



Union High School District

**BOARD OF TRUSTEES
REGULAR BOARD MEETING**

Board of Trustees
Joyce Dalessandro
Linda Friedman
Barbara Groth
Beth Hergesheimer
Deanna Rich

Superintendent
Ken Noah

**THURSDAY, MARCH 5, 2009
6:30 PM**

**DISTRICT OFFICE BOARD ROOM 101
710 ENCINITAS BLVD, ENCINITAS, CA. 92024**

Welcome to the meeting of the San Dieguito Union High School District Board of Trustees.

PUBLIC COMMENTS

If you wish to speak regarding an item on the agenda, please complete a blue slip located at the sign-in desk and present it to the Secretary to the Board prior to the start of the meeting. When the Board President invites you to the podium, please state your name, address, and organization before making your presentation.

Persons wishing to address the Board on any school-related issue not elsewhere on the agenda are invited to do so under the "Public Comments" item. If you wish to speak under Public Comments, please follow the same directions (above) for speaking to agenda items. Complaints or charges against an employee are not permitted in an open meeting of the Board of Trustees.

In the interest of time and order, presentations from the public are limited to three (3) minutes per person, per topic. The total time for agenda and non-agenda items shall not exceed twenty (20) minutes. An individual speaker's allotted time may not be increased by a donation of time from others in attendance.

In accordance with the Brown Act, unless an item has been placed on the published agenda, there shall be no action taken. The Board may 1) acknowledge receipt of the information, 2) refer to staff for further study, or 3) refer the matter to the next agenda.

PUBLIC INSPECTION OF DOCUMENTS

In compliance with Government Code 54957.5, agenda-related documents that have been distributed to the Board less than 72 hours prior to the Board Meeting will be available for review on the district website, www.sduhsd.net, and/or at the district office. Please contact the [Office of the District Superintendent](#) for more information.

CONSENT CALENDAR

All matters listed under Consent are those on which the Board has previously deliberated or which can be classified as routine items of business. An administrative recommendation on each item is contained in the agenda supplements. There will be no separate discussion of these items prior to the time the Board of Trustees votes on the motion unless members of the Board, staff, or public request specific items to be discussed or pulled from the Consent items. To address an item on the consent calendar, please follow the procedure described under *Comments on Agenda Items*.

CLOSED SESSION

The Board will meet in Closed Session to consider qualified matters of litigation, employee negotiations, student discipline, employee grievances, personnel qualifications, or real estate negotiations which are timely.

CELL PHONES/PAGERS

As a courtesy to all meeting attendees, please set cellular phones and pagers to silent mode and engage in conversations outside the meeting room.

In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications, or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's Governing Board, please contact the [Office of the District Superintendent](#). Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with the meeting in appropriate alternative formats for persons with a disability.

Canyon Crest Academy • Carmel Valley MS • Diegueño MS • Earl Warren MS • La Costa Canyon HS • North Coast Alternative HS
Oak Crest MS • San Dieguito Adult Education • San Dieguito Academy • Sunset HS • Torrey Pines HS

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
BOARD OF TRUSTEES
REGULAR BOARD MEETING**

AGENDA

**MARCH 5, 2009
6:30 PM**

**DISTRICT OFFICE BOARD ROOM 101
710 ENCINITAS BLVD., ENCINITAS, CA. 92024**

PRELIMINARY FUNCTIONS (ITEMS 1 - 6)

- 1. CALL TO ORDER; PUBLIC COMMENTS REGARDING CLOSED SESSION ITEMS 5:45 PM
- 2. **CLOSED SESSION** **5:46 PM**
 - A. To consider personnel issues, pursuant to Government Code Sections 11126 and 54957; limited to consideration of the appointment, employment, evaluation of performance, discipline /release, dismissal of a public employee or to hear *complaints or charges brought against such employee by another person or employee unless the employee requests a public session.*
 - B. Conference with Labor Negotiators, pursuant to Government Code Section 54957.8.
Agency Negotiators: Superintendent and Associate Superintendents (3)
Employee Organizations: San Dieguito Faculty Association / California School Employees Association
 - C. Conference with legal counsel to discuss current and/or potential litigation, pursuant to Government Code Sections 54956.9(b)(3)(A), (D), and (E).
 - D. Consideration and/or deliberation of student discipline matters. (2 cases)

3. REGULAR MEETING / OPEN SESSION 6:30 PM

- 4. PLEDGE OF ALLEGIANCE
- 5. REPORT OUT OF CLOSED SESSION
- 6. APPROVAL OF MINUTES OF THE BOARD WORKSHOP AND REGULAR BOARD MEETING OF FEBRUARY 19, 2009, AND BOARD WORKSHOP OF FEBRUARY 24, 2009.

Motion by _____, second by _____, to approve the Minutes of the Board Meetings on February 19th and February 24th, as shown in the attached supplements.

NON-ACTION ITEMS (ITEMS 7 - 10)

- 7. SCHOOL REPORTS AND UPDATES STUDENT BOARD MEMBERS
- 8. BOARD REPORTS AND UPDATES BOARD OF TRUSTEES
- 9. SUPERINTENDENT’S REPORTS, BRIEFINGS AND LEGISLATIVE UPDATES KEN NOAH
- 10. SPECIAL EDUCATION UPDATE BRUCE COCHRANE, EXECUTIVE DIRECTOR
 - A. Workability Program – Debra Brody
 - B. Special Education Department – Bruce Cochrane / Cara Schukoske, Special Ed Coordinator

CONSENT AGENDA ITEMS..... (ITEMS 11 - 15)

Upon invitation by the President, anyone who wishes to discuss a Consent Item should come forward to the lectern, state his/her name and address, and the Consent Item number.

11. SUPERINTENDENT

A. ACCEPTANCE OF GIFTS AND DONATIONS

Acceptance of Gifts and Donations received, as shown in the attached supplement

B. APPROVAL OF FIELD TRIP REQUESTS

Approval of all Field Trip Requests submitted, as shown in the attached supplement

12. HUMAN RESOURCES

A. APPROVAL OF PERSONNEL REPORTS

Approve matters pertaining to employment of personnel, salaries, leaves of absence, resignations, changes in assignments, extra duty assignments, and consultant services:

1. Certificated and/or Classified Personnel Reports as shown in the attached supplements.

B. APPROVAL /RATIFICATION OF AGREEMENTS

No Agreements Submitted

13. EDUCATIONAL SERVICES

A. APPROVAL/RATIFICATION OF AGREEMENTS

No Agreements Submitted

14. PUPIL SERVICES

A. APPROVAL/RATIFICATION OF NON-PUBLIC SCHOOL / NON-PUBLIC AGENCY CONTRACTS

No Contracts Submitted

B. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreements and authorize Christina M. Bennett, Eric R. Dill, Stephen G. Ma, or Ken Noah to execute the agreements:

1. Psychological and Educational Consulting Services to provide individual bilingual psychological assessments, during the period December 1, 2008, through June 30, 2009, at the rate of \$125.00 per hour, to be expended from the General Fund/Restricted 06-00.

C. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENTS

No Agreements Submitted

15. BUSINESS

A. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreements and authorize Christina M. Bennett, Eric R. Dill, Stephen G. Ma, or Ken Noah to execute the agreements:

- 1. Sowards and Brown Engineering, Inc. to prepare the map for annexation number 14 to Community Facilities District No. 95-2, during the period February 24, 2009, through March 31, 2009, for an amount not to exceed \$3,400.00, to be expended from Mello Roos Funds subject to reimbursement by the developer.

B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS
No Agreements Submitted

C. AWARD OF CONTRACTS
No Contracts Submitted

D. APPROVAL OF CHANGE ORDERS
No Change Orders Submitted

E. ACCEPTANCE OF CONSTRUCTION PROJECTS
No Constructions Projects Submitted

- F. APPROVAL OF BUSINESS REPORTS
- 1. Purchase Orders
 - 2. Instant Money
 - 3. Membership Listing

ROLL CALL VOTE FOR CONSENT AGENDA..... (ITEMS 11 - 15)

<u>Board of Trustees:</u>	<u>Student Board Members:</u>
_____Joyce Dalessandro	_____Meredith Adams, La Costa Canyon
_____Linda Friedman	_____Isabelle Giap, Canyon Crest Academy
_____Barbara Groth	_____Allie Jucha, San Dieguito Academy
_____Beth Hergesheimer	_____Ilana Newman, Torrey Pines
_____Deanna Rich	_____Kaden Strong, Sunset

DISCUSSION / ACTION ITEMS..... (ITEMS 16 - 18)

- 16. APPROVAL OF PROPOSED NEW BOARD POLICY, #4216.4, "PLANNING FINANCE TECHNICIAN"
Motion by _____, second by _____, to approve Board Policy #4216.4, "Planning Finance Technician", as shown in the attached supplement.
- 17. APPROVAL AND CERTIFICATION OF THE 2008-09 2ND INTERIM GENERAL FUND BUDGET
Motion by _____, second by _____, to approve and certify the 2008-09 2nd Interim General Fund Budget report, as shown in the attached supplements.
- 18. COMMUNITY FACILITIES DISTRICT 95-2 NO. 14 / ANNEXATION OF PROPERTY / LA COSTA FAIRWAYS / A 10-UNIT CONDOMINIUM SUBDIVISION / PACIFIC MERCANTILE BANK / CARLSBAD
Motion by _____, second by _____, to adopt the attached Resolution of Intention to Annex Territory to the San Dieguito Union High School District Community Facilities District No. 95-2, Authorizing the Levy of a Special Tax and Calling an Election.

INFORMATION ITEM..... (ITEMS 19 – 26)

- 19. BUSINESS SERVICES UPDATESTEVE MA, ASSOCIATE SUPERINTENDENT
- 20. HUMAN RESOURCES UPDATE.....TERRY KING, ASSOCIATE SUPERINTENDENT
- 21. EDUCATIONAL SERVICES UPDATERICK SCHMITT, ASSOCIATE SUPERINTENDENT
- 22. PUBLIC COMMENTS
In accordance with the Brown Act, unless an item has been placed on the published agenda, there shall be no action taken. The Board may 1) acknowledge receipt of the information, 2) refer to staff for further study, or 3) refer the matter to the next agenda. (See Board Agenda Cover Sheet)
- 23. FUTURE AGENDA ITEMS
- 24. ADJOURNMENT TO CLOSED SESSION (AS NECESSARY)

CLOSED SESSION (if required)

- A. To consider personnel issues, pursuant to Government Code Sections 11126 and 54957; limited to consideration of the appointment, employment, evaluation of performance, discipline/release, dismissal of a public employee or to hear *complaints or charges brought against such employee by another person or employee unless the employee requests a public session*.
- B. Conference with Labor Negotiators, pursuant to Government Code Section 54957.8.
Agency Negotiators: Superintendent and Associate Superintendents (3)
Employee Organizations: San Dieguito Faculty Association / California School Employees Association
- C. Conference with legal counsel to discuss current and/or potential litigation, pursuant to Government Code Sections 54956.9(b)(3)(A), (D), and (E).
- D. Consideration and/or deliberation of student discipline matters. (2 cases)

- 25. REPORT FROM CLOSED SESSION (AS NECESSARY)
- 26. ADJOURNMENT OF MEETING

The next regularly scheduled Board Meeting will be held on Thursday, March 19th, 2009, at 6:30 PM in the SDUHSD District Office Board Room 101. The District Office is located at 710 Encinitas Blvd., Encinitas, CA, 92024.



Union High School District

ITEM 6, MINUTES

Board of Trustees
Joyce Dalessandro
Linda Friedman
Barbara Groth
Beth Hergesheimer
Deanna Rich

Superintendent
Ken Noah

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
BOARD OF TRUSTEES
BOARD WORKSHOP
MINUTES

THURSDAY, FEBRUARY 19, 2009
4:30 PM

DISTRICT OFFICE BOARD ROOM 101
710 ENCINITAS BLVD., ENCINITAS, CA. 92024

The Governing Board of the San Dieguito Union High School District held a Board Workshop on February 19, 2009, at 4:30 PM at the above location, in the Board Room.

All Board Members were present.

Also in Attendance:

- Ken Noah, Superintendent
- Terry King, Associate Superintendent of Human Resources
- Steve Ma, Associate Superintendent of Business
- Rick Schmitt, Associate Superintendent of Educational Services
- Becky Banning, Recording Secretary

1. CALL TO ORDER – President Dalessandro called the meeting to order at 4:30 PM.

INFORMATION ITEMS

2. International Baccalaureate Program – Associate Superintendent Schmitt gave an update on the status of the International Baccalaureate Programs being considered for implementation at Earl Warren Middle School and Torrey Pines High School. The Board reviewed potential challenges, which included start up and ongoing costs and the need for more electives that would increase the current six-period schedule at Earl Warren Middle School.
3. ADJOURNMENT – The meeting was adjourned at 5:45 PM.

Barbara Groth, Board Clerk

Date

Ken Noah, Superintendent

Date

ITEM 6, MINUTES



MINUTES
OF THE
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
BOARD OF TRUSTEES
REGULAR BOARD MEETING

Board of Trustees
Joyce Dalessandro
Linda Friedman
Barbara Groth
Beth Hergesheimer
Deanna Rich

Superintendent
Ken Noah

Telephone (760) 753-6491
www.sduhsd.net

Office of the Superintendent
Fax (760) 943-3501

FEBRUARY 19, 2009

710 ENCINITAS BLVD
ENCINITAS, CA 92024

DISTRICT OFFICE
BOARD ROOM #101

PRELIMINARY FUNCTIONS..... (ITEMS 1 - 6)

1. CALL TO ORDER; PUBLIC COMMENTS REGARDING CLOSED SESSION ITEMS (ITEM 1)

President Dalessandro called the meeting to order at 5:45 PM to receive public comments on Closed Session agenda items. No public comments were presented.

2. CLOSED SESSION.....(ITEM 2)

The Board convened to Closed Session at 5:46 PM to:

- A. Consider personnel issues, pursuant to Government Code Sections 11126 and 54957; limited to consideration of the appointment, employment, evaluation of performance, discipline /release, dismissal of a public employee or to hear *complaints or charges brought against such employee by another person or employee unless the employee requests a public session.*
- B. Conference with Labor Negotiators, pursuant to Government Code Section 54957.8.
Agency Negotiators: Superintendent and Associate Superintendents (3)
Employee Organizations: San Dieguito Faculty Association / California School Employees Association
- C. Conference with legal counsel to discuss current and/or potential litigation, pursuant to Government Code Sections 54956.9(b)(3)(A), (D), and (E).
- D. Consideration and/or deliberation of student discipline matters. (2 cases)

OPEN SESSION / ATTENDANCE

BOARD OF TRUSTEES

Joyce Dalessandro
Linda Friedman
Barbara Groth
Beth Hergesheimer
Deanna Rich

ADMINISTRATORS

Ken Noah, Superintendent
Steve Ma, Associate Superintendent, Business
Rick Schmitt, Associate Superintendent, Educational Srvcs
Terry King, Associate Superintendent, Human Resources
Becky Banning, Recording Secretary

STUDENT BOARD MEMBERS

Meredith Adams, La Costa Canyon
Allie Jucha, San Dieguito Academy
Ilana Newman, Torrey Pines
Kaden Strong, Sunset

ITEM 6, MINUTES

- 3. CALL TO ORDER(ITEM 3)
The regular meeting of the Board of Trustees was called to order at 6:35 PM by President Dalessandro.
- 4. PLEDGE OF ALLEGIANCE(ITEM 4)
Ms. Dalessandro led the Pledge of Allegiance.
- 5. REPORT OUT OF CLOSED SESSION.....(ITEM 5)
The Board took unanimous action to determine Student #527170 eligible to enroll in the student's current district of residence.
- 6. APPROVAL OF MINUTES.....(ITEM 6)
It was moved by Beth Hergesheimer, seconded by Linda Friedman, that the Minutes of the Board Workshop and Regular Board Meeting of February 5th and Closed Session of February 12th be approved as written. **Motion unanimously carried.**

NON-ACTION ITEMS.....(ITEMS 7 - 10)

- 7. STUDENT BOARD REPRESENTATIVE REPORTS.....(ITEM 7)
Superintendent Noah introduced new Student Board Representatives Allie Jucha of San Dieguito Academy and Kaden Strong of Sunset High School and officiated a sworn statement as required by state laws. Student Board Representatives gave updates on events and activities at their schools.
- 8. BOARD OF TRUSTEES UPDATES AND REPORTS.....(ITEM 8)
Ms. Dalessandro – Visited Canyon Crest Academy with Ms. Hergesheimer.
Ms. Groth – Attended a San Diego County School Boards Association meeting that featured guest speaker Andrea Guerrero.
Ms. Hergesheimer – Visited Torrey Pines High School, Canyon Crest Academy and Carmel Valley Middle School.
Ms. Rich – Reported that both she and Mrs. Dalessandro were selected to serve on a Source Selection Committee that will select a mural to display on a wall of the Earl Warren Library.
- 9. SUPERINTENDENT’S REPORTS, BRIEFINGS AND LEGISLATIVE UPDATES.....(ITEM 9)
Superintendent Noah – Updated the Board on the La Costa Canyon High School Principal selection process. On February 18th Mr. Noah met with staff members individually to give them opportunity to express desires and expectations of their next principal. Mr. Noah also gave updates on the state budget and reviewed future calendar events.
- 10. SAN DIEGUITO ACADEMY UPDATEMICHAEL GROVE, PRINCIPAL
Principal Grove thanked the Board for his appointment as Principal of San Dieguito Academy. Mr. Grove addressed his current goals of building relationships and working with staff to develop a shared vision for the future. He said San Dieguito Academy is currently preparing for a WASC visit scheduled in March. He also reported on a newly formed volunteer landscape committee that has enlisted the help of nine Eagle scouts to work on some landscape projects.

CONSENT AGENDA ITEMS.....(ITEMS 11 – 15)

It was moved by Ms. Rich, seconded by Ms. Hergesheimer, that all consent agenda items listed below be approved as written. **Motion unanimously carried.**

ITEM 6, MINUTES

11. SUPERINTENDENT

A. ACCEPTANCE OF GIFTS AND DONATIONS

Acceptance of Gifts and Donations received, as shown in the attached supplement

B. APPROVAL OF FIELD TRIP REQUESTS

Approval of all Field Trip Requests submitted, as shown in the attached supplement

12. HUMAN RESOURCES

A. APPROVAL OF PERSONNEL REPORTS

Approve matters pertaining to employment of personnel, salaries, leaves of absence, resignations, changes in assignments, extra duty assignments, and consultant services:

1. Certificated and/or Classified Personnel Reports as shown in the attached supplement.

B. APPROVAL /RATIFICATION OF AGREEMENTS

No Agreements Submitted

13. EDUCATIONAL SERVICES

A. APPROVAL/RATIFICATION OF AGREEMENTS

No Agreements Submitted

14. PUPIL SERVICES

A. APPROVAL/RATIFICATION OF NON-PUBLIC SCHOOL / NON-PUBLIC AGENCY CONTRACTS

Approve entering into the following non-public school/non-public agency master contracts, to be funded by the General Fund/Restricted 06-00, and authorize Christina M. Bennett, Eric R. Dill or Stephen G. Ma to execute all pertinent documents pertaining to this contract, contingent upon receipt of the signed documents and verification of insurance coverage:

1. Banyan Tree Learning Center, during the period January 1, 2009 through June 30, 2009.

B. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreements and authorize Christina M. Bennett, Eric R. Dill, Stephen G. Ma, or Ken Noah to execute the agreements:

1. Carol J. Atkins, M.A. to provide assessments and consultation for language processing disorders, during the period January 22, 2009 through June 30, 2009, at the rate of \$175.00 per hour, to be expended from the General Fund/Restricted 06-00.

C. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENTS

No Agreements Submitted

15. BUSINESS

A. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreements and authorize Christina M. Bennett, Eric R. Dill, Stephen G. Ma, or Ken Noah to execute the agreements:

1. Cathedral Catholic High School for lease of facilities for the Torrey Pines High School Swim Team practice, during the period February 23, 2009 through May 22, 2009, for an amount not to exceed \$4,704.00, to be paid for by the Torrey Pines High School Foundation.

ITEM 6, MINUTES

- 2. The Epler Company to perform an updated GASB-45 actuarial valuation study, beginning February 20, 2009, for an amount not to exceed \$6,750.00, paid upon completion of the study, to be expended from the General Fund 03-00.
- 3. Coastal Christian Center for lease of facilities for San Dieguito Academy AP Testing, during the period May 5, 2009 through May 14, 2009, for an amount not to exceed \$2,250.00, to be expended from the General Fund 03-00.

B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

No Agreements Submitted

C. RATIFICATION OF AGREEMENT

Ratify the agreement entered into with American Lighting to retrofit lighting fixtures at the La Costa Canyon High School Gymnasium, at the net cost amount of \$942.22, to be expended from the General Fund 03-00, Energy Management Fund.

D. AWARD OF CONTRACTS

No Contracts Submitted

E. ADOPTION OF RESOLUTION / COOPERATIVE BID

Adopt the attached resolution authorizing contracting pursuant to cooperative bid and award documents from Western States Contracting Alliance (WSCA) Computer Equipment, Software, Peripherals & Related Services Contract, State of Minnesota for the purchase of computer equipment, software, peripherals, & related services per the pricing structure, terms, and conditions stated in the bid documents, to be expended from the fund to which the supplies are charged, and authorize Christina M. Bennett, Eric R. Dill, or Stephen G. Ma to execute any necessary documents.

F. APPROVAL OF CHANGE ORDERS

No Change Orders Submitted

G. ACCEPTANCE OF CONSTRUCTION PROJECTS

No Constructions Projects Submitted

H. APPROVAL OF BUSINESS REPORTS

- 1. Purchase Orders
- 2. Instant Money
- 3. Membership Listing

DISCUSSION / ACTION ITEMS..... (ITEMS 16 - 18)

16. APPROVAL OF CSBA DELEGATE ASSEMBLY ELECTION, 2009

It was moved by Ms. Groth, seconded by Ms. Rich, to vote for all six incumbents listed on the ballot. For their seventh candidate, the Board moved to vote for Ms. Peggy Halgren of La Mesa Spring Valley, to serve on the CSBA Delegate Assembly, 2008. **Motion unanimously carried.**

17. ADOPTION OF RESOLUTION APPROVING BEHAVIORAL INTERVENTION PLANS [HUGHES BILL] MANDATED COST CLAIM SETTLEMENT AND WAIVING RIGHTS

It was moved by Allie Jucha, seconded by Ms. Friedman, to adopt the Resolution approving Behavioral Intervention Plans [Hughes Bill] Mandated Cost Claim Settlement and Waiving Rights to

ITEM 6, MINUTES

file any claim regarding the Hughes Bill statute and regulations in the future, as shown in the attached supplement. **Motion unanimously carried.**

18. APPROVAL OF REQUEST TO WAIVE DEADLINE / CALIFORNIA HIGH SCHOOL EXIT EXAM

- A. PUBLIC HEARING
- B. APPROVAL OF WAIVER REQUEST

It was moved by Kaden Strong, seconded by Ms. Hergesheimer, to approve the Request to the California Department of Education for a Waiver of Deadline for Filing 2008-2009 Enrollment Numbers for the California High School Exit Exam, as shown in the attached supplement. **Motion unanimously carried.**

INFORMATION ITEMS (ITEMS 19 - 27)

19. PROPOSED NEW BOARD POLICY, #4216.4, "PLANNING FINANCE TECHNICIAN"

This item was submitted for first read and will be resubmitted for approval on March 5, 2009.

20. BUSINESS SERVICES UPDATE..... STEVE MA, ASSOCIATE SUPERINTENDENT

Mr. Ma attended a county-wide meeting at the San Diego County Office of Education where county office representatives announced details about the state budget, approved earlier that day. Mr. Ma spoke about its impact on the district's budget, which will include categorical program cuts and revenue limit cuts. Mr. Ma said the district would be submitting request for Board Approval and Certification of the 2008-09 2ND Interim General Fund Budget, on March 5, 2009.

21. HUMAN RESOURCES UPDATE.....TERRY KING, ASSOCIATE SUPERINTENDENT

Ms. King shared a letter written by Mr. Bob Diegle, a retired teacher from San Dieguito Union High School District, commending the School Board and the District for their continued standard of excellence and support of its employees, students, and community.

22. EDUCATIONAL SERVICES UPDATE.....RICK SCHMITT, ASSOCIATE SUPERINTENDENT

Mr. Schmitt gave an update on the status of the high school lottery process, scheduled to take place the following week. He also shared details from a meeting with academic core leaders held on Wednesday, February 18th. More updates will follow.

23. PUBLIC COMMENTS - (NONE PRESENTED)

24. FUTURE AGENDA ITEMS – Ms. Rich requested that the Board meeting of May 7th be rescheduled due to a calendar conflict.

25. ADJOURNMENT TO CLOSED SESSION - Closed Session was not required.

26. REPORT OUT OF CLOSED SESSION – Nothing more was reported.

27. ADJOURNMENT OF MEETING - The meeting was adjourned at 7:50PM.

Barbara Groth, Board Clerk

____ / ____ / 2009
Date

Ken Noah, Superintendent

____ / ____ / 2009
Date



Union High School District

ITEM 6, MINUTES

Board of Trustees
Joyce Dalessandro
Linda Friedman
Barbara Groth
Beth Hergesheimer
Deanna Rich

Superintendent
Ken Noah

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
BOARD OF TRUSTEES
BOARD WORKSHOP
MINUTES

TUESDAY, FEBRUARY 24, 2009
2:00 PM

DISTRICT OFFICE BOARD ROOM 101
710 ENCINITAS BLVD., ENCINITAS, CA. 92024

The Governing Board of the San Dieguito Union High School District conducted a Board Workshop on February 24, 2009, at 2:00 PM at the above location.

