2001 GENERAL OBLIGATION
BOND BUILDING FUND OF
TAMALPAIS UNION HIGH SCHOOL DISTRICT

AUDIT REPORT
June 30, 2008

NIGRO NIGRO &WHITE PC

A Professional Accountancy Corporation

2001 GENERAL OBLIGATION BOND BUILDING FUND OF TAMALPAIS UNION HIGH SCHOOL DISTRICT
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The Board of Trustees and
The Bond Fiscal Oversight Committee
Tamalpais Union High School District
Larkspur, California

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying balance sheet of the 2001 General Obligation Bond Building Fund (the "Fund") of Tamalpais Union High School District (the "District") as of June 30, 2008, and the related statement of revenues, expenditures and changes in fund balance as of and for the eighteen-month period ended June 30, 2008. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial and performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1A, the financial statements present only the individual 2001 General Obligation Bond Building Fund and are not intended to present fairly the financial position of the District in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the 2001 General Obligation Bond Building Fund of Tamalpais Union High School District, as of June 30, 2008, and the results of its operations for the eighteen-month period then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 6, 2008 on our consideration of the 2001 General Obligation Bond Building Fund of Tamalpais Union High School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise 2001 General Obligation Bond Building Fund of Tamalpais Union High School District's basic financial statements. The other supplementary information, the Schedule of Expenditures Tested, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.



Murrieta, California
October 6, 2008

Financial Section

2001 GENERAL OBLIGATION BOND BUILDING FUND OF TAMALPAIS UNION HIGH SCHOOL DISTRICT
Balance Sheet
June 30, 2008

ASSETS		
Cash	$	9,253,533
Due from other funds		29,888
Total Assets	$	9,283,421
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$	309,750
Due to other funds		6,679
Total Liabilities		316,429
Fund Balances		
Unreserved		8,966,992
Total Liabilities and Fund Balance	$	9,283,421

The notes to the financial statements are an integral part of this statement.

2001 GENERAL OBLIGATION BOND BUILDING FUND OF TAMALPAIS UNION HIGH SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the 18-Month Period Ended June 30, 2008

REVENUES		
Interest earnings	$	1,065,947
Total Revenues		1,065,947
EXPENDITURES		
Classified salaries		108,315
Benefits		46,581
Materials and supplies		5,886
Services and other operating expenditures		960,913
Capital outlay		2,868,948
Total Expenditures		3,990,643
Excess (Deficiency) of Revenues Over (Under) Expenditures		(2,924,696)
Fund Balance, January 1, 2007		11,891,688
Fund Balance, June 30, 2008	$	8,966,992

The notes to the financial statements are an integral part of this statement.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The financial statements include only the 2001 General Obligation Bond Building Fund. This fund was established to account for the expenditures of general obligation bonds issued under the General Obligation Bonds Election of 2001. The authorized issuance amount of the bonds is $121,000,000. All three series of bonds have been sold. These financial statements were not intended to present fairly the financial position and results of operations of the Tamalpais Union High School District in compliance with accounting principles generally accepted in the United States of America.

The operations of the 2001 General Obligation Bond Building Fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance (or retained earnings), revenues, and expenditures (or expenses). Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

B. Accounting Policies

The Tamalpais Union High School District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

C. Basis of Accounting

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

The financial statements of the 2001 General Obligation Bond Building Fund are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

E. Use of Estimates

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

NOTE 2 – CASH AND INVESTMENTS

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Cash in County Treasury – The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis. The weighted average maturity of investments in the portfolio is less than one year.

NOTE 2 – CASH AND INVESTMENTS (continued)

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are described below:

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The Fund maintains investments with the Marin County Non-Pooled Investment with a fair value of approximately $9,228,456 and an amortized book value of $9,253,533. The average weighted maturity for this pool is 238 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investment with the Marin County Investment Pool is rated AAA/V1+ by Fitch ratings.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government code. District investments that are greater than 5 percent of total investments are in either an external non-pooled investment or mutual funds and are therefore exempt.

