



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

**JANUARY 14, 2010  
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 speaker 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](http://www.sduhsd.net), and/or at the district office. Please contact the [Office of the 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 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.

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

**AGENDA**

**THURSDAY, JANUARY 14, 2010  
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 ..... 6:00 PM
- 2. CLOSED SESSION ..... 6:01 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. To 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. To 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. (3 cases)

**REGULAR MEETING / OPEN SESSION..... 6:30 PM**

- 3. CALL TO ORDER.....(ITEM 3)
- 4. PLEDGE OF ALLEGIANCE
- 5. REPORT OUT OF CLOSED SESSION
- 6. APPROVAL OF MINUTES OF THE DECEMBER 10, 2009, BOARD MEETING  
Motion by \_\_\_\_\_, second by \_\_\_\_\_, to approve the Minutes of the December 10, 2009 Board Meeting, as shown in the attached supplement.

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

- 7. STUDENT BOARD REPORTS AND UPDATES .....STUDENT BOARD
- 8. BOARD REPORTS AND UPDATES ..... BOARD OF TRUSTEES
- 9. SUPERINTENDENT’S REPORTS, BRIEFINGS AND LEGISLATIVE UPDATES..... KEN NOAH
  - A. DONATION PRESENTATION - Greater San Diego Tennis Council / Earl Warren Tennis Court Resurfacing Project
- 10. SCHOOL SITE UPDATE, TORREY PINES HIGH SCHOOL .....BRETT KILLEEN, PRINCIPAL

**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

Accept the Gifts and Donations, as shown in the attached supplement.

B. APPROVAL OF FIELD TRIP REQUESTS

Approve 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

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. L.A. Fitness International, LLC to provide enrollment vouchers to District employees for discounted membership at L.A. Fitness, during the period January 1, 2010 through December 31, 2010, for an amount not to exceed \$1,000.00, to be expended from the General Fund 03-00 and be reimbursed by the San Diego County and Imperial County Risk Management Joint Powers Authority.

**13. EDUCATIONAL SERVICES**

A. APPROVAL/RATIFICATION OF AGREEMENTS (None Submitted)

B. APPROVAL OF CONSOLIDATED APPLICATION FOR CATEGORICAL PROGRAMS (PART II)

1. Approve the submission of the Consolidated Application for Categorical Programs, Part II, for 2009-2010, as shown in the attached supplement.

**14. PUPIL SERVICES**

A. APPROVAL/RATIFICATION OF NON-PUBLIC SCHOOL / NON-PUBLIC AGENCY CONTRACTS  
(None 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. Rienzi Haytasingh, Psy.D., to provide school neuropsychological evaluation services for special education students, during the period December 10, 2009 through June 30, 2010, for an amount not to exceed \$3,000.00, to be expended from the General Fund/Restricted 06-00.
2. Schloyer Audiology to provide comprehensive auditory processing assessment services for special education students, during the period December 10, 2009 through June 30,

2010, at the rate of \$150.00 per hour, to be expended from the General Fund/Restricted 06-00.

3. Total Vision Care to provide developmental optometry services for special education students, during the period July 1, 2009 through June 30, 2010, at the rates of \$100.00 per vision therapy session, \$135.00 per progress evaluation, \$410.00 per visual efficiency evaluation, \$410.00 per visual processing evaluation, and \$45.00 per IEP telephone meeting with doctor, to be expended from the General Fund/Restricted 06-00.
4. Premier Healthcare Services LLC to provide a supplemental speech language pathologist on a temporary basis upon request from the District, during the period January 1, 2010 unless terminated in writing by 30 day prior notice, at the rate of \$80.00 per hour, to be expended from the General Fund/Restricted 06-00.

C. APPROVAL/RATIFICATION OF PARENT SETTLEMENTS AND RELEASE AGREEMENTS  
(None 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. San Diego Medical Services Enterprises to provide automatic external defibrillators program maintenance, during the period January 20, 2010 through January 19, 2011, for an amount not to exceed \$405.00, to be expended from the General Fund 03-00.
2. Manatt, Phelps, & Phillips, LLP to provide legal services related to SDUHSD negotiating the terms & conditions of a solar power agreement and advising SDUHSD with respect to renewable energy credits and reimbursements for the solar panel projects at La Costa Canyon High School and Canyon Crest Academy, during the period July 1, 2009 through June 30, 2010, for an amount not to exceed \$52,500.00, to be expended from the Capital Facilities Fund 25-19 and reimbursed by future bond proceeds.
3. R & M Young, Inc., dba Round Table Pizza to provide 7.5 oz pan pizzas to the north end of the district, during the period November 13, 2009 through June 18, 2010, at the price of \$1.60 per pan pizza, to be expended from the Cafeteria Fund 13-00.
4. RTDC dba Round Table Pizza to provide 7.5 oz pan pizzas to the south end of the district, during the period November 13, 2009 through June 18, 2010, at the price of \$1.60 per pan pizza, to be expended from the Cafeteria Fund 13-00.
5. The Board of Regents of the Nevada System of Higher Education, on behalf of the University of Nevada, Las Vegas to provide housing and dining services for the San Dieguito Academy Robotics Team, during the period March 31, 2010 through April 3, 2010, for an estimated amount of \$5,713.73, to be paid by the San Dieguito Academy Foundation.

B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

Approve/ratify amending the following agreements and authorize Christina M. Bennett, Eric R. Dill or Stephen G. Ma to execute the agreement:

1. Keane Studios LLC, amending and/or clarifying the contract pricing structure, the consideration given, and the consideration schedule and recipient as they relate to district-wide senior portrait photography services.
2. AT&T California, amending the contract to provide increased bandwidth and other upgrades between the District and San Diego County Office of Education, at the rate of \$510.00 per month before discounts, to be expended from the General Fund 03-00.

- 3. 22<sup>nd</sup> District Agricultural Association/Del Mar Fairgrounds amending the maximum contract amount to be paid to the District for the 2010 term to \$100,000.00.

- C. AWARD/RATIFICATION OF CONTRACTS (None Submitted)
- D. APPROVAL OF CHANGE ORDERS (None Submitted)
- E. ACCEPTANCE OF CONSTRUCTION PROJECTS (None Submitted)
- F. ACCEPTANCE OF 2008-09 ANNUAL AUDIT

Accept the 2008-09 annual audit of the San Dieguito Union High School District, as prepared by Wilkinson, Hadley, King, & Co. LLP, as shown in the attached supplement.

- G. APPROVAL OF BUSINESS REPORTS
- Approve the following business reports:

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

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

|                         |   |
|-------------------------|---|
| _____ Joyce Dalessandro | _____ Jordan Bernard, La Costa Canyon High School |
| _____ Linda Friedman    | _____ Kaden Strong, Sunset High School            |
| _____ Barbara Groth     | _____ Allie Jucha, San Dieguito Academy           |
| _____ Beth Hergesheimer | _____ Nick Lawson, Canyon Crest Academy           |
| _____ Deanna Rich       | _____ Allison Yamamoto, Torrey Pines High School  |

**DISCUSSION / ACTION ITEMS ..... (ITEMS 16 –17)**

- 16. ADOPTION OF RESOLUTION / REPORT ON STATUTORY SCHOOL FEES AND FINDINGS 2008-2009  
Motion by \_\_\_\_\_, second by \_\_\_\_\_, to adopt the resolution regarding statutory school fees and report for fiscal year 2008-2009, and findings in compliance with Government Code sections 66006 and 66001, as shown in the attached supplements.
- 17. PROPOSED BOARD POLICY REVISION, #6200.1, "ALTERNATIVE CREDITS TOWARD GRADUATION"  
Motion by \_\_\_\_\_, second by \_\_\_\_\_, to approve the Board Policy Revision #6200.1, "ALTERNATIVE CREDITS TOWARD GRADUATION", as shown in the attached supplement.

**INFORMATION ITEMS..... (ITEMS 18 – 29)**

- 18. DISTRICT SIGN PAINTING PLAN  
This item is being presented as an information item only.
- 19. BOARD POLICY REVISION PROPOSAL, #6145.4 / AR-1, "ATHLETIC COMPETITION"  
This item is being presented as an information item only.
- 20. BOARD POLICY REVISION PROPOSAL, #5118 AND 5118 AR-1, "ATTENDANCE OF NON-RESIDENTS"  
This item is being presented for first read and will be submitted for approval on February 04, 2010.
- 21. BOARD POLICY REVISION PROPOSAL, #1240 AND #1240 AR-1, "VOLUNTEER ASSISTANCE"  
This item is being presented for first read and will be submitted for approval on February 04, 2010.

- 22. BUSINESS SERVICES UPDATE..... STEVE MA, ASSOCIATE SUPERINTENDENT
- 23. HUMAN RESOURCES UPDATE ..... TERRY KING, ASSOCIATE SUPERINTENDENT
- 24. EDUCATIONAL SERVICES UPDATE..... RICK SCHMITT, ASSOCIATE SUPERINTENDENT

25. 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)

26. FUTURE AGENDA ITEMS

27. ADJOURNMENT TO CLOSED SESSION (AS NECESSARY)

**CLOSED SESSION** (if required)

- 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. (3 cases)

28. REPORT FROM CLOSED SESSION (AS NECESSARY)

29. ADJOURNMENT OF MEETING

*The next regularly scheduled Board Meeting will be held on Thursday, February 4, 2010, at 6:30 PM in the SDUHSD District Office Board Room 101. The District Office is located at 710 Encinitas Blvd., Encinitas, CA, 92024.*



**MINUTES**  
**OF THE**  
**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**BOARD OF TRUSTEES**  
**ORGANIZATIONAL 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

**DECEMBER 10, 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 6:00 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 6:01 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 and/or 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. (1 case)

**OPEN SESSION / ATTENDANCE**

BOARD OF TRUSTEES

Joyce Dalessandro  
Linda Friedman  
Barbara Groth  
Beth Hergesheimer  
Deanna Rich

STUDENT BOARD MEMBERS

Jordan Bernard, La Costa Canyon High School  
Allie Jucha, San Dieguito Academy  
Nick Lawson, Canyon Crest Academy  
Allison Yamamoto, Torrey Pines High School

DISTRICT ADMINISTRATORS

Ken Noah, Superintendent  
Terry King, Associate Superintendent, Human Resources  
Steve Ma, Associate Superintendent, Business  
Rick Schmitt, Associate Superintendent, Educational Services  
Eric Dill, Executive Director, Business Services  
Delores Perley, Director, Finance  
Brian Kohn, Principal, Canyon Crest Academy  
David Jaffe, Executive Director, Curriculum & Instruction  
Becky Banning, Recording Secretary

3. CALL TO ORDER / PLEDGE OF ALLEGIANCE..... (ITEM 3)  
The meeting was called to order at 6:30 PM and Nick Lawson led the Pledge of Allegiance.
4. REPORT OUT OF CLOSED SESSION ..... (ITEM 4)  
The Board took unanimous action to approve the employment agreements of employees #25305 and #25527.
5. APPROVAL OF MINUTES ..... (ITEM 5)  
It was moved by Ms. Beth Hergesheimer seconded by Ms. Deanna Rich, that the Minutes of the November 12<sup>th</sup>, 2009 Board Meetings be approved as written. **Motion unanimously carried.**

## **ORGANIZATION OF THE BOARD**

- 6a. NOMINATION / ELECTION OF BOARD PRESIDENT  
It was moved by Ms. Linda Friedman, seconded by Ms. Deanna Rich, that nominations be closed and that Ms. Barbara Groth be elected President of the Board for 2010. **Motion unanimously carried.**
- 6b. PASSING OF THE GAVEL TO THE NEWLY ELECTED PRESIDENT OF THE BOARD  
Former President, Ms. Dalessandro passed the gavel to the new President, who presided the remainder of the meeting.
- 6c. RECOGNITION OF OUTGOING PRESIDENT  
Superintendent Noah expressed his gratitude to Ms. Joyce Dalessandro and commended her leadership and guidance throughout the past year and presented Ms. Dalessandro with a gift and bouquet of flowers in recognition of her year of service.
- 6d. ELECTION OF VICE PRESIDENT  
It was moved by Ms. Deanna Rich, seconded by Ms. Joyce Dalessandro, that nominations be closed and that Ms. Beth Hergesheimer be elected Vice-President of the Board for 2010. **Motion unanimously carried.**
- 6e. ELECTION OF CLERK  
It was moved by Ms. Beth Hergesheimer, seconded by Ms. Linda Friedman, that nominations be closed and that Ms. Joyce Dalessandro be elected Clerk of the Board for 2010. **Motion unanimously carried.**
- 6f. APPOINTMENT OF BOARD REPRESENTATIVE / NORTH CITY WEST JOINT POWERS AUTHORITY  
It was moved by Ms. Linda Friedman, seconded by Ms. Beth Hergesheimer, that Steve Ma be appointed to serve as Board Representative to the North City West Joint Powers Authority, for 2010. **Motion unanimously carried.**
- 6g. APPOINTMENT OF ALTERNATE BOARD REPRESENTATIVE / NORTH CITY WEST JOINT POWERS AUTHORITY  
It was moved by Ms. Linda Friedman, seconded by Ms. Deanna Rich, that Superintendent Ken Noah and Ms. Dalessandro be appointed to serve as Alternate Board Representatives to the North City West Joint Powers Authority, for 2010. **Motion unanimously carried.**
- 6h. ESTABLISH DATE, TIME AND PLACE OF REGULAR MEETINGS OF THE BOARD FOR 2010  
It was moved by Ms. Deanna Rich, seconded by Ms. Linda Friedman, that the meeting of May 6, 2001 be changed to May 4, 2010, and that remaining Board Meetings and start times listed on the 2010 Board Meeting Schedule be approved as presented. **Motion unanimously carried.**



6i. APPOINTMENT OF BOARD SECRETARY AND RE-ADOPTION OF BOARD POLICIES

It was moved by Nick Lawson, seconded by Allie Jucha, that the Board re-adopt all Board Policies and appoint the Superintendent to serve as Board Secretary, as specified in Board Bylaw #9320. **Motion unanimously carried.**

\*6j. APPOINTMENTS OF BOARD REPRESENTATIVES:

Committee appointments of Board Representatives were as follows:

|  |   |
|--|---|
| Carlsbad City/School Liaison Committee         | <u>Barbara Groth / Beth Hergesheimer</u>  |
| Career Technology Education                    | <u>Barbara Groth / Beth Hergesheimer</u>  |
| Encinitas City/School Liaison Committee        | <u>Linda Friedman / Beth Hergesheimer</u> |
| Legislative Action Network, Local              | <u>Linda Friedman / Deanna Rich</u>       |
| Legislative Action Network, Regional           | <u>Linda Friedman / Deanna Rich</u>       |
| Long Range Facilities Task Force               | <u>Joyce Dalessandro</u>                  |
| North Coastal Consortium for Special Education | <u>Barbara Groth</u>                      |
| San Diego City Council/School Liaison          | <u>Deanna Rich / Joyce Dalessandro</u>    |
| Solana Beach City/School Liaison Committee     | <u>Deanna Rich / Joyce Dalessandro</u>    |
| Strategic Planning Committee                   | <u>Beth Hergesheimer</u>                  |

*\*IMMEDIATELY FOLLOWING ACTION ON THIS ITEM, THE BOARD ADJOURNED TEMPORARILY, AND SUMMONED A MEETING OF THE SAN DIEGUITO PUBLIC FACILITIES AUTHORITY, THEN RECONVENED TO CONTINUE THE REGULAR MEETING, (ITEMS 7 – 30 BELOW).*

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

7. STUDENT BOARD REPRESENTATIVES ..... (ITEM 7)

All Student Board Representatives gave updates on events and activities at their schools.

8. BOARD OF TRUSTEES UPDATES AND REPORTS..... (ITEM 8)

All Board members attended the annual California School Boards Association Conference, in San Diego, December 3<sup>rd</sup> through the 5<sup>th</sup>.

Mrs. Dalessandro shared details on some of the workshops she attended while at the CSBA conference, including two for “Green” schools.

Ms. Friedman attended an Encinitas City/School Liaison meeting where a community resource representative spoke about outreach efforts to families in need within the community. Ms. Friedman also distributed materials she received at the CSBA conference.

Ms. Hergesheimer attended the Encinitas City/School Liaison meeting with Mr. Noah and Ms. Friedman.

Ms. Rich shared highlights on a CSBA workshop she attended given by Schools For Sound Finance, and distributed copies of a handout from the workshop.

9. SUPERINTENDENT’S REPORTS, BRIEFINGS AND LEGISLATIVE UPDATES ..... (ITEM 9)

Superintendent Noah will be attending some future staff and department chair meetings at each of the school sites; announced the creation of a new Budget Review Committee, which is scheduled to meet on January 21, 2010; has begun a series of meetings with Foundation Executive Directors and Presidents from the four high schools; said there was a pending meeting with district administration, principals and athletic directors to discuss the creation of an Athletic Handbook; and gave details about an Achievement Gap Task Force meeting at the County Office of Education, held earlier that day. President Groth also attended this meeting.

10. SCHOOL SITE UPDATE, CANYON CREST ACADEMY ..... BRIAN KOHN, PRINCIPAL  
Principal Kohn thanked the Board for the opportunity to share. Mr. Kohn highlighted the following growth areas within the school and programs: Science Department Robotics Team received two grants – one from Qualcomm, the other from NASA, totaling \$10,500. In Math, CCA placed 8<sup>th</sup> in the country in a national competition called the 2009 Assessment Team Scramble, (Phase two of the competition continues in February). In sports, CCA won championships in field hockey, boys' water polo, girls' cross-country, and boys' softball. The "Envision", Career Technology Education and Regional Occupation programs are also showing progress, and there is a pending Festival of the Arts scheduled, which will involve close to 900 students as well as other community artists. This is Canyon Crest Academy's sixth year and Mr. Kohn said it is wonderful to be associated with a wonderful staff and thanked the Board and School District for their support.

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

It was moved b Ms. Joyce Dalessandro, seconded by Ms. Deanna Rich, that all consent agenda items listed below be approved as presented. ***Motion unanimously carried.***

**11. SUPERINTENDENT**

- A. ACCEPTANCE OF GIFTS AND DONATIONS  
Accept the Gifts and Donations, as presented.
- B. APPROVAL OF FIELD TRIP REQUESTS  
Approve all Field Trip Requests submitted, as presented.

**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 presented.
- B. APPROVAL/RATIFICATION OF AGREEMENT  
Approve/ratify entering into the following agreement and authorize Christina M. Bennett, Eric R. Dill or Stephen G. Ma to execute the agreement:
  - 1. Club One Fitness to provide corporate membership rates to District employees for membership at Club One Fitness, during the period December 11, 2009 through December 31, 2010, for an amount not to exceed \$1,000.00, to be expended from the General Fund 03-00 and be reimbursed by the San Diego County and Imperial County Risk Management Joint Powers Authority.

**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  
No Amendments Submitted

C. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENT

Approve/ratify the following Parent Settlement and Release Agreement, to be funded by the General Fund 06-00/Special Education, and authorize the Executive Director of Pupil Services to execute the agreement:

1. Student ID #509530, in the amount of \$21,700.00.

**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. En Pointe Technologies for Microsoft Office master school subscription license agreement for all district computers, during the period December 31, 2009 through December 31, 2010, for an amount of \$115,055.58, to be expended from the General Fund 03-00.
2. Lawrence Family Jewish Community Centers of San Diego County for lease of facilities for Canyon Crest Academy Swim Team and Water Polo programs, during the period January 1, 2010 through December 31, 2010, at the rate of \$73.00/hour, to be paid for by the Canyon Crest Academy Foundation.
3. Boys and Girls Club of San Dieguito for lease of facilities for the La Costa Canyon High School Girls Water Polo Team, during the period November 20, 2009 through February 20, 2010, for an amount not to exceed \$7,500.00, to be paid for by the La Costa Canyon High School Foundation.
4. State of California's 22<sup>nd</sup> District Agricultural Association for lease of facilities for the Torrey Pines High School AP testing, during the period May 3, 2010 through May 14, 2010, for an amount not to exceed \$5,800.00, to be expended from the General Fund 03-00.
5. Dave Yant, Signs & Designs to design and paint assorted graphic designs and signs at locations throughout the District, during the period November 6, 2009 through June 30, 2010, for an amount not to exceed \$15,000.00, to be expended from the fund to which the project is charged.
6. JPBLA, Inc. to provide landscape architectural services and landscape construction documents for miscellaneous maintenance projects as assigned, during the period December 11, 2009 through June 30, 2010, for an amount not to exceed \$25,000.00, to be expended from the fund to which the project is charged.
7. Atlas Pumping Service to perform grease trap, septic tank, portable toilet, and pumping services at various sites throughout the District, during the period December 11, 2009 and continuing until terminated by thirty day written notice from either party, at the rate of \$75 for grease trap cleaning and various other rates according to specific job requirements with prior approval from the District, to be expended from the General Fund 03-00.
8. Dudek to provide environmental planning (California Environmental Quality Act - CEQA) services for the solar panel projects at La Costa Canyon High School and Canyon Crest Academy, during the period December 11, 2009 through June 30, 2010, for an estimated amount of \$26,980.00, to be expended from the Capital Facilities Fund 25-19 and reimbursed by future bond proceeds.

B. AUTHORIZATION TO ENTER INTO AGREEMENT/MISSION FEDERAL CREDIT UNION

Authorize entering into an agreement with Mission Federal Credit Union to establish a MasterCard purchasing card account in the name of the San Dieguito Union High School District, provide MasterCard purchasing cards, and transaction related information processing, during the period December 11, 2009 until terminated by either party with sixty (60) day written

prior notice, to be expended from the fund to which the purchase will be charged, and authorize Christina M. Bennett, Eric R. Dill, or Stephen G. Ma to sign all pertinent documents.

C. AUTHORIZATION TO ENTER INTO AGREEMENT/CALSTRS

Authorize entering into an agreement with CalSTRS to establish the San Dieguito Union High School District Employer Paid 403(b) Plan for the Superintendent of Schools as per his contract with the District, and authorize the Associate Superintendent, Business Services or designee, or his or her successor, as Employer Paid 403(b) Plan Administrator, and further authorize him or her to implement and manage the Plan and to enter into other contracts or agreements which he or she deems necessary or properly to administer the Plan.

D. APPROVAL TO ENTER INTO AGREEMENT/TENNIS COURT RESURFACING AT EARL WARREN MIDDLE SCHOOL

Approve entering into a contract with Ferandell Tennis Courts, Inc. for tennis court resurfacing at Earl Warren Middle School, during the period of December 11, 2009 through December 31, 2009, in the amount of \$14,000.00, to be expended from Capital Facilities Fund 25-19 subject to reimbursement from the Greater San Diego City Tennis Council, and authorize Stephen G. Ma, Christina Bennett, or Eric Dill to sign all documents pertaining to the contract.

E. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENT

Approve/ratify amending the following agreement and authorize Christina M. Bennett, Eric R. Dill or Stephen G. Ma to execute the agreement:

1. EDCO Waste & Recycling Services for district wide recycling and waste disposal services, extending the contract period from January 1, 2010 through December 31, 2010, without any price increases, to be expended from the General Fund 03-00.