ATTENDANCE

ALL BOARD TRUSTEES WERE PRESENT.

DISTRICT PERSONNEL IN ATTENDANCE:

- Ken Noah, Superintendent
- Terry King, Associate Superintendent of Human Resources
- Steve Ma, Associate Superintendent of Business
- Chris Bennett, Director, Purchasing
- Bruce Cochrane, Executive Director, Pupil Services
- Eric Dill, Executive Director, Business Services
- Sue Koehnen, Director, Human Resources
- Rick Labib-Wood, Director, Classified Personnel
- Ron Tackett, President, CSEA
- Michael Taylor, Director, Finance
- Becky Banning, Recording Secretary

1. **CALL TO ORDER** – President Dalessandro called the meeting to order at 2:00 PM.

INFORMATION ITEMS

2. DISTRICT BUDGET UPDATE

Steve Ma, Eric Dill and Michael Taylor presented an overview of the newly approved State Budget and Federal Stimulus Package and discussed ways the mandatory budget cuts would impact the District's Categorical Programs and Revenue Limit for the 2008-09 and 2009-10 school years. They also outlined key points of Propositions 1A – 1C, which are currently scheduled to be part of a Special Election on May 19, 2009.

ITEM 6, MINUTES

Mr. Ma also said the District will be submitting a *Request for Board Approval and Certification of the 2008-09 2nd Interim General Fund Budget* at the upcoming Board Meeting of March 5, 2009.

3. ADJOURNMENT – The meeting was adjourned at 3:00 PM.

Barbara Groth, Board Clerk

Date

Ken Noah, Superintendent

Date

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 23, 2009

BOARD MEETING DATE: March 5, 2009

**PREPARED AND
SUBMITTED BY:** Ken Noah, Superintendent

SUBJECT: ACCEPTANCE OF GIFTS AND DONATIONS

.....

EXECUTIVE SUMMARY

The district administration is requesting acceptance of gifts and donations to the district as shown on the following reports.

RECOMMENDATION:

The administration recommends that the Board accept the gifts and donations to the district as shown on the following reports.

FUNDING SOURCE:

Not applicable

KN/bb

ITEM 11A

**DONATIONS REPORT
SDUHSD BOARD MEETING
March 5, 2009**

Donation	Purpose	Donor	Donated To: (Teacher, Dept, Site)	
		Name / Foundation	Department	School Site
Two (2) file cabinets	Donation to be used where needed	Clark & Betsy Richard	None mentioned	EWMS
\$4,540.50	Donation of CAD Engineering Software License	CCA Foundation	Arts	CCA
\$17,015.21	Shared Vision - Information Center; books, recycling containers	TPHS Foundation	None mentioned	TPHS
\$1,000.00	Donation for use by the Math Department	EWMS - PTSA	Math	EWMS
\$7,000.00	Donation to the CVMS music program to cover the purchase of music instruments, instruction curriculum & Booster copy charges (Aug-Sept, 2008)	CVMS Music Boosters	Music	CVMS
Two checks, \$84 & \$250	Donation for use at San Dieguito Academy	Edison International Employee Contribution Campaign	None mentioned	SDA
\$33.16	Donation for use at Canyon Crest Academy	United Way	None mentioned	CCA
\$25.00	Donation for educational supplies	Michael & Cauleen Glass	None mentioned	EWMS

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 23, 2009

BOARD MEETING DATE: March 5, 2009

**PREPARED AND
SUBMITTED BY:** Ken Noah, Superintendent

SUBJECT: APPROVAL / RATIFICATION OF
FIELD TRIPS

.....

EXECUTIVE SUMMARY

The district administration is requesting approval / ratification of the out-of-state and/or overnight field trips, as shown on the following reports.

RECOMMENDATION:

The administration recommends that the Board approve / ratify the out-of-state and/or overnight field trips, as shown on the following reports.

FUNDING SOURCE:

As listed on attached reports.

KN/bb

ITEM 11B

March 5, 2009

Date(s) of Field Trip	Site	Sponsor, Last Name	First Name	Team / Club	Total # Students	Total # Chaperones	Purpose / Conference Name	City	State	Loss of Class Time	* \$ Cost
03/26/09-03/28/09	TPHS	Blackwell	Burt	Advanced Dance	25	3	Participate in a national dance competition	Anaheim	CA	1 day	N/A
03/10/09; 03/12/09; 03/14/09	TPHS	Olive	John	Boys Basketball	25	2	May be participating in the '09 State Basketball tournaments if CIF Division I playoffs are won	LA or Fresno Area	CA	1 to 3	N/A
07/25/09-07/27/09	CCA	Williams	Erica	ASB	36	2	ASB Retreat with a goal to create a sense of community for next year's ASB class, mapping out activities & fundraisers.	Palomar Mountain	CA	N/A	N/A
04/16/09-04/19/09	LCC	Greenslate	Chris	Journalism	8	2	Journalism Spring National Convention	Phoenix	AZ	2 days	N/A
04/17/09-04/18/09	TPHS	Wilcox	Amy	Band/Orchestra	88	5	Attend Pacific Symphony Concert to hear world famous violinist Sarah Chang; each band/orchestra performs	Anaheim	CA	1 day	N/A
03/06/09-03/07/09	TPHS	Mindlin	Jesse	Wrestling	8	3	Participate in the State Wrestling Tournament	Bakersfield	CA	1 day	N/A
03/09; 03/11; 03/13/09	LCC	Cotton	Dave	Boys Soccer	24	2	Possible selection to State CIF Soccer Playoffs	Carson & Home Depot Center	CA	Unknown	N/A
03/09/09-03/14/09	LCC	Cassen	Dave	Boys Basketball	25	2	Participate in CIF playoffs	LA or Fresno Area	CA	Maybe 2	N/A
03/09/09-03/14/09	LCC	Labeta	John	Girls Basketball	20	2	Participate in CIF playoffs	LA or Fresno Area	CA	Maybe 2	N/A
03/28/09	LCC	Hurley	Chris	Swimming Team	65	4	Experience a large swim meet in a high school atmosphere	Mission Viejo	CA	N/A	N/A

* Dollar amounts are listed only when district/site funds are being spent. Other activities are paid for by student fees or ASB funds.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 24, 2009

BOARD MEETING DATE: March 5, 2009

**PREPARED AND
SUBMITTED BY:** Terry King
Associate Superintendent/Human Resources

SUBJECT: APPROVAL OF CERTIFICATED and
CLASSIFIED PERSONNEL

EXECUTIVE SUMMARY

Please find the following Personnel actions attached for Board Approval:

Certificated

Employment
Non-Reelection of Temporary Employees
Resignation

Classified

Employment
Change in Assignment

RECOMMENDATION:

It is recommended that the Board approve the attached Personnel Actions.

FUNDING SOURCE:

General Fund

PERSONNEL LIST

CERTIFICATED PERSONNEL

Employment

1. **Krista Baldwin**, 80% Temporary Teacher (science) at EW for the 2009-10 school year, effective 8/25/09 through 6/18/10.
2. **Brian Baum**, 67% Temporary Teacher (business/work experience) at CCA for the 2009-10 school year, effective 8/25/09 through 6/18/10.
3. **Maryanne Dittman**, 100% Temporary District Nurse for the 2009-10 school year, effective 8/25/09 through 6/18/10.
4. **Greta Erbe**, 60% Temporary Teacher (art) at EW for the 2009-10 school year, effective 8/25/09 through 6/18/10.
5. **Jessica Matthes**, 100% Temporary Teacher (art) at CCA for the 2009-10 school year, effective 8/25/09 through 6/18/10.
6. **Melissa Pattullo**, 100% Temporary Teacher (assistive technology – district wide) for the 2009-10 school year, effective 8/25/09 through 6/18/10.
7. **Anna-Marie Whattoff**, 33% Temporary Teacher (music) for the 2009-10 school year, effective 8/25/09 through 6/18/10.
8. **Erin Zoumaras**, 80% Temporary Teacher (music) for the 2009-10 school year, effective 8/25/09 through 6/18/10.
- 9.

Request Approval to Distribute to Temporary Certificated Employees written Notices of Release/Non-Reelection of Employment for the 2009-10 School Year.

Resignation

1. **Matthew Evans**, Probationary Teacher at TP (English), resignation from employment at the end of the 2008-09 school year, effective 6/12/09.
2. **Cassiopeia Guthrie**, Probationary Teacher at EW (English), resignation from employment at the end of the 2008-09 school year, effective 6/12/09.
3. **Robert Craig Lewis**, High School Principal at LCC, resignation from employment, effective 6/30/09.
4. **Timothy Roty**, Probationary Counselor at LCC, resignation from employment at the end of the 2008-09 school year, effective 6/12/09.
5. **Shirley Willadsen**, Student Services Specialist at the District Office, resignation from employment effective 6/30/09.

PERSONNEL LIST

CLASSIFIED PERSONNEL

Employment

1. **Nazareno, Norberto**, Custodian Floater, effective 2/17/09
2. **Newbold, Thomas**, At Will Employee, effective 1/6/09 – 2/25/09
3. **Rockwell, Karen**, At Will Employee, effective 1/13/09 – 2/24/09
4. **Warren, Tina**, School Bus Driver, effective 2/23/09
5. **Weed, Mark**, At Will Employee, effective 1/7/09 – 2/29/09
6. **Wishnuff, Jon**, At Will Employee, effective 9/1/08 – 6/12/09
7. **Yarritu, Elena**, At Will Employee, effective 1/6/09 – 2/24/09

Change in Assignment

1. **Garcia, Jose** from 43.8% Nutrition Services Assistant I to 34.38% Nutrition Services Assistant/Transporter, effective 2/4/09 – 2/20/09
2. **Mitroff, Jim**, from Maintenance Supervisor to Executive Director Operations, effective 2/11 & 12/09 and 2/23 – 2/27/09
3. **Saenz, Patricia**, from Office Assistant to Secretary, effective 2/2/09 – 2/9/09

Resignation

1. **Cailasson, Frederic**, Instructional Assistant SpEd Non Severe, effective 3/9/09

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: **BOARD OF TRUSTEES**

DATE OF REPORT: February 23, 2009

BOARD MEETING DATE: March 5, 2009

PREPARED BY: Bruce Cochrane, Executive Director
Pupil Services

SUBMITTED BY: Ken Noah
Superintendent

SUBJECT: **Approval/Ratification of Independent
Contractor Agreements**

EXECUTIVE SUMMARY

The attached Independent Contractor Agreements Report summarizes one contract that provide services for the Special Education Program and Special Education Students for the 2008-2009 school year.

RECOMMENDATION

Approve/ratify entering into the Independent Contractor Agreement as shown on the attached report and authorize Christina M. Bennett, Eric R. Dill, Stephen G. Ma, or Ken Noah to execute all pertinent documents pertaining to this agreement, contingent upon receipt of the signed documents and verification of insurance coverage.

FUNDING SOURCE

General Fund 06-00/Special Education Budget – Estimated \$2,000.00

KN/ddb
Attachment

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 24, 2009

BOARD MEETING DATE: March 5, 2009

PREPARED BY: Christina Bennett, Director of Purchasing
Eric R. Dill, Executive Director, Business Services
Steve Ma, Associate Superintendent/Business

SUBMITTED BY: Ken Noah
Superintendent

SUBJECT: APPROVAL/RATIFICATION OF
PROFESSIONAL SERVICES CONTRACTS/
BUSINESS

EXECUTIVE SUMMARY

The attached Professional Services Report/Business summarizes one contract totaling \$3,400.00, or as noted on the attachment.

RECOMMENDATION:

The administration recommends that the Board approve and/or ratify the contracts, as shown in the attached Professional Services Report.

FUNDING SOURCE:

As noted on attached list.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 20, 2009

BOARD MEETING DATE: March 5, 2009

PREPARED BY: Stephen G. Ma
Associate Superintendent, Business

SUBMITTED BY: Ken Noah, Superintendent

SUBJECT: APPROVAL OF BUSINESS REPORTS

EXECUTIVE SUMMARY

Please find the following business reports submitted for your approval:

- a) Purchase Orders
- b) Instant Money
- c) Membership Listing

RECOMMENDATION:

It is recommended that the Board approve the following business reports: a) Purchase Orders, b) Instant Money, and c) Membership Listing.

FUNDING SOURCE:

Not applicable

js
Attachments

PO/BOARD/REPORT

ITEM 15F
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FROM 02/10/09 THRU 02/23/09

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
292503	02/10/09	03	SEASIDE HEATING AND	025	REPAIRS BY VENDORS	\$537.05
292504	02/10/09	25-19	INLAND INSPECTIONS &	025	LAND IMPROVEMENTS	\$888.00
292505	02/11/09	06	J D MACHINE TOOL SER	033	REPAIRS BY VENDORS	\$1,200.00
292506	02/11/09	06	HOGAN'S HYDRAULICS	005	REPAIRS BY VENDORS	\$325.00
292507	02/11/09	06	HOGAN'S HYDRAULICS	013	REPAIRS BY VENDORS	\$320.00
292508	02/11/09	03	SPOT COOLERS	025	RENTS & LEASES	\$1,574.00
292509	02/11/09	03	AMERICAN LIGHTING SU	025	OTHER SERV.& OPER.EX	\$942.22
292510	02/11/09	03	CLMS REGION U PARTNE	012	DUES AND MEMBERSHIPS	\$250.00
292511	02/11/09	03	SAN DIEGO COUNTY OFF	026	CONFERENCE,WORKSHOP,	\$130.00
292512	02/11/09	03	SAN DIEGUITO UHSD CA	022	MATERIALS AND SUPPLI	\$544.14
292513	02/11/09	03	FRONTIER FENCE COMPA	025	REPAIRS BY VENDORS	\$1,576.00
292514	02/11/09	14	FREDRICKS ELECTRIC I	025	REPAIRS BY VENDORS	\$5,441.25
292515	02/11/09	03	ONE STOP TONER AND I	013	MATERIALS AND SUPPLI	\$312.45
292516	02/11/09	03	SIMPLIT PARTNERS	025	GROUNDS-REPAIR MATER	\$3,077.34
292517	02/12/09	03	FREE FORM CLAY & SUP	012	MATERIALS AND SUPPLI	\$109.91
292518	02/12/09	06	STATE WATER RESOURCE	028	FEES - ADMISSIONS, T	\$908.00
292519	02/12/09	03	CORPORATE EXPRESS	012	MATERIALS AND SUPPLI	\$280.56
292520	02/12/09	03	CORPORATE EXPRESS	012	MATERIALS AND SUPPLI	\$106.79
292521	02/12/09	03	COMPUSOURCE/ADB ENTE	010	MATERIALS AND SUPPLI	\$40.73
292522	02/12/09	03	ACADEMIC SUPERSTORE	012	MATERIALS AND SUPPLI	\$118.53
292523	02/12/09	11	EXPRESS PRINT	009	PRINTING	\$851.23
292524	02/12/09	03	SAX ARTS & CRAFTS	005	MATERIALS AND SUPPLI	\$172.62
292526	02/12/09	06	AUTISM SPECTRUM	030	OTHER CONTR-N.P.S.	\$31,262.35
292527	02/17/09	03	NASCO MODESTO	005	MATERIALS AND SUPPLI	\$227.84
292528	02/17/09	03	CA DEPT OF EDUCATION	030	MATERIALS AND SUPPLI	\$23.14
292529	02/19/09	03	A AND M BIO FILTER,	025	BLDG.-REPAIR MATERIA	\$301.49
292530	02/19/09	03	ARCOA INDUSTRIES	025	MATERIALS AND SUPPLI	\$273.83
292531	02/19/09	03	FRONTIER FENCE COMPA	025	REPAIRS BY VENDORS	\$1,425.69
292533	02/19/09	06	PERMA BOUND	013	MATERIALS AND SUPPLI	\$5,480.70
292534	02/19/09	06	DOVER PUBLICATIONS	013	MATERIALS AND SUPPLI	\$188.40
292537	02/19/09	06	ALPHA GRAPHICS	033	PRINTING	\$491.26
292538	02/19/09	06	MOTOR INFORMATION SY	033	MATERIALS AND SUPPLI	\$471.39
292539	02/19/09	03	CORPORATE EXPRESS	008	MATERIALS AND SUPPLI	\$300.00
292540	02/19/09	06	ONE STOP TONER AND I	013	MATERIALS AND SUPPLI	\$59.25
292541	02/19/09	03	PAXTON/PATTERSON	008	MATERIALS AND SUPPLI	\$215.03
292544	02/19/09	03	LOUIS M. ZIGMAN, ESQ	021	LEGAL EXP-PERSONNEL	\$2,500.00
292545	02/20/09	06	AREY JONES EDUCATION	030	MAT/SUP/EQUIP TECHNO	\$4,004.51
292546	02/20/09	03	FREDRICKS ELECTRIC I	035	MATERIALS AND SUPPLI	\$321.00
292547	02/20/09	03	SAN DIEGUITO UHSD CA	020	MATERIALS AND SUPPLI	\$1,500.00
292548	02/20/09	03	CORPORATE EXPRESS	005	MATERIALS AND SUPPLI	\$88.55
292549	02/20/09	03	AMAZON.COM	005	MATERIALS AND SUPPLI	\$91.57
292550	02/20/09	03	M J'S DELI & CAFE	026	MATERIALS AND SUPPLI	\$53.41
292551	02/20/09	03	NASCO MODESTO	005	MATERIALS AND SUPPLI	\$266.97
292552	02/20/09	06	P S BUSINESS PARKS,	030	OTHER SERV.& OPER.EX	\$2,150.00
292553	02/20/09	06	ACADEMIC SUPERSTORE	030	LIC/SOFTWARE	\$190.12
292554	02/20/09	06	RENAISSANCE LEARNING	030	MATERIALS AND SUPPLI	\$1,370.30
292555	02/20/09	03	EDUCATIONAL INNOVATI	014	MATERIALS AND SUPPLI	\$176.57
292556	02/20/09	03	FLINN SCIENTIFIC INC	014	MATERIALS AND SUPPLI	\$749.70
292557	02/23/09	03	CORPORATE EXPRESS	012	MATERIALS AND SUPPLI	\$188.27
292558	02/23/09	06	JAECO ORTHOPEDIC	030	NON CAPITALIZED EQUI	\$714.60
292559	02/23/09	03	ROYAL BUSINESS GROUP	026	OFFICE SUPPLIES	\$10.24
292560	02/23/09	06	HOUGHTON MIFFLIN COM	024	PROF/CONSULT./OPER E	\$9,500.00
292561	02/23/09	03/06	HOUGHTON MIFFLIN COM	024	A/V CONTRACT	\$73,643.80
790064	02/12/09	06	CREATIVE BUS SALES/E	028	MATERIALS-REPAIRS	\$234.32
790068	02/12/09	06	ADVANCED DIESEL INJE	028	MATERIALS-REPAIRS	\$93.39

PO/BOARD/REPORT

ITEM 15F
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SAN DIEGUITO UNION HIGH
FROM 02/10/09 THRU 02/23/09

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
790069	02/12/09	06	PACIFIC GOLF CARS	028	MATERIALS-REPAIRS	\$80.93
790070	02/11/09	03	ONE STOP TONER AND I	035	REPAIRS BY VENDORS	\$490.42
790071	02/12/09	06	VALENCIA'S	028	REPAIRS BY VENDORS	\$85.00
790073	02/19/09	03	K R C ROCK INC	025	MATERIALS AND SUPPLI	\$129.98
REPORT TOTAL						\$159,059.84

ITEM 15F

INSTANT MONEY REPORT FOR THE PERIOD 02/10/09 THROUGH 02/23/09

<i>Check #</i>	<i>Vendor</i>	<i>Amount</i>
10411	FEDEX	\$183.59
	<i>Total</i>	<u>\$183.59</u>

Individual Membership Listings
For the Period of February 10, 2009 through February 23, 2009

<u>Staff Member Name</u>	<u>Organization Name</u>	<u>Amount</u>
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None to report

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 23, 2009

BOARD MEETING DATE: March 5, 2009

PREPARED BY: Frederick Labib-Wood
Director of Classified Personnel

SUBMITTED BY: Ken Noah
Superintendent

SUBJECT: Adoption of Policy 4216.3-66.4 Planning
Finance Technician SR 45 and
Approval of Reclassification of One
Position and Incumbent

EXECUTIVE SUMMARY

Proposed Board Policy 4216.3-66.4 Planning Finance Technician is presented for second reading and adoption. This policy was first reviewed at the Board's regular meeting on February 19, 2009.

The Accounting Technician in the Planning and Financial Management Department has experienced an accretion of duties over the past several years including the impact of recent reorganizations in Business Services. Based on a review of these changes, the Personnel Commission at its meeting of February 10, 2009, approved the class description for Planning Finance Technician (copy attached as Board Policy 4216.3-66.4) and allocated this class at SR 45 on the bargaining unit salary schedule. The Commission also took action to reclassify the incumbent with the position.

The District and CSEA have negotiated and agreed that the effective date of implementation is to be retroactive to July 1, 2008.

RECOMMENDATION:

It is recommended that the Board adopt the draft policy 4216.3-66.4 Planning Finance Technician SR 45 and approve the proposed reclassification action of one position and incumbent.

FUNDING SOURCE:

District General Fund, Capital Facility Fund and Mello-Roos Fund.

PLANNING FINANCE TECHNICIAN

DRAFT 2/19/2009 Board Meeting

OVERALL JOB PURPOSE STATEMENT

Under the supervision of the Director of Planning and Financial Management, the job of Planning Finance Technician is done for the purpose of providing financial and technical program support to the District's facilities planning/construction financing programs and internal auditing function including ensuring the maintenance of budgeting and accounting systems for CFD/Mello-Roos programs and facility maintenance/construction projects, and processing financial information in accordance with established accounting requirements.

DISTINGUISHING CHARACTERISTICS

This job is distinguished from similar jobs by the following characteristics: positions in the fiscal series ensure proper processing of accounting and budgeting data and provide necessary financial information to management. They provide for timely delivery of checks, payroll, billing invoices and other accounting-related records, reports and materials and provide audit trails and assist in resolving accounting-related issues and disputes. The Planning Finance Technician is a specialized, advanced-level classification that performs accounting and program support activities requiring in-depth knowledge concerning technical application of accounting and accounting control principles for a program that supports facility construction and maintenance. This single-position class operates with more freedom to act and is typically assigned complete responsibility for specific accounting functions within the department. This class differs from the Accounting Assistant class which performs accounting and related clerical work of above average difficulty requiring independent judgment over an established function such as accounts payable. This class differs from the Accounting Technician in that the Planning Finance Technician has more public contact and customer problem-solving responsibility. This class differs from the Accounting Specialist which has complete responsibility for specific accounting functions, oversees and coordinates the assignments and work of Accounting Assistants, and serves as a technical advisor to the Finance Department on financial systems development and implementation.

PLANNING FINANCE TECHNICIAN

DRAFT 2/19/2009 Board Meeting

ESSENTIAL FUNCTIONS

- * Monitors construction contracts, agreements and related project documents for the purpose of maintaining the integrity of the contract and ensuring availability of appropriate funds.
- * Assists the Director of Planning and Financial Management with managing Community Facilities Districts for the purpose of establishing accounts, collecting assessments, and maintaining official files and records.
- * Performs record keeping and general clerical functions (e.g. scheduling, copying, faxing, etc.) for the purpose of supporting departmental/program operations.
- * Collaborates with property owners, developers, municipalities, district consultants and others on real estate transactions for the purpose of assisting them with deeds, title insurance, and other documents (e.g. secured agreements, demand letters, reconveyances, etc.).
- * Meets with developers, city planning agencies, and property owners for the purpose of assisting them with Mello-Roos annexation processes.
- * Assists individuals, school districts, departments, city, county, state and other agencies for the purpose of providing information, interpreting and applying accounting rules and regulations, resolving disputes, and facilitating accounting operations.
- * Prepares and processes documents, data and payments for the purpose of completing financial transactions in accordance with financial and legal requirements and providing written reference and/or conveying information.
- * Processes a variety of fiscal information (e.g. warrants, deposits, accounts receivables, refunds, fees, purchase orders, requisitions, invoices, etc.) for the purpose of updating information, completing financial transactions, ensuring timely and accurate submissions, and/or ensuring compliance with accounting requirements.

PLANNING FINANCE TECHNICIAN

DRAFT 2/19/2009 Board Meeting

- * Reconciles cash and/or account balances (e.g. bank statements, expenditures to budget, various funds, etc.) for the purpose of balancing and adjusting accounts in compliance with accounting practices.
- * Responds to inquiries, including phone, mail and walk-ins (e.g. district staff, vendors, district and site personnel, contractors, community representatives, local, state and/or federal agency personnel, etc.) for the purpose of interpreting and applying rules and regulations, resolving issues, providing requested information and/or referring to appropriate department personnel.
- * Develops/monitors/maintains a variety of fiscal information, files and records (e.g. invoices, requisitions, accounts payable, purchase orders, applications, etc.) for the purpose of ensuring proper processing of data and providing necessary information on assigned accounts, programs and projects.
- * Maintains files, accounts, and controls for the purpose of ensuring comprehensive and accurate accounting of data and transactions for assigned accounts.
- * Analyzes data of a statistical and/or financial nature (e.g. projections, financial statistics, etc.) for the purpose of preparing recommendations and/or reports for administrative review and action.
- * Compiles and maintains office reference manual for policies and procedures for executing developer fees, Mello-Roos and related real estate transactions (e.g. conveyances, demand letters, substitution of transfers, and subordinations).
- * Oversees various work activities as assigned (e.g. purchasing, reporting requirements, etc.) for the purpose of ensuring timely and accurate submission of information with appropriate District departments, customers, vendors, public agencies, etc.

