gross income for federal income tax purposes of the interest components of Base Rental; or

(iv) to make such other changes herein or therein or modifications hereto or thereto as the Authority or the District may deem desirable or necessary, and which shall not materially adversely affect the interests of the Bank or the Owners.

(c) This Sublease and the Lease, and the rights and obligations of the Authority and the District hereunder and thereunder, may also be amended as of any Conversion Date by an amendment hereof or thereof which shall become binding on such Conversion Date, but without the written consents of any Owners, but only to the extent permitted by law and only if the Certificates have been remarketed by the Remarketing Agent pursuant to Article IV of the Trust Agreement for purchase on such Conversion Date with such amended rights or obligations of the Authority and the District under this Sublease and the Lease.

Section 23. Excess Payments. Notwithstanding anything contained herein or in the Trust Agreement to the contrary, if for any reason, including but not limited to damage, destruction, condemnation, transfer, sale or disposition, the District or the Trustee receives payments, proceeds or awards with respect to the Property in excess of the amount necessary to pay or prepay or provide in accordance with the Trust Agreement for the payment or prepayment of all of the Outstanding Certificates and all other amounts due hereunder and under the Trust Agreement, such excess shall represent the District's equity interest in the Property and shall all be paid to the District.

Section 24. No Merger. If both the Authority's and the District's estate under this or any other lease relating to the Property or any portion thereof shall at any time for any reason become vested in one owner, this Sublease and the estate created hereby shall not be destroyed or terminated by the doctrine of merger unless the District so elects as evidenced by recording a written declaration so stating, unless and until the District so elects, the District shall continue to have and enjoy all of its rights and privileges as to the separate estates.

Section 25. Rights of Bank. If any event described in Section 12(a) has occurred, then the Bank shall have all rights of approval, consent and waiver, and all rights to institute actions and direct remedies under this Sublease.

Section 26. Third-Party Beneficiary. The Bank is a third-party beneficiary of this Sublease.

Section 27. References to Bank Ineffective. If the Letter of Credit is no longer in effect, and all obligations to the Bank under the Reimbursement Agreement have been

7.9.31

paid in full, then all references in this Sublease to the Bank, the Letter of Credit and the Reimbursement Agreement shall be of no effect.

Section 28. Further Assurances and Corrective Instruments. The District and the Authority agree that they will, from time to time, execute, acknowledge and deliver, or cause to be executed, acknowledged and delivered, such supplements hereto and such further instruments as may reasonably be required for correcting any inadequate or incorrect description of the Property leased hereby or intended to be so leased or for carrying out the express intention of this Sublease.

[Remainder of page intentionally left blank]

7.9.32

IN WITNESS WHEREOF, the parties hereto have executed this Sublease as of the date first above written.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

By: _____
Assistant Superintendent

CALIFORNIA PUBLIC SCHOOL DISTRICT AUTHORITY

By: _____
President

1.9.33

STATE OF CALIFORNIA)
) ss.
COUNTY OF _____)

On _____ ___, 2003 before me, _____, Notary Public, personally appeared _____, personally known to me to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

Witness my hand and official seal.

_____
Notary Public

7.9.34

STATE OF CALIFORNIA)
) ss.
COUNTY OF LOS _____)

On _____ ___, 2003 before me, _____, Notary Public, personally appeared _____, personally known to me to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

Witness my hand and official seal.

_____
Notary Public

7.9.35

EXHIBIT A

LEGAL DESCRIPTION OF THE PROPERTY

[to come]

7.9.36

EXHIBIT B
BASE RENTAL PAYMENT SCHEDULE

The Principal component of the Base Rental Payments for the Certificates shall be paid in the amounts and on the dates specified below:

Prepayment Date (August 1)	Principal Component of Base Rental Payment
	$

* Final Maturity

7.9.97

TO BE RECORDED AND WHEN RECORDED RETURN TO:
O'Melveny & Myers LLP
400 S. Hope Street
Los Angeles, CA 90071
Attn: Anita Famili

SUBLEASE AGREEMENT

Dated as of September 1, 2003

by and between

CALIFORNIA PUBLIC SCHOOL DISTRICT FINANCING AUTHORITY

and

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NO DOCUMENTARY TRANSFER TAX

This Sublease Agreement is exempt pursuant to
Sections 6103 and 27383 of the California Government Code.