NOTE 3 – INTERFUND TRANSACTIONS

Interfund activity is reported as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

A. Due From/Due To Other Funds

Individual interfund receivable and payable balances as of June 30, 2008 are as follows:

Building Fund (22) from Capital Facilities Fund (35) to close fund	$	4,353
Building Fund (22) due from General Fund (06) for reimbursement from Redwood Modernization Donation for Lunch Plaza		25,535
Total	$	29,888
General Fund (03) due from Building Fund (22) to teachers for classroom moving stipends	$	6,679

NOTE 4 – CONSTRUCTION COMMITMENTS

As of June 30, 2008, the District had commitments with respect to unfinished capital projects of $728,501 as shown below:

Description	Site	Amount	Expected Completion Date
Announcers Booth	Tamalpais, Redwood, & Drake High Schools	$ 721,000	Winter 2008
Theatre	Tamalpais High School	7,501	NOC filed 1/17/2007
		$ 728,501	

NOTE 5 – LONG-TERM DEBT

Under the modified accrual basis of accounting, liabilities for long-term debt are not reported in the individual funds. However, they are reported as liabilities on the Statement of Net Assets in the Entity Wide financial statements of the Tamalpais Union High School District.

The bonds were authorized at an election of the registered voters of the District held on March 6, 2001, at which 66.7% of the voters authorized the issuance and sale of $121,000,000 general obligation bonds. The bonds are general obligations of the District. The County is obligated to levy ad valorem taxes upon all property within the District for the payment of interest on and principal of the bonds. The bonds were issued to enhance the quality of education through facility modernization and technology upgrades throughout the District.

2001 General Obligation Bonds have been issued and are outstanding as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Balance. January 1, 2007	Additions	Deductions	Balance, June 30, 2008
2001	2026	3.375 5.50%	$ 20,820,000	$ 17,815,000	$ -	$ 675,000	$ 17,140,000
2002	2027	3.0 - 6.0%	49,580,000	44,605,000	-	1,355,000	43,250,000
2004	2029	4.5 - 5.5%	50,600,000	48,940,000	-	1,365,000	47,575,000
			$ 121,000,000	$ 111,360,000	$ -	$ 3,395,000	$ 107,965,000

NOTE 5 – LONG-TERM DEBT (continued)

The 2001 General Obligation Bonds mature through 2029 as follows:

Fiscal Year	Principal	Interest	Total
2008-09	$ 3,540,000	$ 5,230,718	$ 8,770,718
2009-10	3,680,000	5,070,280	8,750,280
2010-11	3,825,000	4,905,179	8,730,179
2011-12	3,970,000	4,725,778	8,695,778
2012-13	4,110,000	4,529,798	8,639,798
2013-18	23,000,000	19,368,599	42,368,599
2018-23	28,220,000	13,046,580	41,266,580
2023-28	34,155,000	5,180,875	39,335,875
2028-29	3,465,000	86,625	3,551,625
	$ 107,965,000	$ 62,144,432	$ 170,109,432

Supplementary Information

2001 GENERAL OBLIGATION BOND BUILDING FUND OF TAMALPAIS UNION HIGH SCHOOL DISTRICT
Schedule of Expenditures Tested
June 30, 2008