OTHER FUNCTIONS

- * Performs other related duties as assigned.
- * Attends meetings as required for the purpose of receiving and/or conveying information.

PLANNING FINANCE TECHNICIAN

DRAFT 2/19/2009 Board Meeting

JOB REQUIREMENTS: Minimum Qualifications

Knowledge, Skills and Abilities

KNOWLEDGE is required to perform algebra and/or geometry; read technical information, compose a variety of documents and/or facilitate group discussions; and analyze situations to define issues and draw conclusions. Specific knowledge required to satisfactorily perform the functions of the job includes: accounting/bookkeeping principles.

SKILLS are required to perform multiple technical tasks with a potential need to upgrade skills in order to meet changing job conditions. Specific skills required to satisfactorily perform the functions of the job include: operating standard office equipment; performing accounting procedures; preparing and maintaining accurate records; and using pertinent software applications.

ABILITY is required to schedule activities; routinely gather, collate, and/or classify data; and use basic job related equipment. Flexibility is required to work with others under a variety of circumstances; analyze data utilizing defined but different processes; and operate equipment using standard methods of operation. Ability is also required to work with a diversity of individuals; work with data of different types and/or purposes; and utilize job related equipment. In working with others, problem solving is required to analyze issues, create plans of action and reach solutions; with data it is moderate to significant; and with equipment it is limited to moderate. Specific abilities required to satisfactorily perform the functions of the job include: adapting to changing work priorities; communicating with diverse groups; meeting deadlines and schedules; setting priorities; working as part of a team; working with minimal supervision; working with constant interruptions and working with detailed information/data.

Responsibility

Responsibilities include: working under limited supervision; directing other persons within a department, large work unit and/or across several small work units; and operating within a defined budget and/or financial guidelines. Utilization of resources from other work units is sometimes required to perform

CLASSIFIED PERSONNEL

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4216.3-66.4

PLANNING FINANCE TECHNICIAN

DRAFT 2/19/2009 Board Meeting

the job's functions. There is a continual opportunity to impact the Organization's services.

Working Conditions

The usual and customary methods of performing the job's functions requires the following physical demands: some lifting, carrying, pushing and/or pulling; some climbing and balancing; some stooping, kneeling, crouching and/or crawling; significant reaching, handling, fingering and/or feeling. Generally the job requires 85% sitting, 10% walking and 5% standing. The job is performed under minimal temperature variations, in a generally hazard free environment, and in a clean atmosphere.

Education

High School Diploma or equivalent supplemented by college-level courses in bookkeeping and accounting.

Experience

Three years of increasingly responsible experience in financial or statistical recordkeeping. Experience with construction project accounting and/or Mello-Roos or other public sector accounting systems is preferred but is not required.

Required Testing

None Specified

Certificates and Licenses

None Specified

Continuing Education/Training

None Specified

Other Requirements

Criminal Justice/Fingerprint Clearance; TB Clearance

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 24, 2009

BOARD MEETING DATE: March 5, 2009

PREPARED BY: Michael Taylor, Director, Finance
Steve Ma, Assoc. Supt., Business Services
Eric Dill, Exec. Director, Business Services

SUBMITTED BY: Ken Noah
Superintendent

SUBJECT: APPROVE AND CERTIFY THE 2008-09
GENERAL FUND SECOND INTERIM
BUDGET

EXECUTIVE SUMMARY

The Second Interim Budget Report (as of January 31, 2009) for 2008-09 is submitted for approval as required by the California Education Code. This report reflects budget adjustments since the First Interim Report, but does not incorporate changes to education funding included in the recently approved state budget due to the January 31st cut-off requirement.

Since the budget bill had not been finalized, the San Diego County Office of Education (SDCOE) advised county school districts to base their Second Interim report and Multi-Year Projection on the Governor's proposed budget. Furthermore, SDCOE did not allow districts to base any assumptions on the Governor's proposals around categorical flexibility or the proposed Federal Stimulus Package. The Governor's budget included a deficit of 9.685% for 2008-09. The effect of this proposed deficit on the District's budget resulted in a reduction of \$8.2 Mil in Revenue Limit income in the Second Interim report.

Income is down by \$2.4 Mil and expenditures are also down by \$900K (unrestricted and restricted). It should be noted that an adjustment to the beginning balance has been posted, which increased the Beginning Balance by \$1.3 Mil. This adjustment was included in the First Interim report as an estimate in the amount of \$1.2 Mil. Since then, the official audit report has been presented to and accepted by the Board at the January 15, 2009 Board Meeting with the amount of \$1.3 Mil.

Changes to both income and expense are noted on the pages entitled "Summary of Changes."

Included as back-up documentation for this agenda item are SACS (Standardized Account Code Structure) reports, as required by SDCOE. As part of the Notice of Criteria and Standards Review and Certification of Financial Condition, some standards are “Not Met.” Each of these “Not Met” conditions are explained in the boxes provided on the following pages. Conditions which cause SDUHSD to not meet a standard include:

- #3 Current projections indicate that enrollment will decrease in FY 2009-10 and FY 2010-11.
- #4 The district has absorbed a deficit to the Base Revenue Limit of 9.685%. For FY 2009-10 and FY 2010-11, the District has assumed that it will be a basic aid district.
- #6a The District received a one-time reimbursement from the Joint Powers Authority (JPA) for worker’s compensation insurance in the amount of \$689K; plus receipts for donations have been updated for FY 2008-09, FY 2009-10, and FY 2010-11.
- #8 Adequate reserves have sustained deficit spending in prior years. Steps are being taken to control spending and eliminate deficit spending.

MULTI-YEAR PROJECTION AND RECOVERY PLAN:

In response to the Governor’s proposal, district administration has been working with sites and departments to reduce non-essential expenditures in the current year. These actions include a freeze on hiring or filling positions, limited use of substitutes, limited use of over-time, and a hold on travel and conferences. The estimated unspent amount (unrestricted) for all departments in 2008-09 is \$1.0 Mil. These important cost saving measures will improve our ending balance for the current year.

In estimating the effects of the Governor’s proposal on budget year 2009-10 and 2010-11, significant expenditure reductions are required in order to maintain the state required 3.0% unrestricted reserve. The following is a summary of the proposed expenditure reductions that are incorporated into the multi-year projection:

Multi-Year Projection Assumptions: Second Interim February 20, 2009			
	2nd Interim 2008-09	2009-10	2010-11
Certificated/Classified/Benefits Reductions (unrestricted)	\$300,000	\$3,234,366	\$0
Site/Department Formula Budget Reductions (unrestricted)	\$495,808	\$536,015	\$0
TOTAL REDUCTION IN EXPENDITURES	\$795,808	\$3,770,381	\$0
Estimated Unspent Amounts (unrestricted) - All depts	\$1,000,000	\$1,000,000	\$1,000,000
3.0% Reserve required by State	Met	Met	Met

ITEM 17

This budget will change based on the recent approval of the 17-month state budget. The final version of the state budget did not factor into the assumptions used in the Second Interim due to the January 31, 2009 cut-off. Staff is analyzing the conditions in the state's education funding for both the current year and for budget year 2009-10. These changes will be brought back to the Board in the Spring Revision.

RECOMMENDATION:

It is recommended that the Board approve and certify the 2008-09 General Fund Second Interim Budget. It is further recommended the Board approve the positive certification regarding the District's ability to meet its financial obligations for the remainder of this fiscal year and two subsequent years, and supporting documents as required by AB 2861, Chapter 1150, Statutes of 1986.

FUNDING SOURCE: **General Fund (03-00 & 06-00)**

General Fund Revenue & Expenditures - 2008-09 2nd Interim

	2008-09 1st Interim			2008-09 2nd Interim			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
Revenue Limit	78,641,994	2,385,010	81,027,004	74,902,516	2,407,293	77,309,809	(3,717,195)
Federal Income	3,930	2,579,387	2,583,317	3,930	2,655,811	2,659,741	76,424
Other State Income	2,065,255	6,384,377	8,449,632	2,108,555	6,643,460	8,752,015	302,383
Local Income	1,384,679	5,848,816	7,233,495	2,331,182	5,810,445	8,141,627	908,132
Transfers	22,500	0	22,500	22,500	0	22,500	0
Encroachment	(8,930,739)	8,930,739	0	(8,833,749)	8,833,749	0	0
TOTAL PROJECTED INCOME	73,187,619	26,128,329	99,315,948	70,534,934	26,350,758	96,885,692	(2,430,256)
PROJECTED EXPENDITURES							
Certificated Salaries	41,815,628	9,141,004	50,956,632	41,390,216	8,816,507	50,206,723	(749,909)
Classified Salaries	11,135,483	6,807,876	17,943,359	11,181,652	6,697,462	17,879,114	(64,245)
Benefits	14,301,920	4,575,509	18,877,429	14,232,545	4,602,948	18,835,493	(41,936)
Books & Supplies	3,765,317	4,174,890	7,940,207	3,368,644	4,561,578	7,930,222	(9,985)
Services & Operating Expenses	6,288,405	2,489,006	8,777,411	6,189,270	2,536,647	8,725,917	(51,494)
Capital Outlay	120,463	78,000	198,463	120,263	119,031	239,294	40,831
Other Outgo	(611,885)	967,219	355,334	(461,110)	816,444	355,334	0
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	76,815,331	28,233,504	105,048,835	76,021,480	28,150,617	104,172,097	(876,738)
Estimated Unspent	750,000	1,000,000	1,750,000	1,000,000	1,000,000	2,000,000	250,000
Expenditures (over/under) Revenue	(2,877,712)	(1,105,175)	(3,982,887)	(4,486,546)	(799,859)	(5,286,405)	(1,303,518)
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	8,973,690	2,176,786	11,150,476	8,973,690	2,176,786	11,150,476	0
Audit Adjustment	1,215,742	0	1,215,742	1,325,599	0	1,325,599	109,857
Adjusted Beginning Balance	10,189,432	2,176,786	12,366,218	10,299,289	2,176,786	12,476,075	109,857
Projected Ending Balance - June 30	7,311,720	1,071,611	8,383,331	5,812,743	1,376,927	7,189,670	(1,193,661)
COMPONENTS OF THE ENDING BALANCE:							
Revolving Cash Fund 9130	30,000		30,000	30,000		30,000	0
Stores Inventory 9320	1,144		1,144	1,144		1,144	0
Recommended Min Reserve (4.5%)	4,727,198		4,727,198	4,687,744		4,687,744	(39,453)
Other Commitments	275,000		275,000	275,000		275,000	0
Reserve for categorical programs		1,071,611	1,071,611		1,376,927	1,376,927	305,316
Total Components	5,033,342	1,071,611	6,104,953	4,993,888	1,376,927	6,370,815	265,863
RESERVE FOR ECONOMIC UNCERTAINTIES	2,278,378 2.17%	0 0.00%	2,278,378 2.17%	818,855 0.79%	0 0.00%	818,855 0.79%	(1,459,524) -1.38%

REVENUE LIMIT SOURCES

ITEM 17

Object	Resource		2008-09 1st Interim			2008-09 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011		STATE AID	6,406,779		6,406,779	4,228,236		4,228,236	(2,178,543)
8021		HOMEOWNERS' EXEMPTION	780,831		780,831	734,214		734,214	(46,617)
8041		SECURED TAXES	76,340,431		76,340,431	73,386,072		73,386,072	(2,954,359)
8042		UNSECURED TAXES	2,494,293		2,494,293	2,609,490		2,609,490	115,197
8043		PRIOR YEAR TAXES	0		0	13,819		13,819	13,819
8044		SUPPLEMENTAL TAXES	1,532,138		1,532,138	744,295		744,295	(787,843)
8045		ED REV AUGMENT FUNDS(ERAF)	(7,543,060)		(7,543,060)	(5,343,067)		(5,343,067)	2,199,993
8047		COMMUNITY REDEVELOPMENT FUNDS	8,970		8,970	10,910		10,910	1,940
8082		OTHER TAXES	1,000		1,000	2,000		2,000	1,000
8089		50% RECAPTURE, OTHER TAXES	(500)		(500)	(1,000)		(1,000)	(500)
8091		SPECIAL ED ADA	(2,000,000)	2,000,000	0	(2,000,000)	2,000,000	0	0
8092		PERS REDUCTION TRANSFER	621,112		621,112	517,547		517,547	(103,565)
8097		SPECIAL ED EXCESS TAX		385,010	385,010		407,293	407,293	22,283
		TOTAL-REVENUE LIMIT SOURCES	78,641,994	2,385,010	81,027,004	74,902,516	2,407,293	77,309,809	(3,717,195)
		@ 12,090 Est ADA					@ 12,090 ADA		
		Base Rev. Lim.	\$ 7,019.08			Base Rev. Lim.	\$ 7,019.08		
		Est Deficit 4.713%, 2008-09	\$ 330.81			Est. Deficit 9.685%	\$ 679.78		
		Funded Base Rev. Lim.	\$ 6,688.27			Funded Base Rev. Lim.	\$ 6,339.28		

FEDERAL INCOME

ITEM 17

Object	Resource		2008-09 1st Interim			2008-09 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290 000	0000 024		3,930		3,930	3,930		3,930	0
8290 000	3010 000			447,105	447,105		493,835	493,835	46,730
8290 001	3010 000	P		53,056	53,056		53,056	53,056	0
8181 000	3310 000			1,590,715	1,590,715		1,606,803	1,606,803	16,088
8290 000	3550 001			90,000	90,000		94,261	94,261	4,261
8290 000	3550 002			11,000	11,000		11,000	11,000	0
8290 000	3710 001	D		930	930		930	930	0
8290 000	4035 000			215,805	215,805		225,760	225,760	9,955
8290 000	4035 000	P		54,793	54,793		54,793	54,793	0
8290 000	4036 000			5,208	5,208		5,208	5,208	0
8290 000	4045 000			4,268	4,268		4,434	4,434	166
8290 000	4045 000	P		1,861	1,861		744	744	(1,117)
8290 001	4045 000	D		0	0		1,861	1,861	1,861
8290 000	4110 000	P		5,978	5,978		5,978	5,978	0
8290 001	4201 000	D		21,565	21,565		23,120	23,120	1,555
8290 000	4201 000	P		1,840	1,840		0	0	(1,840)
8290 000	4203 000			55,955	55,955		54,720	54,720	(1,235)
8290 000	4203 000	P		16,732	16,732		16,732	16,732	0
8290 000	5810 003	P		2,576	2,576		2,576	2,576	0
			3,930	2,579,387	2,583,317	3,930	2,655,811	2,659,741	76,424

P PRIOR YEAR
D DEFERRED

OTHER STATE INCOME

ITEM 17

Object	Resource	CODE		2008-09 1st Interim			2008-09 2nd Interim			Change
				UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8311 000	0000 000		SUMMER SCHOOL/HOURLY PROGRAMS	642,233		642,233	741,418		741,418	99,185
8550 000	0426 000		SP. ED. - MANDATED COST BUYOUT (06/07 - 6 of 10yrs)	43,000		43,000	43,260		43,260	260
8560 000	1100 000		LOTTERY	1,380,022		1,380,022	1,323,877		1,323,877	(56,145)
8590 000	6286 000		ENGLISH LANGUAGE LEARNER		19,800	19,800		25,172	25,172	5,372
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		198,000	198,000		139,035	139,035	(58,965)
8590 000	6378 000		CAL HEALTH SCIENCE CAP BLDG PRJ		24,403	24,403		61,903	61,903	37,500
8590 000	6405 000		SCHOOL SAFETY & VIOLENCE PREVENTION		378,967	378,967		378,967	378,967	0
8590 000	6500 000		SPECIAL ED CAHSEE		62,202	62,202		62,202	62,202	0
8359 000	6520 000		SPED PROJ WORKABILITY		272,022	272,022		272,484	272,484	462
8359 000	6530 000		SPED LOW INCIDENCE		1,516	1,516		1,566	1,566	50
8359 000	6535 000		SPED PERSONNEL STAFF DEV		3,803	3,803		3,821	3,821	18
8590 000	6660 000		TUPE/TOBACCO USE PREVENTION ED.		11,917	11,917		13,933	13,933	2,016
8590 001	6670 005		TUPE 9-12 STOP IV		108,765	108,765		108,765	108,765	0
8590 000	6760 000		ARTS & MUSIC BLOCK GRANT		173,213	173,213		173,213	173,213	0
8590 000	7080 000		SUPPLEMENTAL SCHOOL COUNSELING PGRM		638,101	638,101		638,101	638,101	0
8311 000	7090 000		ECONOMIC IMPACT AID		276,363	276,363		318,860	318,860	42,497
8590 001	7100 000	D	ED TECH DIGITAL HS		4,810	4,810		4,810	4,810	0
8590 001	7110 000	D	ED TECH		1,591	1,591		1,591	1,591	0
8311 000	7140 000		GIFTED AND TALENTED (GATE)		99,611	99,611		112,607	112,607	12,996
8590 000	7156 000		INSTRUCTIONAL MATERIAL BLOCK GRANT - AB1781		889,872	889,872		889,872	889,872	0
8311 000	7230 000		TRANSPORTATION - Home to School		435,407	435,407		435,407	435,407	0
8311 000	7240 000		TRANSPORTATION-Special Education		56,182	56,182		56,182	56,182	0
8311 001	7265 000	D	SCHOOL IMPROVEMENT PROGRAM		4,604	4,604		4,604	4,604	0
8590 000	7271 000		PEER ASSISTANCE & REVIEW/ENTITLE.		40,000	40,000		40,000	40,000	0
8590 000	7370 004		SSP CCA DEMO GRANT		17,025	17,025		17,025	17,025	0
8590 000	7370 005	P	SSP BIOTECH GRANT - SDA		125,000	125,000		125,000	125,000	0
8590 000	7390 000		PUPIL RETENTION BLOCK GRANT		66,301	66,301		66,301	66,301	0
8590 000	7392 000		TEACHER CREDENT BLOCK GRANT		224,436	224,436		240,071	240,071	15,635
8590 000	7393 000		PROFESSIONAL DEVELOPMENT BLOCK GRANT		493,304	493,304		567,230	567,230	73,926
8590 000	7394 000		TARGETED INSTRUCTIONAL IMPROV BLOCK GRANT		1,374,762	1,374,762		1,462,688	1,462,688	87,926
8590 000	7395 000		SCHOOL & LIBRARY IMPROV BLOCK GRANT		376,426	376,426		416,076	416,076	39,650
8590 000	7396 000	P	DISCRETIONARY BLOCK GRANT SCHOOL SITE		5,974	5,974		5,974	5,974	0
			TOTAL OTHER STATE REVENUE	2,065,255	6,384,377	8,449,632	2,108,555	6,643,460	8,752,015	302,383
		D	DEFERRED							
		P	PRIOR YEAR							

LOCAL INCOME

ITEM 17

Object	Resource		2008-09 1st Interim			2008-09 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8689 050	0000 300	TRANSP FEES-ATHL-TP	115,000		115,000	115,000		115,000	0
8689 100	0000 300	TRANSP FEES-ATHL-LCC	95,000		95,000	95,000		95,000	0
8689 130	0000 300	TRANSP FEES-ATHL-SDA	12,000		12,000	12,000		12,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	16,000		16,000	16,000		16,000	0
8650 XXX	0000 634/5	M & O FIELD USE	70,000		70,000	129,966		129,966	59,966
8699 000	0100 030	22ND AGR DIST NON COOP	122,546		122,546	122,546		122,546	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	50,000		50,000	50,000		50,000	0
8689 001	0100 039	OTHER PARKING FINES FEES	5,715		5,715	8,273		8,273	2,558
8660 000	0100 040	INTEREST	425,000		425,000	425,000		425,000	0
8631 000	0100 046	SALE OF EQUIPMENT & SUPPLIES	8,300		8,300	17,266		17,266	8,966
8689 014	0100 047	STUDENT PARKING FEES-CCA	15,000		15,000	15,000		15,000	0
8689 010	0100 048	STUDENT PARKING FEES-LCC	24,000		24,000	24,000		24,000	0
8689 013	0100 049	STUDENT PARKING FEES-SDA	13,000		13,000	13,000		13,000	0
8689 005	0100 050	STUDENT PARKING FEES-TP	29,000		29,000	29,000		29,000	0
8677 014	0100 051	ADMIN DEV FEES RSF/SB	2,000		2,000	2,000		2,000	0
8650 000	0100 XXX	LEASES AND RENTALS - SITE USE	107,973		107,973	109,831		109,831	1,858
8650 001	0100 302	BLDG/FIELD USE DIST WIDE	2,000		2,000	2,000		2,000	0
8792 000	6500 000	SPECIAL EDUCATION		3,864,121	3,864,121		3,825,750	3,825,750	(38,371)
8677 010	6500 004	COASTAL LEARNING ACADEMY		110,000	110,000		110,000	110,000	0
8677 000	6500 007	SP ED, NCCSE		80,000	80,000		80,000	80,000	0
8675 001	7230 002	TRANSPORT.SERVICES PARENT PAY		490,000	490,000		490,000	490,000	0
8699 000	9010 007	SB70 CAREER DEV - 7TH/8TH GRADES		10,000	10,000		10,000	10,000	0
8677 000	9025 000	ROP COUNTY OFFICE		1,294,695	1,294,695		1,294,695	1,294,695	0
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	272,145	0	272,145	455,834	0	455,834	183,689
8783 000	XXXX XXX	OTHER TRANSFERS FROM JPA				689,466			
		TOTAL LOCAL REVENUE	1,384,679	5,848,816	7,233,495	2,331,182	5,810,445	7,452,161	218,666
8919 019	0100 085	TRANSFER FROM CAP. FAC. 25-19	22,500		22,500	22,500		22,500	0
		SUBTOTAL TRANSFERS	22,500	0	22,500	22,500	0	22,500	0
8980 000	0000 000	UNRESTRICTED RESERVE	(8,930,739)		(8,930,739)	(8,833,749)		(8,833,749)	96,990
8980 000	3010 000	TITLE I BASIC GRTS LOW INC&NEG		21,358	21,358		0	0	(21,358)
8980 000	3550 003	DISTRICT MATCH - PERKINS		17,700	17,700		17,700	17,700	0
8980 000	6378 000	CAL HEALTH SCIENCE CAP BLD PRJ		37,500	37,500		0	0	(37,500)
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		3,444,447	3,444,447		3,418,520	3,418,520	(25,927)
8980 000	6520 000	SPEC PROJ. WORKABILITY I LEA		31,097	31,097		0	0	(31,097)
8980 000	7156 000	IMFRP/INST MAT REALIGN		(451,618)	(451,618)		(451,618)	(451,618)	0
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.		2,699,589	2,699,589		2,727,463	2,727,463	27,874
8980 000	7271 000	PEER ASST & REVIEW/ENTITL		40,000	40,000		40,000	40,000	0
8980 000	7392 000	TEACHER CREDENT BLOCK GRANT		78,666	78,666		69,684	69,684	(8,982)
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		3,000,000	3,000,000		3,000,000	3,000,000	0
8980 000	9010 000	OTHER LOCAL INCOME		12,000	12,000		12,000	12,000	0
		SUBTOTAL ENCROACHMENT	(8,930,739)	8,930,739	0	(8,833,749)	8,833,749	0	0
		TOTAL TRANSFERS	(8,908,239)	8,930,739	22,500	(8,811,249)	8,833,749	22,500	0
		TOTAL ALL REVENUE W/O TEMP TRSFERS	74,799,659	26,509,698	99,315,948	70,534,934	26,350,758	96,196,226	(3,119,722)
		OTHER I/F TRANSFERS IN-TEMP	5,000,000	0	5,000,000	5,000,000	0	5,000,000	0
		TOTAL REVENUE WITH ALL TRANSFERS	79,799,659	26,509,698	104,315,948	75,534,934	26,350,758	101,196,226	(3,119,722)

CERTIFICATED SALARIES

ITEM 17

Object	Resource		2008-09 1st Interim			2008-09 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	34,606,686	7,039,211	41,645,897	34,203,968	6,959,731	41,163,699	(482,198)
1100 000		INSURANCE ACCOUNT PAYOUT	0	0	0	0	0	0	0
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	3,240,221	901,886	4,142,107	3,240,221	652,839	3,893,060	(249,047)
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	3,658,943	569,526	4,228,469	3,665,739	569,526	4,235,265	6,796
1900 000		OTHER CERTIFICATED	309,778	630,381	940,159	280,288	634,411	914,699	(25,460)
		TOTAL-OBJECT CODE 1000	41,815,628	9,141,004	50,956,632	41,390,216	8,816,507	50,206,723	(749,909)