F. AWARD/RATIFICATION OF CONTRACTS

No Contracts Submitted

G. APPROVAL OF CHANGE ORDERS

No Change Orders Submitted

H. ACCEPTANCE OF CONSTRUCTION PROJECTS

No Construction Projects Submitted

I. APPROVAL OF BUSINESS REPORTS

Approve the following business reports:

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

**DISCUSSION / ACTION ITEMS ..... (ITEMS 16 – 20)**

16. APPROVAL OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT STRATEGIC PLAN, 2009-10

It was moved by Ms. Joyce Dalessandro, seconded by Ms. Beth Hergesheimer, to approve the San Dieguito Union High School District Strategic Plan, 2009-10, as presented. ***Motion unanimously carried.***

17. SINGLE PLAN FOR STUDENT ACHIEVEMENT

It was moved by Ms. Linda Friedman, seconded by Ms. Joyce Dalessandro, to approve the Single Plan for Student Achievement (SPSA), as presented. ***Motion unanimously carried.***

- 18. CALIFORNIA SCHOOL BOARDS ASSOCIATION (CSBA) DELEGATE ASSEMBLY NOMINATIONS, 2010  
It was moved by Ms. Joyce Dalessandro, seconded by Ms. Deanna Rich, to nominate Ms. Barbara Groth and Ms. Comischell Rodriguez as candidates for Delegate Assembly, 2010. **Motion unanimously carried.**
- 19. APPROVAL OF RECEIPT OF TIER III CATEGORICAL FUNDING
  - A. PUBLIC HEARING
  - B. It was moved by Ms. Joyce Dalessandro, seconded by Ms. Beth Hergesheimer, to approve receipt of Tier III Categorical Funds, in the amount of \$3,092,673 and, subject to approval of the San Diego County Office of Education, that ROP funding in the amount of \$1,238,604 be received as flexible Tier III funding. **Motion unanimously carried.**
- 20. ADOPTION OF 2009-10 DISTRICT GENERAL FUND / FIRST INTERIM BUDGET  
It was moved by Ms. Linda Friedman, seconded by Ms. Deanna Rich, to adopt the 2009-10 District General Fund, First Interim Budget and Certification, as presented. **Motion unanimously carried.**

**INFORMATION ITEMS..... (ITEMS 21 – 30)**

- 21. 2008/09 REPORT OF STATUTORY SCHOOL FEES AND FINDINGS – PUBLIC NOTICE  
This item was presented for the first reading and will be resubmitted to the Board for approval on January 14, 2010.
- 22. PROPOSED BOARD POLICY REVISION, #6200.1, “ALTERNATIVE CREDITS TOWARD GRADUATION”  
This item was presented for the first reading and will be resubmitted to the Board for approval on January 14, 2010.  
Public Comments: Jazmin Styles PE teacher in the district addressed concerns about Item 22 and presented the Board with letters and signatures from other staff members.
- 23. BUSINESS SERVICES UPDATE ..... STEVE MA, ASSOCIATE SUPERINTENDENT  
Mr. Ma distributed copies of a letter agreement for reimbursement to the district of \$14,000 for resurfacing costs of the tennis courts at Earl Warren Middle School.
- 24. HUMAN RESOURCES UPDATE ..... TERRY KING, ASSOCIATE SUPERINTENDENT  
Ms. King announced the retirement of Jill Contway, Administrative Assistant at Torrey Pines High School, and commended Ms. Contway for her 30 years of service. Ms. King also addressed the Club One Fitness reduced membership option for all district employees.
- 25. EDUCATIONAL SERVICES UPDATE ..... RICK SCHMITT, ASSOCIATE SUPERINTENDENT  
Mr. Schmitt addressed a course submission for an environmental science course; He also addressed Safety Reminders for parents and students
- 26. PUBLIC COMMENTS – (No other comments presented)
- 27. FUTURE AGENDA ITEMS – (None discussed)
- 28. ADJOURNMENT TO CLOSED SESSION – (Nothing further to discuss)
- 29. REPORT OUT OF CLOSED SESSION – (Nothing further to report)
- 30. ADJOURNMENT OF MEETING – Meeting adjourned 7:54 PM.

\_\_\_\_\_  
Barbara Groth, Board Clerk

\_\_\_\_\_ / \_\_\_\_\_ / 2010  
Date

\_\_\_\_\_  
Ken Noah, Superintendent

\_\_\_\_\_ / \_\_\_\_\_ / 2010  
Date

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 8, 2010

**BOARD MEETING DATE:** January 14, 2010

**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

**GIFTS AND DONATIONS  
SDUHSD BOARD MEETING  
JANUARY 14, 2010**

ITEM 11A

| <b>Donation</b>                              | <b>Purpose</b>                                  | <b>Donor</b>                | <b>Department</b>                    |           |
|--|---|-----------------------------|--------------------------------------|-----------|
| \$10,284.93                                  | Guest and visiting artists                      | CCA Foundation              |                                      | CCA       |
| \$2,457.35                                   | Band  | Diegueno MS PTSA - Band     | Band Dept.                           | Diegueno  |
| \$135.00                                     | CLMS Reg. 9 Educator of Year Awards - 3 dinners | Bator Family Trust          |                                      | Oak Crest |
| \$4,560.00                                   | Online database renewals                        | TPHS Foundation             | Science + History Resource Media Ctr | TPHS      |
| \$129.42                                     | partial payment for projector                   | TPHS Foundation             | Video/Film class                     | TPHS      |
| \$54.67                                      | canvas panels                                   | TPHS Foundation             | Art Dept.                            | TPHS      |
| \$3,350.00                                   | Printers, tech., and Apple Tree Project         | CVMS PTSA                   | various depts/teachers               | CVMS      |
| \$300.00                                     | 4 DVD/VCR's                                     | Oak Crest Parent Foundation |                                      | Oak Crest |
| \$250.00                                     | Round Table Friendship Day                      | Oak Crest Parent Foundation | Dec. 11, 2009                        | Oak Crest |
| Art Work of Quail Gardens, Value of \$350.00 | Special Ed. Dept.                               | William Manley              | Special Ed. Dept.                    | DO        |
| \$2,000.00                                   | Full LCD/DocuCam Cart                           | Carl Dimeff, Atty.          | World Language                       | Diegueno  |
| \$3,171.32                                   | 2nd Semester Supplies                           | CCA Foundation              | Science                              | CCA       |
| \$2,620.05                                   | Video Cards for Gaming Design Class             | CCA Foundation              | Gaming Design                        | CCA       |

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

**GIFTS AND DONATIONS  
SDUHSD BOARD MEETING  
JANUARY 14, 2010**

ITEM 11A

| <b>Donation</b> | <b>Purpose</b>                       | <b>Donor</b>            | <b>Department</b>            |             |
|-----------------|--------------------------------------|-------------------------|------------------------------|-------------|
| \$40,000.00     | To cover portion of budget shortfall | SDA Foundation          | Department Budgets           | SDA         |
| \$300.00        | Purchase Plants                      | SD Cnty Water Authority | Science                      | LCC         |
| \$525.00        | Choreographer                        | City of Carlsbad        | Dance Program                | LCC         |
| \$38.12         | Administrative Supplies              | Supervalu               |                              | Earl Warren |
| \$301.00        | Administrative Supplies              | Gerardy Photography     |                              | Earl Warren |
| \$200.00        | Supplies                             | Earl Warren MS PTSA     | Science                      | Earl Warren |
| \$250.00        | Xerox Acct                           | Diegueno MS PTSA        | For Bette Schulken           | Diegueno    |
| \$4,700.00      | MultiMedia Equipment                 | Diegueno MS PTSA        | To complete MultiMedia Carts | Diegueno    |
| \$3,300.00      | Writing Lab Tutors                   | SDA Foundation          | English Dept.                | SDA         |

|                    |                               |
|--------------------|-------------------------------|
| <b>\$78,926.86</b> | <b>Monetary Donations</b>     |
| <b>350.00</b>      | <b>Value of Donated Items</b> |
| <b>79,276.86</b>   | <b>TOTAL VALUE</b>            |

\* Dollar amounts are listed only whe 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:** January 8, 2010

**BOARD MEETING DATE:** January 14, 2010

**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

**FIELD TRIP REQUESTS**  
**SDUHSD BOARD MEETING**  
**JANUARY 14, 2010**

ITEM 11B

| 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               |
|-----------------------|------|-------------------------|----------------|---------------|------------------|--------------------|----------------------------|-------------|-------|--------------------|-------------------------|
| 1/21-1/24/10          | SDA  | Newkirk                 | Todd           | Debate        | 8                | 3                  | Tournament                 | Las Vegas   | NV    | 4 periods          | ASB                     |
| 2/5-2/8/10            | SDA  | Newkirk                 | Todd           | Debate        | 4                | 2                  | Tournament                 | Santa Clara | CA    | 4 periods 1 day    | ASB                     |
| 2/11-2/15/10          | SDA  | Newkirk                 | Todd           | Debate        | 18               | 4                  | Tournament                 | Emeryville  | CA    | 2 days             | ASB                     |
| 3/4-3/7/10            | SDA  | Newkirk                 | Todd           | Debate        | 4                | 1                  | Tournament                 | Spokane     | WA    | 4 periods          | ASB                     |
| 1/7-1/09/10           | TPHS | LCC substitute/T. Lynch | Trudie         | Debate        | 4 to 5           | 2                  | AZ State SW Invit.         | Tempe       | AZ    |                    | Foundation / Parents    |
| 2/12-2/15/10          | TPHS | Lynch                   | Trudie         | Debate        | 23               | ?                  | Tournament                 | Emeryville  | CA    |                    | Foundation / Parents    |
| 3/26-3/27/10          | TPHS | Lynch                   | Trudie         | Debate        | 47               | 3                  | Tournament                 | Redlands    | CA    |                    | none given              |
| 4/16-4/18/10          | TPHS | Lynch                   | Trudie         | Debate        | 1 - 5            |                    | Tournament                 | Bakersfield | CA    |                    | none given              |
| 6/14-6/18/10          | TPHS | Lynch                   | Trudie         | Debate        | 47               |                    | Tournament                 | Kansas City | MO    |                    | none given              |
| 3/31-4/3/10           | SDA  | Berend / Stimson        | Jason (Berend) | Robotics Team | 30               | 4                  | Robotics Comp/scholshp     | Las Vegas   | NV    | 2 days             | student paid            |
| 1/7-1/10/10           | TPHS | Cartwright              |                | Debate        | 10               | 3                  | AZ State SW Invit.         | Tempe       | AZ    | 2 days             | Foundation / Parents    |
| 1/22-1/24/10          | LCC  | Cartwright              |                | Debate        | 17               | 3                  | Golden Desert Invitational | Las Vegas   | NV    | 2 periods          | speech & debate         |
| 1/15-1/17/10          | TPHS | Payne                   |                | Theater       | 20               | 2                  | CA Edu. Festival           | Ontario     | CA    | 1 period           | district/personal funds |

\* Dollar amounts are listed only whe 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:** January 5, 2010

**BOARD MEETING DATE:** January 14, 2010

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

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** APPROVAL OF CERTIFICATED and  
CLASSIFIED PERSONNEL

-----

### EXECUTIVE SUMMARY

Please find the following Personnel actions attached for Board Approval:

#### Certificated

Employment  
Leave of Absence

#### Classified

Employment  
Change in Assignment  
Resignation

#### RECOMMENDATION:

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

#### FUNDING SOURCE:

General Fund

## PERSONNEL LIST

### CERTIFICATED PERSONNEL

#### Employment

1. **DeAnn Adkins**, 100% Temporary Teacher (Special Ed. – Mild/Moderate) at San Dieguito Academy for the remainder of the 2009-10 school year, effective 1/11/10 through 6/18/10.
2. **Rayna Stohl**, 67% Temporary Teacher (dance) at Canyon Crest Academy for Semester II of the 2009-10 school year, effective 2/01/10 through 6/18/10.

#### Leave of Absence

1. **Tita Martin**, Teacher (science) at Carmel Valley, 100% Unpaid Leave of Absence for the remainder of the 2009-10 school year, effective 12/04/09 through 6/18/10.

ITEM 12A

**PERSONNEL LIST**

**CLASSIFIED PERSONNEL**

**Employment**

1. **Boyer, Annie**, At Will Employee, effective 2/3/10 – 6/18/10
2. **Bohlken, Denise**, School Bus Driver, effective 1/5/10
3. **Buechner, Erica**, At Will Employee, effective 2/3/10 – 6/18/10
4. **Clausen, Kelly**, Custodian, effective 1/4/10
5. **Dudgeon, Mike**, School Bus Driver, effective 1/4/10
6. **Flores, Rodolfo**, Instructional Assistant SpEd Non Severe, effective 12/14/09
7. **Gotta, Kristine**, Secretary, effective 12/15/09
8. **Ham, David**, Custodian, effective 1/6/10
9. **Nagel, Pamela**, Custodian, effective 1/8/10
10. **Tusch, Thomas**, Custodian, effective 1/5/10
11. **Veraldi, Kathleen**, Office Assistant, effective 1/4/10

**Change in Assignment**

1. **Gutierrez, Guadalupe**, from 48.75% Instructional Assistant SpEd Severely Handicapped to 75%, effective 1/4/10
2. **Rock, Julia**, from Administrative Secretary, 11-months to Administrative Assistant High School, 12-months, effective 12/15/09
3. **Macedonio, Blanca**, from 37.5% Instructional Assistant SpEd Severely Handicapped to 48.75%, effective 1/6/10

**Resignation**

1. **Wincote, Mae**, School Bus Driver resigning for the purpose of retirement effective 12/16/09

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 7, 2010

**BOARD MEETING DATE:** January 14, 2010

**PREPARED BY:** Christina M. 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/ HUMAN  
RESOURCES

-----

### EXECUTIVE SUMMARY

The attached Professional Services Report/Human Resources summarizes one contract totaling \$1,000.00, or as noted on the attachment.

### RECOMMENDATION:

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

### FUNDING SOURCE:

As noted on attached list.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

**HUMAN RESOURCES - PROFESSIONAL SERVICES REPORT**

**Date: 01-14-10**

| <u>Contract Effective Dates</u> | <u>Consultant/ Vendor</u>       | <u>Description of Services</u>  | <u>School/ Department Budget</u>  | <u>Fee Not to Exceed</u> |
|---------------------------------|---------------------------------|---|---|--------------------------|
| 01/01/10 – 12/31/10             | L.A. Fitness International, LLC | Provide enrollment vouchers to District employees for discounted membership at L.A. Fitness | General Fund 03-00 and be reimbursed by the San Diego County and Imperial county Risk Management Joint Powers Authority | \$1,000.00               |
|                                 |                                 |   |   |                          |
|                                 |                                 |   |   |                          |
|                                 |                                 |   |   |                          |
|                                 |                                 |   |   |                          |
|                                 |                                 |   |   |                          |
|                                 |                                 |   |   |                          |
|                                 |                                 |   |   |                          |
|                                 |                                 |   |   |                          |

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 6, 2010

**BOARD MEETING DATE:** January 14, 2010

**PREPARED BY:** David Jaffe, Executive Director, Curriculum & Assessment

**SUBMITTED BY:** Ken Noah, Superintendent

**SUBJECT:** 2009-2010 CONSOLIDATED APPLICATION PART II

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### EXECUTIVE SUMMARY

The 2009-2010 Consolidated Application for Categorical Programs (Part II) provides our district state and federal funding for the following programs:

Title I  
Title II Part A  
Title III (LEP and Immigrant)  
Economic Impact Aid (EIA)

### RECOMMENDATION:

It is recommended that the Board approve the submission of the 2009-2010 Consolidated Application Part II.

### FUNDING SOURCE:

State and Federal Funding



## 2009-10 Consolidated Application for Funding Categorical Aid Programs

California Department of Education

(Part II)

Consolidated Application

|  |   |                          |                          |                  |                           |                          |                          |                  |                           |
|--|---|--------------------------|--------------------------|------------------|---------------------------|--------------------------|--------------------------|------------------|---------------------------|
| <p><b>Purpose:</b> To declare the agency's intent to apply for 2009-10 funding of Consolidated Categorical Aid Programs.</p>   | <p><b>Agency:</b><br/>San Dieguito Union High</p>   |                          |                          |                  |                           |                          |                          |                  |                           |
| <p><b>CDE Contact:</b> Ernie Thornberg - (916) 319-0294 - EThornbe@cde.ca.gov</p>  | <p><b>CD code:</b></p> <table style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px;">3</td> <td style="border: 1px solid black; width: 20px;">7</td> <td style="border: 1px solid black; width: 20px;">6</td> <td style="border: 1px solid black; width: 20px;">8</td> <td style="border: 1px solid black; width: 20px;">3</td> <td style="border: 1px solid black; width: 20px;">4</td> <td style="border: 1px solid black; width: 20px;">6</td> </tr> </table> | 3                        | 7                        | 6                | 8                         | 3                        | 4                        | 6                |                           |
| 3  | 7   | 6                        | 8                        | 3                | 4                         | 6                        |                          |                  |                           |
| <p><b>Legal status of agency:</b> <input checked="" type="checkbox"/> School District<br/> <input type="checkbox"/> County Office of Education<br/> <input type="checkbox"/> Direct-Funded Charter</p>   | <p><b>Dates of project duration:</b><br/>July 1, 2009 -- June 30, 2010</p> <p style="color: red; font-weight: bold; text-align: center;">Do not return the paper copy of this form to the California Department of Education.</p> <p style="color: red; font-weight: bold; text-align: center;">The ConApp must be submitted electronically using the ConApp Data System (CADS).</p>  |                          |                          |                  |                           |                          |                          |                  |                           |
| <p><b>Date of approval by local governing board:</b>     ___/___/___</p>   |   |                          |                          |                  |                           |                          |                          |                  |                           |
| <p><b>Advisory Committees:</b> The undersigned certify that they have been given the opportunity to advise on the pages in this application related to compensatory education programs or programs for English learners.</p>   |   |                          |                          |                  |                           |                          |                          |                  |                           |
| <p>_____<br/>Signature-District Advisory Committee (DAC)</p>   | <p>_____/_____/_____<br/>Date</p>   |                          |                          |                  |                           |                          |                          |                  |                           |
| <p>_____<br/>Signature-District English Learner Advisory Committee (DELAC)</p>   | <p>_____/_____/_____<br/>Date</p>   |                          |                          |                  |                           |                          |                          |                  |                           |
| <div style="border: 1px solid black; display: inline-block; padding: 5px;"> <p><b>OR,</b><br/>for each committee, check the appropriate box to the right</p> </div>  |   |                          |                          |                  |                           |                          |                          |                  |                           |
| <table style="width: 100%; text-align: center;"> <tr> <td style="width: 50%;"><input type="checkbox"/></td> <td style="width: 50%;"><input type="checkbox"/></td> </tr> <tr> <td>Committee is N/A</td> <td>Committee refused to sign</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Committee is N/A</td> <td>Committee refused to sign</td> </tr> </table>  |   | <input type="checkbox"/> | <input type="checkbox"/> | Committee is N/A | Committee refused to sign | <input type="checkbox"/> | <input type="checkbox"/> | Committee is N/A | Committee refused to sign |
| <input type="checkbox"/>   | <input type="checkbox"/>  |                          |                          |                  |                           |                          |                          |                  |                           |
| Committee is N/A   | Committee refused to sign   |                          |                          |                  |                           |                          |                          |                  |                           |
| <input type="checkbox"/>   | <input type="checkbox"/>  |                          |                          |                  |                           |                          |                          |                  |                           |
| Committee is N/A   | Committee refused to sign   |                          |                          |                  |                           |                          |                          |                  |                           |
| <p><b>Certification:</b> I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and, I agree to have the use of these funds reviewed and/or audited according to the standards and criteria set forth in the California Department of Education's Categorical Program Monitoring (CPM) Manual. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this page are on file.</p> |   |                          |                          |                  |                           |                          |                          |                  |                           |
| <p>_____<br/>Signature of authorized representative</p>  | <p>_____<br/>Printed name of authorized representative</p>  |                          |                          |                  |                           |                          |                          |                  |                           |
| <p>_____<br/>Title</p>   | <p>_____/_____/_____<br/>Date</p>   |                          |                          |                  |                           |                          |                          |                  |                           |
| <p><input type="checkbox"/> Electronic certification HAS been completed.     <input checked="" type="checkbox"/> Electronic certification has NOT been completed.</p>  |   |                          |                          |                  |                           |                          |                          |                  |                           |

## 2009-10 District Allocation of EIA Funds

California Department of Education

Consolidated Application

|   |   |     |  |         |  |
|---|---|-----|--|---------|--|
| <b>Purpose:</b> To allocate Economic Impact Aid (EIA) funds for 2009-10. The results from this page are used to make school-level allocations on page 30. |   |     | <b>Agency:</b><br>San Dieguito Union High  |         |  |
| <b>CDE Contact:</b> Mark Klinesteker - (916) 319-0420 - MKlinesteker@cde.ca.gov   |   |     | <input type="checkbox"/> This page is not applicable because the LEA did not apply for this type of funding on page 2 of the ConApp. |         |  |
| <b>Description</b>  |   |     | <b>SACS Resource Codes: 7090/7091</b>  |         |  |
|   |   |     | <b>Economic Impact Aid (EIA)</b>   |         |  |
| 1.  | 2009-10 entitlement                                     |     |  | 336,955 |  |
| 2.  | Transferred in  | (+) |  | 0       |  |
| 3.  | 2008-09 carryover (as of 6/30/09)                       | (+) |  | 182,175 |  |
| 4.  | Repayment of funds                                      | (+) |  | 0       |  |
| 5.  | Subtotal (line 1 + 2 + 3 + 4)                           | (=) |  | 519,130 |  |
| 6.  | Reserved for indirect costs (up to 3%)                  | (-) |  | 15,120  |  |
| 7.  | Administration and evaluation (up to 10%)               | (-) |  | 44,603  |  |
| 8.  | EIA activities operated by the district (up to 2%)      | (-) |  | 7,990   |  |
| 9.  | EIA security (may not exceed 32 cents per pupil)        | (-) |  | 0       |  |
| 10.   | EIA alternative   | (-) |  | 0       |  |
| 11.   | Adjusted total allocation* (line 5 - 6 - 7 - 8 - 9 -10) | (=) |  | 451,417 |  |

\* Line 11 to be allocated to schools.