7.9.38

SECTION 1. DEFINITIONS 1
SECTION 2. LEASE TERM; TRANSFER OF TITLE TO DISTRICT 4
SECTION 3. RENT 4
3.1 Rental Payments 4
3.2 Consideration 10
3.3 Budget 10
3.4 Payment; Credit 10
3.5 Rental Abatement 11
3.6 Triple Net Lease 11
SECTION 4. AFFIRMATIVE COVENANTS OF THE AUTHORITY AND THE DISTRICT 11
4.1 Replacement, Maintenance and Repairs 11
4.2 Taxes, Other Governmental Charges and Utility Charges 12
4.3 Insurance 13
4.4 Liens 15
4.5 Compliance with Laws, Regulations, Etc. 15
4.6 Environmental Compliance 16
4.7 Condemnation 18
SECTION 5. APPLICATION OF INSURANCE PROCEEDS 18
SECTION 6. EMINENT DOMAIN 18
6.1 Total Condemnation 18
6.2 Partial Condemnation 19
SECTION 7. ASSIGNMENT 19
SECTION 8. ADDITIONS AND IMPROVEMENTS; REMOVAL 19
SECTION 9. RIGHT OF ENTRY 20
SECTION 10. QUIET ENJOYMENT 20
SECTION 11. INDEMNIFICATION AND HOLD HARMLESS AGREEMENT 20
SECTION 12. DEFAULT BY DISTRICT 20
SECTION 13. WAIVER 21
SECTION 14. DISCLAIMER OF WARRANTIES 21
SECTION 15. PREPAYMENT 21
SECTION 16. RELEASE AND SUBSTITUTION 22
SECTION 17. SECONDARY MARKET DISCLOSURE 23

7.9.34

SECTION 18. NOTICES 23
SECTION 19. VALIDITY 24
SECTION 20. EXECUTION IN COUNTERPARTS 25
SECTION 21. LAW GOVERNING 25
SECTION 22. AMENDMENT 25
SECTION 23. EXCESS PAYMENTS 26
SECTION 24. NO MERGER 26
SECTION 25. RIGHTS OF BANK 27
SECTION 26. THIRD-PARTY BENEFICIARY 27
SECTION 27. REFERENCES TO BANK INEFFECTIVE 27
SECTION 28. FURTHER ASSURANCES AND CORRECTIVE INSTRUMENTS 27

7.9.40

RESOLUTION NO. 3

RESOLUTION OF THE GOVERNING BOARD OF CALIFORNIA PUBLIC SCHOOL DISTRICT FINANCING AUTHORITY APPROVING THE EXECUTION AND DELIVERY OF CERTAIN AGREEMENTS AND DOCUMENTS IN CONNECTION WITH THE EXECUTION AND DELIVERY OF CERTIFICATES OF PARTICIPATION AND OTHER MATTERS RELATED THERETO

WHEREAS, California Public School District Financing Authority (the "**Authority**") is authorized under Article 1, Chapter 5, Division 7, Title 1 of the Government Code of California (commencing with Section 6500), as amended (the "**Act**"), and that certain Joint Exercise of Powers Agreement (the "**JPA Agreement**), dated June 25, 2003 between the parties thereto, to, among other things, assist in the financing and refinancing of its Members' (as defined in the Act) Program Projects (as defined in the JPA Agreement);

WHEREAS, the Western Placer Unified School District (the "**District**") is a Member of the Authority and has determined that it is in the best interest of the District to construct and improve certain school facilities within the District;

WHEREAS, the proposed construction and improvement of certain school facilities by the District shall constitute Program Projects of the District, and the Authority desires to assist the District in connection with the execution and delivery of the District's Certificates of Participation (School Facilities Project), Series 2003B (the "**Certificates**") in the maximum aggregate amount of $[14,000,000] to finance such construction and improvement of school facilities within the District;

WHEREAS, in order to facilitate the execution and delivery of the Certificates, the District and the Authority will enter into the Lease (as hereinafter defined) pursuant to which the District will lease certain real property currently located in the District and all facilities and improvements located thereon to be selected by the Superintendent of the District (the "**Property**") to the Authority;

WHEREAS, the District and the Authority will enter into the Sublease (as hereinafter defined) pursuant to which the Authority will sublease the Property to the District;

WHEREAS, pursuant to an Assignment Agreement (as hereinafter defined), the Authority will assign and transfer to U.S. Bank National Association (the "**Trustee**") all of its rights, title and interest in and to the Sublease and the Lease, including its right to receive payments of base rental under the Sublease;

WHEREAS, the Authority and the Trustee have entered into that certain Master Trust Agreement dated as of July 1, 2003, pursuant to which the Trustee will execute and deliver certificates of participation from time to time in series on behalf of the Members of the Authority;

7.9.4

WHEREAS, the Authority, the District and the Trustee will enter into a Second Supplemental Trust Agreement (as hereinafter defined) pursuant to which the Trustee will execute and deliver the Certificates;

WHEREAS, the Authority, the District and KBC Bank, NV, or such other bank as may be approved by the Authority and the District (the "**Bank**") will enter into a Reimbursement Agreement (as hereinafter defined) pursuant to which the Authority and the District will agree to certain obligations in connection with the payments to be made by the Bank with regards to the Certificates; and

WHEREAS, there have been presented to this meeting the following:

(i) A form of Lease Agreement (the "**Lease**") by and between the District and the Authority;

(ii) A form of Sublease Agreement (the "**Sublease**") by and between the Authority and the District;

(iii) A form of Assignment Agreement (the "**Assignment Agreement**") by and between the Authority and the Trustee; and

(iv) A form of Second Supplemental Trust Agreement (the "**Second Supplemental**") by and among the Authority, the District and the Trustee.