CLASSIFIED SALARIES

ITEM 17

Object	Resource		2008-09 1st Interim			2008-09 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	625,248	2,100,961	2,726,209	625,248	1,969,272	2,594,520	(131,689)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	3,268,540	3,786,846	7,055,386	3,297,124	3,783,137	7,080,261	24,875
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	906,886	270,240	1,177,126	916,502	298,230	1,214,732	37,606
2400 000		CLERICAL & OFFICE PERSONNEL	5,742,068	522,416	6,264,484	5,697,326	519,319	6,216,645	(47,839)
2900 000		OTHER CLASSIFIED	592,741	127,413	720,154	645,452	127,504	772,956	52,802
		TOTAL-OBJECT CODE 2000	11,135,483	6,807,876	17,943,359	11,181,652	6,697,462	17,879,114	(64,245)

EMPLOYEE BENEFITS

ITEM 17

Object	Resource		2008-09 1st Interim			2008-09 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,699,413	730,938	4,430,351	3,664,209	724,519	4,388,728	(41,623)
3200 000		PUBLIC EMP. RETIREMENT SYS - PERS	1,061,281	580,019	1,641,300	1,069,340	567,028	1,636,368	(4,932)
3311/2 000		SOCIAL SECURITY	736,870	422,753	1,159,623	734,242	416,185	1,150,427	(9,196)
3321/2 000		MEDICARE CERTIFICATED	745,167	210,705	955,872	742,716	209,162	951,878	(3,994)
3400 000		INC PROTCT+CERT DNTAL+LIFE (FY 05-06 CERT DNTAL & LIFE MOVED TO OBJECT 3900)	458,044	123,595	581,639	445,459	120,759	566,218	(15,421)
3500 000		UNEMPLOYMENT INSURANCE	161,943	47,014	208,957	160,533	46,444	206,977	(1,980)
3600 000		WORKERS' COMPENSATION	1,003,814	260,652	1,264,466	996,007	257,614	1,253,621	(10,845)
3700 000		RETIREE BENEFITS (H & W)	425,427	119,338	544,765	423,594	119,251	542,845	(1,920)
3800 000		PERS REDUCTION	401,802	188,644	590,446	303,384	184,207	487,591	(102,855)
3900 000		FLEX ACCOUNTS	5,608,159	1,891,851	7,500,010	5,693,061	1,957,779	7,650,840	150,830
		TOTAL-OBJECT CODE 3000	14,301,920	4,575,509	18,877,429	14,232,545	4,602,948	18,835,493	(41,936)

BOOKS AND SUPPLIES

ITEM 17

Object	Resource		2008-09 1st Interim			2008-09 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	692,707	692,707	0	633,742	633,742	(58,965)
4200 000		BOOKS OTHER THAN TEXTBOOKS	13,300	39,000	52,300	15,950	39,000	54,950	2,650
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS SCIENCE LAB MATERIALS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	3,372,125	3,021,077	6,393,202	2,944,702	3,466,425	6,411,127	17,925
4400 000		NON-CAPITALIZED EQUIPMENT MAT/SUP/EQUIP TECH	379,892	422,106	801,998	407,992	422,411	830,403	28,405
		TOTAL-OBJECT CODE 4000	3,765,317	4,174,890	7,940,207	3,368,644	4,561,578	7,930,222	(9,985)

SERVICES AND OPERATING EXPENSES

ITEM 17

Object	Resource		2008-09 1st Interim			2008-09 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	150,000	435,000	585,000	150,000	580,000	730,000	145,000
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	172,154	146,035	318,189	164,252	145,589	309,841	(8,348)
5300 000		DISTRICT DUES & MEMBERSHIP	39,750	15,915	55,665	43,163	13,315	56,478	813
5400 000		INSURANCE	535,000	0	535,000	529,000	0	529,000	(6,000)
5500 000		UTILITIES	2,814,000	0	2,814,000	2,713,085	1,800	2,714,885	(99,115)
5600 000		RENTALS, LEASES & REPAIRS	783,337	130,174	913,511	776,856	140,224	917,080	3,569
5700 000		INTER-PROGRAM SERVICES	378,523	(380,023)	(1,500)	377,923	(379,423)	(1,500)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	1,037,831	2,121,885	3,159,716	1,057,081	2,009,122	3,066,203	(93,513)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	377,810	20,020	397,830	377,910	26,020	403,930	6,100
		TOTAL-OBJECT CODE 5000	6,288,405	2,489,006	8,777,411	6,189,270	2,536,647	8,725,917	(51,494)

CAPITAL OUTLAY

ITEM 17

Object	Resource		2008-09 1st Interim			2008-09 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITES	0	0	0	0	0	0	0
6200 000		IMPROVEMENT	0	0	0	0	0	0	0
6400 000		EQUIPMENT	15,953	78,000	93,953	15,953	81,031	96,984	3,031
6500 000		EQUIPMENT REPLACEMENT	104,510	0	104,510	104,310	38,000	142,310	37,800
		TOTAL-OBJECT CODE 6000	120,463	78,000	198,463	120,263	119,031	239,294	40,831

OTHER OUTGO

ITEM 17

Object	Resource		2008-09 1st Interim			2008-09 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	6500 001	STATE SPECIAL SCHOOLS	0	0	0	0	0	0	0
7142 000	6500 001	OTHER TUITION & SPEC. ED XCES COSTS	0	25,000	25,000	0	25,000	25,000	0
7142 001	9010 002	SP. ED. XCES COST/CO OFC	0	12,000	12,000	0	12,000	12,000	0
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(407,219)	407,219	0	(256,444)	256,444	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(76,163)	0	(76,163)	(76,163)	0	(76,163)	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(164,526)	0	(164,526)	(164,526)	0	(164,526)	0
7615 014	8150 000	TRSF FROM GEN TO DEF. MAINT. FUND 14-00	0	520,000	520,000	0	520,000	520,000	0
7619 015	0000 800	TRSF FROM GEN TO FUND 15-00	36,023	3,000	39,023	36,023	3,000	39,023	0
		TOTAL-OBJECT CODE 7000	(611,885)	967,219	355,334	(461,110)	816,444	355,334	0
		TOTAL-ALL EXPENDITURES	76,815,331	28,233,504	105,048,835	76,021,480	28,150,617	104,172,097	(876,738)
		GRAND TOTAL-ALL EXPENDITURES	76,815,331	28,233,504	105,048,835	76,021,480	28,150,617	104,172,097	(876,738)
		OTHER I/F TRANSFERS IN-TEMP	5,000,000	0	5,000,000	5,000,000	0	5,000,000	0

ITEM 17

San Dieguito Union High School District
Business Services Division
Finance Department

2008-09
2nd Interim
Summary of Changes

Income:	<u>1st Interim</u>	<u>2nd Interim</u>	<u>Summary of Changes</u>	
Revenue Limit	81,027,004	77,309,809	(3,717,195)	* Revenue Limit proration factor increased from 4.713% to 9.685%
Federal	2,583,317	2,659,741	76,424	<u>Increase in Misc. Programs:</u> * 46K Elementary and Secondary Education Act (ESEA) * 16K Individuals with Disabilities Act (IDEA) * 10K No Child Left Behind (NCLB)
Other State	8,449,632	8,752,015	302,383	* (110K) Lottery (rate change) * 99K Summer School Rate Change <u>Increase in Restricted Programs:</u> * 42K Economic Impact Aid (EIA) * 13K Gifted and Talented Education (GATE) * 5K English Learner * 38K Cal Health Service Project * 218K Block Grants
Local	7,233,495	8,141,627	908,132	* 689K Insurance Refund * 174K Misc. Donations
Transfers	22,500	22,500	0	
Encroachment	(8,930,739)	(8,833,749)	96,990	* (26K) Spec. Ed. Instruction * 28K Spec. Ed. Transportation <u>Programs not Encroaching anymore since 1st Interim</u> * (31K) Workability * (38K) Cal Health Science Project * (9K) Teacher Credentialing Block Grant * (21K) Title I
Total	99,315,948	96,885,692	(2,430,256)	

ITEM 17

San Dieguito Union High School District
Business Services Division
Finance Department

2008-09
2nd Interim
Summary of Changes

Expenditures:	<u>1st Interim</u>	<u>2nd Interim</u>	<u>Summary of Changes</u>	
Certificated Salaries	50,956,632	50,206,723	(749,909)	* (300K) Column Changes (Salary increases as a result of teachers attaining additional semester units and/or a Masters degree or PhD) * (324K) Categorical Salary Reductions to 4300-999 (Projected Unspent) * (100K) 1.49 Reduction in FTE
Classified Salaries	17,943,359	17,879,114	(64,245)	* (100K) Categorical Salary Reduction to 4300-999
Benefits	18,877,429	18,835,493	(41,936)	* (97K) PERS Reduction buyout factor * Certificated Flexible Spending Account (FSA) estimated increase was 5%, actual increase was 8.65%
Books & Supplies	7,940,207	7,930,222	(9,985)	* (407K) 2nd Interim reductions & 25% Unallocated Sweep * 387K Categoricals Projected Unspent (4300-999)
Services & Operating Expenses	8,777,411	8,725,917	(51,494)	* (100K) 2nd Interim reductions - Utilities * 45K NPS Subagreements
Capital Outlay	198,463	239,294	40,831	* 38K Categorical contribution to District-wide computer replacement
Other Outgo	355,334	355,334	0	
Total	105,048,835	104,172,097	(876,738)	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	2008-09 1st Interim Budget			2008-09 2nd Interim Budget			2009-10			2010-11						
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL				
4	Basic Aid Scenario															
5	Basic Aid-2.5%															
6	Basic Aid 2.5%															
7	2008-09 1st Interim Budget			2008-09 2nd Interim Budget			2009-10			2010-11						
8	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL				
9																
10	Income:															
11	Revenue Limit	82,645,983	2,385,010	85,030,993	83,130,512	2,407,293	85,537,805	77,291,510	2,407,293	79,698,803	78,377,320	2,419,329	80,796,649			
12	Est R/L deficit	(4,003,989)		(4,003,989)	(8,227,996)		(8,227,996)			0			0			
13	Federal Income	3,930	2,579,387	2,583,317	3,930	2,655,811	2,659,741	3,930	2,655,811	2,659,741	3,930	2,655,811	2,659,741			
14	Oth State Income	2,065,255	6,384,377	8,449,632	2,108,555	6,643,460	8,752,015	2,108,555	6,643,460	8,752,015	2,108,555	6,676,677	8,785,232			
15	Local Income	1,384,679	5,848,816	7,233,495	2,331,182	5,810,445	8,141,627	1,384,679	5,848,816	7,233,495	1,584,679	5,848,816	7,433,495			
16	Transfers In	22,500	0	22,500	22,500	0	22,500	22,500	0	22,500	22,500	0	22,500			
17	Encroachment	(8,930,739)	8,930,739	0	(8,833,749)	8,833,749	0	(9,081,094)	9,081,094	0	(9,326,284)	9,326,284	0			
18	Total Income	73,187,619	26,128,329	99,315,948	70,534,934	26,350,758	96,885,692	71,730,080	26,636,474	98,366,554	72,770,700	26,926,917	99,697,618			
19																
20	Expenditures:															
21	Certif Salaries	41,815,628	9,141,004	50,956,632	41,390,216	8,816,507	50,206,723	41,210,512	8,856,507	50,067,019	42,194,607	8,896,507	51,091,114			
22	Classif Salaries	11,135,483	6,807,876	17,943,359	11,181,652	6,697,462	17,879,114	10,116,932	6,722,462	16,839,394	10,285,783	6,747,462	17,033,245			
23	Benefits	14,301,920	4,575,509	18,877,429	14,232,545	4,602,948	18,835,493	14,038,318	4,602,948	18,641,266	14,740,234	4,602,948	19,343,182			
24	Supplies/Materials	3,765,317	4,174,890	7,940,207	3,368,644	4,561,578	7,930,222	2,889,896	4,561,578	7,451,474	2,967,923	6,061,578	9,029,501			
25	Services + Other Opr	6,288,405	2,489,006	8,777,411	6,189,270	2,536,647	8,725,917	6,294,488	2,536,647	8,831,135	6,464,439	2,536,647	9,001,086			
26	Capital Outlay	120,463	78,000	198,463	120,263	119,031	239,294	122,307	119,031	241,338	125,610	119,031	244,641			
27	Other Outgo	(611,885)	967,219	355,334	(461,110)	816,444	355,334	(461,110)	816,444	355,334	(461,110)	816,444	355,334			
28	Categorical			0			0			0			0			
29	Total Expenditures	76,815,331	28,233,504	105,048,835	76,021,480	28,150,617	104,172,097	74,211,343	28,215,617	102,426,960	76,317,486	29,780,617	106,098,103			
30	Est Unspent	(750,000)	(1,000,000)	(1,750,000)	(1,000,000)	(1,000,000)	(2,000,000)	(1,000,000)	(2,500,000)	(3,500,000)	(1,000,000)	(1,000,000)	(2,000,000)			
31	Est Expenditures	76,065,331	27,233,504	103,298,835	75,021,480	27,150,617	102,172,097	73,211,343	25,715,617	98,926,960	75,317,486	28,780,617	104,098,103			
32																
33	Excess or (Deficit)	(2,877,712)	(1,105,175)	(3,982,887)	(4,486,546)	(799,859)	(5,286,405)	(1,481,263)	920,857	(560,406)	(2,546,786)	(1,853,700)	(4,400,485)			
34																
35																
36																
37	Begin Bal	8,973,690	2,176,786	11,150,476	8,973,690	2,176,786	11,150,476	5,812,743	1,376,927	7,189,670	4,331,480	2,297,784	6,629,264			
38	Audit Adjustment	1,215,742	0	1,215,742	1,325,599	0	1,325,599		0	0		0	0			
39	Adj Beg Bal	10,189,432	2,176,786	12,366,218	10,299,289	2,176,786	12,476,075	5,812,743	1,376,927	7,189,670	4,331,480	2,297,784	6,629,264			
40	Ending Balance	7,311,720	1,071,611	8,383,331	5,812,743	1,376,927	7,189,670	4,331,480	2,297,784	6,629,264	1,784,694	444,084	2,228,778			
41																
42																
43	Components of EB:															
44	RCF	30,000		30,000	30,000		30,000	30,000		30,000	30,000		30,000			
45	STORES	1,144		1,144	1,144		1,144	1,500		1,500	1,500		1,500			
46	Reserve @ 4.5%	4,727,198		4,727,198	4,687,744		4,687,744	4,451,713		4,451,713	4,684,415		4,684,415			
47	Other Commnts	275,000		275,000	275,000		275,000	275,000		275,000	275,000		275,000			
48	Resv:possible sal incr	0		0	0		0	0		0	168,052	50,617	218,669			
49	Special Reserve			0			0				(2,400,000)		(2,400,000)			
50																
51	Resv for cat progs	0	1,071,611	1,071,611	0	1,376,927	1,376,927	0	2,297,784	2,297,784	0	393,467	393,467			
52	Total Components	5,033,342	1,071,611	6,104,953	4,993,888	1,376,927	6,370,815	4,758,213	2,297,784	7,055,997	2,758,966	444,084	3,203,050			
53				0			0			0			0			
54	Econ Uncertainties	2,278,378	0	2,278,378	818,855	0	818,855	(426,734)	0	(426,734)	(974,272)	0	(974,272)			
55		2.17%		2.17%	0.80%		0.80%	-0.43%		-0.43%	-0.94%		-0.94%			
56																
57																
58																
59	ADA est = 12,090 [incl 20 NPS + 10 Comm Day]				ADA est = 12,090 [incl 20 NPS + 10 Comm Day]			ADA est = 12,090			ADA est = 12,090					
60	R/L COLA est @ 5.66% AND 4.71% deficit				R/L COLA est @ 5.66% AND 9.685% deficit			District enters Basic Aid--November COE Tax Estimate			Continued Basic Aid, loss of supplemental tax					
61	No COLA on SpEd				No COLA on SpEd			Property Tax increase 2.5%			Property Tax increase 2.5%					
62	No Mandated Cost income				No Mandated Cost income			SpEd income est @ 0% COLA			Estimated COLA 0.5%					
63	Gifts & Donations = amt actually rec'd				Gifts & Donations = amt actually rec'd			No mandated cost income			SpEd income est @ 0% COLA					
64								Gifts & donations @ \$359,664			No mandated cost income					
65								Encroachment estimated			Gifts & donations @ \$559,664					
66											Encroachment estimated					
67	Certif Step = \$802,263 Col = \$300K				Certif Step = \$802,263 Col = actual			Certif Step \$687,746 & Col @ \$300K			Certif Step @ \$703,479 & Col @ \$300K					
68	Tot 543.42 FTE, -24 FTE from 2007-08				Tot 543.42 FTE, -24 FTE from 2007-08			Certif COLA = 0%			Class Step = \$195,491					
69								Class Step = \$191,803			Reserve for Salary increase 0.25% all groups					
70	Class Step = \$119,895				Class Step = \$119,895			Site Formula Budgets reduced by \$536,015 (THINGS)								
71	COLA = 2.84%-Classif+Non-Repstnd				COLA = 2.84%-Classif+Non-Repstnd			\$1.5M textbook adoption deferral								
72	COLA Total = \$457,635				COLA Total = \$457,635			Reduce salary & benefits by 3,234,366			CPI on THINGS = 2.7%					
73	H&W + 5% = \$391,384				H&W + 5% = \$391,384											
74																
75								CPI on THINGS = 1.7%								
76	2/24/2009 12:09 PM															

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:
This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 05, 2009 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Christina Haught Telephone: (760) 753-6491 x5553
Title: Budget Analyst E-mail: christina.haught@sduhsd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7a	Deferred Maintenance	If applicable, changes occurring since first interim meet the required deferred maintenance facilities funding.	X	
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Ending Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., designated for economic uncertainties, undesignated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time resources that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than the standard for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2007-08) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since first interim in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
			n/a	
			n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. Second Interim Projected Year Totals data for Current Year are extracted. If Second Interim Form MYPI exists, Projected Year Totals data will be extracted for the two subsequent years; if not, enter data into the second column.

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RL, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2008-09)	12,090.00	12,090.00	0.0%	Met
1st Subsequent Year (2009-10)	12,090.00	12,090.00	0.0%	Met
2nd Subsequent Year (2010-11)	12,090.00	12,090.00	0.0%	Met

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2008-09)	12,569	12,569	0.0%	Met
1st Subsequent Year (2009-10)	12,488	12,488	0.0%	Met
2nd Subsequent Year (2010-11)	12,462	12,462	0.0%	Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2005-06)	11,731	12,190	96.2%
Second Prior Year (2006-07)	11,950	12,375	96.6%
First Prior Year (2007-08)	12,003	12,472	96.2%
		Historical Average Ratio:	96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.8%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2008-09)	12,080	12,569	96.1%	Met
1st Subsequent Year (2009-10)	12,080	12,488	96.7%	Met
2nd Subsequent Year (2010-11)	12,080	12,462	96.9%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

District is experiencing flattening enrollment and is on the verge of becoming a Basic Aid district.

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Revenue Limit Standard Percentage Range:

4A. Calculating the District's Projected Change in Revenue Limit

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2008-09)	80,020,882.00		
1st Subsequent Year (2009-10)	83,580,833.00	79,271,145.00	-5.2%	Not Met
2nd Subsequent Year (2010-11)	87,414,181.00	80,347,608.00	-8.1%	Not Met

4B. Comparison of District Revenue Limit to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected revenue limit has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

District has absorbed a deficit to the Base Revenue Limit of 9.685%. For FY 09/10 and 10/11, the District has assumed that it will be a Basic Aid district.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2005-06)	62,493,006.51	69,662,488.70	89.7%
Second Prior Year (2006-07)	64,411,616.40	72,109,709.68	89.3%
First Prior Year (2007-08)	66,588,151.10	74,469,260.70	89.4%
	Historical Average Ratio:		89.5%

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.5% to 92.5%	86.5% to 92.5%	86.5% to 92.5%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2008-09)	66,804,413.00	75,985,457.00	87.9%	Met
1st Subsequent Year (2009-10)	65,365,762.00	74,175,320.00	88.1%	Met
2nd Subsequent Year (2010-11)	67,220,624.00	76,281,463.00	88.1%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2008-09)	2,583,317.00	2,659,741.00	3.0%	No
1st Subsequent Year (2009-10)	2,583,317.00	2,659,741.00	3.0%	No
2nd Subsequent Year (2010-11)	2,583,317.00	2,659,741.00	3.0%	No

Explanation:
(required if Yes)

This does meet the criteria.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2008-09)	8,449,632.00	8,752,015.00	3.6%	No
1st Subsequent Year (2009-10)	8,796,603.00	8,752,015.00	-0.5%	No
2nd Subsequent Year (2010-11)	9,032,200.00	8,785,232.00	-2.7%	No

Explanation:
(required if Yes)

This does meet the criteria.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2008-09)	7,233,495.00	8,141,627.00	12.6%	Yes
1st Subsequent Year (2009-10)	6,873,831.00	7,233,495.00	5.2%	Yes
2nd Subsequent Year (2010-11)	6,873,831.00	7,433,495.00	8.1%	Yes

Explanation:
(required if Yes)

Current Year 2008-09: One-time money reimbursement from Workers Comp JPA, plus update receipt of donations. 2009-10: Update of receipt of donations. 2010-11: Update of receipt of donations

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2008-09)	7,940,207.00	7,930,222.00	-0.1%	No
1st Subsequent Year (2009-10)	8,045,636.00	7,451,474.00	-7.4%	Yes
2nd Subsequent Year (2010-11)	8,146,275.00	9,029,501.00	10.8%	Yes

Explanation:
(required if Yes)

Textbook adoption deferral from 2009-10 to 2010-11.

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2008-09)	8,777,411.00	8,725,917.00	-0.6%	No
1st Subsequent Year (2009-10)	8,953,486.00	8,831,135.00	-1.4%	No
2nd Subsequent Year (2010-11)	9,121,563.00	9,001,086.00	-1.3%	No

Explanation:
(required if Yes)

This does meet the criteria.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2008-09)	18,266,444.00	19,553,383.00	7.0%	Not Met
1st Subsequent Year (2009-10)	18,253,751.00	18,645,251.00	2.1%	Met
2nd Subsequent Year (2010-11)	18,489,348.00	18,878,468.00	2.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2008-09)	16,717,618.00	16,656,139.00	-0.4%	Met
1st Subsequent Year (2009-10)	16,999,122.00	16,282,609.00	-4.2%	Met
2nd Subsequent Year (2010-11)	17,267,838.00	18,030,587.00	4.4%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

This does meet the criteria.

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

This does meet the criteria.

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

Current Year 2008-09: One-time money reimbursement from Workers Comp JPA, plus update receipt of donations. 2009-10: Update of receipt of donations. 2010-11: Update of receipt of donations

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim by more than the standard for the current year and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6A
if NOT met)

Explanation:
Services and Other Exps
(linked from 6A
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

DATA ENTRY: Required amounts are extracted in Line 1 but may be overwritten in the second column with the current year amount. Budgeted data that exist for First Interim will be extracted for Line 2; otherwise, enter Budgeted data into the first column. Enter Budgeted data for Line 2 into the second column.

Deferred Maintenance Contribution	First Interim	Second Interim
	(Form 01CSI, Item 7A)	Projected Year Totals
1. Required ¹	519,203	519,203
2. Budgeted (Contributed) ²	520,000	520,000
	Status:	Met

¹ Represents the district's prior year deferred maintenance "maximum match" amount released by the California Department of Education. At interim period, the required amount may be overwritten if a current year figure is known.

² Include amounts budgeted per EC Section 17584(b) and unmatched carryover per California Code of Regulations, Title 2, Section 1866.4.4.

If status is not met, enter an X in the box that best describes why the required contribution was not made:

- Not applicable (district does not participate in the deferred maintenance program)
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

	Budget Adoption	Interim Contribution	Status
	3% Required Minimum Contribution (Form 01CSI, Item 7B1)	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	2,979,656.64	3,000,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 2)		3,000,000.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted reserves in the Designated for Economic Uncertainties and the Undesignated/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Available Reserves Percentage (Criterion 10C, Line 7)	6.9%	5.6%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	2.3%	1.9%	1.0%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2008-09)	(5,486,546.00)	76,021,480.00	7.2%	Not Met
1st Subsequent Year (2009-10)	(2,493,401.00)	74,211,343.00	3.4%	Not Met
2nd Subsequent Year (2010-11)	(3,556,419.00)	76,317,486.00	4.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Adequate reserves have sustained deficit spending in prior years. Steps are being taken to control spending and eliminate deficit spending.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2008-09)	5,189,671.48	Met
1st Subsequent Year (2009-10)	3,129,264.00	Met
2nd Subsequent Year (2010-11)	228,778.00	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2008-09)	2,933,788.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA		
5% or \$55,000 (greater of)	0	to	300
4% or \$55,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted reserves in the Designated for Economic Uncertainties and the Undesignated/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District Estimated P-2 ADA (Criterion 3, Item 3B)	12,080	12,080	12,080
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	104,172,097.00	102,439,098.00	106,098,103.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	104,172,097.00	102,439,098.00	106,098,103.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,125,162.91	3,073,172.94	3,182,943.09
6. Reserve Standard - by Amount (\$55,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,125,162.91	3,073,172.94	3,182,943.09

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years. If Fund 17 does not exist, enter data for the current and two subsequent years, as appropriate.