## 2009-10 Federal Transferability

California Department of Education

Consolidated Application

|   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|
| <p><b>Purpose:</b> To compute the amount of money being transferred to and from various federal programs.</p> | <p><b>Agency:</b><br/>San Dieguito Union High</p>   |   |   |   |   |   |   |   |
|   | <p><b>CD code:</b></p> <table style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px;">3</td> <td style="border: 1px solid black; width: 20px;">7</td> <td style="border: 1px solid black; width: 20px;">6</td> <td style="border: 1px solid black; width: 20px;">8</td> <td style="border: 1px solid black; width: 20px;">3</td> <td style="border: 1px solid black; width: 20px;">4</td> <td style="border: 1px solid black; width: 20px;">6</td> </tr> </table> | 3 | 7 | 6 | 8 | 3 | 4 | 6 |
| 3   | 7   | 6 | 8 | 3 | 4 | 6 |   |   |

|  |  |
|--|--|
| <p><b>CDE Contact:</b> Anne Daniels 916-319-0295 ADaniels@cde.ca.gov</p> |  |
|--|--|

**Notes:**  
**Federal transferability is governed by Title VI in NCLB Section 6123. You may transfer a maximum of 50 percent of any program to other programs.**

This district has been identified as a Program Improvement (PI) LEA under NCLB Section 1116 and may only transfer 30 percent of the funds and those funds must be used for PI activities. A single school district (SSD) or a direct-funded charter (DFC) school whose only school is in PI and operating as a Targeted Assistance School (TAS), for the purpose of federal transferability the LEA is restricted to the 30% limit. If the SSD or DFC is operating as a Schoolwide Program (SWP) school, this restriction does not apply.

| <b>2009-10 programs affected by transferability:</b> |            | Amounts Transferred to These Programs |                  |                  |                  | Amounts Retained in Original Program |
|--|------------|---------------------------------------|------------------|------------------|------------------|--------------------------------------|
| 2009-10 Program Entitlements                         |            | Title I, Part A (Basic Grant)         | Title II, Part A | Title II, Part D | Title IV, Part A |                                      |
| Title II, Part A                                     | \$ 221,929 | \$ 0                                  |                  | \$ 0             | \$ 0             | \$ 221,929                           |
| Title II, Part D                                     |            | \$ 0                                  | \$ 0             |                  | \$ 0             |                                      |
| Title IV, Part A                                     | \$ 30,900  | \$ 0                                  | \$ 0             | \$ 0             |                  | \$ 30,900                            |
| <b>Totals transferred and used for:</b>              |            | \$ 0                                  | \$ 0             | \$ 0             | \$ 0             |                                      |

## 2009-10 District Allocations of Title I, Part A, Funds

ITEM 13B

California Department of Education

Consolidated Application

|   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|
| <p><b>Purpose:</b> To allocate Title I, Part A, funds for 2009-10. The total Title I, Part A, administrative costs are included on lines 8 and 9.</p> | <p><b>Agency:</b> San Dieguito Union High</p>   |   |   |   |   |   |   |   |
|   | <p><b>CD code:</b></p> <table style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px;">3</td> <td style="border: 1px solid black; width: 20px;">7</td> <td style="border: 1px solid black; width: 20px;">6</td> <td style="border: 1px solid black; width: 20px;">8</td> <td style="border: 1px solid black; width: 20px;">3</td> <td style="border: 1px solid black; width: 20px;">4</td> <td style="border: 1px solid black; width: 20px;">6</td> </tr> </table> | 3 | 7 | 6 | 8 | 3 | 4 | 6 |
| 3   | 7   | 6 | 8 | 3 | 4 | 6 |   |   |
| <p><b>CDE Contact:</b> <i>Monique Moton 916-319-0733 MMoton@cde.ca.gov</i><br/><i>Linda Delehunt 916-319-0256 LDelehun@cde.ca.gov</i></p>             | <p><input type="checkbox"/> This page is not applicable because the LEA did not apply for Title I, Part A, Basic or Neglected funds on page 2 of the ConApp.</p>  |   |   |   |   |   |   |   |

| Description |  | SACS Resource Code: 3010             |
|-------------|--|--------------------------------------|
|             |  | Title I, Part A, Basic and Neglected |
| 1.          | 2009-10 Title I, Part A, Basic Grant entitlement   | 492,544                              |
| 2.          | 2009-10 Title I, Part A, Neglected entitlement (+) | 0                                    |
| 3.          | Transferred in (+)                                 | 0                                    |
| 4.          | 2009-10 amount after transfer (line 1 + 2 + 3) (=) | 492,544                              |
| 5.          | 2008-09 carryover (+)                              | 52,306                               |
| 6.          | Repayment of funds (+)                             | 0                                    |
| 7.          | Total approved allocation (line 4 + 5 + 6) (=)     | 544,850                              |
| 8.          | Reserved for indirect costs (-)                    | 20,250                               |
| 9.          | Reserved for administration (-)                    | 50,818                               |
| 10.         | Adjusted total allocation (line 7 - 8 - 9) (=)     | 473,782                              |

## 2009-10 District Allocation of Title III, Part A, Funds

California Department of Education

Consolidated Application

| <b>Purpose:</b> To allocate Title III, Part A, funds for 2009-10.   |   | <b>Agency:</b><br>San Dieguito Union High   |  |                          |   |   |   |   |
|---|---|---|--|--------------------------|---|---|---|---|
|   |   | <b>CD code:</b>   |  | 3                        | 7 | 6 | 8 | 3 |
| <b>CDE Contact: Immigrant: Clifton Davis - 916 323-5808 - CDavis@cde.ca.gov</b><br><b>LEP: Patty Stevens - 916 323-5838 - PStevens@cde.ca.gov</b> |   | <input type="checkbox"/> This page is not applicable because the LEA is not participating in Title III, Part A. |  |                          |   |   |   |   |
|   | Description   | SACS Resource Code: 4201  |  | SACS Resource Code: 4203 |   |   |   |   |
|   |   | Title III, Part A (Immigrant)   |  | Title III, Part A (LEP)  |   |   |   |   |
| 1.  | 2009-10 entitlement   | 41,325  |  | 50,700                   |   |   |   |   |
| 2.  | 2008-09 carryover (as of 6/30/2009) (+)   | 0   |  | 0                        |   |   |   |   |
| 3.  | Repayment of funds (+)  | 0   |  | 0                        |   |   |   |   |
| 4.  | Total approved allocation (line 1 + 2 + 3) (=)  | 41,325  |  | 50,700                   |   |   |   |   |
| 5.  | Reserved for administration and indirect costs (2% cap on Limited English Proficient (LEP)) (-) | 0   |  | 0                        |   |   |   |   |
| 6.  | Adjusted total allocation (line 4 - 5) for LEA use only (=)                                     | 41,325  |  | 50,700                   |   |   |   |   |

## San Dieguito Union High School District

### INFORMATION REGARDING BOARD AGENDA ITEM

TO: **BOARD OF TRUSTEES**

DATE OF REPORT: January 4, 2010

BOARD MEETING DATE: January 14, 2010

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 four contracts that provide services for the Special Education Program and Special Education Students for the 2009-2010 school year.

#### RECOMMENDATION

Approve/ratify entering into Independent Contractor Agreements 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 these agreements, contingent upon receipt of the signed documents and verification of insurance coverage.

#### FUNDING SOURCE

General Fund 06-00/Special Education Budget – Estimated \$35,300.00

KN/ddb  
Attachment

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

ITEM 14B

**INDEPENDENT CONTRACTOR AGREEMENTS 2009-2010**

Date: January 14, 2010

| Contract Effective Dates   | Independent Contractor            | Description of Services  | Number of Students (Estimate) | Fee  |
|----------------------------|-----------------------------------|--|-------------------------------|--|
| 12-10-09<br>To<br>6-30-10  | Rienzi Haytasingh,<br>Psy.D.      | School Neuropsychological Evaluations  | 1                             | \$3,000.00/eval<br>Estimate: \$3,000.00                        |
| 12-10-09<br>To<br>6-30-10  | Schloyer Audiology                | Comprehensive Auditory Processing Assessments  | 1                             | \$150.00/hr.<br>(Average)<br>Estimate: \$500.00                |
| 7-1-09<br>To<br>6-30-10    | Total Vision Care                 | Comprehensive Developmental Vision Evaluation, Vision Therapy and Progress Evaluations | 2 - 3                         | \$100.00/hr.-Therapy<br>\$410.00-Eval.<br>Estimate: \$3,000.00 |
| 1-1-10<br>Until Terminated | Premier Health Care Services, LLC | Supplemental Speech/Language Pathologist on a temporary basis                          | 60                            | \$80.00/hr.<br>Estimate: \$28,800.00                           |
|                            |                                   |  |                               |  |
|                            |                                   |  |                               |  |
|                            |                                   |  |                               |  |
|                            |                                   |  |                               |  |
|                            |                                   |  |                               |  |
|                            |                                   |  | <b>TOTAL</b>                  | <b>\$35,300.00</b>   |

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 7, 2010

**BOARD MEETING DATE:** January 14, 2010

**PREPARED BY:** Christina M. 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 five contracts totaling \$58,618.73, 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.



ITEM 15A

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

**BUSINESS - PROFESSIONAL SERVICES REPORT**

**Date: 01-14-10**

| <u>Contract Effective Dates</u> | <u>Consultant/ Vendor</u>   | <u>Description of Services</u>  | <u>School/ Department Budget</u>                                | <u>Fee Not to Exceed</u> |
|---------------------------------|---|---|---|--------------------------|
| 01/20/10 – 01/19/11             | San Diego Medical Services Enterprises  | Provide automatic external defibrillators program maintenance   | General Fund 03-00  | \$405.00                 |
| 07/01/09 – 06/30/10             | Manatt, Phelps, & Phillips, LLP   | Provide legal services related to SDUHSD negotiating the terms & conditions of a solar panel agreement and advising SDUHSD with respect to renewable energy credits and reimbursements for the solar panel projects at La Costa Canyon High School and Canyon Crest Academy | Capital Facilities 25-19 and reimbursed by future bond proceeds | \$52,500.00              |
| 11/13/09 – 06/18/10             | R & M Young, Inc. dba Round Table Pizza   | Provide 7.5 oz pan pizzas to the north end of the district  | Cafeteria Fund 13-00  | \$1.60 per pan pizza     |
| 11/13/09 – 06/18/10             | RTDC dba Round Table Pizza  | Provide 7.5 oz pan pizzas to the south end of the district  | Cafeteria Fund 13-00  | \$1.60 per pan pizza     |
| 03/31/10 – 04/03/10             | The Board of Regents of the Nevada System of Higher Education, on behalf of the University of Nevada, Las Vegas | Provide housing and dining services for the San Dieguito Academy Robotics Team  | San Dieguito Academy Foundation                                 | \$5,713.73               |
|                                 |   |   |   |                          |
|                                 |   |   |   |                          |
|                                 |   |   |   |                          |
|                                 |   |   |   |                          |
|                                 |   |   |   |                          |

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 7, 2010

**BOARD MEETING DATE:** January 14, 2010

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

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** APPROVAL/RATIFICATION OF  
AMENDMENTS TO AGREEMENTS  
BUSINESS

-----

### EXECUTIVE SUMMARY

The attached Amendment to Agreements Report summarizes three amendments to agreements totaling \$0.00, or as listed on the attached report.

### RECOMMENDATION:

The administration recommends that the Board approve and/or ratify the amendments to agreements, as shown in the attached Amendment Report.

### FUNDING SOURCE:

As noted on attached list

ITEM 15B

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

**AMENDMENT TO AGREEMENTS REPORT**

**Date: 01-14-10**

| <u>Contract Effective Dates</u> | <u>Consultant/ Vendor</u>  | <u>Description of Services</u>  | <u>School/ Department Budget</u> | <u>Fee Not to Exceed</u>            |
|---------------------------------|--|---|----------------------------------|-------------------------------------|
| N/A                             | Keane Studios LLC  | Amending and/or clarifying the contract pricing structure, the consideration given, and the consideration schedule and recipient as they relate to district-wide senior portrait photography services | N/A                              | N/A                                 |
| N/A                             | AT&T California  | Amending the contract to provide increased bandwidth and other upgrades between the District and San Diego County Office of Education   | General Fund 03-00               | \$510.00 per month before discounts |
| N/A                             | 22 <sup>nd</sup> District Agricultural Association/Del Mar Fairgrounds | Amending the maximum contract amount to be paid to the District for the 2010 term to \$100,000.00   | N/A                              | N/A                                 |
|                                 |  |   |                                  |                                     |
|                                 |  |   |                                  |                                     |
|                                 |  |   |                                  |                                     |
|                                 |  |   |                                  |                                     |
|                                 |  |   |                                  |                                     |
|                                 |  |   |                                  |                                     |
|                                 |  |   |                                  |                                     |
|                                 |  |   |                                  |                                     |
|                                 |  |   |                                  |                                     |

# San Dieguito Union High School District ITEM 15F

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 16, 2009

**BOARD MEETING DATE:** January 14, 2010

**PREPARED BY:** Stephen G. Ma, Assoc. Supt., Business Serv.  
Eric R. Dill, Exec. Director, Business Serv.  
Delores Perley, Director, Finance

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** ACCEPTANCE OF THE 2008-09 ANNUAL  
AUDIT REPORT

-----

### EXECUTIVE SUMMARY

The District entered into an agreement for the annual audit of all funds with Wilkinson, Hadley, King, & Co. LLP – Certified Public Accountants. The audit has been completed in accordance with state law. Wilkinson, Hadley, King, & Co. LLP now present the audit report for your review and acceptance. Copies have been forwarded to the County Superintendent and the California Department of Education within the time frame required by law.

Findings and recommendations are noted on pages 60 through 64 of the audit report. The report does not contain any negative findings or identify any material weaknesses in the District's internal controls.

You will note on page 64 that all recommendations from the 2007-08 audit were implemented to the auditors' satisfaction.

### RECOMMENDATION:

It is recommended that the Board accept the 2008-09 annual audit of the San Dieguito Union High School District, as prepared by Wilkinson, Hadley, King, & Co. LLP.

### FUNDING SOURCE:

Not applicable.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
COUNTY OF SAN DIEGO  
ENCINITAS, CALIFORNIA**

**AUDIT REPORT**

**JUNE 30, 2009**

**WILKINSON HADLEY KING & CO. LLP  
CPA's and Advisors  
218 W Douglas Ave.  
El Cajon, CA 92020**

## Introductory Section

San Dieguito Union High School District  
Audit Report  
For The Year Ended June 30, 2009

ITEM 15F

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San Dieguito Union High School District  
Audit Report  
For The Year Ended June 30, 2009

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ITEM 15F

**Financial Section**

**Wilkinson Hadley King & Co. LLP**  
**CPA's and Advisors**  
218 W. Douglas Avenue  
El Cajon, CA 92020

ITEM 15F

**Independent Auditor's Report on Financial Statements**

Board of Trustees  
San Dieguito Union High School District  
Encinitas, California 92024

Members of the Board of Trustees:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Dieguito Union High School District as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of San Dieguito Union High School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of San Dieguito Union High School District as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2009, on our consideration of San Dieguito Union High School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis and the budgetary comparison information identified as Required Supplementary Information in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

ITEM 15F

Our audit was performed for the purpose of forming opinions on the financial statements which collectively comprise the San Dieguito Union High School District's basic financial statements. The accompanying schedule of expenditures of federal awards required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* and the combining financial statements and supporting schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Wilkinson Hadley King & Co LLP*

El Cajon, California  
December 1, 2009

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Fiscal Year Ended June 30, 2009  
(Unaudited)**

This section of San Dieguito Union High School District's (District) annual financial report presents management's discussion and analysis of the District's financial performance during the year ending June 30, 2009. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the financial statements and notes to the basic financial statements included in the audit report to enhance their understanding of the District's financial performance.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. The statements are organized so the reader can understand the District as a complex financial entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Assets and Statement of Activities provide information about the activities of the whole district, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for 2009 are as follows:

- Total governmental fund net assets are \$134,530,658
- The state wide average for the cost of living adjustment was 5.66%
- The District increased classified salaries by 2.84%

**Government-wide financial statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the assets and liabilities of the District, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the net assets of the District changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

**Fund financial statements**

A *fund* is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

- **Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains twelve individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the building fund, the capital facilities fund, and the capital project fund for blended component units, each of which are considered to be major funds. Data from the other seven governmental funds are combined into a single, aggregated presentation. Individual data for each of these non-major funds is provided in the form of combining statements elsewhere in this report.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

- **Proprietary funds.** The District maintains one proprietary fund type, an internal service fund.

*Internal service funds* are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses three internal service funds to account for services provided to all the other funds of the District: Insurance premium reduction fund, other post-employment benefits fund and deductible insurance loss fund. The internal service funds have been included within *governmental activities* in the government-wide financial statements. The three internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

**Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$134.5 million at the close of the most recent fiscal year.

| <b>SAN DIEGUITO UNION HIGH SCHOOL DISTRICT</b>     |                                    |                 |                               |  |
|--|------------------------------------|-----------------|-------------------------------|--|
| <b>2008-09 NET ASSETS</b>                          |                                    |                 |                               |  |
| <i>(In Millions of Dollars)</i>                    |                                    |                 |                               |  |
|  | <b>Governmental<br/>Activities</b> |                 | <b>2008-09 %<br/>of Total</b> | <b>Total %<br/>Change<br/>over 07-08</b> |
|  | <u>2007-08</u>                     | <u>2008-09</u>  |                               |  |
| Current and Other Assets                           | 28.0                               | 41.9            | 18%                           | 49.6%                                    |
| Capital Assets                                     | 198.1                              | 192.8           | 82%                           | -2.7%                                    |
| <b>Total Assets</b>                                | <b>\$ 226.1</b>                    | <b>\$ 234.7</b> |                               | <u>3.8%</u>                              |
| Long Term Debt Outstanding                         | 86.7                               | 89.2            | 89%                           | 2.9%                                     |
| Other Liabilities                                  | 2.0                                | 11.0            | 11%                           | 450.0%                                   |
| <b>Total Liabilities</b>                           | <b>\$ 88.7</b>                     | <b>\$ 100.2</b> |                               | <u>13.0%</u>                             |
| <b>Net Assets</b>                                  |                                    |                 |                               |  |
| Invested in Capital Assets, Net<br>of Related Debt | 111.4                              | 104.4           | 78%                           | -6.3%                                    |
| Restricted   | 5.2                                | 13.8            | 10%                           | 165.4%                                   |
| Unrestricted                                       | 20.8                               | 16.3            | 12%                           | -21.6%                                   |
| <b>Total Net Assets</b>                            | <b>\$ 137.4</b>                    | <b>\$ 134.5</b> |                               | <u>-2.1%</u>                             |

- The resources in capital assets, less related debt, is (78%) of total net assets. Capital assets include land, site improvements, buildings, equipment, and work in progress, less a deduction for accumulated depreciation.
- The restricted portion of the District's net assets (10%), are reserved for capital projects, debt service and educational programs. The majority of the restricted balance consists of bond proceeds through the Community Facilities District (CFD) or Mello-Roos.
- The remaining balance of unrestricted net assets (12%) may be used to meet the District's obligations to students, employees, and creditors and to honor future budget obligations.

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**Governmental activities.** The key elements of the District’s net assets for the year ended June 30, 2009 are as follows:

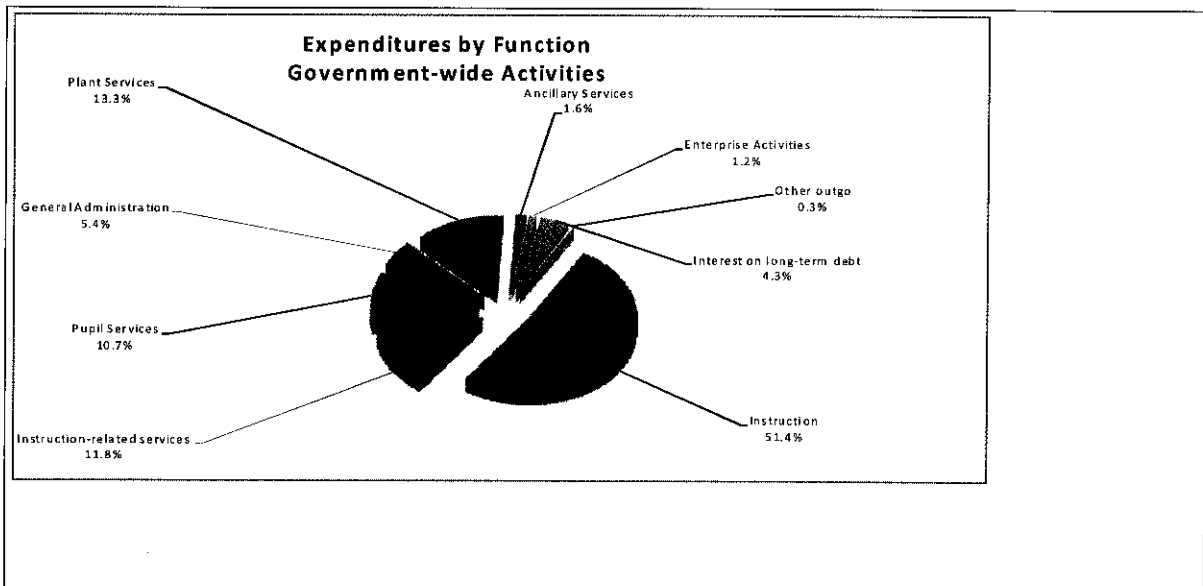
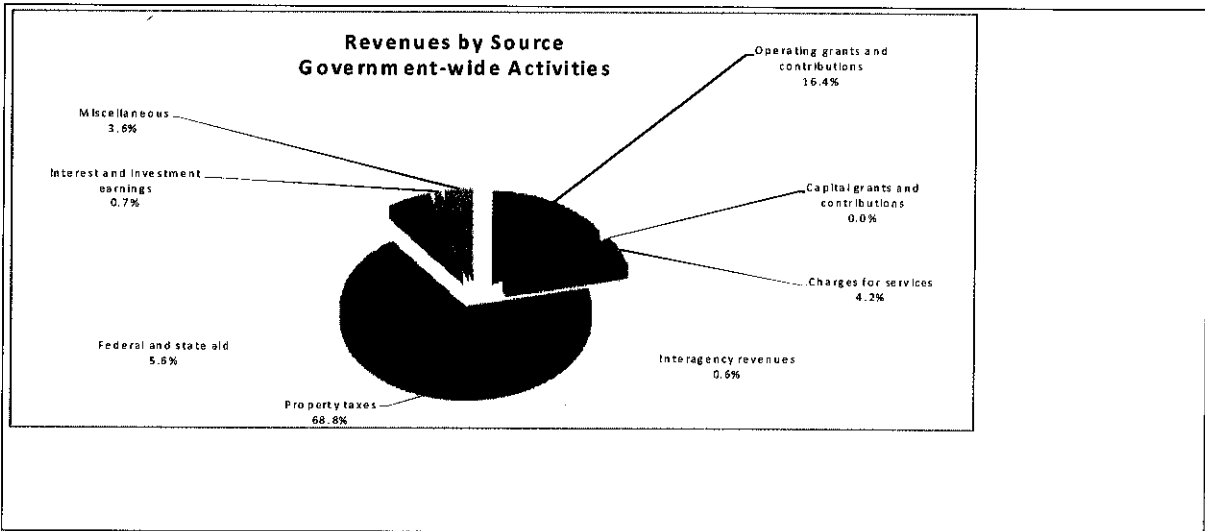
**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**

|   | <b>Governmental Activities</b> |                       | <b>% of Total<br/>2008-09</b> | <b>% change<br/>over 07-08</b> |
|---|--------------------------------|-----------------------|-------------------------------|--------------------------------|
|   | <b>2007-08</b>                 | <b>2008-09</b>        |                               |                                |
| <b><u>Revenues</u></b>                                    |                                |                       |                               |                                |
| Program revenues  |                                |                       |                               |                                |
| Charges for services                                      | 5,105,502                      | 4,977,916             | 4.20%                         | -2.5%                          |
| Operating grants and contributions                        | 16,172,040                     | 19,387,699            | 16.35%                        | 19.9%                          |
| Capital grants and contributions                          | 12,332                         | 211                   | 0.00%                         | -98.3%                         |
| General revenues  |                                |                       |                               |                                |
| Property taxes  | 68,965,238                     | 81,609,628            | 68.83%                        | 18.3%                          |
| Federal and state aid not restricted to specific purposes | 18,817,707                     | 6,653,974             | 5.61%                         | -64.6%                         |
| Interest and investment earnings                          | 1,615,185                      | 850,335               | 0.72%                         | -47.4%                         |
| Interagency revenues                                      | 54,913                         | 766,830               | 0.65%                         | 1296.4%                        |
| Miscellaneous   | 4,234,158                      | 4,324,913             | 3.65%                         | 2.1%                           |
| Special and Extraordinary                                 | 487,820                        | -                     | 0.00%                         | 100.0%                         |
| Total revenues  | <b>\$ 115,464,895</b>          | <b>\$ 118,571,506</b> | <b>100.00%</b>                | <b>2.7%</b>                    |
| <b><u>Expenditures by Function</u></b>                    |                                |                       |                               |                                |
| Governmental activities                                   |                                |                       |                               |                                |
| Instruction   | 64,870,403                     | 62,487,794            | 51.70%                        | -3.7%                          |
| Instruction-related services                              | 14,481,840                     | 14,308,516            | 11.84%                        | -1.2%                          |
| Pupil Services  | 12,994,682                     | 12,973,024            | 10.73%                        | -0.2%                          |
| General Administration                                    | 6,119,155                      | 6,339,114             | 5.25%                         | 3.6%                           |
| Plant Services  | 24,770,533                     | 16,217,508            | 13.42%                        | -34.5%                         |
| Ancillary Services  | 1,887,312                      | 1,900,749             | 1.57%                         | 0.7%                           |
| Enterprise Activities                                     | -                              | 242,212               | 0.20%                         |                                |
| Interest on long-term debt                                | 3,498,454                      | 6,263,532             | 5.18%                         | 79.0%                          |
| Other outgo   | 45,656                         | 124,806               | 0.10%                         | 173.4%                         |
| Depreciation (unallocated)                                | -                              | -                     | -                             | -                              |
|   | <b>\$ 128,668,035</b>          | <b>\$ 120,857,255</b> | <b>100.00%</b>                | <b>-6.1%</b>                   |
| Increase (decrease) in net assets                         | <b>\$ (13,203,140)</b>         | <b>\$ (2,285,749)</b> |                               |                                |
| Net Assets - beginning                                    | <b>\$ 150,019,547</b>          | <b>\$ 136,816,407</b> |                               |                                |
| Net assets - ending                                       | <b>\$ 136,816,407</b>          | <b>\$ 134,530,658</b> |                               |                                |

- **Operating Grants & Contributions:** Increase \$3.2 Mil (19.9%) – due to one-time Federal Stimulus Funds.
- **Capital Grants & Contributions:** Decrease of \$12K (98.3%) – interest earned a on smaller Fund 35 balance compared to the previous year.
- **Federal and State Aid:** Decrease \$12.2 Mil (64.6%) – decrease in state aid due to SDUHSD’s classification as a Basic Aid District.
- **Interest and Investment Earnings:** Decrease \$765K (47.4%) – decrease in interest rates.
- **Interagency Revenues:** Increase \$712K (1296.4%) – as a result of the refund of excess equity in JPA insurance funds.