NOW, THEREFORE, IT IS RESOLVED, DETERMINED AND ORDERED by the Governing Board of the Authority as follows:

Section 1. The form of the Lease on file with the Authority and considered at this meeting is hereby approved. The officers and agents of the Authority are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the Authority, to execute and deliver the Lease in substantially the form on file with the Authority and considered at this meeting, with such changes therein as the officers and agents of the Authority may approve, in their discretion, as being in the best interests of the Authority, including, without limitation, the property and facilities to be subject to such Lease and such changes as may be necessary to obtain credit enhancement, including bond insurance, with respect to the Certificates, such approval to be conclusively evidenced by the execution and delivery thereof. The officers and agents of the Authority are hereby authorized and directed to make changes to the Lease to achieve the purposes for which the Certificates are being executed and delivered.

Section 2. The form of the Sublease on file with the Authority and considered at this meeting is hereby approved. The officers and agents of the Authority are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the Authority, to execute and deliver the Sublease in substantially the form on file with the Authority and considered at this meeting, with such changes therein as the officers and agents of the Authority may approve, in their discretion, as being in the best interests of the Authority, including, without limitation, the property and facilities to be subject to such Sublease and such changes as may be necessary to obtain credit enhancement, including bond insurance, with

1.9.97

respect to the Certificates, such approval to be conclusively evidenced by the execution and delivery thereof. The officers and agents of the Authority are hereby authorized and directed to make changes to the Sublease to achieve the purposes for which the Certificates are being executed and delivered.

Section 3. The Authority hereby approves the assignment of substantially all of its rights, title and interest under the Sublease and the Lease, including the right to receive payments of base rental under the Lease Agreement, to the Trustee for the benefit of the owners of the Certificates pursuant to the Assignment Agreement. The form of the Assignment Agreement on file with the Authority and considered at this meeting is hereby approved. The officers and agents of the Authority are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the Authority, to execute and deliver the Assignment Agreement in substantially the form on file with the Authority and considered at this meeting, with such changes therein as the officers and agents of the Authority may approve, in their discretion, as being in the best interests of the Authority with respect to the Certificates, such approval to be conclusively evidenced by the execution and delivery thereof. The officers and agents of the Authority are hereby authorized and directed to make changes to the Assignment Agreement to achieve the purposes for which the Certificates are being executed and delivered.

Section 4. The form of the Second Supplemental on file with the Authority and considered at this meeting is hereby approved. The officers and agents of the Authority are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the Authority, to execute and deliver the Second Supplemental in substantially the form on file with the Authority and considered at this meeting, with such changes therein as the officers and agents of the Authority may approve, in their discretion, as being in the best interests of the Authority, including, without limitation, such changes as may be necessary to obtain credit enhancement, including bond insurance, with respect to the Certificates, such approval to be conclusively evidenced by the execution and delivery of the Second Supplemental by such officers and agents. The officers and agents of the Authority are hereby authorized and directed to make changes to the Second Supplemental to achieve the purposes for which the Certificates are being executed and delivered.

Section 5. The preparation of the Reimbursement Agreement is hereby approved. The officers and agents of the Authority are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the Authority, to negotiate and finalize the form of the Reimbursement Agreement. Upon approval of the Reimbursement Agreement by such officer, the Reimbursement Agreement shall be deemed final. The officers and agents of the Authority are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the Authority, to execute and deliver the Reimbursement Agreement in substantially its final form, with such changes therein as the officers and agents of the Authority may approve, in their discretion, as being in the best interests of the Authority.

Section 6. The officers and agents of the Authority are hereby authorized and directed to execute all documents and to take such actions as they may deem necessary or convenient in order to effectuate the purposes of this Resolution and to permit the execution and

4.9.43

delivery of the Certificates as such officers and agents deem as being in the best interests of the Authority, in the manner described in the documents hereby approved.

[Signature Page to Follow]

7.9.44

The foregoing resolution was duly adopted by the Governing Board of California Public School District Financing Authority on the __ day of September, 2003.

GOVERNING BOARD OF
CALIFORNIA PUBLIC SCHOOL DISTRICT
FINANCING AUTHORITY

REPRESENTATIVE OF LINDSAY UNIFIED SCHOOL DISTRICT

By: _____
Title: Superintendent
Name: Janet Kliegl

REPRESENTATIVE OF WESTERN PLACER UNIFIED SCHOOL DISTRICT

By: _____

Title: Assistant Superintendent of Business Services
Name: Jay Stewart

9.9.45