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	0.00		
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	4,812,743.72	3,319,342.00	784,694.00
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	(6.45)		
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00		
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	2,426,339.68	2,426,340.00	2,426,340.00
6. District's Available Reserves Amount (Sum lines 1 thru 5)	7,239,076.95	5,745,682.00	3,211,034.00
7. District's Available Reserves Percentage (Line 6 divided by Section 10B, Line 3)	6.9%	5.6%	3.0%
District's Reserve Standard (Section 10B, Line 7):	3,125,162.91	3,073,172.94	3,182,943.09
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

Yes

1b. If Yes, identify the interfund borrowings:

Capital Facilities Fund 25-19 to help with cash flow

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Enter data into the second column, except for Current Year Contributions, which are extracted.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2008-09)	(8,930,739.00)	(8,833,749.00)	-1.1%	(96,990.00)	Met
1st Subsequent Year (2009-10)	(9,180,800.00)	(9,081,094.00)	-1.1%	(99,706.00)	Met
2nd Subsequent Year (2010-11)	(9,419,500.00)	(9,326,284.00)	-1.0%	(93,216.00)	Met
1b. Transfers In, General Fund *					
Current Year (2008-09)	22,500.00	22,500.00	0.0%	0.00	Met
1st Subsequent Year (2009-10)	22,500.00	22,500.00	0.0%	0.00	Met
2nd Subsequent Year (2010-11)	22,500.00	22,500.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2008-09)	520,000.00	520,000.00	0.0%	0.00	Met
1st Subsequent Year (2009-10)	520,000.00	520,000.00	0.0%	0.00	Met
2nd Subsequent Year (2010-11)	520,000.00	520,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2008
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	25-18 8972	25-18 7438 & 7439	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2008
34	Special Tax Revenue	Special Tax Revenue 7438/7439	89,130,000

Type of Commitment (continued)	Prior Year (2007-08) Annual Payment (P & I)	Current Year (2008-09) Annual Payment (P & I)	1st Subsequent Year (2009-10) Annual Payment (P & I)	2nd Subsequent Year (2010-11) Annual Payment (P & I)
Capital Leases	0	0	0	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1,110,000	1,110,000	1,110,000	1,110,000

Other Long-term Commitments (continued):

	Prior Year (2007-08) Annual Payment (P & I)	Current Year (2008-09) Annual Payment (P & I)	1st Subsequent Year (2009-10) Annual Payment (P & I)	2nd Subsequent Year (2010-11) Annual Payment (P & I)
	6,155,963	3,868,721	5,740,724	5,738,624
Total Annual Payments:	7,265,963	4,978,721	6,850,724	6,848,624
Has total annual payment increased over prior year (2007-08)?		No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(Required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second interim data in items 2-4, as applicable.

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? (If Yes, complete items 2 and 4)
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? (If Yes, complete items 3 and 4)

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	14,190,908.00	14,190,908.00
b. OPEB unfunded actuarial accrued liability (UAAL)	14,190,908.00	14,190,908.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jan 2007	Jan 2007

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)		
Current Year (2008-09)	1,811,137.00	1,811,137.00
1st Subsequent Year (2009-10)	1,811,137.00	1,811,137.00
2nd Subsequent Year (2010-11)	1,811,137.00	1,811,137.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2008-09)	1,085,278.00	1,120,438.00
1st Subsequent Year (2009-10)	531,523.00	531,523.00
2nd Subsequent Year (2010-11)	558,099.00	558,099.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2008-09)	506,212.00	506,212.00
1st Subsequent Year (2009-10)	531,523.00	531,523.00
2nd Subsequent Year (2010-11)	558,099.00	558,099.00
d. Number of retirees receiving OPEB benefits		
Current Year (2008-09)	90	95
1st Subsequent Year (2009-10)	95	95
2nd Subsequent Year (2010-11)	100	100

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4, as applicable.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? (If Yes, complete items 2 and 4)

n/a

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? (If Yes, complete items 3 and 4)

n/a

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2008-09)
 - 1st Subsequent Year (2009-10)
 - 2nd Subsequent Year (2010-11)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2008-09)
 - 1st Subsequent Year (2009-10)
 - 2nd Subsequent Year (2010-11)

First Interim (Form 01CSI, Item S7B)	Second Interim

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8A. If No, enter data, as applicable, in the remainder of section S8A; there are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

If Yes, skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of certificated (non-management) full-time-equivalent (FTE) positions				

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
--	---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary increases

--	--	--

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8B. If No, enter data, as applicable, in the remainder of section S8B; there are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
If Yes, skip to section S8C.
If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of classified (non-management) FTE positions				

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

n/a

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

n/a

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

n/a

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

n/a

End Date:

n/a

5. Salary settlement:

Current Year
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

n/a

One Year Agreement

Total cost of salary settlement

n/a

% change in salary schedule from prior year
or

n/a

Multiyear Agreement

Total cost of salary settlement

n/a

% change in salary schedule from prior year
(may enter text, such as "Reopener")

n/a

Identify the source of funding that will be used to support multiyear salary commitments:

n/a

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

n/a

Current Year
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

7. Amount included for any tentative salary increases

n/a

Classified (Non-management) Health and Welfare (H&W) Benefits

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
---------------------------	----------------------------------	----------------------------------

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

- If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--	--	--

--

Classified (Non-management) Step and Column Adjustments

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
---------------------------	----------------------------------	----------------------------------

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Classified (Non-management) Attrition (layoffs and retirements)

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
---------------------------	----------------------------------	----------------------------------

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." If Yes or n/a, nothing further is needed for section S8C. If No, enter data, as applicable, in the remainder of section S8C; there are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of management, supervisor, and confidential FTE positions				

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary increases

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

- 1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

- 2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

New Superintendent effective July 1, 2008.

End of School District Second Interim Criteria and Standards Review

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	0.00	0.00	0.00	0.00	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	12,055.00	12,055.00	12,055.00	12,055.00	0.00	0%
4. Special Education	25.00	25.00	25.00	25.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	10.00	10.00	10.00	10.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	12,090.00	12,090.00	12,090.00	12,090.00	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)	0.00	0.00	0.00	0.00	0.00	0%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	2.50	2.50	2.50	2.50	0.00	0%
11. Adults Enrolled, State Apportioned	375.00	375.00	375.00	375.00	0.00	0%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	0.00	0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	377.50	377.50	377.50	377.50	0.00	0%
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	12,467.50	12,467.50	12,467.50	12,467.50	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	0.00	0.00	0.00	0.00	0.00	0%
17. High School	180,000.00	187,000.00	187,000.00	187,000.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	180,000.00	187,000.00	187,000.00	187,000.00	0.00	0%

San Dieguito Union High
San Diego County

Second Interim
2008-09 INTERIM REPORT
AVERAGE DAILY ATTENDANCE

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

San Dieguito Union High
San Diego County

Second Interim
2008-09 INTERIM REPORT
General Fund
Revenue Limit Summary

ITEM 17

37 68346 0000000
Form RLI

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,640.08	6,640.08	6,640.08
2. Inflation Increase	0041	379.00	379.00	379.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,019.08	7,019.08	7,019.08
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	7,019.08	7,019.08	7,019.08
b. Revenue Limit ADA	0033	12,090.00	12,090.00	12,090.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	84,860,677.20	84,860,677.20	84,860,677.20
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	0.00	0.00	0.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276	(445,911.33)	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0138	95,592.00	95,395.00	95,395.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	84,510,357.87	84,956,072.20	84,956,072.20
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.94643	0.90315	0.90315
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	79,983,138.00	76,728,076.61	76,728,076.61
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	200,912.00	206,136.00	206,136.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	630,053.00	517,547.00	517,547.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(429,141.00)	(311,411.00)	(311,411.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	79,553,997.00	76,416,665.61	76,416,665.61

San Dieguito Union High
San Diego County

Second Interim
2008-09 INTERIM REPORT
General Fund
Revenue Limit Summary

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0117	74,693,971.00	72,144,823.00	72,144,823.00
26. Miscellaneous Funds	0078	0.00	1,000.00	1,000.00
27. Community Redevelopment Funds	0079	0.00	10,910.00	10,910.00
28. Less: Charter Schools In-lieu Taxes	0124	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	74,693,971.00	72,156,733.00	72,156,733.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	4,860,026.00	4,259,932.61	4,259,932.61
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	0.00	31,696.00	31,696.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention and Low STAR Score Programs	9003			
36. Apprenticeship Funding	9006			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	0493	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	0.00	(31,696.00)	(31,696.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	4,860,026.00	4,228,236.61	4,228,236.61
OTHER NON REVENUE LIMIT ITEMS (Should be recorded in Object 8311)				
43. Core Academic Program	9001	674,675.00	741,418.00	741,418.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention and Low STAR Score Programs	9003	0.00	0.00	0.00
46. Apprenticeship Funding	9006	0.00	0.00	0.00
47. Community Day School Additional Funding	9007	0.00	0.00	0.00

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	78,184,050.00	74,902,516.00	45,070,440.03	74,902,516.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,930.00	3,930.00	0.00	3,930.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,999,219.00	2,108,555.00	933,195.55	2,108,555.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,025,015.00	2,331,182.00	1,319,785.44	2,331,182.00	0.00	0.0%
5) TOTAL, REVENUES			81,212,214.00	79,346,183.00	47,323,421.02	79,346,183.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	40,646,429.00	41,390,216.00	22,873,724.33	41,390,216.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,199,806.00	11,181,652.00	6,411,599.53	11,181,652.00	0.00	0.0%
3) Employee Benefits		3000-3999	14,188,548.00	14,232,545.00	7,528,490.49	14,232,545.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,980,944.00	3,368,644.00	1,108,172.03	3,368,644.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,040,658.00	6,189,270.00	3,679,009.88	6,189,270.00	0.00	0.0%
6) Capital Outlay		6000-6999	120,463.00	120,263.00	123,214.05	120,263.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(619,117.00)	(497,133.00)	0.00	(497,133.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			73,557,731.00	75,985,457.00	41,724,210.31	75,985,457.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			7,654,483.00	3,360,726.00	5,599,210.71	3,360,726.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	22,500.00	22,500.00	21,773.67	22,500.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	36,023.00	0.00	36,023.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,391,377.00)	(8,833,749.00)	451,618.00	(8,833,749.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,368,877.00)	(8,847,272.00)	473,391.67	(8,847,272.00)		

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,714,394.00)	(5,486,546.00)	6,072,602.38	(5,486,546.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,973,690.72	8,973,690.72		8,973,690.72	0.00	0.0%
b) Audit Adjustments		9793	1,325,599.00	1,325,599.00		1,325,599.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,299,289.72	10,299,289.72		10,299,289.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,299,289.72	10,299,289.72		10,299,289.72		
2) Ending Balance, June 30 (E + F1e)			8,584,895.72	4,812,743.72		4,812,743.72		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				4,812,743.72		
d) Unappropriated Amount		9790	8,584,895.72	4,812,743.72				

2008-09 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 011

San Dieguito Union High
San Diego County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,860,026.00	4,228,236.00	6,103,217.00	4,228,236.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	780,711.00	734,214.00	367,165.55	734,214.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	77,069,746.00	73,386,072.00	35,309,642.76	73,386,072.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,481,602.00	2,609,490.00	2,559,047.76	2,609,490.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	13,819.00	27,887.71	13,819.00	0.00	0.0%
Supplemental Taxes		8044	1,621,149.00	744,295.00	363,918.50	744,295.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(7,268,685.00)	(5,343,067.00)	0.00	(5,343,067.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,948.00	10,910.00	10,909.52	10,910.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	1,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(500.00)	(1,000.00)	0.00	(1,000.00)	0.00	0.0%
Subtotal, Revenue Limit Sources			79,553,997.00	76,384,969.00	44,741,788.80	76,384,969.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,000,000.00)	(2,000,000.00)	0.00	(2,000,000.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	630,053.00	517,547.00	328,651.23	517,547.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			78,184,050.00	74,902,516.00	45,070,440.03	74,902,516.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
		8290						

3000-3299, 4000-4139, 4201-4215, 4610, 5510

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue	All Other	8290	3,930.00	3,930.00	0.00	3,930.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,930.00	3,930.00	0.00	3,930.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	576,219.00	741,418.00	475,840.00	741,418.00	0.00	0.0%
Prior Years	0000	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day School Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6350-6360	8311						
Prior Years	6350-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Gifted and Talented Pupils	7140	8311						
Home-to-School Transportation	7230	8311						
School Improvement Program	7260-7265	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00		
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00		
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	43,000.00	43,260.00	43,260.00	43,260.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,380,000.00	1,323,877.00	414,095.55	1,323,877.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590						
Miller Unruh Reading Program	7200	8590						
Supplemental School Counseling Program	7080	8590						
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
Staff Development	7294, 7295, 7296	8590						
Tenth Grade Counseling	7375	8590						
Educational Technology Assistance Grants	7100-7125	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6605-6680	8590						
Healthy Start	6240-6245	8590						
Class Size Reduction Facilities	6200	8590						
Pupil Retention Block Grant	7390	8590						

2008-09 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

San Dieguito Union High
San Diego County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
School Community Violence Prevention Grant	7391	8590						
Teacher Credentialing Block Grant	7392	8590						
Professional Development Block Grant	7393	8590						
Targeted Instructional Improvement Block Grant	7394	8590						
School and Library Improvement Block Grant	7395	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,999,219.00	2,108,555.00	933,195.55	2,108,555.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	8,300.00	17,266.00	17,266.34	17,266.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	150,000.00	241,797.00	180,766.76	241,797.00	0.00	0.0%
Interest		8660	425,000.00	425,000.00	350,588.26	425,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	2,000.00	52,000.00	0.00	52,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	324,715.00	327,273.00	241,961.98	327,273.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	115,000.00	578,380.00	529,202.10	578,380.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	689,466.00	0.00	689,466.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791						

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Board Approved		Actuals To Date (C)	Projected Year	Difference	% Diff
			Original Budget (A)	Operating Budget (B)		Totals (D)	(Col B & D) (E)	(E/B) (F)
From County Offices	6350, 6360	8792						
From JPAs	6350, 6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,025,015.00	2,331,182.00	1,319,785.44	2,331,182.00	0.00	0.0%
TOTAL, REVENUES			81,212,214.00	79,346,183.00	47,323,421.02	79,346,183.00	0.00	0.0%

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San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	33,421,451.00	34,203,968.00	18,848,997.30	34,203,968.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,061,384.00	3,240,221.00	1,730,089.46	3,240,221.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,766,032.00	3,665,739.00	2,140,938.08	3,665,739.00	0.00	0.0%
Other Certificated Salaries		1900	397,562.00	280,288.00	153,699.49	280,288.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			40,646,429.00	41,390,216.00	22,873,724.33	41,390,216.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	625,248.00	625,248.00	200,289.25	625,248.00	0.00	0.0%
Classified Support Salaries		2200	3,292,684.00	3,297,124.00	1,954,375.65	3,297,124.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	916,679.00	916,502.00	562,368.14	916,502.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,767,192.00	5,697,326.00	3,274,809.62	5,697,326.00	0.00	0.0%
Other Classified Salaries		2900	598,003.00	645,452.00	419,756.87	645,452.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,199,806.00	11,181,652.00	6,411,599.53	11,181,652.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,602,169.00	3,664,209.00	2,034,492.02	3,664,209.00	0.00	0.0%
PERS		3201-3202	1,065,383.00	1,069,340.00	551,188.40	1,069,340.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,463,754.00	1,476,958.00	798,262.36	1,476,958.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	441,099.00	445,459.00	282,456.46	445,459.00	0.00	0.0%
Unemployment Insurance		3501-3502	158,655.00	160,533.00	96,147.04	160,533.00	0.00	0.0%
Workers' Compensation		3601-3602	985,581.00	996,007.00	534,076.92	996,007.00	0.00	0.0%
OPEB, Allocated		3701-3702	506,212.00	204,618.00	102,523.35	204,618.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	218,976.00	128,869.37	218,976.00	0.00	0.0%
PERS Reduction		3801-3802	403,365.00	303,384.00	210,383.90	303,384.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,562,330.00	5,693,061.00	2,790,090.67	5,693,061.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,188,548.00	14,232,545.00	7,528,490.49	14,232,545.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	7,189.10	0.00	0.00	0.0%
Books and Other Reference Materials		4200	13,800.00	15,950.00	5,450.57	15,950.00	0.00	0.0%
Materials and Supplies		4300	1,608,137.00	2,944,702.00	927,304.25	2,944,702.00	0.00	0.0%
Noncapitalized Equipment		4400	359,007.00	407,992.00	168,228.11	407,992.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,980,944.00	3,368,644.00	1,108,172.03	3,368,644.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	75,000.00	150,000.00	60,910.00	150,000.00	0.00	0.0%
Travel and Conferences		5200	172,025.00	164,252.00	56,228.13	164,252.00	0.00	0.0%
Dues and Memberships		5300	39,750.00	43,163.00	37,700.72	43,163.00	0.00	0.0%
Insurance		5400-5450	535,000.00	529,000.00	527,875.00	529,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,814,000.00	2,713,085.00	1,606,856.59	2,713,085.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	680,106.00	776,856.00	437,638.08	776,856.00	0.00	0.0%
Transfers of Direct Costs		5710	372,085.00	377,923.00	49,732.02	377,923.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	975,082.00	1,057,081.00	698,071.48	1,057,081.00	0.00	0.0%
Communications		5900	377,610.00	377,910.00	203,997.86	377,910.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,040,658.00	6,189,270.00	3,679,009.88	6,189,270.00	0.00	0.0%

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,953.00	15,953.00	0.00	15,953.00	0.00	0.0%
Equipment Replacement		6500	104,510.00	104,310.00	123,214.05	104,310.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,463.00	120,263.00	123,214.05	120,263.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs								
Transfers of Pass-Through Revenues		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
Special Education SELPA Transfers of Apportionments		7221						
To Districts or Charter Schools	6500	7222						
To County Offices	6500	7223						
To JPAs	6500							
ROC/P Transfers of Apportionments		7221						
To Districts or Charter Schools	6350, 6360	7222						
To County Offices	6350, 6360	7223						
To JPAs	6350, 6360							
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(378,428.00)	(256,444.00)	0.00	(256,444.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(240,689.00)	(240,689.00)	0.00	(240,689.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(619,117.00)	(497,133.00)	0.00	(497,133.00)	0.00	0.0%
TOTAL, EXPENDITURES			73,557,731.00	75,985,457.00	41,724,210.31	75,985,457.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	22,500.00	22,500.00	21,773.67	22,500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			22,500.00	22,500.00	21,773.67	22,500.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	36,023.00	0.00	36,023.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	36,023.00	0.00	36,023.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(9,391,377.00)	(8,833,749.00)	451,618.00	(8,833,749.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,391,377.00)	(8,833,749.00)	451,618.00	(8,833,749.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(9,368,877.00)	(8,847,272.00)	473,391.67	(8,847,272.00)	0.00	0.0%

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,382,307.00	2,407,293.00	0.00	2,407,293.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,472,283.00	2,655,811.00	297,274.25	2,655,811.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,054,788.00	6,643,460.00	3,513,252.92	6,643,460.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,506,605.00	5,810,445.00	3,203,309.80	5,810,445.00	0.00	0.0%
5) TOTAL, REVENUES			16,415,983.00	17,517,009.00	7,013,836.97	17,517,009.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,609,106.00	8,816,507.00	4,667,098.12	8,816,507.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,838,288.00	6,697,462.00	3,907,035.50	6,697,462.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,651,181.00	4,602,948.00	2,466,137.64	4,602,948.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,407,574.00	4,561,578.00	1,302,230.82	4,561,578.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,331,481.00	2,536,647.00	1,214,742.57	2,536,647.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,000.00	119,031.00	11,830.33	119,031.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	22,000.00	37,000.00	12,022.00	37,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	378,428.00	256,444.00	0.00	256,444.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,243,058.00	27,627,617.00	13,581,096.98	27,627,617.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(8,827,075.00)	(10,110,608.00)	(6,567,260.01)	(10,110,608.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	520,000.00	523,000.00	0.00	523,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	9,391,377.00	8,833,749.00	(451,618.00)	8,833,749.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,871,377.00	8,310,749.00	(451,618.00)	8,310,749.00		

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			44,302.00	(1,799,859.00)	(7,018,878.01)	(1,799,859.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,176,786.76	2,176,786.76		2,176,786.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,176,786.76	2,176,786.76		2,176,786.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,176,786.76	2,176,786.76		2,176,786.76		
2) Ending Balance, June 30 (E + F1e)			2,221,088.76	376,927.76		376,927.76		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				376,927.76		
d) Unappropriated Amount		9790	2,221,088.76	376,927.76				

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Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	382,307.00	407,293.00	0.00	407,293.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,382,307.00	2,407,293.00	0.00	2,407,293.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,590,715.00	1,606,803.00	0.00	1,606,803.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	751,024.00	940,241.00	286,931.79	940,241.00	0.00	0.0%

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Form 011

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	101,000.00	105,261.00	6,836.37	105,261.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	29,544.00	930.00	929.62	930.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	2,576.00	2,576.47	2,576.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,472,283.00	2,655,811.00	297,274.25	2,655,811.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311						
Prior Years	0000	8319						
Community Day School Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6350-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6350-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	99,611.00	112,607.00	74,320.00	112,607.00	0.00	0.0%
Home-to-School Transportation	7230	8311	435,407.00	435,407.00	276,081.00	435,407.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	4,604.00	4,604.53	4,604.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	276,363.00	318,860.00	159,430.00	318,860.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	56,182.00	56,182.00	33,965.00	56,182.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00		
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materir		8560	198,000.00	139,035.00	(86,803.82)	139,035.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590	173,213.00	173,213.00	2,266.00	173,213.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	638,101.00	638,101.00	0.00	638,101.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	804,236.00	889,872.00	863,880.00	889,872.00	0.00	0.0%
Staff Development	7294, 7295, 7296	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	6,401.00	6,401.99	6,401.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	83,584.00	122,698.00	0.00	122,698.00	0.00	0.0%
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	66,301.00	66,301.00	58,644.00	66,301.00	0.00	0.0%

2008-09 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

San Dieguito Union High
San Diego County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	203,450.00	240,071.00	120,035.50	240,071.00	0.00	0.0%
Professional Development Block Grant	7393	8590	493,304.00	567,230.00	453,784.00	567,230.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	1,323,300.00	1,462,688.00	1,060,675.00	1,462,688.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	376,426.00	416,076.00	332,861.00	416,076.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	827,310.00	994,114.00	153,108.72	994,114.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,054,788.00	6,643,460.00	3,513,252.92	6,643,460.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	490,000.00	490,000.00	368,256.80	490,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	1,134,827.00	1,484,695.00	703,729.00	1,484,695.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,871,778.00	3,825,750.00	2,131,324.00	3,825,750.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,506,605.00	5,810,445.00	3,203,309.80	5,810,445.00	0.00	0.0%
TOTAL, REVENUES			16,415,983.00	17,517,009.00	7,013,836.97	17,517,009.00	0.00	0.0%

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,786,822.00	6,959,731.00	3,629,832.92	6,959,731.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	556,845.00	652,839.00	321,763.88	652,839.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	558,143.00	569,526.00	353,039.51	569,526.00	0.00	0.0%
Other Certificated Salaries		1900	707,296.00	634,411.00	362,461.81	634,411.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,609,106.00	8,816,507.00	4,667,098.12	8,816,507.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,006,208.00	1,969,272.00	1,207,425.67	1,969,272.00	0.00	0.0%
Classified Support Salaries		2200	3,875,970.00	3,783,137.00	2,146,975.31	3,783,137.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	297,773.00	298,230.00	172,724.91	298,230.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	526,445.00	519,319.00	294,745.27	519,319.00	0.00	0.0%
Other Classified Salaries		2900	131,892.00	127,504.00	85,164.34	127,504.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,838,288.00	6,697,462.00	3,907,035.50	6,697,462.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	703,270.00	724,519.00	411,601.09	724,519.00	0.00	0.0%
PERS		3201-3202	589,042.00	567,028.00	317,387.88	567,028.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	745,463.00	625,347.00	366,117.75	625,347.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	120,986.00	120,759.00	67,178.54	120,759.00	0.00	0.0%
Unemployment Insurance		3501-3502	46,256.00	46,444.00	28,611.75	46,444.00	0.00	0.0%
Workers' Compensation		3601-3602	256,481.00	257,614.00	158,912.50	257,614.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	60,384.00	28,024.92	60,384.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	58,867.00	32,903.77	58,867.00	0.00	0.0%
PERS Reduction		3801-3802	193,058.00	184,207.00	105,061.66	184,207.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,996,625.00	1,957,779.00	950,337.78	1,957,779.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,651,181.00	4,602,948.00	2,466,137.64	4,602,948.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	979,236.00	633,742.00	656,894.16	633,742.00	0.00	0.0%
Books and Other Reference Materials		4200	8,700.00	39,000.00	8,180.88	39,000.00	0.00	0.0%
Materials and Supplies		4300	1,218,854.00	3,466,425.00	532,399.92	3,466,425.00	0.00	0.0%
Noncapitalized Equipment		4400	200,784.00	422,411.00	104,755.86	422,411.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,407,574.00	4,561,578.00	1,302,230.82	4,561,578.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	456,500.00	580,000.00	120,886.94	580,000.00	0.00	0.0%
Travel and Conferences		5200	77,768.00	145,589.00	63,869.84	145,589.00	0.00	0.0%
Dues and Memberships		5300	6,000.00	13,315.00	12,225.00	13,315.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	1,800.00	1,149.95	1,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	95,756.00	140,224.00	76,048.64	140,224.00	0.00	0.0%
Transfers of Direct Costs		5710	(372,085.00)	(377,923.00)	(49,732.02)	(377,923.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,049,022.00	2,009,122.00	979,344.88	2,009,122.00	0.00	0.0%
Communications		5900	20,020.00	26,020.00	10,949.34	26,020.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,331,481.00	2,536,647.00	1,214,742.57	2,536,647.00	0.00	0.0%