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- Special & Extraordinary: Decrease \$488K (100.0%) – as a result of the certificated health care waiver transfer.
- Plant Services: Decrease \$8.6 Mil (34.5%) – One-time bond remarketing expenses in 07/08.
- Enterprise Activities: Increase \$242K – Recognition of Other Post Employment Benefits (OPEB) unfunded annual contribution for the first year of implementation.
- Interest on Long Term Debt: Increase \$2.8 Mil (79.0%) – Increased interest due to bond remarketing.
- Other Outgo: Increase \$79K (173.4%) – Increase in special education expenses.





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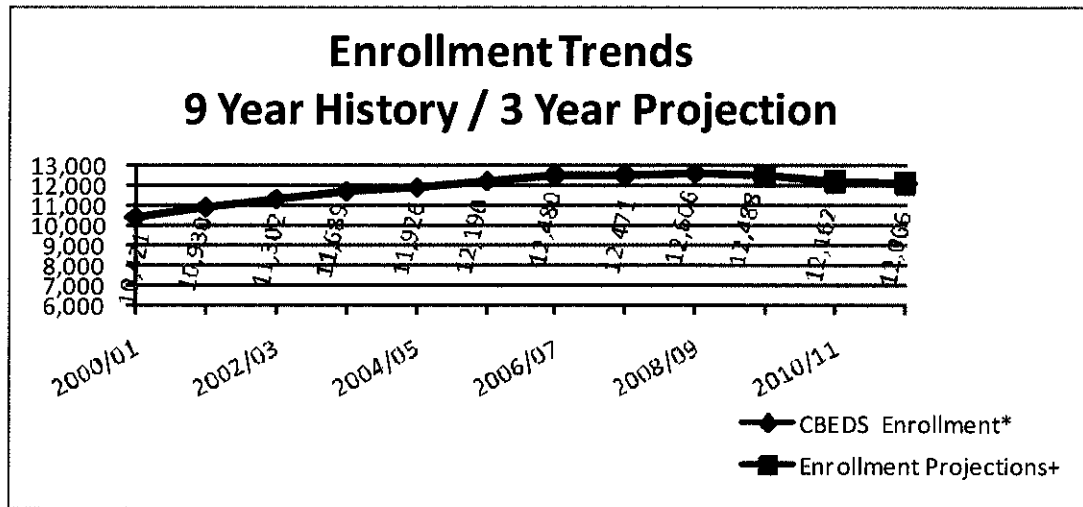
- State aid is based primarily on average daily attendance (ADA) and other appropriations. If a student is in attendance a full 180 days, the state awards the District one ADA. The state guarantees that if local taxes do not provide money equal to the base revenue limit guarantee it will make up the difference with state funding. The value of the base revenue limit increased by 5.71% during the year ended June 30, 2009.
- Due to the State’s economic downturn, the state has been unable to fully fund the base revenue limit. In 2008/09, the state funded approximately 92% of the base revenue limit. When the local property taxes exceed the funded base revenue limit, the district is entitled to the excess taxes; this is referred to as “Basic Aid.” Because of the state’s revenue limit deficit, the district was classified as a Basic Aid District in 2008/09.

| <b>5 YEAR REVENUE LIMIT TABLE</b> |               |                   |                      |                   |
|-----------------------------------|---------------|-------------------|----------------------|-------------------|
|                                   | <u>SDUHSD</u> | <u>% Increase</u> | <u>State Average</u> | <u>Difference</u> |
| 2002-03                           | 5,383         | 2.05%             | 5,400                | (17)              |
| 2003-04                           | 5,485         | 1.89%             | 5,587                | (102)             |
| 2004-05                           | 5,654         | 3.08%             | 5,742                | (88)              |
| 2005-06                           | 5,897         | 4.30%             | 5,986                | (89)              |
| 2006-07                           | 6,350         | 7.68%             | 6,400                | (50)              |
| 2007-08                           | 6,640         | 4.57%             | 6,690                | (50)              |
| 2008-09                           | 7,019         | 5.71%             | 7,069                | (50)              |

**Enrollment, Enrollment Projections, and ADA**

| School Year | CBEDS Enrollment | Enrollment Projections | P2 ADA |
|-------------|------------------|------------------------|--------|
| 1999/00     | 9,965            |                        | 9,584  |
| 2000/01     | 10,421           |                        | 9,977  |
| 2001/02     | 10,930           |                        | 10,356 |
| 2002/03     | 11,302           |                        | 10,806 |
| 2003/04     | 11,689           |                        | 11,269 |
| 2004/05     | 11,926           |                        | 11,525 |
| 2005/06     | 12,190           |                        | 11,731 |
| 2006/07     | 12,375           |                        | 11,950 |
| 2007/08     | 12,471           |                        | 12,027 |
| 2008/09     | 12,606           |                        | 11,882 |
| 2009/10*    |                  | 12,488                 |        |
| 2010/11*    |                  | 12,162                 |        |
| 2011/12*    |                  | 12,066                 |        |

\*estimated



### Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. As the District completed the year, its governmental funds reported a combined fund balance of \$31.6 million; \$6.6 million higher than the previous year. While several capital facilities funds had decreases due to planned capital projects, the refunding of the 2006 series bonds, resulted in an increased fund balance in the capital project fund. The general fund had a fund balance increase of approximately \$5.6 million. The primary reasons for the increase in these governmental funds include one-time federal stimulus revenues as well as lower than estimated expenses due to a "spending freeze" in order to minimize funding reductions. In addition, the following expenditures should be noted:

- General fund salaries totaled \$69.0 million while the associated employee benefits of retirement, social security, Medicare, insurance (medical, dental, life, and accident), workers' compensation, and unemployment added \$18.5 million to arrive at 86% of total general fund expenditures.

Governmental funds report the differences between their assets and liabilities as fund balance, which is divided into reserved and unreserved portions. Reservations indicate the portion of the District's fund balances that are not available for appropriation. The unreserved fund balance is, in turn, subdivided between designated and undesignated portions. Designations reflect limitations on the use of otherwise available expendable financial resources in governmental funds. The limitations include federal, state, donor-authorized and District self-imposed. Fund balances of debt service, capital projects, and other governmental funds are restricted by state law to be spent for the purpose of the fund and are not available for spending at the District's discretion. The \$16.7 million fund balance of the general fund is primarily designated for the following purposes:

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*Designation for economic uncertainty reserve.* As required by state law, the District has established an undistributed reserve within the general fund. This reserve is required to be at least 3% of general fund expenditures set aside for contingencies or possible reductions in state funding and is not to be used in the negotiation or settlement of contract salaries. In addition, the District's Board of Trustees requires an additional 1.5% be held in reserve. As of June 2009, the \$10.7 million held in reserve meets the combined 4.5% requirement. The maintenance of a sufficient reserve is a key credit consideration in garnering excellent short-term and long-term bond ratings.

*Restricted reserve for revolving fund.* The District maintains a \$30,000 revolving cash fund for expediting emergency and small purchase reimbursement to employees.

*Restricted reserve for stores inventories.* Two departments, purchasing and nutrition services, maintain perpetual inventories to expedite and reduce cost through volume purchasing. The total valuation as of June 30, 2009 was \$39,490.

### **General Fund Budgetary Highlights**

During the year, the Board revised the District's budget. Budget amendments were to reflect changes in programs and related funding. The most significant differences may be summarized as follows:

- The difference between the original budget and the final amended budget was an increase of \$6.4 million or 6.5% in total general fund expenditures -- mainly in instruction and instruction-related services.
- During the year, final budgeted revenues exceeded original budgetary estimates by \$11.2 million, or 11.5%, to account for carryover balances as well as increases in property taxes, federal and state program revenues, and local donations.
- After adjustments, actual revenues were \$881,583 below final budgeted amounts and expenditures were \$3.5 million below final budgeted amounts. The significant variance in expenditures was a positive \$2.1 million in the Instructional function. Positive variances indicate the actuals were better than expected. Resources available for appropriation were \$4.0 million above the final budgeted amount, primarily due to one-time federal stimulus funds.
- Variances primarily result from expenditure-driven federal and state grants that are included in the budgets at their full amounts. Such grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met; unspent grant amounts are carried forward and included in the succeeding year's budget. Therefore, actual grant revenues and expenditures are normally less than the original budget amounts.

## Capital Asset and Debt Administration

**Capital Assets:** The State School Facilities Fund (Fund 35-00) is used to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing educational programs for all students within the District. Funds expended in 2008-2009 were for the additional projects at Canyon Crest Academy.

The Special Reserve Fund for Capital Project Outlay Projects (Fund 40-00) is used to account for funds received from donors and grants for District capital facility projects. In October 2007, Fund 40-00 received \$90,000 from the Torrey Pines High School Foundation for design concept drawings for a Visual Performing Arts Center at the Torrey Pines High School campus.

The Capital Facilities Fund 25-18 consists of school facilities impact fees that assure school facilities and services will be available to meet the needs of residents of new developments. Capital Facilities Fund 25-19 contains fees imposed and collected on new residential and commercial/industrial development within the District to fund additional school facilities required to serve additional grade 7-12 students generated by the new development. The fees are used for construction and/or acquisition of additional school facilities, remodeling existing school facilities to add additional classrooms and technology, and acquiring and installing additional portable classrooms to accommodate an increase in student population. The projects in 2008-2009 included the completion of the turf replacement at La Costa Canyon High School, a prior year's ongoing project, as well as several new projects: Torrey Pines High School play courts, La Costa Valley Outdoor Lab, and San Dieguito Academy Biotech Lab, Phase 1. In addition to the projects, expenditures included equipment purchases: grounds equipment for maintaining new and renovated facilities, District-wide voice mail system, and school site technology equipment replacement.

Capital assets at June 30, 2008 and 2009 are outlined below:

|                          | June 30, 2008         | June 30, 2009         | Total Change          |
|--------------------------|-----------------------|-----------------------|-----------------------|
| Land                     | \$ 54,522,725         | \$ 54,522,725         | \$ -                  |
| Improvement of Sites     | 19,667,363            | 19,753,752            | \$ 86,389             |
| Buildings                | 154,424,764           | 155,233,793           | \$ 809,029            |
| Equipment                | 9,728,471             | 10,992,507            | \$ 1,264,036          |
| Work in Progress         | 1,469,017             | 1,739,243             | \$ 270,226            |
| Accumulated depreciation | (41,679,778)          | (49,392,830)          | \$ (7,713,052)        |
| Total Capital Assets     | <u>\$ 198,132,562</u> | <u>\$ 192,849,190</u> | <u>\$ (5,283,372)</u> |

**Debt Administration:** The District has no general obligation bonds outstanding; however, in August 2006, the District issued through the San Dieguito Public Facilities Authority the 2006 Revenue Refunding Bonds (the "Original Bonds") to prepay and annul the outstanding 1998 and 2004 Revenue Bonds.

In connection with a conversion of interest on the Original Bonds from an auction rate to a long term rate on May 18, 2008, the Authority completed a remarketing of Series 2006A and 2006B bonds, and a third series of remarketed Original Bonds, 2006C, for the purpose of providing funds, along with other moneys available to the Authority, to purchase the outstanding Original Bonds, pursuant to the provisions of the Indenture. The outstanding Original Bonds were required to be tendered in connection with the conversion of interest on the Original Bonds from an auction rate to a long term rate.

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The 2006 Bonds have been remarketed in the aggregate principal amount of \$89,130,000, and will mature on August 1, 2041, subject to redemption prior to maturity.

Interest on the bonds is payable semiannually each February 1 and August 1, and bear rates of 4% - 7%.

The 2006 Bonds are insured by a financial guaranty insurance policy by Ambac Assurance Corporation.

The Series 2006A bonds are rated AAA (A underlying) by Standard & Poor's and Aaa (A3 underlying) by Moody's. The Series 2006B subordinate bonds are rated AAA (A- underlying). The Series 2006C super subordinate bonds are non-rated. The San Dieguito Public Facilities Authority assumes all debt service responsibility for the revenue bonds consistent with California law. The San Dieguito Union High School District is not obligated for any debt repayment in the event of default.

### **Requests for Information**

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the San Dieguito Union High School District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Associate Superintendent of Business Services, San Dieguito Union High School District, 710 Encinitas Blvd., Encinitas, CA 92024.

**Basic Financial Statements**

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
STATEMENT OF NET ASSETS  
JUNE 30, 2009

ITEM 15F

|   | Governmental<br>Activities |
|---|----------------------------|
| <b>ASSETS:</b>                                  |                            |
| Cash in County Treasury                         | \$ 29,284,838              |
| Cash on Hand and in Banks                       | 4,448,774                  |
| Cash in Revolving Fund                          | 30,000                     |
| Cash with a Fiscal Agent/Trustee                | 2,574,554                  |
| Accounts Receivable                             | 4,949,023                  |
| Stores Inventories                              | 39,490                     |
| Prepaid Expenses                                | 556,797                    |
| Capital Assets                                  |                            |
| Land  | 54,522,725                 |
| Improvements                                    | 19,753,752                 |
| Buildings                                       | 155,233,793                |
| Equipment                                       | 10,992,507                 |
| Work in Progress                                | 1,739,243                  |
| Less Accumulated Depreciation                   | (49,392,830)               |
| Total Assets                                    | <u>234,732,666</u>         |
| <b>LIABILITIES:</b>                             |                            |
| Accounts Payable                                | 10,366,615                 |
| Deferred Revenues                               | 595,306                    |
| Long-Term Liabilities                           |                            |
| Due Within One Year                             | 2,713,376                  |
| Due In More Than One Year                       | 86,526,711                 |
| Total Liabilities                               | <u>100,202,008</u>         |
| <b>NET ASSETS:</b>                              |                            |
| Invested in Capital Assets, Net of Related Debt | 104,449,959                |
| Restricted For:                                 |                            |
| Capital Projects                                | 1,614,663                  |
| Debt Service                                    | 7,066,162                  |
| Educational Programs                            | 5,132,789                  |
| Unrestricted                                    | 16,267,085                 |
| Total Net Assets                                | <u>\$ 134,530,658</u>      |

The accompanying notes are an integral part of this statement.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2009

ITEM 15F

| Functions/Programs   | Expenses              | Program Revenues     |                                    |                                  | Net (Expense) Revenue and Changes in Net Assets |
|--|-----------------------|----------------------|------------------------------------|----------------------------------|---|
|  |                       | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |   |
| <b>PRIMARY GOVERNMENT:</b>                                 |                       |                      |                                    |                                  |   |
| Government Activities:                                     |                       |                      |                                    |                                  |   |
| Instruction  | \$ 62,487,794         | \$ 1,387,099         | \$ 9,741,340                       | \$ 211                           | \$ (51,359,144)                                 |
| Instruction-Related Services                               | 14,308,516            | 225,518              | 2,037,133                          | -                                | (12,045,865)                                    |
| Pupil Services   | 12,973,024            | 3,137,617            | 2,362,396                          | -                                | (7,473,011)                                     |
| Ancillary Services   | 1,900,749             | -                    | -                                  | -                                | (1,900,749)                                     |
| General Administration                                     | 6,339,114             | 199,005              | 5,157,748                          | -                                | (982,361)                                       |
| Plant Services   | 16,217,508            | 40                   | 13,668                             | -                                | (16,203,800)                                    |
| Enterprise Activities                                      | 242,212               | -                    | -                                  | -                                | (242,212)                                       |
| Interest on Long-Term Debt                                 | 6,263,532             | -                    | -                                  | -                                | (6,263,532)                                     |
| Other Outgo  | 124,806               | 28,637               | 75,414                             | -                                | (20,755)  |
| Total Governmental Activities                              | <u>120,857,255</u>    | <u>4,977,916</u>     | <u>19,387,699</u>                  | <u>211</u>                       | <u>(96,491,429)</u>                             |
| Total Primary Government                                   | <u>\$ 120,857,255</u> | <u>\$ 4,977,916</u>  | <u>\$ 19,387,699</u>               | <u>\$ 211</u>                    | <u>(96,491,429)</u>                             |
| General Revenues:  |                       |                      |                                    |                                  |   |
| Taxes and Subventions                                      |                       |                      |                                    |                                  | 87,675,201                                      |
| Federal and State Aid, Not Restricted to Specific Purposes |                       |                      |                                    |                                  | 588,402   |
| Interest and Investment Earnings                           |                       |                      |                                    |                                  | 850,335   |
| Interagency Revenues                                       |                       |                      |                                    |                                  | 766,830   |
| Miscellaneous  |                       |                      |                                    |                                  | 4,324,912                                       |
| Total General Revenues                                     |                       |                      |                                    |                                  | <u>94,205,680</u>                               |
| Change in Net Assets                                       |                       |                      |                                    |                                  | (2,285,749)                                     |
| Net Assets - Beginning                                     |                       |                      |                                    |                                  | 136,816,407                                     |
| Net Assets - Ending  |                       |                      |                                    |                                  | <u>\$ 134,530,658</u>                           |

The accompanying notes are an integral part of this statement.



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 BALANCE SHEET - GOVERNMENTAL FUNDS  
 JUNE 30, 2009

ITEM 15F

|  | General<br>Fund      | Capital Projects<br>Fund for<br>Blended<br>Component Units | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|----------------------|--|--------------------------------|--------------------------------|
| <b>ASSETS:</b>                             |                      |  |                                |                                |
| Cash in County Treasury                    | \$ 21,173,432        | \$ -   | \$ 7,600,149                   | \$ 28,773,581                  |
| Cash on Hand and in Banks                  | -                    | 4,365,180  | 83,594                         | 4,448,774                      |
| Cash in Revolving Fund                     | 30,000               | -  | -                              | 30,000                         |
| Cash with a Fiscal Agent/Trustee           | -                    | 2,574,554  | -                              | 2,574,554                      |
| Accounts Receivable                        | 4,237,951            | 288,800  | 420,526                        | 4,947,277                      |
| Due from Other Funds                       | 259,850              | -  | 155,450                        | 415,300                        |
| Stores Inventories                         | 884                  | -  | 38,606                         | 39,490                         |
| Prepaid Expenditures                       | 3,000                | -  | -                              | 3,000                          |
| <b>Total Assets</b>                        | <b>\$ 25,705,117</b> | <b>\$ 7,228,534</b>  | <b>\$ 8,298,325</b>            | <b>\$ 41,231,976</b>           |
| <b>LIABILITIES AND FUND BALANCE:</b>       |                      |  |                                |                                |
| <b>Liabilities:</b>                        |                      |  |                                |                                |
| Accounts Payable                           | \$ 8,330,783         | \$ 162,372   | \$ 153,201                     | \$ 8,646,356                   |
| Due to Other Funds                         | 105,449              | -  | 249,850                        | 355,299                        |
| Deferred Revenue                           | 549,527              | -  | 45,779                         | 595,306                        |
| <b>Total Liabilities</b>                   | <b>8,985,759</b>     | <b>162,372</b>   | <b>448,830</b>                 | <b>9,596,961</b>               |
| <b>Fund Balance:</b>                       |                      |  |                                |                                |
| <b>Reserved Fund Balances:</b>             |                      |  |                                |                                |
| Reserve for Revolving Cash                 | 30,000               | -  | -                              | 30,000                         |
| Reserve for Stores Inventories             | 883                  | -  | 38,606                         | 39,489                         |
| Reserve for Prepaid Items                  | 3,000                | -  | -                              | 3,000                          |
| <b>Unreserved</b>                          | <b>16,685,475</b>    | <b>7,066,162</b>   | <b>-</b>                       | <b>23,751,637</b>              |
| <b>Unreserved, reported in nonmajor:</b>   |                      |  |                                |                                |
| Special Revenue Funds                      | -                    | -  | 4,102,050                      | 4,102,050                      |
| Capital Projects Funds                     | -                    | -  | 3,708,839                      | 3,708,839                      |
| <b>Total Fund Balance</b>                  | <b>16,719,358</b>    | <b>7,066,162</b>   | <b>7,849,495</b>               | <b>31,635,015</b>              |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 25,705,117</b> | <b>\$ 7,228,534</b>  | <b>\$ 8,298,325</b>            | <b>\$ 41,231,976</b>           |

The accompanying notes are an integral part of this statement.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET ASSETS  
 JUNE 30, 2009

ITEM 15F

Total fund balances - governmental funds balance sheet \$ 31,635,015

Amounts reported for assets and liabilities for governmental activities in the statement of net assets are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net assets, all assets are reported, including capital assets and accumulated depreciation.

|   |              |             |
|---|--------------|-------------|
| Capital assets relating to governmental activities, at historical cost: | 242,242,020  |             |
| Accumulated depreciation:   | (49,392,830) |             |
|   | Net          | 192,849,190 |

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs are amortized over the life of the debt. Unamortized debt issue costs are: 553,797

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was: (1,720,260)

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net assets, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

|                              |             |              |
|------------------------------|-------------|--------------|
| Compensated absences payable | 1,068,376   |              |
| Lease revenue bonds payable  | 88,205,000  |              |
| Unamortized discount         | (1,502,886) |              |
| Net OPEB Obligation          | 1,469,597   |              |
|                              | Total       | (89,240,087) |