Date	Vendor	Reference	Description	Amount	District	Tamalpais	Drake	Redwood	San Andreas	Tamiscal
06/30/07	Vanir Con	EP-070311	District Construction Management	$ 67,250	$ 67,250	$ -	$ -	$ -	$ -	$ -
10/17/07	Vanir Con	PO-023932	District Construction Management	37,513	37,513	-	-	-	-	-
01/18/08	Vanir Construction Management	PO-023932	District Construction Management	42,375	42,375	-	-	-	-	-
03/26/08	Miller Brown & Dannis	PO-070703	District Legal	27,924	27,924	-	-	-	-	-
03/30/07	Timberlake	JE 070337	District Payroll	23,893	23,893	-	-	-	-	-
06/30/07	Reimburse	JE-070465	District Program	56,686	56,686	-	-	-	-	-
08/31/07	McAllister	JE 080035	District Reimbursement	2,414	2,414	-	-	-	-	-
09/13/07	Chernock	JE 080054	District Reimbursement	8,188	8,188	-	-	-	-	-
02/07/07	Carducci	PO-053072	District Wide Irrigation plan	32,000	32,000	-	-	-	-	-
06/30/07	Clean Up	JE-070504	Drake High School	10,908	-	-	10,908	-	-	-
06/20/08	M.A. Davies Builders, Inc.	PO-083394 & 083395	Drake High School	7,220	-	-	7,220	-	-	-
01/30/08	Eshone Electric Co	PO-081688	Drake High School Elec. Upgrades	15,000	-	-	15,000	-	-	-
02/01/08	Eshone Electric Co	PO-081959	Drake High School Elec. Upgrades	13,400	-	-	13,400	-	-	-
12/12/07	Stagecraft	PO-080714	Drake High School Sound System	26,359	-	-	26,359	-	-	-
06/06/08	All Pro Sound	PO-082060	Drake High School Sound System	653	-	-	653	-	-	-
02/06/08	Deems Lewis McKinley	PO-023937	Drake High School	38,707	-	-	38,707	-	-	-
02/25/08	Deems Lewis McKinley	PO-023937	Drake High School	1,954	-	-	1,954	-	-	-
03/09/07	Hanford Applies Restoration	PO-062848	Redwood H S Softball Fields	31,666	-	-	-	31,666	-	-
08/24/07	Mr Fixit	PO-072417	Redwood High School	1,999	-	-	-	1,999	-	-
04/28/08	Dillingham Associates	PO-082375	Redwood HS Landscape Architect	3,098	-	-	-	3,098	-	-
06/25/08	A & E Emaar	PO-082899	Redwood HS Lunch Plaza	39,795	-	-	-	39,795	-	-
04/25/08	RHS Lunch Plaza Arch to 06	JE 080401	RHS Lunch Plaza	12,767	-	-	-	12,767	-	-
04/08/08	Dillingham PO72841	JE 080364	SAHS Architects	4,508	-	-	-	-	4,508	-
03/07/07	KCK Build	PO-060531	San Andreas Inc	52,188	-	-	-	-	52,188	-
09/19/07	Lone Star Landscape, Inc.	PO-080567	San Andreas Landscape Project	36,775	-	-	-	-	36,775	-
11/21/07	Lone Star Landscape, Inc.	PO-080567	San Andreas Landscape Project	25,493	-	-	-	-	25,493	-
05/09/08	Lone Star Landscape, Inc.	PO-080567	San Andreas Landscape Project	14,286	-	-	-	-	14,286	-
03/21/07	VBN Architects	PO-022462	THS Architects	68,475	-	68,475	-	-	-	-
01/30/08	Sally Swanson Architects, Inc.	PO-081397	THS Architects	3,609	-	3,609	-	-	-	-
04/07/08	Hy Floor & Gameline	PO-082482	THS Gym Floor painting	1,500	-	1,500	-	-	-	-
01/24/07	WLC Architects	PO-062583	THS Keyser Architects	128,625	-	128,625	-	-	-	-
01/29/07	WLC Architects	PO-062583	THS Keyser Architects	110,250	-	110,250	-	-	-	-
02/28/07	WLC Architects	PO-062583	THS Keyser Architects	102,900	-	102,900	-	-	-	-
04/04/07	WLC Architects	PO-072336	THS Keyser Architects	25,725	-	25,725	-	-	-	-
06/30/07	WLC Architects	EP-070250	THS Keyser Architects	24,459	-	24,459	-	-	-	-
06/30/07	WLC Architects	EP-070261	THS Keyser Architects	55,125	-	55,125	-	-	-	-
08/08/07	WLC Architects	PO-072336	THS Keyser Architects	55,125	-	55,125	-	-	-	-
10/03/07	WLC Architects	PO-072336	THS Keyser Architects	25,725	-	25,725	-	-	-	-
12/17/07	WLC Architects	CL-070261	THS Keyser Architects	55,125	-	55,125	-	-	-	-
12/19/07	WLC Architects	PO-072336	THS Keyser Architects	248,540	-	248,540	-	-	-	-
03/10/08	WLC Architects	PO-072336 & PO-073509	THS Keyser Architects	79,593	-	79,593	-	-	-	-
06/30/07	Silverado	EP-070307	THS Keyser Demo	19,845	-	19,845	-	-	-	-
06/30/07	Silverado	EP-070440	THS Keyser Demo	27,947	-	27,947	-	-	-	-
01/24/07	GCCI Inc	PO-072004	THS Phoenix Hall Alterations	38,788	-	38,788	-	-	-	-
02/16/07	GCCI Inc	PO-072004	THS Phoenix Hall Alterations	36,553	-	36,553	-	-	-	-
03/09/07	GCCI Inc	PO-072004	THS Phoenix Hall Alterations	48,644	-	48,644	-	-	-	-
04/25/07	GCCI Inc	PO-072004	THS Phoenix Hall Alterations	35,991	-	35,991	-	-	-	-
06/30/08	Modernization Moves	JE 080585	THS Portables	6,679	-	6,679	-	-	-	-
06/27/08	Mobile Storage Group	PO 083393	THS Storage units	1,248	-	1,248	-	-	-	-
10/12/07	Arntz Builders	PO-052740	THS Theater	127,368	-	127,368	-	-	-	-
10/12/07	Arntz Builders	PO-052740	THS Theater	109,743	-	109,743	-	-	-	-
11/28/07	Arntz Builders	PO-052740	THS Theater	66,830	-	66,830	-	-	-	-
11/28/07	Arntz Builders	PO-052740	THS Theater	125,233	-	125,233	-	-	-	-
11/28/07	Arntz Builders	PO-052740	THS Theater	97,812	-	97,812	-	-	-	-
11/28/07	Arntz Builders	PO-052740	THS Theater	50,092	-	50,092	-	-	-	-
11/28/07	Arntz Builders	PO-052740	THS Theater	165,587	-	165,587	-	-	-	-
12/05/07	Arntz Builders	PO-052740	THS Theater	75,982	-	75,982	-	-	-	-
01/18/08	Arntz Builders	PO-052740	THS Theater	71,431	-	71,431	-	-	-	-
01/18/08	Arntz Builders	PO-052740	THS Theater	108,883	-	108,883	-	-	-	-
05/16/08	Arntz Builders	PO-052740	THS Theater	39,599	-	39,599	-	-	-	-
			Invoices Tested	$ 2,874,050	$ 298,243	$ 2,239,031	$ 114,201	$ 89,325	$ 133,250	$ -
			Total Expenditures	3,990,643						
			Percent Tested	72%						