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
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Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	81,031.00	11,830.33	81,031.00	0.00	0.0%
Equipment Replacement		6500	0.00	38,000.00	0.00	38,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	119,031.00	11,830.33	119,031.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	22,000.00	37,000.00	12,022.00	37,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues to Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments to Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments to Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			22,000.00	37,000.00	12,022.00	37,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	378,428.00	256,444.00	0.00	256,444.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			378,428.00	256,444.00	0.00	256,444.00	0.00	0.0%
TOTAL, EXPENDITURES			25,243,058.00	27,627,617.00	13,581,096.98	27,627,617.00	0.00	0.0%

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	520,000.00	520,000.00	0.00	520,000.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	3,000.00	0.00	3,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			520,000.00	523,000.00	0.00	523,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	9,391,377.00	8,833,749.00	(451,618.00)	8,833,749.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			9,391,377.00	8,833,749.00	(451,618.00)	8,833,749.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			8,871,377.00	8,310,749.00	(451,618.00)	8,310,749.00	0.00	0.0%

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	80,566,357.00	77,309,809.00	45,070,440.03	77,309,809.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,476,213.00	2,659,741.00	297,274.25	2,659,741.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,054,007.00	8,752,015.00	4,446,448.47	8,752,015.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,531,620.00	8,141,627.00	4,523,095.24	8,141,627.00	0.00	0.0%
5) TOTAL, REVENUES			97,628,197.00	96,863,192.00	54,337,257.99	96,863,192.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	49,255,535.00	50,206,723.00	27,540,822.45	50,206,723.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,038,094.00	17,879,114.00	10,318,635.03	17,879,114.00	0.00	0.0%
3) Employee Benefits		3000-3999	18,839,729.00	18,835,493.00	9,994,628.13	18,835,493.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,388,518.00	7,930,222.00	2,410,402.85	7,930,222.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,372,139.00	8,725,917.00	4,893,752.45	8,725,917.00	0.00	0.0%
6) Capital Outlay		6000-6999	125,463.00	239,294.00	135,044.38	239,294.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	22,000.00	37,000.00	12,022.00	37,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(240,689.00)	(240,689.00)	0.00	(240,689.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			98,800,789.00	103,613,074.00	55,305,307.29	103,613,074.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,172,592.00)	(6,749,882.00)	(968,049.30)	(6,749,882.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	22,500.00	22,500.00	21,773.67	22,500.00	0.00	0.0%
b) Transfers Out		7600-7629	520,000.00	559,023.00	0.00	559,023.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00		
4) TOTAL, OTHER FINANCING SOURCES/USES			(497,500.00)	(536,523.00)	21,773.67	(536,523.00)		

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,670,092.00)	(7,286,405.00)	(946,275.63)	(7,286,405.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,150,477.48	11,150,477.48		11,150,477.48	0.00	0.0%
b) Audit Adjustments		9793	1,325,599.00	1,325,599.00		1,325,599.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,476,076.48	12,476,076.48		12,476,076.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,476,076.48	12,476,076.48		12,476,076.48		
2) Ending Balance, June 30 (E + F1e)			10,805,984.48	5,189,671.48		5,189,671.48		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				5,189,671.48		
d) Unappropriated Amount		9790	10,805,984.48	5,189,671.48				

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,860,026.00	4,228,236.00	6,103,217.00	4,228,236.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	780,711.00	734,214.00	367,165.55	734,214.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	77,069,746.00	73,386,072.00	35,309,642.76	73,386,072.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,481,602.00	2,609,490.00	2,559,047.76	2,609,490.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	13,819.00	27,887.71	13,819.00	0.00	0.0%
Supplemental Taxes		8044	1,621,149.00	744,295.00	363,918.50	744,295.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(7,268,685.00)	(5,343,067.00)	0.00	(5,343,067.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,948.00	10,910.00	10,909.52	10,910.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	1,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(500.00)	(1,000.00)	0.00	(1,000.00)	0.00	0.0%
Subtotal, Revenue Limit Sources			79,553,997.00	76,384,969.00	44,741,788.80	76,384,969.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,000,000.00)	(2,000,000.00)	0.00	(2,000,000.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	630,053.00	517,547.00	328,651.23	517,547.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	382,307.00	407,293.00	0.00	407,293.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			80,566,357.00	77,309,809.00	45,070,440.03	77,309,809.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,590,715.00	1,606,803.00	0.00	1,606,803.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
		8290	751,024.00	940,241.00	286,931.79	940,241.00	0.00	0.0%

3000-3299, 4000-4139, 4201-4215, 4610, 5510

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	101,000.00	105,261.00	6,836.37	105,261.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	29,544.00	930.00	929.62	930.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	3,930.00	6,506.00	2,576.47	6,506.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,476,213.00	2,659,741.00	297,274.25	2,659,741.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	576,219.00	741,418.00	475,840.00	741,418.00	0.00	0.0%
Prior Years	0000	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day School Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6350-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6350-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	99,611.00	112,607.00	74,320.00	112,607.00	0.00	0.0%
Home-to-School Transportation	7230	8311	435,407.00	435,407.00	276,081.00	435,407.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	4,604.00	4,604.53	4,604.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	276,363.00	318,860.00	159,430.00	318,860.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	56,182.00	56,182.00	33,965.00	56,182.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	43,000.00	43,260.00	43,260.00	43,260.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,578,000.00	1,462,912.00	327,291.73	1,462,912.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590	173,213.00	173,213.00	2,266.00	173,213.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	638,101.00	638,101.00	0.00	638,101.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	804,236.00	889,872.00	863,880.00	889,872.00	0.00	0.0%
Staff Development	7294, 7295, 7296	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	6,401.00	6,401.99	6,401.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	83,584.00	122,698.00	0.00	122,698.00	0.00	0.0%
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	66,301.00	66,301.00	58,644.00	66,301.00	0.00	0.0%

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	203,450.00	240,071.00	120,035.50	240,071.00	0.00	0.0%
Professional Development Block Grant	7393	8590	493,304.00	567,230.00	453,784.00	567,230.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	1,323,300.00	1,462,688.00	1,060,675.00	1,462,688.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	376,426.00	416,076.00	332,861.00	416,076.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	827,310.00	994,114.00	153,108.72	994,114.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,054,007.00	8,752,015.00	4,446,448.47	8,752,015.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	8,300.00	17,266.00	17,266.34	17,266.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	150,000.00	241,797.00	180,766.76	241,797.00	0.00	0.0%
Interest		8660	425,000.00	425,000.00	350,588.26	425,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	490,000.00	490,000.00	368,256.80	490,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	1,136,827.00	1,536,695.00	703,729.00	1,536,695.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	324,715.00	327,273.00	241,961.98	327,273.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	125,000.00	588,380.00	529,202.10	588,380.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	689,466.00	0.00	689,466.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,871,778.00	3,825,750.00	2,131,324.00	3,825,750.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%

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37 68346 0000000
Form 011

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,531,620.00	8,141,627.00	4,523,095.24	8,141,627.00	0.00	0.0%
TOTAL, REVENUES			97,628,197.00	96,863,192.00	54,337,257.99	96,863,192.00	0.00	0.0%

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	40,208,273.00	41,163,699.00	22,478,830.22	41,163,699.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,618,229.00	3,893,060.00	2,051,853.34	3,893,060.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,324,175.00	4,235,265.00	2,493,977.59	4,235,265.00	0.00	0.0%
Other Certificated Salaries		1900	1,104,858.00	914,699.00	516,161.30	914,699.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			49,255,535.00	50,206,723.00	27,540,822.45	50,206,723.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,631,456.00	2,594,520.00	1,407,714.92	2,594,520.00	0.00	0.0%
Classified Support Salaries		2200	7,168,654.00	7,080,261.00	4,101,350.96	7,080,261.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,214,452.00	1,214,732.00	735,093.05	1,214,732.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,293,637.00	6,216,645.00	3,569,554.89	6,216,645.00	0.00	0.0%
Other Classified Salaries		2900	729,895.00	772,956.00	504,921.21	772,956.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			18,038,094.00	17,879,114.00	10,318,635.03	17,879,114.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,305,439.00	4,388,728.00	2,446,093.11	4,388,728.00	0.00	0.0%
PERS		3201-3202	1,654,425.00	1,636,368.00	868,576.28	1,636,368.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,209,217.00	2,102,305.00	1,164,380.11	2,102,305.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	562,085.00	566,218.00	349,635.00	566,218.00	0.00	0.0%
Unemployment Insurance		3501-3502	204,911.00	206,977.00	124,758.79	206,977.00	0.00	0.0%
Workers' Compensation		3601-3602	1,242,062.00	1,253,621.00	692,989.42	1,253,621.00	0.00	0.0%
OPEB, Allocated		3701-3702	506,212.00	265,002.00	130,548.27	265,002.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	277,843.00	161,773.14	277,843.00	0.00	0.0%
PERS Reduction		3801-3802	596,423.00	487,591.00	315,445.56	487,591.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,558,955.00	7,650,840.00	3,740,428.45	7,650,840.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,839,729.00	18,835,493.00	9,994,628.13	18,835,493.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	979,236.00	633,742.00	664,083.26	633,742.00	0.00	0.0%
Books and Other Reference Materials		4200	22,500.00	54,950.00	13,631.45	54,950.00	0.00	0.0%
Materials and Supplies		4300	2,826,991.00	6,411,127.00	1,459,704.17	6,411,127.00	0.00	0.0%
Noncapitalized Equipment		4400	559,791.00	830,403.00	272,983.97	830,403.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,388,518.00	7,930,222.00	2,410,402.85	7,930,222.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	531,500.00	730,000.00	181,796.94	730,000.00	0.00	0.0%
Travel and Conferences		5200	249,793.00	309,841.00	120,097.97	309,841.00	0.00	0.0%
Dues and Memberships		5300	45,750.00	56,478.00	49,925.72	56,478.00	0.00	0.0%
Insurance		5400-5450	535,000.00	529,000.00	527,875.00	529,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,814,000.00	2,714,885.00	1,608,006.54	2,714,885.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	775,862.00	917,080.00	513,686.72	917,080.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,024,104.00	3,066,203.00	1,677,416.36	3,066,203.00	0.00	0.0%
Communications		5900	397,630.00	403,930.00	214,947.20	403,930.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,372,139.00	8,725,917.00	4,893,752.45	8,725,917.00	0.00	0.0%

San Dieguito Union High
San Diego County

2008-09 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,953.00	96,984.00	11,830.33	96,984.00	0.00	0.0%
Equipment Replacement		6500	104,510.00	142,310.00	123,214.05	142,310.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			125,463.00	239,294.00	135,044.38	239,294.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	22,000.00	37,000.00	12,022.00	37,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			22,000.00	37,000.00	12,022.00	37,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(240,689.00)	(240,689.00)	0.00	(240,689.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(240,689.00)	(240,689.00)	0.00	(240,689.00)	0.00	0.0%
TOTAL, EXPENDITURES			98,800,789.00	103,613,074.00	55,305,307.29	103,613,074.00	0.00	0.0%

2008-09 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

San Dieguito Union High
San Diego County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	22,500.00	22,500.00	21,773.67	22,500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			22,500.00	22,500.00	21,773.67	22,500.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	520,000.00	520,000.00	0.00	520,000.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	39,023.00	0.00	39,023.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			520,000.00	559,023.00	0.00	559,023.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(497,500.00)	(536,523.00)	21,773.67	(536,523.00)	0.00	0.0%

2008-09 Second Interim
Adult Education Fund
Revenues, Expenditures, and Changes in Fund Balance

San Dieguito Union High
San Diego County

37 68346 000000
Form 111

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(50,000.00)	(50,000.00)	0.00	(50,000.00)		

San Dieguito Union High
San Diego County

2008-09 Second Interim
Adult Education Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,600.00	5,762.00	2,219.60	5,762.00	0.00	0.0%
Dues and Memberships		5300	550.00	550.00	932.00	550.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,794.00	43,294.00	13,975.23	43,294.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	98,100.00	98,300.00	65,278.69	98,300.00	0.00	0.0%
Communications		5900	42,000.00	42,000.00	27,984.64	42,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			192,044.00	189,906.00	110,390.16	189,906.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	76,163.00	76,163.00	0.00	76,163.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			76,163.00	76,163.00	0.00	76,163.00	0.00	0.0%
TOTAL, EXPENDITURES			1,590,942.00	1,587,203.00	744,676.77	1,587,203.00		

2008-09 Second Interim
Adult Education Fund
Revenues, Expenditures, and Changes in Fund Balance

San Dieguito Union High
San Diego County

37 68346 000000
Form 11

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	350,575.00	346,639.00	171,115.47	346,639.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	224,049.00	224,125.00	127,716.75	224,125.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			574,624.00	570,764.00	298,832.22	570,764.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	224,931.00	193,833.00	103,271.58	193,833.00	0.00	0.0%
Other Classified Salaries		2900	198,000.00	198,000.00	90,760.73	198,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			422,931.00	391,833.00	194,032.31	391,833.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	39,198.00	37,744.00	17,960.76	37,744.00	0.00	0.0%
PERS		3201-3202	48,744.00	43,843.00	15,383.98	43,843.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	42,443.00	38,821.00	23,649.10	38,821.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,235.00	6,027.00	1,868.17	6,027.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,022.00	2,937.00	1,544.87	2,937.00	0.00	0.0%
Workers' Compensation		3601-3602	16,752.00	16,291.00	8,569.68	16,291.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	3,820.00	1,707.54	3,820.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	1,761.00	940.62	1,761.00	0.00	0.0%
PERS Reduction		3801-3802	18,558.00	17,605.00	5,861.16	17,605.00	0.00	0.0%
Other Employee Benefits		3901-3902	45,333.00	44,543.00	22,789.29	44,543.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			220,285.00	213,392.00	100,275.17	213,392.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Books and Other Reference Materials		4200	10,000.00	6,000.00	2,437.38	6,000.00	0.00	0.0%
Materials and Supplies		4300	82,895.00	119,845.00	32,168.14	119,845.00	0.00	0.0%
Noncapitalized Equipment		4400	4,500.00	11,800.00	6,541.39	11,800.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			102,395.00	142,645.00	41,146.91	142,645.00	0.00	0.0%

San Dieguito Union High
San Diego County

2008-09 Second Interim
Adult Education Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	198,940.00	202,068.00	10,119.53	202,068.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			198,940.00	202,068.00	10,119.53	202,068.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments Adult Education Current Year	6390	8311	766,753.00	766,753.00	595,507.00	766,753.00	0.00	0.0%
Prior Years	6390	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	19,000.00	55,977.00	17,157.00	55,977.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			785,753.00	822,730.00	612,664.00	822,730.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	6,094.42	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	610,500.00	610,500.00	233,456.73	610,500.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	500.00	81,671.98	500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			618,500.00	619,000.00	321,223.13	619,000.00	0.00	0.0%
TOTAL, REVENUES			1,603,193.00	1,643,798.00	944,006.66	1,643,798.00		

San Dieguito Union High
San Diego County

2008-09 Second Interim
Adult Education Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 111

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(37,749.00)	6,595.00	199,329.89	6,595.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	405,405.97	405,405.97		405,405.97	0.00	0.0%
b) Audit Adjustments		9793	(23,500.00)	(23,500.00)		(23,500.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			381,905.97	381,905.97		381,905.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			381,905.97	381,905.97		381,905.97		
2) Ending Balance, June 30 (E + F1e)			344,156.97	388,500.97		388,500.97		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						388,500.97		
d) Unappropriated Amount		9790	344,156.97	388,500.97				

San Dieguito Union High
San Diego County

2008-09 Second Interim
Adult Education Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	198,940.00	202,068.00	10,119.53	202,068.00	0.00	0.0%
3) Other State Revenue		8300-8599	785,753.00	822,730.00	612,664.00	822,730.00	0.00	0.0%
4) Other Local Revenue		8600-8799	618,500.00	619,000.00	321,223.13	619,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,603,193.00	1,643,798.00	944,006.66	1,643,798.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	574,624.00	570,764.00	298,832.22	570,764.00	0.00	0.0%
2) Classified Salaries		2000-2999	422,931.00	391,833.00	194,032.31	391,833.00	0.00	0.0%
3) Employee Benefits		3000-3999	220,285.00	213,392.00	100,275.17	213,392.00	0.00	0.0%
4) Books and Supplies		4000-4999	102,395.00	142,645.00	41,146.91	142,645.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	192,044.00	189,906.00	110,390.16	189,906.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	76,163.00	76,163.00	0.00	76,163.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,590,942.00	1,587,203.00	744,676.77	1,587,203.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,251.00	56,595.00	199,329.89	56,595.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In								
b) Transfers Out		7600-7629	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources								
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,000.00)	(50,000.00)	0.00	(50,000.00)		

San Dieguito Union High
San Diego County

2008-09 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 131

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	292,271.00	292,271.00	137,336.12	292,271.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,170.00	20,170.00	18,424.59	20,170.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,980,960.00	2,980,960.00	1,458,322.54	2,980,960.00	0.00	0.0%
5) TOTAL, REVENUES			3,293,401.00	3,293,401.00	1,614,083.25	3,293,401.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,376,119.00	1,310,826.00	737,896.51	1,310,826.00	0.00	0.0%
3) Employee Benefits		3000-3999	475,301.00	481,564.00	235,538.26	481,564.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,401,668.00	1,401,668.00	562,757.88	1,401,668.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	41,390.00	41,390.00	20,618.88	41,390.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	5,710.75	10,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	164,526.00	164,526.00	0.00	164,526.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,469,004.00	3,409,974.00	1,562,522.28	3,409,974.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(175,603.00)	(116,573.00)	51,560.97	(116,573.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

San Dieguito Union High
San Diego County

2008-09 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(175,603.00)	(116,573.00)	51,560.97	(116,573.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	564,528.39	564,528.39		564,528.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			564,528.39	564,528.39		564,528.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			564,528.39	564,528.39		564,528.39		
2) Ending Balance, June 30 (E + F1e)			388,925.39	447,955.39		447,955.39		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legality Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						447,955.39		
d) Unappropriated Amount		9790	388,925.39	447,955.39				

San Dieguito Union High
San Diego County

2008-09 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 000000
Form 131

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	292,271.00	292,271.00	137,336.12	292,271.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			292,271.00	292,271.00	137,336.12	292,271.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	20,170.00	20,170.00	18,424.59	20,170.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			20,170.00	20,170.00	18,424.59	20,170.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,856,960.00	2,856,960.00	1,416,729.43	2,856,960.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	18,000.00	18,000.00	6,178.22	18,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	106,000.00	106,000.00	35,414.89	106,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,980,960.00	2,980,960.00	1,458,322.54	2,980,960.00	0.00	0.0%
TOTAL, REVENUES			3,293,401.00	3,293,401.00	1,614,083.25	3,293,401.00		

San Dieguito Union High
San Diego County

2008-09 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 131

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	864,803.00	816,560.00	438,019.64	816,560.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	431,079.00	414,021.00	253,017.72	414,021.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	80,237.00	80,245.00	46,859.15	80,245.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,376,119.00	1,310,826.00	737,896.51	1,310,826.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	94,189.00	92,670.00	53,249.97	92,670.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	105,273.00	100,278.00	57,181.05	100,278.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	13,955.00	13,432.00	6,730.05	13,432.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,130.00	3,934.00	2,501.71	3,934.00	0.00	0.0%
Workers' Compensation		3601-3602	22,899.00	21,812.00	13,930.58	21,812.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	5,112.00	2,577.12	5,112.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	7,776.00	1,107.89	7,776.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	234,855.00	236,550.00	98,259.89	236,550.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			475,301.00	481,564.00	235,538.26	481,564.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	12,500.00	12,500.00	3,326.24	12,500.00	0.00	0.0%
Noncapitalized Equipment		4400	9,000.00	9,000.00	2,305.78	9,000.00	0.00	0.0%
Food		4700	1,380,168.00	1,380,168.00	557,125.88	1,380,168.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,401,668.00	1,401,668.00	562,757.88	1,401,668.00	0.00	0.0%

San Dieguito Union High
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Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

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Form 131

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,250.00	6,250.00	1,943.86	6,250.00	0.00	0.0%
Dues and Memberships		5300	300.00	300.00	135.00	300.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,500.00	13,500.00	7,821.84	13,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,740.00	19,740.00	10,718.18	19,740.00	0.00	0.0%
Communications		5900	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,390.00	41,390.00	20,618.88	41,390.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	10,000.00	10,000.00	5,710.75	10,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	5,710.75	10,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	164,526.00	164,526.00	0.00	164,526.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			164,526.00	164,526.00	0.00	164,526.00	0.00	0.0%
TOTAL, EXPENDITURES			3,469,004.00	3,409,974.00	1,562,522.28	3,409,974.00		

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San Dieguito Union High
San Diego County

2008-09 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

San Dieguito Union High
San Diego County

2008-09 Second Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 141

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,800.00	9,800.00	8,712.55	9,800.00	0.00	0.0%
5) TOTAL, REVENUES			9,800.00	9,800.00	8,712.55	9,800.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	570,000.00	410,000.00	262,110.62	410,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	400,000.00	674,706.00	667,681.45	674,706.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			970,000.00	1,084,706.00	929,792.07	1,084,706.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(960,200.00)	(1,074,906.00)	(921,079.52)	(1,074,906.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	520,000.00	520,000.00	0.00	520,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			520,000.00	520,000.00	0.00	520,000.00		

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San Dieguito Union High
San Diego County

2008-09 Second Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(440,200.00)	(554,906.00)	(921,079.52)	(554,906.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,232,109.25	1,232,109.25		1,232,109.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,232,109.25	1,232,109.25		1,232,109.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,232,109.25	1,232,109.25		1,232,109.25		
2) Ending Balance, June 30 (E + F1e)			791,909.25	677,203.25		677,203.25		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						677,203.25		
d) Unappropriated Amount		9790	791,909.25	677,203.25				

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Form 141

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Deferred Maintenance Allowance		8540	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,800.00	9,800.00	8,712.55	9,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,800.00	9,800.00	8,712.55	9,800.00	0.00	0.0%
TOTAL, REVENUES			9,800.00	9,800.00	8,712.55	9,800.00		

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Revenues, Expenditures, and Changes in Fund Balance

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	570,000.00	410,000.00	235,424.87	410,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	26,685.75	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			570,000.00	410,000.00	262,110.62	410,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	400,000.00	674,706.00	667,681.45	674,706.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			400,000.00	674,706.00	667,681.45	674,706.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			970,000.00	1,084,706.00	929,792.07	1,084,706.00		

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Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

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Form 141

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	520,000.00	520,000.00	0.00	520,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			520,000.00	520,000.00	0.00	520,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			520,000.00	520,000.00	0.00	520,000.00		

San Dieguito Union High
San Diego County

2008-09 Second Interim
Pupil Transportation Equipment Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 151

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,829.35	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,829.35	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	150,040.00	0.00	150,040.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	150,040.00	0.00	150,040.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(150,040.00)	1,829.35	(150,040.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	139,023.00	100,000.00	139,023.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	139,023.00	100,000.00	139,023.00		

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
Pupil Transportation Equipment Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 15I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	(11,017.00)	101,829.35	(11,017.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,911.84	21,911.84		21,911.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,911.84	21,911.84		21,911.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,911.84	21,911.84		21,911.84		
2) Ending Balance, June 30 (E + F1e)			121,911.84	10,894.84		10,894.84		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						10,894.84		
d) Unappropriated Amount		9790	121,911.84	10,894.84				

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
Pupil Transportation Equipment Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 151

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
Net Increase (Decrease) in the Fair Value of Investments		8660	0.00	0.00	1,829.35	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,829.35	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,829.35	0.00		

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37 68346 0000000
Form 151

San Dieguito Union High
San Diego County

2008-09 Second Interim
Pupil Transportation Equipment Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	150,040.00	0.00	150,040.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	150,040.00	0.00	150,040.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	150,040.00	0.00	150,040.00		

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
Pupil Transportation Equipment Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 151

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	139,023.00	100,000.00	139,023.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	139,023.00	100,000.00	139,023.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	139,023.00	100,000.00	139,023.00		

San Dieguito Union High
San Diego County

2008-09 Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 171

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	96,000.00	96,000.00	35,130.24	96,000.00	0.00	0.0%
5) TOTAL, REVENUES			96,000.00	96,000.00	35,130.24	96,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			96,000.00	96,000.00	35,130.24	96,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 171

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			96,000.00	96,000.00	35,130.24	96,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,330,339.68	2,330,339.68		2,330,339.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,330,339.68	2,330,339.68		2,330,339.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,330,339.68	2,330,339.68		2,330,339.68		
2) Ending Balance, June 30 (E + F1e)			2,426,339.68	2,426,339.68		2,426,339.68		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						2,426,339.68		
d) Unappropriated Amount		9790	2,426,339.68	2,426,339.68				