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net assets. Net assets for internal service funds are: 453,003

Net assets of governmental activities - statement of net assets \$ 134,530,658

The accompanying notes are an integral part of this statement.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

ITEM 15F

|  | General<br>Fund      | Capital Projects<br>Fund for<br>Blended<br>Component Units | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|----------------------|--|--------------------------------|--------------------------------|
| <b>Revenues:</b>   |                      |  |                                |                                |
| Revenue Limit Sources:                                       |                      |  |                                |                                |
| State Apportionments   | \$ (71,461)          | \$ -   | \$ -                           | \$ (71,461)                    |
| Local Sources  | 81,657,153           | -  | -                              | 81,657,153                     |
| Federal Revenue  | 7,431,217            | -  | 565,314                        | 7,996,531                      |
| Other State Revenue  | 7,235,432            | -  | 1,199,915                      | 8,435,347                      |
| Other Local Revenue  | 9,727,849            | 6,307,400  | 4,518,686                      | 20,553,935                     |
| Total Revenues   | <u>105,980,190</u>   | <u>6,307,400</u>   | <u>6,283,915</u>               | <u>118,571,505</u>             |
| <b>Expenditures:</b>   |                      |  |                                |                                |
| Instruction  | 59,956,990           | -  | 755,734                        | 60,712,724                     |
| Instruction - Related Services                               | 13,564,005           | -  | 697,431                        | 14,261,436                     |
| Pupil Services   | 9,563,906            | -  | 3,132,998                      | 12,696,904                     |
| Ancillary Services   | 1,903,711            | -  | -                              | 1,903,711                      |
| General Administration                                       | 6,141,610            | -  | 178,417                        | 6,320,027                      |
| Plant Services   | 10,175,975           | 418,083  | 2,520,606                      | 13,114,664                     |
| Other Outgo  | 387,246              | -  | -                              | 387,246                        |
| Debt Service:  |                      |  |                                |                                |
| Principal  | -                    | -  | 925,000                        | 925,000                        |
| Interest   | -                    | -  | 2,943,721                      | 2,943,721                      |
| Total Expenditures   | <u>101,693,443</u>   | <u>418,083</u>   | <u>11,153,907</u>              | <u>113,265,433</u>             |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>4,286,747</u>     | <u>5,889,317</u>   | <u>(4,869,992)</u>             | <u>5,306,072</u>               |
| <b>Other Financing Sources (Uses):</b>                       |                      |  |                                |                                |
| Transfers In   | 75,478               | -  | 4,137,664                      | 4,213,142                      |
| Transfers Out  | (118,943)            | (3,868,721)  | (225,478)                      | (4,213,142)                    |
| Other Uses   | -                    | (13,000)   | -                              | (13,000)                       |
| Total Other Financing Sources (Uses)                         | <u>(43,465)</u>      | <u>(3,881,721)</u>   | <u>3,912,186</u>               | <u>(13,000)</u>                |
| Net Change in Fund Balance                                   | 4,243,282            | 2,007,596  | (957,806)                      | 5,293,072                      |
| Fund Balance, July 1   | 12,476,076           | 5,058,566  | 8,807,301                      | 26,341,943                     |
| Fund Balance, June 30  | <u>\$ 16,719,358</u> | <u>\$ 7,066,162</u>  | <u>\$ 7,849,495</u>            | <u>\$ 31,635,015</u>           |

The accompanying notes are an integral part of this statement.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2009**

ITEM 15F

Net change in fund balances - total governmental funds \$ 5,293,072

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

|                                  |             |             |
|----------------------------------|-------------|-------------|
| Expenditures for capital outlay: | 2,429,680   |             |
| Depreciation expense:            | (7,713,052) |             |
| Net:                             |             | (5,283,372) |

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

925,000

Debt issue costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, issue costs are amortized over the life of the debt. The difference between debt issue costs recognized in the current period and issue costs amortized for the period is:

|                        |           |           |
|------------------------|-----------|-----------|
| Issue costs incurred:  | 314,614   |           |
| Issue costs amortized: | (590,416) |           |
| Net:                   |           | (275,802) |

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:

(1,720,260)

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:

48,540

Amortization of debt issue premium or discount: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. Amortization of premium or discount for the period is:

(45,542)

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:

(1,227,385)

Change in net assets of governmental activities - statement of activities \$ (2,285,749)

The accompanying notes are an integral part of this statement.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 STATEMENT OF NET ASSETS  
 INTERNAL SERVICE FUND  
 JUNE 30, 2009

ITEM 15F

|                             | Nonmajor<br>Internal Service<br>Fund | Self-Insurance<br>Fund |
|-----------------------------|--------------------------------------|------------------------|
|                             | <u>          </u>                    | <u>          </u>      |
| <b>ASSETS:</b>              |                                      |                        |
| Current Assets:             |                                      |                        |
| Cash in County Treasury     | \$ 511,258                           |                        |
| Accounts Receivable         | 1,745                                |                        |
| Total Current Assets        | <u>513,003</u>                       |                        |
| Total Assets                | <u>\$ 513,003</u>                    |                        |
| <b>LIABILITIES:</b>         |                                      |                        |
| Current Liabilities:        |                                      |                        |
| Due to Other Funds          | \$ 60,000                            |                        |
| Total Current Liabilities   | <u>60,000</u>                        |                        |
| Long-term Liabilities       |                                      |                        |
| Net OPEB obligations        | <u>1,469,597</u>                     |                        |
| Total Long-term Liabilities | <u>1,469,597</u>                     |                        |
| Total Liabilities           | <u>1,529,597</u>                     |                        |
| <b>NET ASSETS:</b>          |                                      |                        |
| Unrestricted Net Assets     | <u>(1,016,594)</u>                   |                        |
| Total Net Assets            | <u>\$ (1,016,594)</u>                |                        |

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN FUND NET ASSETS - INTERNAL SERVICE FUND  
FOR THE YEAR ENDED JUNE 30, 2009

ITEM 15F

|  | Nonmajor<br>Internal Service<br>Fund |
|--|--------------------------------------|
|  | Self-Insurance<br>Fund               |
| Operating Revenues:                              |                                      |
| Local Revenue                                    | \$ 725,218                           |
| Total Revenues                                   | <u>725,218</u>                       |
| Operating Expenses:                              |                                      |
| Services and Other Operating Expenses            | 1,952,603                            |
| Total Expenses                                   | <u>1,952,603</u>                     |
| Operating Income (Loss)                          | <u>(1,227,385)</u>                   |
| Income (Loss) before Contributions and Transfers | (1,227,385)                          |
| Change in Net Assets                             | <u>(1,227,385)</u>                   |
| Total Net Assets - Beginning                     | 210,791                              |
| Total Net Assets - Ending                        | <u>\$ (1,016,594)</u>                |

The accompanying notes are an integral part of this statement.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## STATEMENT OF CASH FLOWS

## PROPRIETARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2009

|   | Nonmajor<br>Internal Service<br>Fund |
|---|--------------------------------------|
|   | Self-Insurance<br>Fund               |
| <b>Cash Flows from Operating Activities:</b>  |                                      |
| Cash Received from Customers  | \$ 566,735                           |
| Cash Payments to Other Suppliers for Goods and Services                                     | (268,400)                            |
| Net Cash Provided (Used) by Operating Activities  | <u>298,335</u>                       |
| <b>Cash Flows from Investing Activities:</b>  |                                      |
| Interest and Dividends on Investments   | 5,976                                |
| Net Cash Provided (Used) for Investing Activities   | <u>5,976</u>                         |
| Net Increase (Decrease) in Cash and Cash Equivalents  | 304,311                              |
| Cash and Cash Equivalents at Beginning of Year  | 206,947                              |
| Cash and Cash Equivalents at End of Year  | <u>\$ 511,258</u>                    |
| <b>Reconciliation of Operating Income to Net Cash<br/>Provided by Operating Activities:</b> |                                      |
| Operating Income (Loss)   | \$ (1,227,385)                       |
| Change in Assets and Liabilities:   |                                      |
| Decrease (Increase) in Receivables  | 2,099                                |
| Increase (Decrease) in Due to Other Funds   | 60,000                               |
| Increase (Decrease) in Net OPEB Obligation  | 1,469,597                            |
| Total Adjustments   | <u>1,531,696</u>                     |
| Net Cash Provided (Used) by Operating Activities  | <u>\$ 304,311</u>                    |

The accompanying notes are an integral part of this statement.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 STATEMENT OF FIDUCIARY NET ASSETS  
 FIDUCIARY FUNDS  
 JUNE 30, 2009

|                           | Agency<br>Fund      | Student<br>Body<br>Fund |
|---------------------------|---------------------|-------------------------|
| <b>ASSETS:</b>            |                     |                         |
| Cash on Hand and in Banks | \$ 1,344,160        |                         |
| Total Assets              | <u>\$ 1,344,160</u> |                         |
| <b>LIABILITIES:</b>       |                     |                         |
| Due to Student Groups     | \$ 1,344,160        |                         |
| Total Liabilities         | <u>1,344,160</u>    |                         |
| <b>NET ASSETS:</b>        |                     |                         |
| Total Net Assets          | <u><u>\$ -</u></u>  |                         |

The accompanying notes are an integral part of this statement.



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2009**

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

The District's combined financial statements include the accounts of all its operations. The District evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the District's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity," include whether:

- the organization is legally separate (can sue and be sued in its name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is fiscal dependency by the organization on the District

The District also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the District to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the District, its component units or its constituents; and 2) The District or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the District.

Based on these criteria, the District has one component unit, the San Dieguito Public Facilities Financing Authority. This component unit is shown as a blended component unit in the accompanying financial statements. Additionally, the District is not a component unit of any other reporting entity as defined by the GASB Statement.

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

**Government-wide Statements:** The statement of net assets and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements:** The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2009**

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The District reports the following major governmental funds:

**General Fund.** This is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

**Capital Projects Fund for Blended Component Units.** This fund accounts for the activities of the District's Public Facilities Financing Authority and is used to provide resources for capital outlay projects.

In addition, the District reports the following fund types:

**Special Revenue Funds:** These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

**Capital Projects Funds:** These funds account for the acquisition and/or construction of all major governmental general fixed assets.

**Debt Service Funds.** These funds account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs.

**Internal Service Funds:** These funds are used to account for revenues and expenses related to services provided to parties inside the District. These funds facilitate distribution of support costs to the users of support services on a cost-reimbursement basis. Because the principal users of the internal services are the District's governmental activities, this fund type is included in the "Governmental Activities" column of the government-wide financial statements.

**Agency Funds:** These funds are used to report student activity funds and other resources held in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Fiduciary funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are therefore not available to support District programs, these funds are not included in the government-wide statements.

**b. Measurement Focus, Basis of Accounting**

**Government-wide, Proprietary, and Fiduciary Fund Financial Statements:** These financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2009**

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District does not consider revenues collected after its year-end to be available in the current period. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

Under GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting," all proprietary funds will continue to follow Financial Accounting Standards Board ("FASB") standards issued on or before November 30, 1989. However, from that date forward, proprietary funds will have the option of either 1) choosing not to apply future FASB standards (including amendments of earlier pronouncements), or 2) continuing to follow new FASB pronouncements unless they conflict with GASB guidance. The District has chosen to apply future FASB standards.

3. Encumbrances

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

4. Assets, Liabilities, and Equity

a. Deposits and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized. For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

In accordance with Education Code Section 41001, the District maintains substantially all its cash in the San Diego County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds, except for the Tax Override Funds, in which interest earned is credited to the general fund. Any investment losses are proportionately shared by all funds in the pool.

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

Information regarding the amount of dollars invested in derivatives with San Diego County Treasury was not available.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2009**

b. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

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

c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

| <u>Asset Class</u>    | <u>Estimated<br/>Useful Lives</u> |
|-----------------------|-----------------------------------|
| Infrastructure        | 30                                |
| Buildings             | 50                                |
| Building Improvements | 20                                |
| Vehicles              | 5-15                              |
| Office Equipment      | 5-15                              |
| Other Equipment       | 5-15                              |

d. Receivable and Payable Balances

The District believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

e. Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The current portion of the liabilities is recognized in the general fund at year end.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

f. Deferred Revenue

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

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2009**

g. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net assets.

h. Property Taxes

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of San Diego bills and collects the taxes for the District.

i. Fund Balance Reserves and Designations

Reservations of the ending fund balance indicate the portions of fund balance not appropriate for expenditure or amounts legally segregated for a specific future use. The reserve for revolving fund and reserve for stores inventory reflect the portions of fund balance represented by revolving fund cash and stores inventory, respectively. These amounts are not available for appropriation and expenditure at the balance sheet date.

Designations of the ending fund balance indicate tentative plans for financial resource utilization in a future period.

j. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ from those estimates.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

| <u>Violation</u> | <u>Action Taken</u> |
|------------------|---------------------|
| None reported    | Not applicable      |

2. Deficit Fund Balance or Fund Net Assets of Individual Funds

Following are funds having deficit fund balances or fund net assets at year end, if any, along with remarks which address such deficits:

| <u>Fund Name</u> | <u>Deficit Amount</u> | <u>Remarks</u> |
|------------------|-----------------------|----------------|
| None reported    | Not applicable        | Not applicable |

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2009**

C. Excess of Expenditures Over Appropriations

As of June 30, 2009 expenditures exceeded appropriations in individual funds as follows:

| <u>Appropriations Category</u> | <u>Excess<br/>Expenditures</u> |
|--------------------------------|--------------------------------|
| General Fund:                  |                                |
| Ancillary services             | \$ 141,310                     |

D. Cash and Investments

1. Cash in County Treasury:

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the San Diego County Treasury as part of the common investment pool (\$29,284,838 as of June 30, 2009). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$29,284,838. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

2. Cash on Hand, in Banks, and in Revolving Fund

Cash balances on hand and in banks (\$5,792,934 as of June 30, 2009) and in the revolving fund (\$30,000) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

3. Investments:

The District's investments at June 30, 2009 are shown below.

| <u>Investment or Investment Type</u> | <u>Fair<br/>Value</u> |
|--------------------------------------|-----------------------|
| Money Market                         | \$ 2,574,554          |
| Total Investments                    | <u>\$ 2,574,554</u>   |

4. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not exposed to credit risk.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2009**

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the District was not exposed to interest rate risk.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

5. Investment Accounting Policy

The District is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The District's investments in external investment pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2009

**E. Capital Assets**

Capital asset activity for the year ended June 30, 2009 was as follows:

|   | Beginning<br>Balances | Increases             | Decreases   | Ending<br>Balances    |
|---|-----------------------|-----------------------|-------------|-----------------------|
| <b>Governmental activities:</b>             |                       |                       |             |                       |
| Capital assets not being depreciated:       |                       |                       |             |                       |
| Land  | \$ 54,522,725         | \$ -                  | \$ -        | \$ 54,522,725         |
| Work in progress                            | 1,469,017             | 270,226               | -           | 1,739,243             |
| Total capital assets not being depreciated  | <u>55,991,742</u>     | <u>270,226</u>        | <u>-</u>    | <u>56,261,968</u>     |
| Capital assets being depreciated:           |                       |                       |             |                       |
| Buildings                                   | 154,424,764           | 809,029               | -           | 155,233,793           |
| Improvements                                | 19,667,363            | 86,389                | -           | 19,753,752            |
| Equipment                                   | 9,728,471             | 1,264,036             | -           | 10,992,507            |
| Total capital assets being depreciated      | <u>183,820,598</u>    | <u>2,159,454</u>      | <u>-</u>    | <u>185,980,052</u>    |
| Less accumulated depreciation for:          |                       |                       |             |                       |
| Buildings                                   | (25,375,743)          | (5,871,076)           | -           | (31,246,819)          |
| Improvements                                | (10,266,237)          | (797,602)             | -           | (11,063,839)          |
| Equipment                                   | (6,037,798)           | (1,044,374)           | -           | (7,082,172)           |
| Total accumulated depreciation              | <u>(41,679,778)</u>   | <u>(7,713,052)</u>    | <u>-</u>    | <u>(49,392,830)</u>   |
| Total capital assets being depreciated, net | <u>142,140,820</u>    | <u>(5,553,598)</u>    | <u>-</u>    | <u>136,587,222</u>    |
| Governmental activities capital assets, net | <u>\$ 198,132,562</u> | <u>\$ (5,283,372)</u> | <u>\$ -</u> | <u>\$ 192,849,190</u> |

Depreciation was charged to functions as follows:

|                              |                     |
|------------------------------|---------------------|
| Instruction                  | \$ 2,588,209        |
| Instruction-Related Services | 26,665              |
| Pupil Services               | 420,789             |
| Ancillary Services           | 7,090               |
| General Administration       | 137,254             |
| Plant Services               | 4,533,045           |
|                              | <u>\$ 7,713,052</u> |

**F. Interfund Balances and Activities**

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2009 consisted of the following:

| Due To Fund             | Due From Fund           | Amount            |
|-------------------------|-------------------------|-------------------|
| General Fund            | Adult Education Fund    | \$ 71,781         |
| General Fund            | Cafeteria Fund          | 126,174           |
| General Fund            | Capital Facilities Fund | 1,895             |
| General Fund            | Self Insurance Fund     | 60,000            |
| Adult Education Fund    | General Fund            | 90,002            |
| Pupil Transportation    | General Fund            | 3,299             |
| Capital Facilities Fund | General Fund            | 12,148            |
| Capital Facilities Fund | Adult Education Fund    | 50,000            |
|                         | Total                   | <u>\$ 415,299</u> |

All amounts due are scheduled to be repaid within one year.



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2009**

2. Transfers To and From Other Funds

Transfers to and from other funds at June 30, 2009 consisted of the following:

| Transfers From          | Transfers To            | Amount       |
|-------------------------|-------------------------|--------------|
| Component Unit          | Blended Component Unit  | \$ 3,868,721 |
| Adult Education Fund    | General Fund            | 53,704       |
| Adult Education Fund    | Capital Facilities Fund | 50,000       |
| Capital Facilities Fund | General Fund            | 21,774       |
| Capital Facilities Fund | Pupil Transportation    | 100,000      |
| General Fund            | Pupil Transportation    | 39,322       |
| General Fund            | Adult Education Fund    | 79,621       |
|                         | Total                   | \$ 4,213,142 |

G. Short-Term Debt Activity

The District accounts for short-term debts for maintenance purposes through the General Fund. The proceeds from loans are shown in the financial statements as Other Resources.

On July 1, 2008 the District entered into the San Diego County School Districts 2008 Pooled Tax and Revenue Anticipation Notes (TRANS) in the amount of \$8,000,000 in order to supplement the district's cash flow. The TRANS were repaid on June 30, 2009.

| Description            | Beginning Balance | Issued       | Redeemed     | Ending Balance |
|------------------------|-------------------|--------------|--------------|----------------|
| Tax anticipation notes | \$ -              | \$ 8,000,000 | \$ 8,000,000 | \$ -           |

H. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2009 are as follows:

|                                 | Beginning Balance | Increases    | Decreases  | Ending Balance | Amounts Due Within One Year |
|---------------------------------|-------------------|--------------|------------|----------------|-----------------------------|
| <b>Governmental activities:</b> |                   |              |            |                |                             |
| Special revenue bonds           | \$ 89,130,000     | \$ -         | \$ 925,000 | \$ 88,205,000  | \$ 1,645,000                |
| Unamortized discount            | (1,548,428)       | -            | (45,542)   | (1,593,970)    | -                           |
| Net OPEB Obligation             | -                 | 1,469,597    | -          | 1,469,597      | -                           |
| Compensated absences *          | 1,116,916         | -            | 48,540     | 1,068,376      | 1,068,376                   |
| Total governmental activities   | \$ 88,698,488     | \$ 1,469,597 | \$ 973,540 | \$ 89,194,545  | \$ 2,713,376                |

\* Other long-term liabilities

The funds typically used to liquidate other long-term liabilities in the past are as follows:

| Liability            | Activity Type | Fund    |
|----------------------|---------------|---------|
| Compensated absences | Governmental  | General |

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2009**

2. Debt Service Requirements

Debt service requirements on long-term debt, net of Unamortized discount and Net OPEB obligations, at June 30, 2009, are as follows:

| Year Ending June 30, | Governmental Activities |               |                |
|----------------------|-------------------------|---------------|----------------|
|                      | Principal               | Interest      | Total          |
| 2010                 | \$ 2,713,376            | \$ 4,095,724  | \$ 6,809,100   |
| 2011                 | 1,710,000               | 4,028,624     | 5,738,624      |
| 2012                 | 1,780,000               | 3,958,824     | 5,738,824      |
| 2013                 | 1,850,000               | 3,886,224     | 5,736,224      |
| 2014                 | 1,925,000               | 3,810,723     | 5,735,723      |
| 2015-2019            | 11,075,000              | 17,773,470    | 28,848,470     |
| 2020-2024            | 13,530,000              | 15,164,599    | 28,694,599     |
| 2025-2029            | 16,860,000              | 11,637,000    | 28,497,000     |
| 2030-2034            | 20,855,000              | 6,945,375     | 27,800,375     |
| 2035-2039            | 14,040,000              | 2,225,000     | 16,265,000     |
| 2038-2042            | 2,935,000               | 178,125       | 3,113,125      |
| Totals               | \$ 89,273,376           | \$ 73,703,688 | \$ 162,977,064 |

4. Unamortized Discount

Bonds issued in the year ended June 30, 2008 were sold at a discount, meaning that the market rate of interest was higher than the stated rate of interest on the bonds; therefore, they were sold for less than the face value. Generally Accepted Accounting Principles (GAAP) requires that this discount be amortized over the life of the debt. The carrying value reported on the government-wide balance sheet was presented in accordance with GAAP and was the face value of the debt less the unamortized discount. The total discount for the debt was \$1,548,444. This amount is being amortized over 33 years or the life of the bonds.

I. Joint Ventures (Joint Powers Agreements)

The District participates in one joint powers agreement (JPA) entity, the San Diego County Schools Risk Management (SDCSRM). The relationship between the District and the JPA is such that the JPA is not a component unit of the District.

The JPA arranges for and provides for various types of insurances for its member districts as requested. The JPA is governed by a board consisting of a representative from each member district. The board controls the operations of the JPA, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the JPA.

Combined condensed audited financial information of the District's share of the JPA for the year ended June 30, 2009 is as follows:

|                            |    |           |
|----------------------------|----|-----------|
| Total Assets               | \$ | 4,710,896 |
| Total Liabilities          |    | 1,514,329 |
| Total Fund Balance         |    | 3,196,567 |
| <br>                       |    |           |
| Total Cash Receipts        |    | 1,837,165 |
| Total Cash Disbursements   |    | 2,252,252 |
| Net Change in Fund Balance |    | (415,087) |

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2009**

J. Employee Retirement Systems

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

PERS:

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Funding Policy

Active plan members are required to contribute 7% of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2008-09 was 9.42% of annual payroll. The contribution requirements of the plan members are established by state statute. The District's contributions to CalPERS for the fiscal year ending June 30, 2009, 2008 and 2007 were \$1,663,874, \$1,587,458 and \$1,577,474, respectively, and equal 100% of the required contributions for each year. The amount contributed by the State on behalf of the District was \$0.