Other Independent Auditors' Reports

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Larkspur, California

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

We have audited the accompanying balance sheet of the 2001 General Obligation Bond Building Fund of Tamalpais Union High School District (the "District") as of June 30, 2008, and the related statement of revenues, expenditures and changes in fund balance for the eighteen-month period then ended. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America.

Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 2001 General Obligation Bond Building Fund of Tamalpais Union High School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the 2001 Bond Fiscal Oversight Committee, the District Governing Board, management, and the taxpayers of Tamalpais Union High School District and is not intended to be and should not be used by anyone other than the specified parties.

Nigro Nigro & White, PC

Murrieta, California
October 6, 2008

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Larkspur, California

INDEPENDENT AUDITORS' REPORT ON PERFORMANCE

We have audited the financial statements of the 2001 Bond Building Fund of the Tamalpais Union High School District (the "District") as of and for the eighteen-month period ended June 30, 2008 and have issued our report thereon dated October 6, 2008. Our audit was made in accordance with auditing standards generally accepted in the United States of America and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In connection with our audit, we also performed an audit for compliance as required in the performance requirements for the 2001 General Obligation Bond for the eighteen-month period ended June 30, 2008. The objective of the examination of compliance applicable to the District is to determine with reasonable assurance that:

- The proceeds from the sale of the 2001 Bonds were only used for the purposes set forth in the ballot measure and not for any other purpose, such as teacher and administrator salaries.
- The Governing Board of the District, in establishing the approved projects set forth in the ballot measure, to enhance the quality of education through facility modernization, technology upgrade, and repair local schools and improve student safety conditions of the District.

To meet our objectives, audit tests were performed and included, but were not limited to the following:

1. We verified that bond proceeds were deposited in the District's name and invested in accordance with applicable legal requirements.

2. We sampled three contracts and verified compliance with the Public Contract Code bid requirements, board approvals, that invoices paid were within the contract terms and change orders were approved.

3. We tested $2,542,115 in bond fund invoices paid, which is a combination of expenditures as of January 1, 2007 through June 30, 2008 and payments on liabilities accrued as of June 30, 2008 and paid in 2008, testing payments for validity, allowability and accuracy. Expenditures sampled in our test included payments made to the subcontractors and other vendors.

4. We inspected one school site where 2007-08 construction work was performed (Tamalpais High) and verified that the construction work performed was in accordance within the 2001 General Obligation Bond requirements.

Our audit of compliance made for the purposes set forth in the preceding paragraph of this report above would not necessarily disclose all instances of noncompliance.

In our opinion, the District complied with the compliance requirements for the 2001 Bond proceeds listed and tested above.

This report is intended for the information of the Governing Board, management and the Fiscal Oversight Committee; however, this report is a matter of public record.

Nigro Nigro & White, PC

Murrieta, California
October 6, 2008