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 171

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	96,000.00	96,000.00	35,130.24	96,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			96,000.00	96,000.00	35,130.24	96,000.00	0.00	0.0%
TOTAL, REVENUES			96,000.00	96,000.00	35,130.24	96,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	0.00		

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 000000
Form 211

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,616.00	4,616.00	5,362.93	4,616.00	0.00	0.0%
5) TOTAL, REVENUES			4,616.00	4,616.00	5,362.93	4,616.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	312,373.00	321,613.00	9,239.88	321,613.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			312,373.00	321,613.00	9,239.88	321,613.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(307,757.00)	(316,997.00)	(3,876.95)	(316,997.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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San Dieguito Union High
San Diego County

2008-09 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 211

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(307,757.00)	(316,997.00)	(3,876.95)	(316,997.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	363,804.62	363,804.62		363,804.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			363,804.62	363,804.62		363,804.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,804.62	363,804.62		363,804.62		
2) Ending Balance, June 30 (E + F1e)			56,047.62	46,807.62		46,807.62		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				46,807.62		
d) Unappropriated Amount		9790	56,047.62	46,807.62				

San Dieguito Union High
San Diego County

2008-09 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 211

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	4,616.00	4,616.00	5,362.93	4,616.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,616.00	4,616.00	5,362.93	4,616.00	0.00	0.0%
TOTAL, REVENUES			4,616.00	4,616.00	5,362.93	4,616.00	0.00	0.0%

San Dieguito Union High
San Diego County

2008-09 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 211

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 211

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	312,373.00	312,373.00	0.00	312,373.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	9,240.00	9,239.88	9,240.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			312,373.00	321,613.00	9,239.88	321,613.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			312,373.00	321,613.00	9,239.88	321,613.00		

San Dieguito Union High
San Diego County

2008-09 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 000000
Form 211

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

San Dieguito Union High
San Diego County

2008-09 Second Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 251

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	835,712.00	835,712.00	406,503.14	835,712.00	0.00	0.0%
5) TOTAL, REVENUES			835,712.00	835,712.00	406,503.14	835,712.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	419,827.00	344,012.00	204,469.45	344,012.00	0.00	0.0%
3) Employee Benefits		3000-3999	136,073.00	113,557.00	61,647.33	113,557.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	30,155.00	23,513.76	30,155.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	132,000.00	402,554.00	285,175.14	402,554.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,730,580.00	3,145,326.00	617,379.36	3,145,326.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,418,480.00	4,035,604.00	1,192,185.04	4,035,604.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,582,768.00)	(3,199,892.00)	(785,681.90)	(3,199,892.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
b) Transfers Out		7600-7629	122,500.00	122,500.00	121,773.67	122,500.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	102,000.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,500.00	(72,500.00)	(121,773.67)	(72,500.00)		

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 251

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,553,268.00)	(3,272,392.00)	(907,455.57)	(3,272,392.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,799,630.39	3,799,630.39		3,799,630.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,799,630.39	3,799,630.39		3,799,630.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,799,630.39	3,799,630.39		3,799,630.39		
2) Ending Balance, June 30 (E + F1e)			246,362.39	527,238.39		527,238.39		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				527,238.39		
d) Unappropriated Amount		9790	246,362.39	527,238.39				

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 25I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70,712.00	70,712.00	43,267.85	70,712.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	765,000.00	765,000.00	363,235.29	765,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			835,712.00	835,712.00	406,503.14	835,712.00	0.00	0.0%
TOTAL, REVENUES			835,712.00	835,712.00	406,503.14	835,712.00	0.00	0.0%

San Dieguito Union High
San Diego County

2008-09 Second Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 251

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	283,731.00	276,848.00	164,424.62	276,848.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	136,096.00	67,164.00	40,044.83	67,164.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			419,827.00	344,012.00	204,469.45	344,012.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	39,590.00	32,441.00	19,277.41	32,441.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	32,118.00	26,317.00	12,922.64	26,317.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,937.00	3,831.00	2,245.63	3,831.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,259.00	1,032.00	655.14	1,032.00	0.00	0.0%
Workers' Compensation		3601-3602	6,986.00	5,725.00	3,635.06	5,725.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	1,341.00	580.20	1,341.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	1,253.00	745.19	1,253.00	0.00	0.0%
PERS Reduction		3801-3802	15,072.00	12,351.00	7,344.51	12,351.00	0.00	0.0%
Other Employee Benefits		3901-3902	37,113.00	29,266.00	14,241.55	29,266.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			136,073.00	113,557.00	61,647.33	113,557.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	30,155.00	23,513.76	30,155.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	30,155.00	23,513.76	30,155.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	122,000.00	272,995.00	206,940.67	272,995.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	129,559.00	78,234.47	129,559.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			132,000.00	402,554.00	285,175.14	402,554.00	0.00	0.0%

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 25I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,806,033.00	1,902,613.00	100,075.47	1,902,613.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	516,547.00	529,171.00	164,772.30	529,171.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	102,000.00	51,002.00	51,001.28	51,002.00	0.00	0.0%
Equipment Replacement		6500	306,000.00	662,540.00	301,530.31	662,540.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,730,580.00	3,145,326.00	617,379.36	3,145,326.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,418,480.00	4,035,604.00	1,192,185.04	4,035,604.00		

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San Dieguito Union High
San Diego County

2008-09 Second Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 251

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	122,500.00	122,500.00	121,773.67	122,500.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			122,500.00	122,500.00	121,773.67	122,500.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	102,000.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			102,000.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8890	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			29,500.00	(72,500.00)	(121,773.67)	(72,500.00)		

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 351

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	7,279,361.00	0.00	7,279,361.00	0.00	0.0%
4) Other Local Revenue		8600-8799	127,389.00	127,389.00	211.40	127,389.00	0.00	0.0%
5) TOTAL, REVENUES			127,389.00	7,406,750.00	211.40	7,406,750.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	103,760.00	103,760.12	103,760.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	103,760.00	103,760.12	103,760.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			127,389.00	7,302,990.00	(103,548.72)	7,302,990.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 35I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			127,389.00	7,302,990.00	(103,548.72)	7,302,990.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	104,632.78	104,632.78		104,632.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			104,632.78	104,632.78		104,632.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,632.78	104,632.78		104,632.78		
2) Ending Balance, June 30 (E + F1e)			232,021.78	7,407,622.78		7,407,622.78		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount								
d) Unappropriated Amount		9790	232,021.78	7,407,622.78		7,407,622.78		

San Dieguito Union High
San Diego County

2008-09 Second Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 351

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	7,279,361.00	0.00	7,279,361.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	7,279,361.00	0.00	7,279,361.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	127,389.00	127,389.00	211.40	127,389.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			127,389.00	127,389.00	211.40	127,389.00	0.00	0.0%
TOTAL, REVENUES			127,389.00	7,406,750.00	211.40	7,406,750.00		

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 351

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 351

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	103,760.00	103,760.12	103,760.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	103,760.00	103,760.12	103,760.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	103,760.00	103,760.12	103,760.00		

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San Dieguito Union High
San Diego County

2008-09 Second Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68346 000000
Form 351

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 401

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23.00	17,523.00	17,738.33	17,523.00	0.00	0.0%
5) TOTAL, REVENUES			23.00	17,523.00	17,738.33	17,523.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	774.00	18,274.00	943.18	18,274.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			774.00	18,274.00	943.18	18,274.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(751.00)	(751.00)	16,795.15	(751.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

37 68346 000000
Form 401

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(751.00)	(751.00)	16,795.15	(751.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,438.02	8,438.02		8,438.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,438.02	8,438.02		8,438.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,438.02	8,438.02		8,438.02		
2) Ending Balance, June 30 (E + F1e)			7,687.02	7,687.02		7,687.02		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						7,687.02		
d) Unappropriated Amount		9790	7,687.02	7,687.02				

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San Dieguito Union High
San Diego County

2008-09 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 401

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	23.00	23.00	238.33	23.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	17,500.00	17,500.00	17,500.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23.00	17,523.00	17,738.33	17,523.00	0.00	0.0%
TOTAL, REVENUES			23.00	17,523.00	17,738.33	17,523.00		

San Dieguito Union High
San Diego County

2008-09 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

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Form 401

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 401

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	774.00	18,274.00	943.18	18,274.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			774.00	18,274.00	943.18	18,274.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			774.00	18,274.00	943.18	18,274.00		

San Dieguito Union High
San Diego County

2008-09 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
Form 401

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
From: General Fund/CSSF								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Assets

37 68346 000000
Form 671

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,500.00	561,030.00	366,532.86	561,030.00	0.00	0.0%
5) TOTAL, REVENUES			4,500.00	561,030.00	366,532.86	561,030.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	556,530.00	206,559.80	556,530.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	50,000.00	50,000.00	20,200.63	50,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			50,000.00	606,530.00	226,760.43	606,530.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,500.00)	(45,500.00)	139,772.43	(45,500.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Assets

37 68346 0000000
Form 671

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(45,500.00)	(45,500.00)	139,772.43	(45,500.00)		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	210,790.89	210,790.89		210,790.89	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			210,790.89	210,790.89		210,790.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			210,790.89	210,790.89		210,790.89		
2) Ending Net Assets, June 30 (E + F1e)			165,290.89	165,290.89		165,290.89		
Components of Ending Net Assets								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						165,290.89		
d) Unappropriated Amount		9790	165,290.89	165,290.89				

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Assets

37 68346 0000000
Form 671

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,500.00	4,500.00	3,817.87	4,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	556,530.00	289,513.19	556,530.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	73,201.80	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,500.00	561,030.00	366,532.86	561,030.00	0.00	0.0%
TOTAL, REVENUES			4,500.00	561,030.00	366,532.86	561,030.00		

San Dieguito Union High
San Diego County

2008-09 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Assets

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	556,530.00	206,559.80	556,530.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	556,530.00	206,559.80	556,530.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	50,000.00	50,000.00	20,200.63	50,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			50,000.00	50,000.00	20,200.63	50,000.00	0.00	0.0%

ITEM 17

San Dieguito Union High
San Diego County

2008-09 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Assets

37 68346 0000000
Form 671

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			50,000.00	606,530.00	226,760.43	606,530.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	0.00		

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 19, 2009

BOARD MEETING DATE: March 5, 2009

PREPARED BY: John Addleman, Director of Planning and
Financial Management
Steve Ma, Assoc. Supt. of Business Services

SUBMITTED BY: Ken Noah
Superintendent

SUBJECT: COMMUNITY FACILITIES DISTRICT 95-2
No. 14 / ANNEXATION OF PROPERTY /
LA COSTA FAIRWAYS / A 10-UNIT
CONDOMINIUM SUBDIVISION / PACIFIC
MERCANTILE BANK / CARLSBAD

EXECUTIVE SUMMARY

Staff has been working with MER Construction on behalf of Pacific Mercantile Bank in order to provide adequate school facilities for their residential project. Pacific Mercantile Bank is constructing La Costa Fairways, a 10-unit condominium subdivision, located in Carlsbad. La Costa Fairways is located at La Costa Avenue and Camino Abierto and located in the Oak Crest MS/La Costa Canyon HS attendance area.

The first step in the annexation process is to adopt the attached Resolution of Intention to annex certain territory into the community facilities district as shown on the attached map.

At a future board meeting, we will be presenting the necessary documents to proceed with the annexation of territory, which will require the Board to hold a public hearing regarding the annexation, adopt the resolution to annex the property into the community facilities district and call an election.

RECOMMENDATION:

It is recommended that the Board adopt the attached Resolution of Intention to Annex Territory to the San Dieguito Union High School District Community Facilities District No. 95-2, Authorizing the Levy of a Special Tax and Calling an Election.

FUNDING SOURCE:

Mello Roos Funds subject to reimbursement by the developer

Encl: Calendar, Map, and Owners List

**COMMUNITY FACILITIES DISTRICT NO. 95-2
ANNEXATION NO. 14
La Costa Fairways
Pacific Mercantile Bank
949 South Coast Dr. 3rd Floor
Costa Mesa, CA 92626**

ANNEXATION SCHEDULE

February 18, 2009 Consent Letter due

March 5, 2009 Board Meeting

Adopt Resolution of Intention

March 13, 2009

Deadline to record map

April 8, 2009

Deadline to Publish Notice of Public Hearing

April 16, 2009 Board Meeting*

Public Hearing

Adopt Resolution of Annexation

May 12, 2009*

Special Election

May 21, 2009 Board Meeting

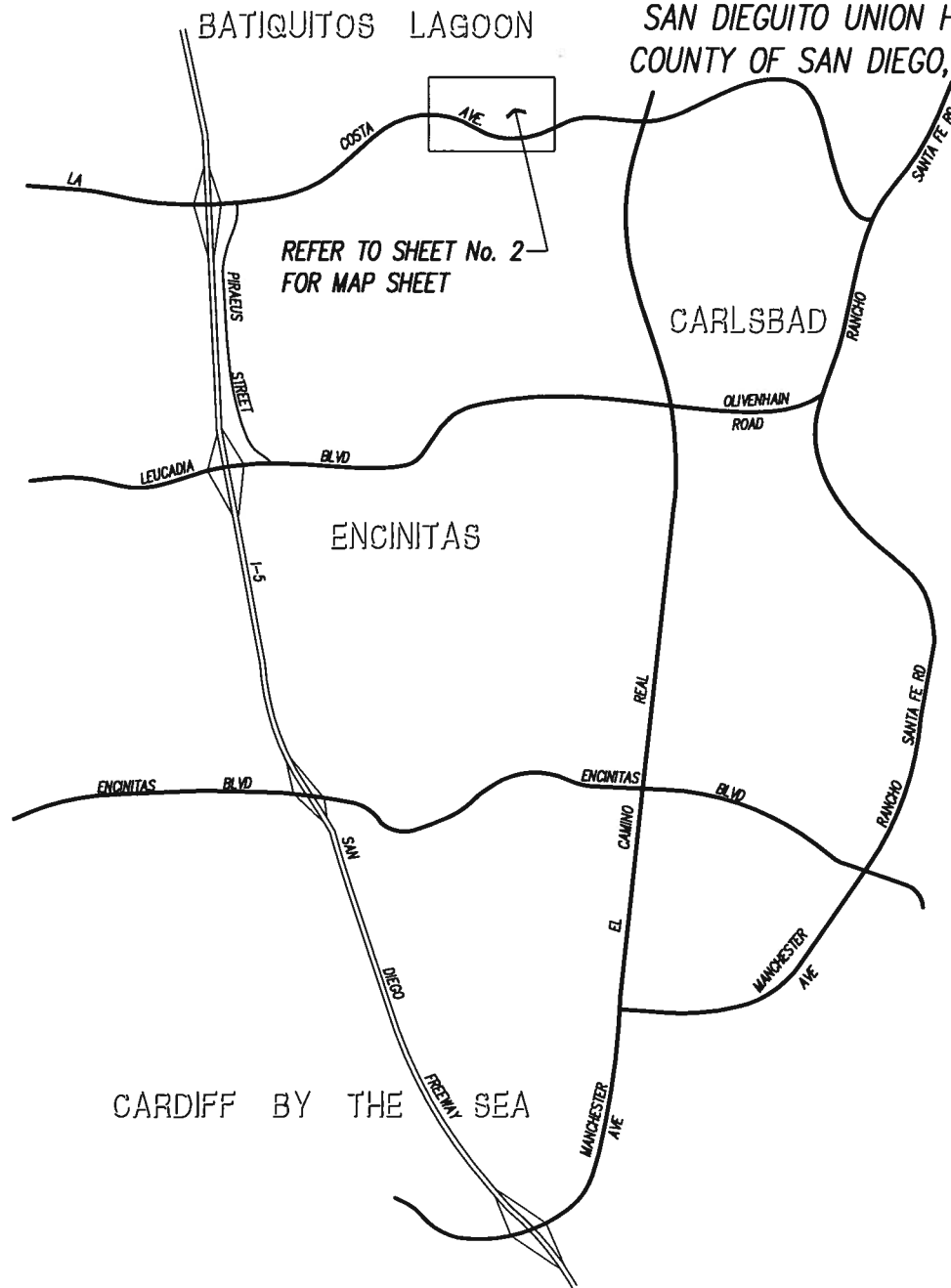
Certify Election Results

May 27, 2009

Deadline to record Notice of Special Tax Lien

*Dates specifically identified in the Resolution of Intention that would take additional Board action to change/amend.

AMENDED
MAP OF BOUNDARIES OF COMMUNITY FACILITIES
DISTRICT No. 95-2 ANNEXATION No. 14
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA



LEGEND:

LIMITS OF REFERENCE PARCEL



ASSESSORS BOOK - PAGE

216-310

PARCEL TO BE INCLUDED
WITHIN PROPOSED BOUNDARIES
OF SAN DIEGUITO UNION HIGH
SCHOOL DISTRICT ANNEXATION No. 14

25

JOB No. 09-010

02/20/09

SOWARDS & BROWN ENGINEERING

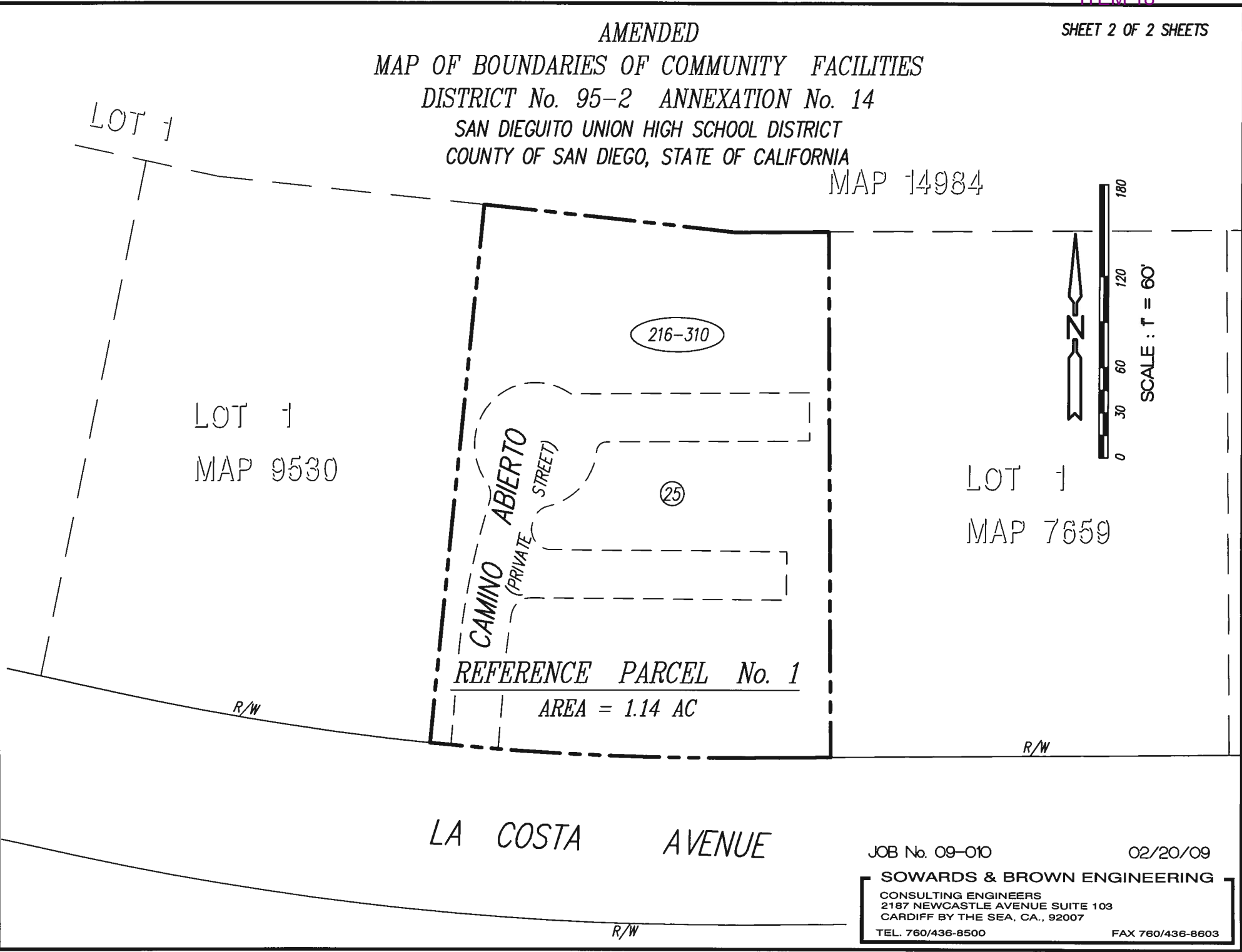
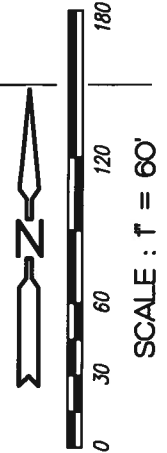
CONSULTING ENGINEERS
2187 NEWCASTLE AVENUE SUITE 103
CARDIFF BY THE SEA, CA., 92007

TEL. 760/436-8500

FAX 760/436-8603

AMENDED
MAP OF BOUNDARIES OF COMMUNITY FACILITIES
DISTRICT No. 95-2 ANNEXATION No. 14
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA

MAP 14984



REFERENCE PARCEL No. 1
AREA = 1.14 AC

LA COSTA AVENUE

JOB No. 09-010

02/20/09

SOWARDS & BROWN ENGINEERING

CONSULTING ENGINEERS
2187 NEWCASTLE AVENUE SUITE 103
CARDIFF BY THE SEA, CA., 92007

TEL. 760/436-8500

FAX 760/436-8603

P:\2008\09-010\09010map2.dwg

SOWARDS AND BROWN ENGINEERING

ITEM 18

February 20, 2009

**OWNERS LIST
FOR
COMMUNITY FACILITIES DISTRICT NO. 95-2
ANNEXATION NO. 14
OF THE
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA**

OWNERS & ADDRESS (REF. PARCEL NO.)	ASSESSORS PARCELS	ACREAGE (ACRES)	TOTAL VOTES
Pacific Mercantile Bank. 949 South Coast Drive Floor 3 Costa Mesa CA 92626 <u>(REFERENCE PARCEL NO. 1)</u>	216-310-25	1.14	2
	TOTAL	1.14	2

09010CFD.DOC

**RESOLUTION OF INTENTION
TO ANNEX TERRITORY TO
THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 95-2
AUTHORIZING THE LEVY OF A SPECIAL TAX
AND CALLING AN ELECTION**

WHEREAS, the Board of Trustees (the “Board”) of the San Dieguito Union High School District (the “School District”) has heretofore established Community Facilities District No. 95-2 (the “District”) pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, consisting of Sections 53311, et seq., of the California Government Code (the “Act”); and

WHEREAS, the Board has heretofore annexed certain Territory to the District as specified in a Resolution adopted by the Board on June 5, 1997, and in a Resolution adopted by the Board on April 2, 1998, and in a Resolution adopted by the Board on May 7, 1998, and in a Resolution adopted by the Board on May 6, 1999, and in two Resolutions adopted by the Board on August 19, 1999, and in a Resolution adopted by the Board on January 18, 2001, and in a Resolution adopted by the Board on March 1, 2001, and in a Resolution adopted by the Board on June 3, 2004, and in a Resolution adopted by the Board on September 23, 2004, and in a Resolution adopted by the Board on October 21, 2004, and in a Resolution adopted by the Board on May 4, 2006; and in a Resolution adopted by the Board on November 8, 2007, and

WHEREAS, the Board, acting as the legislative body of the District, intends to annex certain territory to the District pursuant to Article 3.5 of the Act; and

WHEREAS, the Board intends the Annexed Territory (as defined below) to be treated the same as all other land within the District as specified in the Resolution of Formation of the Board of Trustees of the San Dieguito Union High School District Establishing Community Facilities District No. 95-2 adopted by the Board on March 21, 1996 and the Amendment to Resolutions of Formation of the Board of Trustees of the San Dieguito Union High School District Regarding Establishment of Community Facilities District Nos. 94-3 and 95-2 of the San Dieguito Union High School District adopted on July 18, 1996, (collectively, the “Resolution of Formation”), and the Resolution of the Board of Trustees of the San Dieguito Union High School District Acting as the Legislative Body of the San Dieguito Union High School District Community Facilities District No. 95-2, adopted by the Board on June 5, 1997.

NOW THEREFORE, THE BOARD OF TRUSTEES OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. The name of the existing community facilities district is “Community Facilities District No. 95-2 of the San Dieguito Union High School District.”

Section 2. The boundaries of the existing District include all land shown on the maps approved by the Board in the Resolution of Formation and recorded with the Recorder of the County of San Diego (the “County”) at book 29 page 45, book 31 page 07, book 32 page 11, book 32 page 19, book 33 page 17, book 33 page 44, book 33 page 45, book 34 page 88, book 35 page 09, book 38 page 31, book 38 page 55, book 38 page 59, book 40 page 54, and book 41 page 63 in the Book of Maps of Assessment and Community Facilities Districts. The territory proposed to be annexed (the “Annexed Territory”) is all land shown on the map designated as “Amended Map of Boundaries of Community Facilities District No. 95-2, Annexation No. 14, San Dieguito Union High School District” (the “Annexed Territory Map”) on file in the office of Secretary of the Board by this reference incorporated herein. The Annexed Territory Map, showing the new properties to be subject to a special tax levied within the District, is hereby approved and adopted. The Secretary of the Board is hereby directed to file a copy of the map with the correct and proper endorsements thereon with the Recorder of the County within 10 days after the adoption of this Resolution, as provided for in Section 3113 of the California Streets and Highways Code.