STRS:

Plan Description

The District contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 8% of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2008-09 was 8.25% of annual payroll. The contribution requirements of the plan members are established by state statute. The District's contributions to STRS for the fiscal year ending June 30, 2009, 2008 and 2007 were \$4,562,041, \$4,570,585 and \$4,427,645, respectively, and equal 100% of the required contributions for each year. The amount contributed by the State on behalf of the District was \$2,313,125.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2009**

**K. Postemployment Benefits Other Than Pension Benefits**

Plan Description

The San Dieguito Union School District (District) administers a single-employer healthcare plan (Plan). The plan provides medical benefits to eligible retirees and their eligible dependents to age 65. Eligibility for retiree health benefits requires retirement from the District with at least 10 years of eligible service. The District's contribution for medical coverage is 100% of the cost for retiree only medical coverage up to a maximum based on the highest employee only medical premium in effect in the year of retirement. The retiree is responsible for any cost above the maximum or for cost associated with the election of dependent medical coverage and/or dental coverage. Membership of the plan consists of approximately 986 eligible active employees and 94 eligible retirees.

Contribution Information

The contribution requirements of Plan members and the District are established and amended by the District and the Teachers Association (SDFA) and the local California School Employees Association (CSEA). The required contribution is based on projected pay-as-you-go financing requirements. For fiscal year 2008-09, the District contributed \$723,321 to the Plan, all of which was used for current premiums.

Annual OPEB Cost and Net OPEB Obligation

The District' annual other post employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) (or funding excess) over a period not to exceed thirty years., The following table shows the components of the Districts annual OPEB cost of the year, the amount actually contributed to the plan and changes in the District's net obligation to the Plan:

|  |                     |
|--|---------------------|
| Annual required contribution               | \$ 1,932,402        |
| Interest on net OPEB obligation            | -                   |
| Adjustment to annual required contribution | -                   |
| Annual OPEB cost (expense)                 | -                   |
| Contribution made                          | 462,805             |
| Decrease in net OPEB obligation            | 1,469,597           |
| Net OPEB obligation, beginning of year     | -                   |
| Net OPEB obligation, end of year           | <u>\$ 1,469,597</u> |

The annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for 2009 was as follows:

| Year Ended<br>June 30, | Annual Required<br>Contribution | Percentage<br>Contributed | Net OPEB<br>Obligation |
|------------------------|---------------------------------|---------------------------|------------------------|
| 2009                   | \$ 1,932,402                    | 23.95%                    | \$ 1,469,597           |

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2009**Funding Status and Funding Progress**

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Since this is the first year of implementation, only the current year is presented.

**Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and the Plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and Plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2008 actuarial valuation, the actuarial cost method used was Projected Unit Credit with service prorate. Under this method, the Actuarial Accrued Liability is the present value of projected benefits multiplied by the ratio of benefit service as of the valuation date to the projected benefit service at retirement, termination, disability or death. The Normal Cost for a plan year is the expected increase in the Accrued Liability during the plan year. All employees eligible as of the measurement date in accordance with the provisions of the Plan listed in the data provided by the Employer were included in the valuation.

Medical cost trend rates ranged from an initial rate of 8.5% reduced to a rate of 5.0% after ten years. The UAAL is being amortized at a level dollar method with the remaining amortization period at July 1, 2009 of 29 years. The actuarial value of assets was not determined in this actuarial valuation; however, any assets of the plan to be determined will be on a market basis.

**L. Commitments and Contingencies****Litigation**

The District is involved in various litigation. In the opinion of management and legal counsel, the disposition of all litigation pending will not have a material effect on the financial statements.

**State and Federal Allowances, Awards, and Grants**

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

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2009**

**M. Subsequent Events**

Tax Revenue Anticipation Notes

In July 2009, the District entered into the San Diego County School Districts 2009 Pooled Tax and Revenue Anticipation Notes (TRANS) in the amount of \$13,380,000. The notes mature on June 30, 2010 and bear an interest rate of 2.00%. The notes were sold to supplement the District's cash flows.

State Budget Amendments

On July 28, 2009 Governor Schwarzenegger signed a package of bills amending the 2008-09 and 2009-10 California State budgets. The budget amendments were designed to address the State's budget gap of \$24 billion that had developed as a result of the deepening recession since the State's last budget actions in February 2009. The July budget package reduced, on a state-wide basis, \$1.6 billion in 2008-09 Proposition 98 funding through a reversion of undistributed categorical program balances. The budget language identified 51 specific programs and required the amount associated with these programs that were "unallocated, unexpended, or not liquidated as of June 30, 2009" to revert to the State's General Fund. The July budget package also provided an appropriation in 2009-10 to backfill \$1.5 billion of these cuts to repay the 2008-09 reversion of undistributed categorical program balances.

The District recorded the revenue and related receivable associated with its portion of the unallocated, unexpended, or unliquidated categorical program balances identified in the July 2009 State Budget package prior to notification by the state that the 2009-10 re-appropriation should not be accrued. In accordance with Governmental Accounting Standards Board Statement No. 33, an adjustment to reduce revenue and the related receivable have been included in these financial statements.

## Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT****EXHIBIT B-1**GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2009

ITEM 15F

|  | Budgeted Amounts     |                      | Actual               | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|----------------------|----------------------|----------------------|---|
|  | Original             | Final                |                      |   |
| <b>Revenues:</b>   |                      |                      |                      |   |
| Revenue Limit Sources:   |                      |                      |                      |   |
| State Apportionments   | \$ -                 | \$ -                 | \$ (71,461)          | \$ (71,461)   |
| Local Sources  | 80,566,357           | 81,965,000           | 81,657,153           | (307,847)   |
| Federal Revenue  | 2,476,213            | 8,082,912            | 7,431,217            | (651,695)   |
| Other State Revenue  | 8,054,007            | 8,822,156            | 7,235,432            | (1,586,724)   |
| Other Local Revenue  | 6,531,620            | 9,994,588            | 9,727,849            | (266,739)   |
| Total Revenues   | <u>97,628,197</u>    | <u>108,864,656</u>   | <u>105,980,190</u>   | <u>(2,884,466)</u>                                      |
| <b>Expenditures:</b>   |                      |                      |                      |   |
| Instruction  | 56,691,250           | 61,544,012           | 59,956,990           | 1,587,022   |
| Instruction - Related Services                                       | 14,270,796           | 14,102,201           | 13,564,005           | 538,196   |
| Pupil Services   | 8,908,051            | 10,090,688           | 9,563,906            | 526,782   |
| Ancillary Services   | 1,565,987            | 1,762,401            | 1,903,711            | (141,310)   |
| General Administration   | 6,590,312            | 6,511,149            | 6,141,610            | 369,539   |
| Plant Services   | 10,752,393           | 10,816,500           | 10,175,975           | 640,525   |
| Other Outgo  | 22,000               | 387,247              | 387,246              | 1   |
| Total Expenditures   | <u>98,800,789</u>    | <u>105,214,198</u>   | <u>101,693,443</u>   | <u>3,520,755</u>  |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>(1,172,592)</u>   | <u>3,650,458</u>     | <u>4,286,747</u>     | <u>636,289</u>  |
| <b>Other Financing Sources (Uses):</b>                               |                      |                      |                      |   |
| Transfers In   | 22,500               | 59,477               | 75,478               | 16,001  |
| Transfers Out  | (22,500)             | (118,943)            | (118,943)            | -   |
| Other Sources  | -                    | 9,894                | -                    | (9,894)   |
| Total Other Financing Sources (Uses)                                 | <u>-</u>             | <u>(49,572)</u>      | <u>(43,465)</u>      | <u>6,107</u>  |
| <b>Net Change in Fund Balance</b>                                    | <u>(1,172,592)</u>   | <u>3,600,886</u>     | <u>4,243,282</u>     | <u>642,396</u>  |
| <b>Fund Balance, July 1</b>  | <u>12,476,076</u>    | <u>12,476,076</u>    | <u>12,476,076</u>    | <u>-</u>  |
| <b>Fund Balance, June 30</b>   | <u>\$ 11,303,484</u> | <u>\$ 16,076,962</u> | <u>\$ 16,719,358</u> | <u>\$ 642,396</u>                                       |



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

ITEM 15F

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT POST RETIREMENT HEALTH CARE PLAN

YEAR ENDED JUNE 30, 2009

| Actuarial<br>Valuation<br>Date | Actuarial<br>Value of<br>Assets<br>(a) | Actuarial Accrued<br>Liability (AAL)<br>- Entry Age<br>(b) | Unfunded<br>AAL<br>(UAAL)<br>(b-a) | Funded<br>Ratio<br>(a/b) | Covered<br>Payroll<br>(c) | UAAL as a<br>Percentage of<br>Covered Payroll<br>((b-a)/c) |
|--------------------------------|--|--|------------------------------------|--------------------------|---------------------------|--|
| 07/01/2008                     | \$ -                                   | \$ 13,005,147  | \$ 13,005,147                      | -                        | \$ 71,991,005             | 18.1%  |

## Combining Statements and Budget Comparisons as Supplementary Information

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2009

ITEM 15F

|                                      | Special<br>Revenue<br>Funds | Capital<br>Projects<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds (See<br>Exhibit A-3) |
|--------------------------------------|-----------------------------|------------------------------|---|
| <b>ASSETS:</b>                       |                             |                              |   |
| Cash in County Treasury              | \$ 4,110,143                | \$ 3,490,006                 | \$ 7,600,149  |
| Cash on Hand and in Banks            | 83,594                      | -                            | 83,594  |
| Accounts Receivable                  | 246,713                     | 173,813                      | 420,526   |
| Due from Other Funds                 | 93,302                      | 62,148                       | 155,450   |
| Stores Inventories                   | 38,606                      | -                            | 38,606  |
| Total Assets                         | <u>\$ 4,572,358</u>         | <u>\$ 3,725,967</u>          | <u>\$ 8,298,325</u>   |
| <b>LIABILITIES AND FUND BALANCE:</b> |                             |                              |   |
| Liabilities:                         |                             |                              |   |
| Accounts Payable                     | \$ 137,968                  | \$ 15,233                    | \$ 153,201  |
| Due to Other Funds                   | 247,955                     | 1,895                        | 249,850   |
| Deferred Revenue                     | 45,779                      | -                            | 45,779  |
| Total Liabilities                    | <u>431,702</u>              | <u>17,128</u>                | <u>448,830</u>  |
| Fund Balance:                        |                             |                              |   |
| Reserved Fund Balances:              |                             |                              |   |
| Reserve for Stores Inventories       | 38,606                      | -                            | 38,606  |
| Unreserved, reported in nonmajor:    |                             |                              |   |
| Special Revenue Funds                | 4,102,050                   | -                            | 4,102,050   |
| Capital Projects Funds               | -                           | 3,708,839                    | 3,708,839   |
| Total Fund Balance                   | <u>4,140,656</u>            | <u>3,708,839</u>             | <u>7,849,495</u>  |
| Total Liabilities and Fund Balances  | <u>\$ 4,572,358</u>         | <u>\$ 3,725,967</u>          | <u>\$ 8,298,325</u>   |

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2009

ITEM 15F

|  | Special<br>Revenue<br>Funds | Debt<br>Service<br>Fund<br>Blended<br>Component<br>Unit | Capital<br>Projects<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds (See<br>Exhibit A-5) |
|--|-----------------------------|---|------------------------------|---|
| <b>Revenues:</b>   |                             |   |                              |   |
| Federal Revenue  | \$ 565,314                  | \$ -  | \$ -                         | \$ 565,314  |
| Other State Revenue  | 1,199,915                   | -   | -                            | 1,199,915   |
| Other Local Revenue  | 3,466,780                   | -   | 1,051,906                    | 4,518,686   |
| Total Revenues   | <u>5,232,009</u>            | <u>-</u>  | <u>1,051,906</u>             | <u>6,283,915</u>  |
| <b>Expenditures:</b>   |                             |   |                              |   |
| Instruction  | 755,734                     | -   | -                            | 755,734   |
| Instruction - Related Services                               | 697,431                     | -   | -                            | 697,431   |
| Pupil Services   | 3,132,998                   | -   | -                            | 3,132,998   |
| General Administration                                       | 178,125                     | -   | 292                          | 178,417   |
| Plant Services   | 973,099                     | -   | 1,547,507                    | 2,520,606   |
| <b>Debt Service:</b>   |                             |   |                              |   |
| Principal  | -                           | 925,000   | -                            | 925,000   |
| Interest   | -                           | 2,943,721   | -                            | 2,943,721   |
| Total Expenditures   | <u>5,737,387</u>            | <u>3,868,721</u>  | <u>1,547,799</u>             | <u>11,153,907</u>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>(505,378)</u>            | <u>(3,868,721)</u>                                      | <u>(495,893)</u>             | <u>(4,869,992)</u>  |
| <b>Other Financing Sources (Uses):</b>                       |                             |   |                              |   |
| Transfers In   | 218,943                     | 3,868,721   | 50,000                       | 4,137,664   |
| Transfers Out  | (103,704)                   | -   | (121,774)                    | (225,478)   |
| Total Other Financing Sources (Uses)                         | <u>115,239</u>              | <u>3,868,721</u>  | <u>(71,774)</u>              | <u>3,912,186</u>  |
| Net Change in Fund Balance                                   | (390,139)                   | -   | (567,667)                    | (957,806)   |
| Fund Balance, July 1   | 4,530,795                   | -   | 4,276,506                    | 8,807,301   |
| Fund Balance, June 30  | <u>\$ 4,140,656</u>         | <u>\$ -</u>   | <u>\$ 3,708,839</u>          | <u>\$ 7,849,495</u>   |

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2009**

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|  | Adult<br>Education<br>Fund | Cafeteria<br>Fund        |
|--|----------------------------|--------------------------|
|  | <u>          </u>          | <u>          </u>        |
| <b>ASSETS:</b>                             |                            |                          |
| Cash in County Treasury                    | \$ 361,746                 | \$ 675,829               |
| Cash on Hand and in Banks                  | 50,779                     | 32,815                   |
| Accounts Receivable                        | 113,012                    | 123,440                  |
| Due from Other Funds                       | 90,003                     | -                        |
| Stores Inventories                         | -                          | 38,606                   |
| <b>Total Assets</b>                        | <b><u>\$ 615,540</u></b>   | <b><u>\$ 870,690</u></b> |
| <br>                                       |                            |                          |
| <b>LIABILITIES AND FUND BALANCE:</b>       |                            |                          |
| Liabilities:                               |                            |                          |
| Accounts Payable                           | \$ 71,091                  | \$ 66,877                |
| Due to Other Funds                         | 121,781                    | 126,174                  |
| Deferred Revenue                           | 45,779                     | -                        |
| <b>Total Liabilities</b>                   | <b><u>238,651</u></b>      | <b><u>193,051</u></b>    |
| <br>                                       |                            |                          |
| Fund Balance:                              |                            |                          |
| Reserved Fund Balances:                    |                            |                          |
| Reserve for Stores Inventories             | -                          | 38,606                   |
| Unreserved, reported in nonmajor:          |                            |                          |
| Special Revenue Funds                      | 376,889                    | 639,033                  |
| <b>Total Fund Balance</b>                  | <b><u>376,889</u></b>      | <b><u>677,639</u></b>    |
| <br>                                       |                            |                          |
| <b>Total Liabilities and Fund Balances</b> | <b><u>\$ 615,540</u></b>   | <b><u>\$ 870,690</u></b> |

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| Deferred<br>Maintenance<br>Fund | Public<br>Transportation<br>Equipment | Special<br>Reserve<br>Fund | Total<br>Nonmajor<br>Special<br>Revenue<br>Funds (See<br>Exhibit C-1) |
|---------------------------------|---------------------------------------|----------------------------|---|
| \$ 685,266                      | \$ 10,279                             | \$ 2,377,023               | \$ 4,110,143  |
| -                               | -                                     | -                          | 83,594  |
| 1,579                           | 37                                    | 8,645                      | 246,713   |
| -                               | 3,299                                 | -                          | 93,302  |
| -                               | -                                     | -                          | 38,606  |
| <u>\$ 686,845</u>               | <u>\$ 13,615</u>                      | <u>\$ 2,385,668</u>        | <u>\$ 4,572,358</u>   |
| -                               | -                                     | -                          | -   |
| -                               | -                                     | -                          | 137,968   |
| -                               | -                                     | -                          | 247,955   |
| -                               | -                                     | -                          | 45,779  |
| <u>-</u>                        | <u>-</u>                              | <u>-</u>                   | <u>431,702</u>  |
| -                               | -                                     | -                          | 38,606  |
| 686,845                         | 13,615                                | 2,385,668                  | 4,102,050   |
| <u>686,845</u>                  | <u>13,615</u>                         | <u>2,385,668</u>           | <u>4,140,656</u>  |
| <u>\$ 686,845</u>               | <u>\$ 13,615</u>                      | <u>\$ 2,385,668</u>        | <u>\$ 4,572,358</u>   |

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

ITEM 15F

|  | Adult<br>Education<br>Fund | Cafeteria<br>Fund |
|--|----------------------------|-------------------|
|  | <u>          </u>          | <u>          </u> |
| Revenues:  |                            |                   |
| Federal Revenue  | \$ 209,991                 | \$ 355,323        |
| Other State Revenue  | 754,627                    | 29,817            |
| Other Local Revenue  | 560,098                    | 2,836,569         |
| Total Revenues   | <u>1,524,716</u>           | <u>3,221,709</u>  |
| Expenditures:  |                            |                   |
| Instruction  | 755,734                    | -                 |
| Instruction - Related Services                               | 697,431                    | -                 |
| Pupil Services   | -                          | 2,982,958         |
| General Administration                                       | 52,485                     | 125,640           |
| Plant Services   | -                          | -                 |
| Total Expenditures   | <u>1,505,650</u>           | <u>3,108,598</u>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>19,066</u>              | <u>113,111</u>    |
| Other Financing Sources (Uses):                              |                            |                   |
| Transfers In   | 79,621                     | -                 |
| Transfers Out  | (103,704)                  | -                 |
| Total Other Financing Sources (Uses)                         | <u>(24,083)</u>            | <u>-</u>          |
| Net Change in Fund Balance                                   | (5,017)                    | 113,111           |
| Fund Balance, July 1   | 381,906                    | 564,528           |
| Fund Balance, June 30  | <u>\$ 376,889</u>          | <u>\$ 677,639</u> |

ITEM 15F

| Deferred<br>Maintenance<br>Fund | Public<br>Transportation<br>Equipment | Special<br>Reserve<br>Fund | Total<br>Nonmajor<br>Special<br>Revenue<br>Funds (See<br>Exhibit C-2) |
|---------------------------------|---------------------------------------|----------------------------|---|
| \$ -                            | \$ -                                  | \$ -                       | \$ 565,314  |
| 415,471                         | -                                     | -                          | 1,199,915   |
| 12,364                          | 2,421                                 | 55,328                     | 3,466,780   |
| <u>427,835</u>                  | <u>2,421</u>                          | <u>55,328</u>              | <u>5,232,009</u>  |
| -                               | -                                     | -                          | 755,734   |
| -                               | -                                     | -                          | 697,431   |
| -                               | 150,040                               | -                          | 3,132,998   |
| -                               | -                                     | -                          | 178,125   |
| 973,099                         | -                                     | -                          | 973,099   |
| <u>973,099</u>                  | <u>150,040</u>                        | <u>-</u>                   | <u>5,737,387</u>  |
| <u>(545,264)</u>                | <u>(147,619)</u>                      | <u>55,328</u>              | <u>(505,378)</u>  |
| -                               | 139,322                               | -                          | 218,943   |
| -                               | -                                     | -                          | (103,704)   |
| -                               | <u>139,322</u>                        | -                          | <u>115,239</u>  |
| <u>(545,264)</u>                | <u>(8,297)</u>                        | <u>55,328</u>              | <u>(390,139)</u>  |
| 1,232,109                       | 21,912                                | 2,330,340                  | 4,530,795   |
| <u>\$ 686,845</u>               | <u>\$ 13,615</u>                      | <u>\$ 2,385,668</u>        | <u>\$ 4,140,656</u>   |



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

COMBINING BALANCE SHEET  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 JUNE 30, 2009

ITEM 15F

|  | Building<br>Fund  | Capital<br>Facilities<br>Fund | Special Reserve for<br>Capital Outlay<br>Fund | Total<br>Nonmajor<br>Capital<br>Projects<br>Funds (See<br>Exhibit C-1) |
|--|-------------------|-------------------------------|---|--|
| <b>ASSETS:</b>                             |                   |                               |   |  |
| Cash in County Treasury                    | \$ 362,775        | \$ 3,101,874                  | \$ 25,357                                     | \$ 3,490,006   |
| Accounts Receivable                        | 1,319             | 172,402                       | 92  | 173,813  |
| Due from Other Funds                       | -                 | 62,148                        | -   | 62,148   |
| <b>Total Assets</b>                        | <u>\$ 364,094</u> | <u>\$ 3,336,424</u>           | <u>\$ 25,449</u>                              | <u>\$ 3,725,967</u>  |
| <b>LIABILITIES AND FUND BALANCE:</b>       |                   |                               |   |  |
| Liabilities:                               |                   |                               |   |  |
| Accounts Payable                           | \$ -              | \$ 15,233                     | \$ -  | \$ 15,233  |
| Due to Other Funds                         | -                 | 1,895                         | -   | 1,895  |
| <b>Total Liabilities</b>                   | <u>-</u>          | <u>17,128</u>                 | <u>-</u>                                      | <u>17,128</u>  |
| Fund Balance:                              |                   |                               |   |  |
| Unreserved, reported in nonmajor:          |                   |                               |   |  |
| Capital Projects Funds                     | 364,094           | 3,319,296                     | 25,449  | 3,708,839  |
| <b>Total Fund Balance</b>                  | <u>364,094</u>    | <u>3,319,296</u>              | <u>25,449</u>                                 | <u>3,708,839</u>   |
| <b>Total Liabilities and Fund Balances</b> | <u>\$ 364,094</u> | <u>\$ 3,336,424</u>           | <u>\$ 25,449</u>                              | <u>\$ 3,725,967</u>  |

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

ITEM 15F

|  | Building<br>Fund  | Capital<br>Facilities<br>Fund |
|--|-------------------|-------------------------------|
| Revenues:  |                   |                               |
| Other Local Revenue  | \$ 9,529          | \$ 1,024,212                  |
| Total Revenues   | <u>9,529</u>      | <u>1,024,212</u>              |
| Expenditures:  |                   |                               |
| General Administration                                       | -                 | 292                           |
| Plant Services   | 9,240             | 1,432,480                     |
| Total Expenditures   | <u>9,240</u>      | <u>1,432,772</u>              |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>289</u>        | <u>(408,560)</u>              |
| Other Financing Sources (Uses):                              |                   |                               |
| Transfers In   | -                 | 50,000                        |
| Transfers Out  | -                 | (121,774)                     |
| Total Other Financing Sources (Uses)                         | <u>-</u>          | <u>(71,774)</u>               |
| Net Change in Fund Balance                                   | 289               | (480,334)                     |
| Fund Balance, July 1   | 363,805           | 3,799,630                     |
| Fund Balance, June 30  | <u>\$ 364,094</u> | <u>\$ 3,319,296</u>           |

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| County<br>School Facilities<br>Fund | Special Reserve for<br>Capital Outlay<br>Fund | Total<br>Nonmajor<br>Capital<br>Projects<br>Funds (See<br>Exhibit C-2) |
|-------------------------------------|---|--|
| \$ 211                              | \$ 17,954                                     | \$ 1,051,906   |
| <u>211</u>                          | <u>17,954</u>                                 | <u>1,051,906</u>   |
| -                                   | -   | 292  |
| 104,844                             | 943   | 1,547,507  |
| <u>104,844</u>                      | <u>943</u>                                    | <u>1,547,799</u>   |
| <u>(104,633)</u>                    | <u>17,011</u>                                 | <u>(495,893)</u>   |
| -                                   | -   | 50,000   |
| -                                   | -   | (121,774)  |
| <u>-</u>                            | <u>-</u>                                      | <u>(71,774)</u>  |
| (104,633)                           | 17,011  | (567,667)  |
| 104,633                             | 8,438   | 4,276,506  |
| <u>\$ -</u>                         | <u>\$ 25,449</u>                              | <u>\$ 3,708,839</u>  |

## Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

**Supplementary Information Section**

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**LOCAL EDUCATION AGENCY**  
**ORGANIZATION STRUCTURE**  
**JUNE 30, 2009**

ITEM 15F

The San Dieguito Union School District was established in 1936 and is comprised of an area of approximately 81 square miles in San Diego County. There were no changes in the boundaries of the district during the current fiscal year. The district is currently operating four comprehensive middle schools for grades seven through eight, and four comprehensive high schools for grades nine through twelve and one continuation high school. The district also operates an adult education program.

| <u>Governing Board</u> |                |   |
|------------------------|----------------|---|
| <u>Name</u>            | <u>Office</u>  | <u>Term and Term Expiration</u>         |
| Joyce Dalessandro      | President      | Four Year Term<br>Expires December 2012 |
| Linda Friedman         | Vice President | Four Year Term<br>Expires December 2010 |
| Barbara Groth          | Clerk          | Four Year Term<br>Expires December 2010 |
| Deanna Rich            | Member         | Four Year Term<br>Expires December 2010 |
| Beth Hergesheimer      | Member         | Four Year Term<br>Expires December 2012 |

| <u>Administration</u>   |
|---|
| Ken Noah<br>Superintendent  |
| Terry King<br>Associate Superintendent<br>Human Resources         |
| Richard Schmitt<br>Associate Superintendent<br>Education Services |
| Stephen G. Ma<br>Associate Superintendent<br>Business Services    |

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**SCHEDULE OF AVERAGE DAILY ATTENDANCE**  
**YEAR ENDED JUNE 30, 2009**

**TABLE D-1**

**ITEM 15F**

|                                      | <u>Second Period<br/>Report</u> | <u>Annual Report</u> |
|--------------------------------------|---------------------------------|----------------------|
| Elementary:                          |                                 |                      |
| Grades 7 and 8                       | 3,703.48                        | 3,694.28             |
| Home and Hospital                    | 1.87                            | 2.50                 |
| Special education                    | 57.78                           | 57.43                |
| Elementary totals                    | <u>3,763.13</u>                 | <u>3,754.21</u>      |
| High School:                         |                                 |                      |
| Grades 9 through 12, regular classes | 8,036.89                        | 7,964.68             |
| Special education                    | 131.74                          | 129.89               |
| Continuation education               | 135.94                          | 141.59               |
| Home and Hospital                    | 6.90                            | 7.36                 |
| High school totals                   | <u>8,311.47</u>                 | <u>8,243.52</u>      |
| Classes for adults:                  |                                 |                      |
| Concurrently enrolled                | 0.89                            | 1.80                 |
| Not concurrently enrolled            | 292.78                          | 312.50               |
| ADA totals                           | <u>12,368.27</u>                | <u>12,312.03</u>     |
|                                      | <u>Hours of<br/>Attendance</u>  |                      |
| <u>Summer School</u>                 |                                 |                      |
| Elementary                           | 38,909                          |                      |
| High School                          | 149,101                         |                      |

Average daily attendance is a measurement of the number of pupils attending classes of the district. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 SCHEDULE OF INSTRUCTIONAL TIME  
 YEAR ENDED JUNE 30, 2009

ITEM 15F

| <u>Grade Level</u> | <u>1982-83<br/>Actual Minutes</u> | <u>1986-87<br/>Minutes<br/>Requirement</u> | <u>2008-09<br/>Actual Minutes</u> | <u>Number<br/>of Days<br/>Traditional<br/>Calendar</u> | <u>Number<br/>of Days<br/>Multitrack<br/>Calendar</u> | <u>Status</u> |
|--------------------|-----------------------------------|--|-----------------------------------|--|---|---------------|
| Grade 7            | 50,327                            | 54,000                                     | 63,250                            | 180  | -   | Complied      |
| Grade 8            | 50,327                            | 54,000                                     | 63,250                            | 180  | -   | Complied      |
| Grade 9            | 64,800                            | 64,800                                     | 65,030                            | 180  | -   | Complied      |
| Grade 10           | 64,800                            | 64,800                                     | 65,030                            | 180  | -   | Complied      |
| Grade 11           | 64,800                            | 64,800                                     | 65,030                            | 180  | -   | Complied      |
| Grade 12           | 64,800                            | 64,800                                     | 65,030                            | 180  | -   | Complied      |

Districts, including basic aid districts, must maintain their instructional minutes at either the 1982-83 actual minutes or the 1986-87 requirements, whichever is greater, as required by Education Code Section 46201. This schedule is required of all districts, including basic aid districts.

The district has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instruction time offered by the district and whether the district complied with the provisions of Education Code Sections 46200 through 46206.



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS**  
**YEAR ENDED JUNE 30, 2009**

TABLE D-3

ITEM 15F

| General Fund                                      | (Budget)<br>2010 | 2009           | 2008           | 2007           |
|---|------------------|----------------|----------------|----------------|
| Revenues and other financial sources              | \$ 94,544,750    | \$ 106,055,668 | \$ 103,556,509 | \$ 105,568,295 |
| Expenditures, other uses and transfers out        | 98,955,396       | 101,812,386    | 103,606,659    | 103,161,007    |
| Change in fund balance (deficit)                  | (4,410,646)      | 4,243,282      | (50,150)       | 2,407,288      |
| Ending fund balance                               | \$ 12,308,712    | \$ 16,719,358  | \$ 12,476,076  | \$ 12,526,226  |
| Available reserves                                | \$ 12,278,712    | \$ 16,685,475  | \$ 11,164,333  | \$ 12,449,823  |
| Available reserves as a percentage of total outgo | 12.4%            | 16.4%          | 10.8%          | 12.1%          |
| Total long-term debt                              | \$ 86,311,721    | \$ 88,979,555  | \$ 88,698,472  | \$ 91,375,174  |
| Average daily attendance at P-2                   | 12,073           | 12,368         | 12,319         | 12,248         |

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

The general fund balance has increased by \$6,600,420 over the past three years. The fiscal year 2009-10 budget projects a decrease of \$4,410,646. For a district this size, the state recommends available reserves of at least 3% of total general fund expenditures, other uses and transfers out.

Long-term debt has decreased by \$2,721,646 over the past three years.

Average daily attendance (ADA) has increased by 362 over the past three years.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET**  
**REPORT WITH AUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2009**

**TABLE D-4**

ITEM 15F

|   | General<br>Fund            | Adult<br>Education<br>Fund | Self<br>Insurance<br>Fund |
|---|----------------------------|----------------------------|---------------------------|
| June 30, 2009, annual financial and budget report fund balances     | \$ 18,722,241              | \$ 351,563                 | \$ 453,003                |
| Adjustments and reclassifications:                                  |                            |                            |                           |
| Increasing (decreasing) the fund balance:                           |                            |                            |                           |
| Accounts receivable overstatement (Note M)                          | (2,002,883)                | (22,578)                   | -                         |
| Accounts receivable understatement                                  | -                          | 47,904                     | -                         |
| Cash understatement   | -                          | 45,779                     | -                         |
| Deferred revenue understatement                                     | -                          | (45,779)                   | -                         |
| Net OPEB obligation understatement                                  | -                          | -                          | (1,469,597)               |
| Net adjustments and reclassifications                               | (2,002,883)                | 25,326                     | (1,469,597)               |
| June 30, 2009, audited financial statement fund balances            | \$ 16,719,358              | \$ 376,889                 | \$ (1,016,594)            |
|   |                            |                            |                           |
|   | Statement of<br>Net Assets |                            |                           |
| June 30, 2009, annual financial and budget report total liabilities | \$ 87,770,490              |                            |                           |
| Adjustments and reclassifications:                                  |                            |                            |                           |
| Increase (decrease) in total liabilities:                           |                            |                            |                           |
| Net OPEB obligation understatement                                  | 1,469,597                  |                            |                           |
| Net adjustments and reclassifications                               | 1,469,597                  |                            |                           |
| June 30, 2009, audited financial statement total liabilities        | \$ 89,240,087              |                            |                           |

This schedule provides the information necessary to reconcile the fund balances of all funds and the total liabilities balance of the general long-term debt account group as reported on the SACS report to the audited financial statements. Funds that required no adjustment are not presented.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
SCHEDULE OF CHARTER SCHOOLS  
YEAR ENDED JUNE 30, 2009

**TABLE D-5**

**ITEM 15F**

No charter schools are chartered by San Dieguito Union High School District.

| <u>Charter Schools</u> | <u>Included In<br/>Audit?</u> |
|------------------------|-------------------------------|
| None                   | N/A                           |

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2009**

TABLE D-6

ITEM 15F

| Federal Grantor/<br>Pass-Through Grantor/<br>Program Title | Federal<br>CFDA<br>Number | Pass-Through<br>Entity Identifying<br>Number | Federal<br>Expenditures    |
|--|---------------------------|--|----------------------------|
| <b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>         |                           |  |                            |
| Direct Program:  |                           |  |                            |
| FEMA - Emergency Response                                  | 97.036                    | -  | \$ 9,722                   |
| Total U.S. Department of Homeland Security                 |                           |  | <u>9,722</u>               |
| <b><u>U. S. DEPARTMENT OF EDUCATION</u></b>                |                           |  |                            |
| Passed Through State Department of Education:              |                           |  |                            |
| Adult Education  | 84.002                    | 03925  | 209,991                    |
| Title I  | 84.010                    | 03064  | 464,784                    |
| Special Education *  | 84.027                    | 03379  | 1,606,790                  |
| Vocational Education                                       | 84.048                    | 03578  | 101,000                    |
| Title IV - Safe and Drug Free Schools                      | 84.186                    | 03453  | 939                        |
| Smaller Learning Community                                 | 84.215                    | 03066  | 2,576                      |
| Title V Innovative Education                               | 84.298                    | 03340  | 7,179                      |
| Title II Technology  | 84.318                    | 14334  | 39,687                     |
| Advanced Placement Program                                 | 84.330                    | 04363  | 15,587                     |
| Title III  | 84.365                    | 03249  | 66,043                     |
| Title II Teacher Quality                                   | 84.367                    | 03207  | 231,232                    |
| ARRA Special Education                                     | 84.391                    | 15003  | 284                        |
| ARRA State Fiscal Stabilization                            | 84.394                    | 25008  | 4,357                      |
| Total Passed Through State Department of Education         |                           |  | <u>2,750,449</u>           |
| Total U. S. Department of Education                        |                           |  | <u>2,750,449</u>           |
| <b><u>U. S. DEPARTMENT OF AGRICULTURE</u></b>              |                           |  |                            |
| Passed Through State Department of Education:              |                           |  |                            |
| National School Lunch Program *                            | 10.555                    | 03396  | 355,323                    |
| Total U. S. Department of Agriculture                      |                           |  | <u>355,323</u>             |
| <b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>                |                           |  | <b>\$ <u>3,115,494</u></b> |

\* Indicates clustered program under OMB Circular A-133 Compliance Supplement

The accompanying notes are an integral part of this schedule.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

ITEM 15F

Basis of Presentation

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

**Other Independent Auditor's Reports**

**Wilkinson Hadley King & Co. LLP**  
**CPA's and Advisors**  
218 W. Douglas Avenue  
El Cajon, CA 92020

ITEM 15F

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Trustees  
San Dieguito Union High School District  
Encinitas, California 92024

Members of the Board of Trustees:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Dieguito Union High School District as of and for the year ended June 30, 2009, which collectively comprise the San Dieguito Union High School District's basic financial statements and have issued our report thereon dated October 2, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered San Dieguito Union High School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the San Dieguito Union High School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the San Dieguito Union High School District's internal control over financial reporting. A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the San Dieguito Union High School District's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the San Dieguito Union High School District's financial statements that is more than inconsequential will not be prevented by the San Dieguito Union High School District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the San Dieguito Union High School District's internal control.

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

Compliance and Other Matters

ITEM 15F

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

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

Wilkinson Hadley King + Co LLP  
El Cajon, California  
December 1, 2009



**Wilkinson Hadley King & Co. LLP**  
**CPA's and Advisors**  
218 W. Douglas Avenue  
El Cajon, CA 92020

ITEM 15F

Report on Compliance with Requirements Applicable  
To each Major Program and on Internal Control over Compliance  
In Accordance With OMB Circular A-133

Board of Trustees  
San Dieguito Union High School District  
Encinitas, California 92024

Members of the Board of Trustees:

Compliance

We have audited the compliance of San Dieguito Union High School District with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. San Dieguito Union High School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of San Dieguito Union High School District's management. Our responsibility is to express an opinion on San Dieguito Union High School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about San Dieguito Union High School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of San Dieguito Union High School District's compliance with those requirements.

In our opinion, San Dieguito Union High School District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of San Dieguito Union High School District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered San Dieguito Union High School District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of San Dieguito Union High School District's internal control over compliance.

ITEM 15F

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

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

*Welkenison Hadley King & Co LLP*

El Cajon, California  
December 1, 2009

**Wilkinson Hadley King & Co. LLP**  
**CPA's and Advisors**  
 218 W. Douglas Avenue  
 El Cajon, CA 92020

ITEM 15F

Auditor's Report on State Compliance

Board of Trustees  
 San Dieguito Union High School District  
 Encinitas, California 92024

## Members of the Board of Trustees:

We have audited the basic financial statements of the San Dieguito Union High School District ("District") as of and for the year ended June 30, 2009, and have issued our report thereon dated October 2, 2009. Our audit was made in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State's audit guide, *Standards and Procedures for Audits of California K-12 Local Education Agencies 2008-09*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

| Description                                      | Procedures In<br>Audit Guide | Procedures<br>Performed |
|--|------------------------------|-------------------------|
| Attendance Accounting:                           |                              |                         |
| Attendance Reporting                             | 8                            | Yes                     |
| Independent Study                                | 23                           | No                      |
| Continuation Education                           | 10                           | Yes                     |
| Adult Education                                  | 9                            | N/A [1]                 |
| Regional Occupational Centers and Programs       | 6                            | N/A [1]                 |
| Instructional Time:                              |                              |                         |
| School Districts                                 | 6                            | Yes                     |
| County Offices of Education                      | 3                            | N/A                     |
| Community Day Schools                            | 9                            | 3 [2]                   |
| Morgan-Hart Class Size Reduction Program         | 7                            | N/A [1]                 |
| Instructional Materials:                         |                              |                         |
| General Requirements                             | 12                           | 1 [3]                   |
| Grades K-8 Only                                  | 1                            | N/A [1]                 |
| Grades 9-12 Only                                 | 1                            | N/A [1]                 |
| Ratios of Administrative Employees to Teachers   | 1                            | Yes                     |
| Classroom Teacher Salaries                       | 1                            | Yes                     |
| Early Retirement Incentive Program               | 4                            | Yes                     |
| GANN Limit Calculation                           | 1                            | Yes                     |
| School Accountability Report Card                | 3                            | Yes                     |
| Mathematics and Reading Professional Development | 4                            | N/A [1]                 |

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|  |    |     |
|--|----|-----|
| Class Size Reduction Program (Including In Charter Schools):                     |    |     |
| General Requirements   | 7  | Yes |
| Option One Classes   | 3  | Yes |
| Option Two Classes   | 4  | N/A |
| Only One School Serving Grades K-3   | 4  | N/A |
| After School Education and Safety Program:                                       |    |     |
| General Requirements   | 4  | Yes |
| After School   | 4  | Yes |
| Before School  | 5  | Yes |
| Contemporaneous Records of Attendance, For Charter Schools                       | 1  | N/A |
| Mode of Instruction, for Charter Schools   | 1  | N/A |
| Nonclassroom-Based Instruction/Independent Study, For Charter Schools            | 15 | N/A |
| Determination of Funding for Nonclassroom-Based Instruction, For Charter Schools | 3  | N/A |
| Annual Instructional Minutes - Classroom Based, For Charter Schools              | 3  | N/A |

The term "N/A" is used above to mean one or more of the following: 1) The District did not offer the program during the current fiscal year, 2) The program applies only to a different type of local education agency, or 3) The procedures in the audit guide have been revised by subsequent state legislation. The numerals enclosed in brackets which follow some items are explained as follows:

- [1] This program is not required to be audited per flexibility provisions of SBx3 4.
- [2] The number of procedures to be performed was reduced per flexibility provisions in SBx3 4. Section 19825 procedures (e) and (g) were not performed.
- [3] The number of procedures to be performed was reduced per flexibility provisions in SBx3 4. Section 19828.3 procedures (b), (c) and (e) were not performed.

We did not perform testing for independent study because the independent study ADA was under the level that requires testing.

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

This report is intended solely for the information and use of the Board of Trustees, management, State Controller's Office, Department of Finance, Department of Education, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Wilkinson Hadley King & Co LLP*

El Cajon, California  
December 1, 2009

## Findings and Recommendations Section

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

ITEM 15F

**A. Summary of Auditor's Results**

1. Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

One or more material weaknesses identified?      Yes   X   No

One or more significant deficiencies identified that are  
are not considered to be material weaknesses?      Yes   X   None Reported

Noncompliance material to financial  
statements noted?      Yes   X   No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified?      Yes   X   No

One or more significant deficiencies identified that  
are not considered to be material weaknesses?      Yes   X   None Reported

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

Any audit findings disclosed that are required  
to be reported in accordance with section 510(a)  
of Circular A-133?      Yes   X   No

Identification of major programs:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|---|
| 84.027                | Special Education                         |

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

Auditee qualified as low-risk auditee?   X   Yes      No

3. State Awards

Internal control over state programs:

One or more material weaknesses identified?      Yes   X   No

One or more significant deficiencies identified that are  
are not considered to be material weaknesses?      Yes   X   None Reported

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

ITEM 15F

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

Unqualified

**B. Financial Statement Findings**

None

**C. Federal Award Findings and Questioned Costs**

None

**D. State Award Findings and Questioned Costs**

None

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2009

| Finding/Recommendation  | Current Status | Management's Explanation<br>If Not Implemented |
|---|----------------|--|
| <p>Finding 2008-1 (30000)<br/>Compensated Absences</p> <p>We noted several employees exceeded the maximum allowable carryover of vacation balances.</p> <p>We recommended the district implement procedures to monitor vacation benefits and to develop a plan to reduce balances for those who exceed the allowable carryover.</p> | Implemented    |  |
| <p>Finding 2008-2 (10000)<br/>Continuation School Attendance</p> <p>We noted that teachers were not signing attendance reports to verify accuracy.</p> <p>We recommended that the district implement procedures requiring teachers to sign attendance verifying accuracy.</p>   | Implemented    |  |



# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 4, 2010

**BOARD MEETING DATE:** January 14, 2010

**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

SAN DIEGUITO UNION HIGH  
FROM 12/02/09 THRU 01/04/101  
ITEM 15G

| PO NBR | DATE     | FUND  | VENDOR               | LOC | DESCRIPTION          | AMOUNT     |
|--------|----------|-------|----------------------|-----|----------------------|------------|
| 201738 | 12/02/09 | 03    | H S S A              | 014 | DUES AND MEMBERSHIPS | \$80.00    |
| 201739 | 12/02/09 | 03    | C S A D A            | 014 | DUES AND MEMBERSHIPS | \$100.00   |
| 201740 | 12/02/09 | 03    | UNION TRIBUNE        | 020 | MATERIALS AND SUPPLI | \$209.94   |
| 201741 | 12/02/09 | 06    | IPARADIGMS LLC       | 014 | A/V CONTRACT         | \$2,599.67 |
| 201742 | 12/02/09 | 03    | DELL COMPUTER CORPOR | 014 | MATERIALS AND SUPPLI | \$233.92   |
| 201743 | 12/02/09 | 06    | SOPRIS WEST          | 012 | MATERIALS AND SUPPLI | \$413.83   |
| 201744 | 12/02/09 | 06    | MARCY MATHWORKS      | 012 | MATERIALS AND SUPPLI | \$106.82   |
| 201745 | 12/02/09 | 25-19 | STAPLES ADVANTAGE    | 021 | IMPROVEMENT          | \$3,400.00 |
| 201746 | 12/02/09 | 06    | ANDREW AND/OR LISA R | 030 | OTHER SERV.& OPER.EX | \$1,700.00 |
| 201747 | 12/03/09 | 06    | HANSEN LIBRARY SALES | 013 | MATERIALS AND SUPPLI | \$1,008.66 |
| 201748 | 12/03/09 | 06    | NIMCO, INC.          | 014 | MATERIALS AND SUPPLI | \$254.65   |
| 201749 | 12/03/09 | 06    | AMAZON.COM           | 006 | MATERIALS AND SUPPLI | \$227.97   |
| 201751 | 12/03/09 | 03    | GAS DEPOT            | 004 | MATERIALS AND SUPPLI | \$166.16   |
| 201752 | 12/03/09 | 03    | TEACHER'S SCHOOL SUP | 004 | MATERIALS AND SUPPLI | \$481.42   |
| 201753 | 12/03/09 | 13    | SERVICE SOLUTIONS    | 025 | MATERIALS AND SUPPLI | \$518.08   |
| 201754 | 12/03/09 | 14    | L B CONCRETE         | 025 | REPAIRS BY VENDORS   | \$6,100.00 |
| 201755 | 12/03/09 | 03    | SMART AND FINAL CORP | 025 | MATERIALS AND SUPPLI | \$500.00   |
| 201756 | 12/03/09 | 03    | AMAZON.COM           | 010 | MATERIALS AND SUPPLI | \$33.48    |
| 201757 | 12/03/09 | 03    | RASIX COMPUTER CENTE | 008 | MATERIALS AND SUPPLI | \$79.93    |
| 201758 | 12/03/09 | 03    | BARNES & NOBLE BOOKS | 008 | MATERIALS AND SUPPLI | \$1,000.00 |
| 201759 | 12/03/09 | 03    | HOME DEPOT           | 010 | MATERIALS AND SUPPLI | \$500.00   |
| 201760 | 12/03/09 | 03    | ARENSON OFFICE FURNI | 014 | MATERIALS AND SUPPLI | \$1,716.08 |
| 201761 | 12/04/09 | 25-19 | NORTH COUNTY TIMES   | 036 | ADVERTISING          | \$113.16   |
| 201762 | 12/04/09 | 03    | CHALLENGE DAY        | 014 | PROF/CONSULT./OPER E | \$9,600.00 |
| 201763 | 12/04/09 | 03    | FLINN SCIENTIFIC INC | 014 | MATERIALS AND SUPPLI | \$1,124.94 |
| 201764 | 12/04/09 | 03    | STAPLES ADVANTAGE    | 035 | OFFICE SUPPLIES      | \$4,233.16 |
| 201765 | 12/04/09 | 03    | MINARIK AUTOMATION & | 025 | BLDG.-REPAIR MATERIA | \$110.93   |
| 201766 | 12/04/09 | 03    | SARGENT WELCH SCIENT | 014 | MATERIALS AND SUPPLI | \$93.96    |
| 201767 | 12/04/09 | 03    | EXPRESS PRINT        | 030 | PRINTING             | \$641.63   |
| 201768 | 12/04/09 | 03    | ONE STOP TONER AND I | 004 | MATERIALS AND SUPPLI | \$76.11    |
| 201769 | 12/04/09 | 03    | WAXIE SANITARY SUPPL | 014 | MATERIALS AND SUPPLI | \$1,314.57 |
| 201770 | 12/07/09 | 03    | HOBBYLINC.COM, LLC.  | 014 | MATERIALS AND SUPPLI | \$115.68   |
| 201771 | 12/07/09 | 03    | NEBRASKA SCIENTIFIC  | 013 | MATERIALS AND SUPPLI | \$717.60   |
| 201772 | 12/07/09 | 06    | AMAZON.COM           | 013 | MATERIALS AND SUPPLI | \$55.83    |
| 201773 | 12/07/09 | 03    | BLICK, DICK (DICK BL | 013 | MATERIALS AND SUPPLI | \$1,239.91 |
| 201774 | 12/07/09 | 03    | CAROLINA BIOLOGICAL  | 014 | MATERIALS AND SUPPLI | \$345.58   |
| 201775 | 12/07/09 | 03    | NIXON COMPANY, THE   | 014 | MATERIALS AND SUPPLI | \$1,560.00 |
| 201776 | 12/07/09 | 06    | RASIX COMPUTER CENTE | 030 | MATERIALS AND SUPPLI | \$350.56   |
| 201777 | 12/07/09 | 03    | RASIX COMPUTER CENTE | 014 | MATERIALS AND SUPPLI | \$79.97    |
| 201778 | 12/07/09 | 03    | BIDDLE CONSULTING GR | 026 | OTHER SERV.& OPER.EX | \$459.00   |
| 201779 | 12/07/09 | 03    | RIVERSIDE PUBLISHING | 030 | MATERIALS AND SUPPLI | \$165.36   |
| 201780 | 12/07/09 | 03    | XEROX CORPORATION    | 010 | DUPLICATING SUPPLIES | \$2,000.00 |
| 201781 | 12/07/09 | 06    | PROED CO             | 030 | LIC/SOFTWARE         | \$1,345.44 |
| 201782 | 12/07/09 | 03    | ROYAL BUSINESS GROUP | 020 | PRINTING             | \$28.28    |
| 201783 | 12/07/09 | 03    | NORTH COUNTY TIMES   | 036 | ADVERTISING          | \$46.42    |
| 201784 | 12/08/09 | 03    | BLICK, DICK (DICK BL | 012 | MATERIALS AND SUPPLI | \$109.95   |
| 201785 | 12/08/09 | 03    | FRONTIER FENCE COMPA | 025 | REPAIRS BY VENDORS   | \$969.04   |
| 201786 | 12/08/09 | 03    | HOME DEPOT           | 008 | MATERIALS AND SUPPLI | \$400.00   |
| 201787 | 12/08/09 | 03    | STAPLES ADVANTAGE    | 008 | MATERIALS AND SUPPLI | \$36.92    |
| 201788 | 12/08/09 | 13    | ROYAL BUSINESS GROUP | 031 | MATERIALS AND SUPPLI | \$28.28    |
| 201789 | 12/08/09 | 03    | SUNSHINE GARDENS     | 010 | MATERIALS AND SUPPLI | \$300.00   |
| 201790 | 12/08/09 | 06    | AMAZON.COM           | 024 | MATERIALS AND SUPPLI | \$62.52    |
| 201791 | 12/08/09 | 03    | VIRCO MANUFACTURING  | 013 | MATERIALS AND SUPPLI | \$1,103.27 |
| 201792 | 12/08/09 | 03    | JRB SOFTWARE LIMITED | 035 | A/V CONTRACT         | \$495.00   |
| 201793 | 12/08/09 | 03    | RASIX COMPUTER CENTE | 012 | MATERIALS AND SUPPLI | \$470.02   |