Section 3. The types of public facilities (the “Facilities”) to be provided within the existing District are described in Exhibit A attached hereto and hereby incorporated by reference. The Facilities will also be provided within the Annexed Territory. The District and the Annexed Territory will share the Facilities based on the long-term master plans prepared by the School District from time to time. The Facilities are necessary to meet increased demand imposed upon the School District and all public agencies as a result of development occurring within the Annexed Territory and the District.

Section 4. The Board seeks to incur bonded indebtedness and to levy or cause to be levied annually, on property lying within the Annexed Territory, a special tax for the purpose of constructing, acquiring and/or leasing the Facilities in accordance with the Resolution of Formation and with the rate and method of apportionment described in detail in Exhibit B to the Resolution of Formation and incorporated herein by this reference.

Section 5. Except where funds are otherwise available to acquire, lease and/or construct the Facilities, it is the intention of the Board to levy or cause to be levied annually, on property lying within the Annexed Territory and the District, a special tax sufficient to pay for the cost of acquiring, leasing and/or construction of the Facilities and to pay for the principal of and interest on the bonds proposed to be issued to finance the Facilities and all Incidental Expenses (as defined in the Act), including but not limited to replenishment of a reserve fund and remarketing, credit enhancement, liquidity facility fees, the costs of administering the levy and collection of the special tax and all other administrative costs of the tax levy and bond issue. Upon recordation of notice of a special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach to all non-exempt real property in the Annexed Territory. The lien shall continue in force and effect until the special tax is prepaid and permanently satisfied and the lien canceled in accordance with the law or until collection of the tax by the legislative body ceases. The rate and method of apportionment of the special tax is described in detail in Exhibit B to the Resolution of Formation. The special tax is based on the projected demand for Facilities and the general benefit received from the Facilities by property within the Annexed Territory and

the District. The special tax is apportioned to each parcel on the foregoing basis pursuant to Section 53325.3 of the Act and such special tax is not on or based upon the ownership of real property. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected; provided, however, that the special tax may be collected at a different time or in a different manner if necessary to meet the financial obligations of the School District and the District.

The office responsible for preparing annually a current roll of special levy obligations and responsible for estimating further special tax levies will be:

Superintendent
San Dieguito Union High School District
710 Encinitas Blvd.
Encinitas, CA 92024
Telephone (760) 753-6491

Section 6. The amount of the annual special tax will be set on or before each August 1. In accordance with Section 53340 of the Act, properties or entities of the state, federal, or other local governments shall be exempt from the levy of the special tax. No other properties or entities are exempt from the levy of the special tax except to the extent provided in Exhibit B to the Resolution of Formation. Any land within the boundaries of the Annexed Territory devoted primarily to agriculture, timber or livestock uses and being used for the commercial production of agricultural, timber or livestock products is contiguous to other land which is included within the boundaries of the Annexed Territory and will benefit from construction or acquisition of the Facilities.

Section 7. The Board shall submit a proposition to establish or change the appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the District to the qualified electors of the Annexed Territory. The proposition establishing or changing the appropriations limit shall become effective if approved by two-thirds of the qualified electors voting on the proposition and shall be adjusted for changes in the cost of living and changes in populations, as defined by subdivisions (b) and (c) of Section 7901 of the California Government Code, except that the change in population may be estimated by the legislative body in the absence of an estimate by the Department of Finance, and in accordance with Section 1 of Article XIII B of the California Constitution. For purposes of adjusting for changes in population, the population of the District shall be deemed to be at least one person during each calendar year.

Section 8. The Board deems it necessary to incur bonded indebtedness for the purposes set forth in Section 4 hereof, and has determined that the whole of the District, including the Annexed Territory, will pay for the bonded indebtedness. The maximum aggregate principal amount of debt to be authorized and incurred will be \$50,000,000. The maximum interest rate on the bonds shall be 12%, or such greater interest rate permitted by law, which interest will be payable annually or semiannually or in any other manner as permitted by law. The bonds may be issued in one or more series with each series issued for a term not to exceed thirty-five years. The proposition regarding incurring bonded indebtedness shall be submitted to the voters at an election to be conducted by mail ballot as set forth in Section 16 of this Resolution.

Section 9. A public hearing on the annexation of the proposed territory into the District, the levying of the special tax, the proposed bond issue, the type of facilities

financed by the District and all other matters set forth in this Resolution (the "Hearing") shall be held at 6:30 o'clock p.m. or as soon thereafter as practicable, on April 16, 2009, at the San Dieguito Union High School District Office Board Room, 710 Encinitas Boulevard, Encinitas, California.

Section 10. At the time and place set forth in this Resolution for the Hearing, any interested persons for or against the annexation of territory, including taxpayers, property owners and registered voters, may appear and be heard, and the testimony of all interested persons for or against the annexation of the Annexed Territory to the District, the levying of the special taxes within the Annexed Territory, the furnishing of the Facilities or the necessity of incurring bonded indebtedness will be heard and considered. Any protests may be made orally or in writing. However, any protests pertaining to the regularity or sufficiency of the proceedings shall be in writing and clearly set forth the irregularities and defects to which the objection is made. All written protests shall be filed with the Secretary of the Board on or before the time fixed for the Hearing. Written protests may be withdrawn in writing at any time before the conclusion of the Hearing.

If 50 percent or more of the registered voters, or six registered voters, whichever is more, residing within the District or if 50 percent or more of the registered voters or six registered voters, whichever is more, residing within the territory proposed for annexation, or if the owners of one-half or more of the area of land in the territory included in the District, or if the owners of one-half or more of the area of land in the territory proposed to be annexed, file written protests against the proposed annexation of territory to the District, and protests are not withdrawn so as to reduce the protests to less than a majority, no further proceedings shall be undertaken for a period of one year from the date of decision of the Board on the issues discussed at the Hearing.

Section 11. The Secretary of the Board is hereby directed to publish a notice (the "Notice") of the Hearing pursuant to Section 53322 of the California Government Code in a newspaper of general circulation published in the area of the Annexed Territory, being the San Diego Union-Tribune. Such publication shall be completed at least seven days prior to the date of the Hearing.

Section 12. The Secretary of the Board is hereby directed to transmit a copy of this Resolution to the City Council of the City of Encinitas, the County of San Diego and to the Board of Supervisors of the County of San Diego.

Section 13. A special election (the "Election") is hereby called for the Annexed Territory and the Associate Superintendent of Business of the School District is hereby authorized to conduct the Election (the "Election Official") as a mail ballot election on the propositions of levying a special tax on property within the Annexed Territory, incurring bonded indebtedness for the District in a maximum aggregate principal amount of \$50,000,000 and establishing an appropriations limit for the District. The proposed propositions relative to incurring indebtedness in the maximum aggregate principal amount of \$50,000,000, the rate and method of apportionment of the special tax and establishing an appropriations limit for the District shall be combined into one ballot proposition pursuant to Section 53353.5 of the Act. The ballot proposition is attached hereto as Exhibit C and hereby incorporated by reference. The members of the Board and their authorized representatives are, including the Election Official, and each of them acting alone is, hereby authorized to approve any changes in the ballot and any other informational materials submitted to the voters.

Section 14. The Election shall be held on May 12, 2009 to the extent that the time limit applicable to the Election is waived with the unanimous consent of the qualified electors of the proposed district and the concurrence of the Election Official conducting the Election or if such consent is not obtained or otherwise such other date determined by this Board pursuant to a subsequent resolution. The Secretary of the Board is hereby directed to provide to the Election Official within three days of the adoption of this Resolution the following: (i) a copy of this Resolution, (ii) a certified map of sufficient scale and clarity to show the boundaries of the Annexed Territory, (iii) a sufficient description to allow the Election Official to determine the boundaries of the Annexed Territory and (iv) if requested by the Election Official, assessor's parcel numbers for the land within the Annexed Territory.

Section 15. Pursuant to Section 53326 of the Act, the vote shall be by the landowners of the Annexed Territory and each landowner who is the owner of record at the close of the Hearing, or the authorized representative thereof, shall have one vote for each acre or portion of an acre of land that he or she owns within the Annexed Territory. An owner of record shall be the owner of land on the last equalized assessment roll or otherwise known to be the owner of the land by the School District. The number of votes to be voted by a particular landowner shall be specified on the ballot provided to that landowner.

Section 16. The ballots for the Election shall be distributed to the landowners within the Annexed Territory either by mail with return postage prepaid or by personal service by the Election Official. The Election Official may certify the proper mailing of ballots by an affidavit, which shall constitute conclusive proof of mailing in the absence of fraud. The voted ballots shall be returned to the Election Official not later than 5:00 p.m. on the day of the Election.

Section 17. Notice of the Election shall be given as required by applicable law. The Secretary of the Board is directed to give notice of the Election by publishing a copy of this Resolution (without exhibits), as it may be amended or a summary of this Resolution one time, pursuant to Section 53352 of the California Government Code, in a newspaper or newspapers of general circulation published in the area of the District, being The San Diego Union-Tribune. Except as otherwise provided in the Act, the Election shall be called, held and conducted pursuant to the provisions of law regulating elections of the District. To the extent waived by the unanimous consent of all the landowners, there shall not be prepared and included in the ballot material provided to each voter an impartial analysis pursuant to Section 9500 of the California Elections Code, arguments and rebuttals, pursuant to Sections 7465, 9501 to 9507 inclusive, and 9509 of the California Elections Code or other applicable law. The Superintendent of the School District, or his designee, and each of them acting alone, is hereby authorized to provide to the Election Official the statement in compliance with Sections 9400 to 9405 of the California Elections Code and any other voter information required by the Election Official.

Section 18. The District shall constitute a single election precinct for the purpose of holding the Election unless the Election Official determines otherwise.

Section 19. The Election Official is hereby requested to take any and all steps necessary for the holding of the Election. The Election Official shall perform and render all services and proceedings incidental to and connected with the Election of the District

with the cooperation and assistance of the Secretary of the Board. These services shall include, but not be limited to, the following activities as are appropriate to the Election:

1. Prepare and furnish to the election officer necessary election supplies for the conduct of the Election.
2. Cause to be printed the requisite number of official ballots, tally sheets and other necessary forms.
3. Furnish and address to mail official ballots to the qualified electors of the Annexed Territory.
4. Cause the official ballots to be mailed, as required by law.
5. Receive the returns of the Election and supplies.
6. Sort and assemble the election material and supplies in preparation for the canvassing of the returns.
7. Canvass the returns of the Election.
8. Furnish a tabulation of the number of votes given in the Election.
9. Make all arrangements and take the necessary steps to pay all costs of the Election incurred as a result of services performed for the Annexed Territory and pay costs and expenses of all election officials.
10. Conduct and handle all other matters relating to the proceedings and conduct of the Election in the manner and form as required by law.

Section 20. The members of the Board and their authorized representatives are, and each of them acting alone is, hereby authorized to execute any and all documents and agreements and do and perform any and all acts and things, from time to time, consistent with this Resolution and necessary or appropriate to carry the same into effect and to carry out its purposes.

ADOPTED, SIGNED AND APPROVED, this 5th day of March, 2009.

BOARD OF TRUSTEES OF THE SAN
DIEGUITO UNION HIGH SCHOOL
DISTRICT ACTING AS THE
LEGISLATIVE BODY OF COMMUNITY
FACILITIES DISTRICT NO. 95-2

By: _____
Title: President

ATTEST:

By: _____
Title: Recording Secretary

EXHIBIT A

DESCRIPTION OF FACILITIES

Necessary school facilities (including the purchase, construction, design, expansion, improvement or rehabilitation of facilities) to accommodate grade 7-12 students to be generated within the boundaries of the District, including Junior High School, High School and Continuation and Adult School facilities (including land, interim and relocatable facilities), and associated administration, transportation and maintenance facilities and equipment (including buses).

EXHIBIT B

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES
FOR COMMUNITY FACILITIES DISTRICT NO. 95-2
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES
FOR COMMUNITY FACILITIES DISTRICT NO. 95-2
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

An Annual Special Tax applicable to each Assessor's Parcel in Community Facilities District No. 95-2 of the San Dieguito Union High School District ("CFD No. 95-2") shall be levied and collected each Fiscal Year in an amount determined by the Board of Trustees (the "Board") of the San Dieguito Union High School District (the "District") acting in its capacity as the legislative body of CFD No. 95-2 through the application of the appropriate amount or rate of Annual Special Tax for Developed Property and Undeveloped Property as described below. All of the property in CFD No. 95-2, as depicted on the map of the boundaries thereof on file with the Secretary of the Board, unless exempted by law or by the provisions of Sections III. through V. hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

I. Definitions

"**Administrative Expenses**" means the expenses incurred by the District on behalf of CFD No. 95-2 related to the determination of the amount of the levy of Annual Special Taxes; the collection of the Annual Special Taxes, including the expenses of collecting delinquencies, and any amounts necessary to replenish the reserve fund; the administration of the bonds of CFD No. 95-2, including the payment of salaries and benefits of any employee of the District whose employment duties directly relate to the administration of community facilities districts of the District; and costs otherwise incurred in order to carry out the authorized purposes of CFD No. 95-2.

"**Alternate Prepayment Tax**" means the method for reducing the Maximum Special Tax for an Assessor's Parcel as provided for in Section III. C.

"**Annual Special Tax**" means the annual special tax to be levied in each Fiscal Year pursuant to Section IV. on each Assessor's Parcel classified as Developed Property and Undeveloped Property to pay, as applicable, the Bond Requirements, and to pay for the cost of constructing, leasing, and/or acquiring the Facilities.

"**Assessor's Parcel**" means a parcel of Residential Property designated on a map of the San Diego County Assessor's Office within the jurisdictional boundaries of the District which has been assigned a discrete identifying number.

"**Bond Requirements**" means the amount necessary in any Fiscal Year, taking into consideration anticipated delinquencies (i) to pay principal of and interest on the bonds at that time outstanding in CFD No. 95-2 or any certificates of participation or other obligations issued to finance the Facilities, (ii) to make any

deposits required to be made with respect to any reserve fund created with respect to such bonds or obligations, and (iii) to pay for Administrative Expenses.

"City" means individually the cities of Carlsbad, Encinitas, San Diego or whichever municipal jurisdiction has the authority to approve or regulate land development for parcels within CFD No. 95-2.

"County" means the County of San Diego.

"Developed Property" means any Assessor's Parcel in CFD No. 95-2 for which a building permit has been issued by the City or County as of June 30 of the previous Fiscal Year in which the Annual Special Tax is being levied.

"Exempt Property" means any Assessor's Parcel within the boundaries of CFD No. 95-2 which: (i) is property of the State, federal or other local governments or public agency, except as otherwise provided by Section 53317.3 of the Act, (ii) has been zoned, authorized or designated for a non-residential use on the applicable general plan, specific plan or community plan for which the City or the County utilizes and relies upon for land use planning purposes and for the approval of the development of real property, (iii) is "common area" of a common interest development as those terms are used and defined in Section 1351 of the California Civil Code or any similar subsequent legislation, (iv) is any property within CFD No. 95-2 which is Senior Citizen Housing, (v) is any Residential Property for which a final subdivision map pursuant to the California Subdivision Map Act, California Government Code Section 66433 et. seq. or any similar subsequent legislation has not been approved by the City or County, or (vi) is subject to a contract pursuant to Government Code Section 51200 ff. For purposes of interpreting Sections 53317.3 and 53317.5 of the Act, any Assessor's Parcel acquired by a public entity shall be deemed Exempt Property to the extent it is Undeveloped Property at the time of its acquisition,

"Facilities" means those school facilities (including land) and other facilities which CFD No. 95-2 is authorized by law to construct, lease, acquire, own or operate.

"Fiscal Year" means the period from July 1st of any calendar year through June 30th of the following calendar year.

"Legally Available Funds" means any funds; except Alternate Prepayment Taxes, available to CFD No. 95-2 to pay Bond Requirements, such as bond reserve fund earnings and other interest earnings not subject to arbitrage.

"Maximum Special Tax" means the maximum annual special tax, determined in accordance with Section III. that can be levied by the Board in any Fiscal Year on Developed Property and Undeveloped Property.

"**Multi-Family**" means a Residential Property having a density of more than fifteen (15) residential units per gross acre.

"**Residential Property**" means any Assessor's Parcel of land located within the boundaries of CFD No. 95-2 at any time during which it is Zoned for residential purposes.

"**Senior Citizen Housing**" means any senior citizen housing, residential care facilities for the elderly, or multi-level facilities for the elderly which would be subject to the limitations on school fees set forth in Government Code Section 65995.1 on July 1 of any Fiscal Year during which Annual Special Taxes are levied.

"**Single-Family**" means a Residential Property having a density of fifteen (15) or less residential units per gross acre.

"**Undeveloped Property**" means all Residential Property within CFD No. 95-2 not classified as Developed Property, and not exempt from the Annual Special Tax pursuant to law or Section V. hereof.

"**Zoned**" means any Assessor's Parcel of land used, zoned, allowed or designated for a specific purpose on the applicable general plan, specific plan or community plan for which the City or the County utilizes and relies upon for planning purposes and for the approval of development of real property.

II. Classification of Property

On or before July 1 of each Fiscal Year, beginning July 1, 1995, the District shall classify all Residential Property on the following basis: Developed Property, Undeveloped Property, or Exempt Property.

III. Maximum Special Tax

A Maximum Special Tax may be levied up to the amounts specified in this Section III. on (i) Developed Property to the extent necessary to pay the Bond Requirements and to provide for the cost of constructing, leasing, and/or acquiring the Facilities pursuant to Section III. A. below and (ii) on Undeveloped Property to the extent necessary to pay the Bond Requirements pursuant to Section III. B. following.

A. Developed Property: Maximum Special Tax

Beginning with the Fiscal Year commencing July 1, 1995, and each Fiscal Year thereafter, all Developed Property (except as otherwise provided in Section III. C.) shall be subject to an Annual Special Tax in each Fiscal Year up to and including an amount equal to the Maximum Special Tax for each such Developed Property type listed in Table 1 below.

Table 1

<u>Developed Property Type</u>	<u>Maximum Special Tax</u>
Single-Family	\$800
Multi-Family	\$218

B. Undeveloped Property: Maximum Special Tax

In the event that on July 1 of any Fiscal Year, the maximum projected revenues that can be generated from the levy of the Annual Special Tax for such Fiscal Year on all Developed Property together with all other Legally Available Funds of CFD No. 95-2 available to pay the Bond Requirements, shall be insufficient to pay the Bond Requirements for such Fiscal Year, then all Undeveloped Property shall be subject to an Annual Special Tax, for such Fiscal Year only, up to an amount not to exceed, per gross acre of Undeveloped Property (or a proportionate amount thereof for any portion of such gross acre), the lesser of (i) \$500 or (ii) the aggregate amount of the actual delinquencies in the payment of Annual Special Taxes for Developed Property for the prior Fiscal Year, divided by the total number of gross acres of Undeveloped Property in CFD No. 95-2.

C. Alternate Prepayment Tax for reducing the Maximum Special Tax

The owner of any Assessor's Parcel of Developed Property may elect to prepay fifty percent of the aggregate Maximum Special Tax obligation attributable to the Assessor's Parcel within five (5) business days from the time of issuance of the initial building permit with respect to such Assessor's Parcel provided that all delinquencies and charges of Annual Special Taxes due to date have been paid in full as determined by the District. The aggregate Maximum Special Tax obligation for each Developed Property type is listed in Table 2 below.

If an owner prepays fifty percent of the aggregate Maximum Special Tax obligation on any such Assessor's Parcel, the Maximum Special Tax for each Developed Property type shall be fifty percent of the applicable rate specified in Table 1, and the Assessor's Parcel shall thereafter be subject to an Annual Special Tax in each Fiscal Year in an amount equal to fifty

percent of the Annual Special Tax on Developed Property of a similar type for which no Alternate Prepayment Tax has been paid, and as determined pursuant to Section III. A and IV., for the corresponding Fiscal Year. Prepayments of the aggregate Maximum Special Tax obligation collected pursuant to this Section III. C. may be used for any legal purposes of CFD No. 95-2.

Table 2

<u>Developed Property Type</u>	<u>Aggregate Maximum Special Tax obligation Amount for Fiscal Year 1995-96</u>
Single-Family	\$9,910
Multi-Family	\$2,700

Notwithstanding any of the above, the aggregate Maximum Special Tax obligation shall be adjusted in each Fiscal Year, commencing July 1, 1995, in proportion to changes in the Lee Saylor Cost of Construction Index for Class D Construction as measured in each Fiscal Year from the first of the preceding Fiscal Year. If said index is superseded or discontinued, the adjustment provided for herein shall be made by reference to the index used to determine variation in the cost of constructing public school improvements comparable to the Facilities as determined by the Board.

IV. Annual Apportionment of the Annual Special Tax to Developed Property and Undeveloped Property

Beginning with the Fiscal Year commencing July 1, 1995, and each Fiscal Year thereafter, the Board, acting as the legislative body of CFD No. 95-2, shall determine the Annual Special Tax to be collected in CFD No. 95-2 from all Developed Property and Undeveloped Property. The Board shall levy the Annual Special Tax in the following priority:

- First: From Assessor's Parcels of Developed Property by levying up to the Maximum Special Tax in Table 1 of Section III. hereof to meet the Bond Requirements, and to pay for the cost of constructing, leasing, and/or acquiring the Facilities.
- Second: If additional moneys are needed to pay the Bond Requirements, Legally Available Funds shall be used.

Third: If additional moneys are needed, the Annual Special Tax may be levied on Assessor's Parcels of Undeveloped Property pursuant to Section III. B.

V. Limitations

The Board shall not impose any Annual Special Tax on any Exempt Property. Under no circumstances will the Annual Special Tax levied against any Assessor's Parcel of Developed Property be increased by more than ten percent (10%) as a consequence of delinquency or default by the owner of any other Assessor's Parcel(s) within CFD No. 95-2.

The Annual Special Tax may be levied on any Assessor's Parcel for a period not to exceed 35 years commencing the first Fiscal Year in which the Annual Special Tax is levied on such Assessor's Parcel of Developed Property and ending at the close of the 35th Fiscal Year; provided, however that the expiration of such period shall not extinguish or otherwise effect the rights of the District or CFD No. 95-2 to collect any delinquent Annual Special Taxes or penalties or interest thereon.

VI. Appeals and Interpretation Procedure

Any taxpayer whose property is subject to the levy of the Annual Special Tax and who claims that the amount or application of the Annual Special Tax has not been properly computed may file a notice with the Board appealing the levy of the Annual Special Tax. The Superintendent of the District or his or her designee will promptly review the claim and, if necessary, meet with the claimant and decide the appeal. If the findings of the Superintendent or his or her designee support a determination that the amount of application of the Annual Special Tax should be modified or changed, the Annual Special Tax levy shall be so modified or changed and, if applicable, a refund of prior Annual Special Tax payment shall be granted and made from available funds of CFD No. 95-2. If a claimant disagrees with the findings and determination of the Superintendent or his or her designee, the claimant may appeal such determination to the Board and the decision of the Board shall be final.

Interpretation of this rate and method of apportionment may be made by the Board by resolution thereof for the purpose of clarifying any vagueness or ambiguity as it relates to the application of the Annual Special Tax, the application of the method of apportionment, the classification of any property, or any definition contained herein.

VII. Collection of Special Tax

The Annual Special Tax shall be levied and collected in the same manner as ordinary ad valorem property taxes are levied and collected by the County. Notwithstanding any provision to the contrary herein, CFD No. 95-2 may collect any Annual Special Tax at a different time and/or in a different manner if necessary to meet its financial obligations. All Annual Special Taxes shall be subject to the same penalties and lien priorities in the case of delinquency as is provided for ad valorem taxes; provided, however, CFD No. 95-2 may covenant for the benefit of bondholders to commence and diligently pursue to completion judicial foreclosure proceedings for the payment of delinquent installments of Annual Special Taxes.

EXHIBIT C

COMMUNITY FACILITIES DISTRICT NO. 95-2
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
SPECIAL TAX AND BOND ELECTION
May 12, 2009

To vote, stamp a cross (+) in the voting square after the word "YES" or after the word "NO". All marks otherwise made are forbidden. All distinguishing marks are forbidden and make the ballot void.

If you wrongly mark, tear or deface this ballot, return it to the Associate Superintendent of Business Services of the San Dieguito Union High School District to obtain another.

MEASURE SUBMITTED TO VOTE OF VOTERS

Proposition No. Y: Shall Community Facilities District No. 95-2 of the San Dieguito Union High School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$50,000,000, for a maximum term of not more than 35 years with interest not to exceed the maximum interest rate permitted by law, the proceeds of which will be used to pay for the cost of acquiring, leasing and/or construction school facilities and equipment and other facilities to be used in conjunction with school facilities and for certain incidental expenses; shall a special tax as provided in the Resolution of Formation with respect to the District be levied to pay the principal of and interest on such bonds and to pay for leasing, construction and/or acquisition of the facilities and equipment described above; shall an appropriations limit be established for the District equal to the amount of all proceeds of the special tax collected annually as adjusted for changes in the cost of living and changes in population.

YES:

NO:

**THIS BALLOT HAS A VALUE OF 2 VOTES BASED
UPON 1.14 ACRES OF LAND OWNED BY THE VOTER WITHIN
THE COMMUNITY FACILITIES DISTRICT**