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SAN DIEGUITO UNION HIGH  
FROM 12/02/09 THRU 01/04/10

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| PO NBR | DATE     | FUND  | VENDOR               | LOC | DESCRIPTION          | AMOUNT       |
|--------|----------|-------|----------------------|-----|----------------------|--------------|
| 201794 | 12/08/09 | 03    | SARGENT WELCH SCIENT | 013 | NON CAPITALIZED EQUI | \$12,668.87  |
| 201795 | 12/08/09 | 06    | MULTI HEALTH SYSTEMS | 030 | LIC/SOFTWARE         | \$783.63     |
| 201796 | 12/08/09 | 03    | FREDRICKS ELECTRIC I | 025 | REPAIRS BY VENDORS   | \$1,370.25   |
| 201797 | 12/08/09 | 06    | ACADEMIC THERAPY PUB | 030 | MATERIALS AND SUPPLI | \$166.25     |
| 201798 | 12/08/09 | 06    | SCHOLASTIC INC       | 030 | LIC/SOFTWARE         | \$500.44     |
| 201799 | 12/09/09 | 11    | RAMIREZ, BELEN       | 009 | MATERIALS AND SUPPLI | \$300.00     |
| 201800 | 12/09/09 | 03    | CASPER COMPANY       | 025 | REPAIRS BY VENDORS   | \$760.00     |
| 201801 | 12/09/09 | 25-19 | COUNTY OF SAN DIEGO  | 025 | NON-CAPITALIZED IMPR | \$595.00     |
| 201802 | 12/09/09 | 03    | SARGENT WELCH SCIENT | 013 | NON CAPITALIZED EQUI | \$7,395.20   |
| 201803 | 12/10/09 | 03    | K L M BIOSCIENTIFIC  | 013 | MATERIALS AND SUPPLI | \$200.00     |
| 201804 | 12/10/09 | 13    | C S N A              | 031 | DUES AND MEMBERSHIPS | \$45.00      |
| 201805 | 12/10/09 | 03    | STAPLES ADVANTAGE    | 003 | MATERIALS AND SUPPLI | \$1,000.00   |
| 201806 | 12/10/09 | 03    | SIMPLEX-GRINNELL LP  | 025 | REPAIRS BY VENDORS   | \$1,400.00   |
| 201807 | 12/10/09 | 06    | SPRINGALL ACADEMY    | 030 | OTHER CONTR-N.P.S.   | \$34,071.00  |
| 201808 | 12/10/09 | 06    | SIERRA ACADEMY OF SA | 030 | OTHER CONTR-N.P.S.   | \$20,602.01  |
| 201809 | 12/10/09 | 06    | FAMILY LIFE CENTER   | 030 | OTHER CONTR-N.P.S.   | \$28,250.30  |
| 201810 | 12/10/09 | 06    | FAMILY LIFE CENTER   | 030 | OTHER CONTR-N.P.S.   | \$25,880.92  |
| 201811 | 12/10/09 | 03    | MOORE, ERICKA AISHA  | 010 | PROF/CONSULT./OPER E | \$500.00     |
| 201813 | 12/11/09 | 03    | COSTCO CARLSBAD      | 008 | MATERIALS AND SUPPLI | \$100.00     |
| 201814 | 12/11/09 | 03    | CLUB ONE FITNESS     | 026 | OTHER SERV.& OPER.EX | \$1,000.00   |
| 201815 | 12/11/09 | 03    | EN POINTE TECHNOLOGI | 035 | A/V CONTRACT         | \$113,055.58 |
| 201816 | 12/11/09 | 14    | D A D ASPHALT        | 025 | REPAIRS BY VENDORS   | \$14,346.00  |
| 201817 | 12/11/09 | 03    | STAPLES ADVANTAGE    | 035 | MATERIALS AND SUPPLI | \$118.19     |
| 201818 | 12/11/09 | 06    | ALIMED INC           | 030 | MATERIALS AND SUPPLI | \$69.50      |
| 201819 | 12/11/09 | 03    | GALE - A CENGAGE LEA | 013 | A/V CONTRACT         | \$1,588.00   |
| 201820 | 12/11/09 | 06    | PAULEY EQUIPMENT COM | 028 | MATERIALS-REPAIRS    | \$248.47     |
| 201821 | 12/14/09 | 03    | DUNN EDWARDS CORP    | 025 | REPAIRS BY VENDORS   | \$872.45     |
| 201822 | 12/14/09 | 03    | AMAZON.COM           | 013 | MATERIALS AND SUPPLI | \$113.47     |
| 201823 | 12/14/09 | 03    | VIRCO MANUFACTURING  | 008 | MATERIALS AND SUPPLI | \$353.05     |
| 201824 | 12/14/09 | 03    | VIRCO MANUFACTURING  | 008 | MATERIALS AND SUPPLI | \$403.29     |
| 201825 | 12/14/09 | 03    | BEACH GRASS CAFE     | 025 | MATERIALS AND SUPPLI | \$175.00     |
| 201826 | 12/14/09 | 03    | AREY JONES EDUCATION | 003 | MAT/SUP/EQUIP TECHNO | \$2,027.48   |
| 201828 | 12/14/09 | 03    | KOSS CUSTOMER SERVIC | 014 | REPAIRS BY VENDORS   | \$200.00     |
| 201829 | 12/14/09 | 06    | JUNIOR LIBRARY GUILD | 010 | MATERIALS AND SUPPLI | \$1,197.00   |
| 201830 | 12/14/09 | 06    | PERMA BOUND          | 010 | MATERIALS AND SUPPLI | \$500.00     |
| 201831 | 12/14/09 | 06    | INGRAM               | 010 | MATERIALS AND SUPPLI | \$2,000.00   |
| 201832 | 12/14/09 | 06    | BRAINPOP LLC         | 010 | A/V CONTRACT         | \$1,495.00   |
| 201833 | 12/14/09 | 03    | GOPHER SPORT         | 013 | MATERIALS AND SUPPLI | \$471.78     |
| 201834 | 12/14/09 | 06    | SAN DIEGUITO UHSD CA | 033 | MATERIALS AND SUPPLI | \$1,500.00   |
| 201835 | 12/14/09 | 03    | DELL COMPUTER CORPOR | 035 | A/V CONTRACT         | \$11,052.63  |
| 201836 | 12/14/09 | 03    | SAN DIEGUITO UHSD CA | 026 | MATERIALS AND SUPPLI | \$75.00      |
| 201837 | 12/14/09 | 06    | SHORE LINE GRAPHIX , | 028 | PRINTING             | \$671.37     |
| 201838 | 12/14/09 | 03    | TKH DESIGN, INC      | 014 | NON CAPITALIZED EQUI | \$828.73     |
| 201839 | 12/14/09 | 03    | EN POINTE TECHNOLOGI | 035 | A/V CONTRACT         | \$2,528.46   |
| 201840 | 12/14/09 | 06    | D-3 EQUIPMENT        | 028 | MATERIALS-REPAIRS    | \$1,402.53   |
| 201841 | 12/14/09 | 03    | DELL COMPUTER CORPOR | 010 | MAT/SUP/EQUIP TECHNO | \$32,227.94  |
| 201842 | 12/14/09 | 03    | NORTH COUNTY TIMES   | 020 | MATERIALS AND SUPPLI | \$81.00      |
| 201843 | 12/14/09 | 03    | NASCO MODESTO        | 012 | MATERIALS AND SUPPLI | \$39.73      |
| 201844 | 12/15/09 | 06    | RASIX COMPUTER CENTE | 030 | MATERIALS AND SUPPLI | \$78.55      |
| 201845 | 12/15/09 | 03    | FILINGSUPPLIES.COM   | 030 | MATERIALS AND SUPPLI | \$234.90     |
| 201846 | 12/15/09 | 03    | SAN DIEGUITO UHSD CA | 012 | MATERIALS AND SUPPLI | \$300.00     |
| 201847 | 12/15/09 | 03    | PROCURETECH          | 035 | MATERIALS AND SUPPLI | \$2,620.05   |
| 201848 | 12/15/09 | 03    | EN POINTE TECHNOLOGI | 035 | A/V CONTRACT         | \$1,490.28   |
| 201849 | 12/15/09 | 03    | ACCUVANT, INC.       | 035 | A/V CONTRACT         | \$13,441.51  |
| 201850 | 12/15/09 | 03    | CLMS REGION U PARTNE | 012 | DUES AND MEMBERSHIPS | \$250.00     |

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SAN DIEGUITO UNION HIGH  
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| PO NBR       | DATE     | FUND  | VENDOR               | LOC | DESCRIPTION          | AMOUNT       |
|--------------|----------|-------|----------------------|-----|----------------------|--------------|
| 201851       | 12/15/09 | 03    | WORLD BOOK INC.      | 012 | MATERIALS AND SUPPLI | \$530.70     |
| 201852       | 12/15/09 | 03    | DELL COMPUTER CORPOR | 035 | TECHNOLOGY EQUIPMENT | \$7,949.95   |
| 201853       | 12/16/09 | 03    | EAGLE SOFTWARE       | 035 | A/V CONTRACT         | \$28,400.00  |
| 201854       | 12/16/09 | 03    | STAPLES ADVANTAGE    | 035 | NON CAPITALIZED EQUI | \$2,233.44   |
| 201855       | 12/16/09 | 03    | STAPLES ADVANTAGE    | 026 | NON CAPITALIZED EQUI | \$1,914.38   |
| 201856       | 12/16/09 | 03    | AMAZON.COM           | 012 | MATERIALS AND SUPPLI | \$273.18     |
| 201857       | 12/16/09 | 06    | FRANKLIN COVEY - PRE | 008 | MATERIALS AND SUPPLI | \$154.47     |
| 201858       | 12/16/09 | 03    | MISSION FEDERAL CRED | 001 |                      | \$20,000.00  |
| 201859       | 12/16/09 | 03    | RASIX COMPUTER CENTE | 029 | OFFICE SUPPLIES      | \$35.21      |
| 201860       | 12/16/09 | 03    | PEPPER OF LOS ANGELE | 003 | MATERIALS AND SUPPLI | \$500.00     |
| 201861       | 12/16/09 | 03    | SAN DIEGO COUNTY OFF | 026 | OTHER SERV.& OPER.EX | \$800.00     |
| 201862       | 12/16/09 | 06    | STUDY ISLAND         | 012 | A/V CONTRACT         | \$1,364.00   |
| 201863       | 12/16/09 | 03    | C S B A              | 020 | CONFERENCE,WORKSHOP, | \$39.00      |
| 201864       | 12/17/09 | 03    | SIMPLEX-GRINNELL LP  | 025 | OTHER SERV.& OPER.EX | \$285.00     |
| 201865       | 12/17/09 | 25-19 | MUNIBOND SOLAR       | 021 | PROF/CONSULT./OPER E | \$31,000.00  |
| 201866       | 12/17/09 | 03    | SCHOOL SERVICES OF C | 021 | PROF/CONSULT./OPER E | \$2,060.00   |
| 201867       | 12/17/09 | 03    | SIMPLEX-GRINNELL LP  | 025 | REPAIRS BY VENDORS   | \$825.33     |
| 201868       | 12/17/09 | 03    | TREETOP PUBLISHING   | 005 | MATERIALS AND SUPPLI | \$210.00     |
| 201869       | 12/17/09 | 03    | HANSEN LIBRARY SALES | 012 | MATERIALS AND SUPPLI | \$446.96     |
| 201870       | 12/17/09 | 03    | AMAZON.COM           | 012 | MATERIALS AND SUPPLI | \$82.13      |
| 201871       | 12/18/09 | 03    | DOOR SERVICE & REPAI | 025 | REPAIRS BY VENDORS   | \$793.23     |
| 201872       | 12/18/09 | 03    | SAX ARTS & CRAFTS    | 003 | MATERIALS AND SUPPLI | \$70.13      |
| 201873       | 12/18/09 | 03    | WARD'S NATURAL SCIEN | 003 | MATERIALS AND SUPPLI | \$409.07     |
| 201874       | 12/18/09 | 03    | FROGUTS, INC.        | 003 | A/V CONTRACT         | \$308.00     |
| 201875       | 12/18/09 | 03    | TARGET               | 008 | MATERIALS AND SUPPLI | \$34.45      |
| 201876       | 12/18/09 | 03    | SMART AND FINAL CORP | 013 | MATERIALS AND SUPPLI | \$600.00     |
| 201877       | 12/18/09 | 03    | VENTURA EDUCATIONAL  | 013 | LIC/SOFTWARE         | \$1,614.94   |
| 201878       | 12/18/09 | 03    | ARBICO-ORGANICS      | 013 | MATERIALS AND SUPPLI | \$236.63     |
| 201879       | 12/18/09 | 03    | RALPHS GROCERY COMPA | 013 | MATERIALS AND SUPPLI | \$800.00     |
| 201880       | 12/18/09 | 03    | PETCO                | 013 | MATERIALS AND SUPPLI | \$150.00     |
| 201881       | 12/18/09 | 03    | NETWORK SOLUTIONS (V | 005 | A/V CONTRACT         | \$46.99      |
| 201882       | 12/18/09 | 25-19 | ROMANO, LAURA        | 021 | LEGAL EXPENSE        | \$1,750.00   |
| 201883       | 12/18/09 | 03    | AMAZON.COM           | 013 | MATERIALS AND SUPPLI | \$53.74      |
| 201884       | 12/18/09 | 03    | GAYLORD BROS INC     | 005 | MATERIALS AND SUPPLI | \$56.11      |
| 201885       | 12/18/09 | 03    | COSTCO CARLSBAD      | 008 | MATERIALS AND SUPPLI | \$125.00     |
| 201886       | 12/18/09 | 03    | CA DEPT OF EDUCATION | 030 | BOOKS OTHER THAN TEX | \$38.52      |
| 201887       | 12/18/09 | 06    | AMAZON.COM           | 030 | MATERIALS AND SUPPLI | \$56.59      |
| 201888       | 12/18/09 | 03    | ACCURATE LABEL DESIG | 005 | MATERIALS AND SUPPLI | \$235.06     |
| 201889       | 12/18/09 | 03    | DATEL SYSTEMS INC    | 035 | SOFTWARE/DP SUPPLIES | \$145.18     |
| 201890       | 12/18/09 | 03    | RASIX COMPUTER CENTE | 035 | SOFTWARE/DP SUPPLIES | \$65.52      |
| 201891       | 12/18/09 | 03    | AZTEC TECHNOLOGY COR | 014 | NON CAPITALIZED EQUI | \$2,919.94   |
| 201892       | 12/18/09 | 06    | AUTISM SPECTRUM      | 030 | OTHER CONTR-N.P.S.   | \$10,428.40  |
| 201893       | 01/04/10 | 03    | ELECTRIFIED DISCOUNT | 008 | MATERIALS AND SUPPLI | \$189.47     |
| 700036       | 12/02/09 | 03    | AFFORDABLE PRINTER C | 035 | REPAIRS BY VENDORS   | \$961.34     |
| 700038       | 12/03/09 | 03    | A C AND D PUMP SERV  | 025 | REPAIRS BY VENDORS   | \$857.50     |
| REPORT TOTAL |          |       |                      |     |                      | \$518,919.07 |

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*INSTANT MONEY REPORT FOR THE PERIOD 12/02/09 THROUGH 01/05/10*

| <i>Check #</i> | <i>Vendor</i>                  | <i>Amount</i>  |
|----------------|--------------------------------|----------------|
| 10447          | MICHAEL'S                      | \$50.00        |
| 10448          | Party City                     | \$100.00       |
| 10449          | Dept of Pesticide Reg./Cashier | \$180.00       |
| 10450          | FEDEX                          | \$156.09       |
|                | <i>Total</i>                   | <hr/> \$486.09 |

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Individual Membership Listings  
For the Period of December 2, 2009 through January 4, 2010

| <u>Staff Member Name</u> | <u>Organization Name</u>                | <u>Amount</u> |
|--------------------------|---|---------------|
| Matt McCullough          | High School Sports Association          | \$80.00       |
| Alicia Pitrone<br>Hauser | California School Nutrition Association | \$45.00       |
| Laurie Francis           | California League of Middle Schools     | \$250.00      |

## San Dieguito Union High School District

### INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 4, 2010

**BOARD MEETING DATE:** January 14, 2010

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

**SUBMITTED BY:** Ken Noah, Superintendent

**SUBJECT:** ADOPTION OF RESOLUTION/REPORT ON  
STATUTORY SCHOOL FEES AND  
FINDINGS 2008-2009

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### EXECUTIVE SUMMARY

Government Code Section 66006 provide that all school districts shall make available to the public certain information and adopt described findings relative to statutory school fees collected, pursuant to Government Code Sections 53080 *et seq.* and 65995 *et seq.*, and Mitigation Payments collectively. The described information and findings relate to Reportable Fees (Fund 25-19) received, expended or to be expended in connection with school facilities to accommodate additional students from new development if funded or partially funded with Reportable Fees. Reportable Fees have not been levied, collected or imposed for general revenue purposes.

The following Annual and Five Year Reports for fiscal year 2008-2009 include the information the District intends to review and adopt in accordance with Government Code Section 66006. These reports were made available to the public on December 11, 2009. No comments were received during the public review period.

### RECOMMENDATION:

It is recommended that the Board adopt the resolution regarding statutory school fees and report for fiscal year 2008-2009, and findings in compliance with Government Code sections 66006 and 66001, as shown in the attached supplements.

### FUNDING SOURCE:

Not applicable.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
ANNUAL AND FIVE YEAR REPORTS  
FOR FISCAL YEAR 2008-2009  
IN COMPLIANCE WITH  
GOVERNMENT CODE SECTIONS 66006 AND 66001**

Government Code Sections 66006 and 66001 provide that the San Dieguito Union High School District (“District”) shall make available to the public certain information and adopt described findings relative to statutory school fees (“Statutory School Fees”) collected pursuant to Government Code Sections 53080 et seq and 65995 et seq., Senate Bill 201 fees (“SB 201 Fees”) collected also pursuant to Government Code Section 65970 et seq., and Mitigation Payments collectively (“Reportable Fees”). The described information and findings relate to Reportable Fees received, expended or to be expended in connection with school facilities (“School Facilities”) to accommodate additional students from new development if funded or partially funded with Reportable Fees. The Reportable Fees do not include special tax proceeds, letters of credit, bonds, or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

The following Annual and Five-Year Reports include the information and proposed findings the District intends to review and adopt in accordance with Government Code Sections 66006 and 66001.

**I.**

**INFORMATION MADE AVAILABLE PURSUANT TO GOVERNMENT CODE SECTION 66006 FOR FISCAL YEAR 2008-2009:**

1. In accordance with Government Code Section 66006(b)(1) and (2), the District provides the following information for fiscal year 2008-2009:

**A. DESCRIPTION OF THE TYPE OF FEES IN THE ACCOUNT OF THE DISTRICT:**

The Reportable Fees of the District for fiscal year 2008-2009 consist of Statutory School Fees.

**B. AMOUNT OF THE REPORTABLE FEES:**

The Statutory School Fee amounts for fiscal year 2008–2009 are set forth in Schedule A which is incorporated herein. These Statutory School Fee amounts were previously adopted on behalf of the District by the Board of Trustees (“Board”) of the District. The Statutory School Fee amounts only partially mitigate the impacts to the District caused by new residential development because the Statutory School Fees do not adequately fund School Facility needs resulting from additional development within the District.

**C. BEGINNING AND ENDING BALANCE OF ACCOUNT :**

|                             | Reportable Fees |
|-----------------------------|-----------------|
| Beginning Balance (7/01/08) | \$2,448,735.10  |
| Ending Balance (6/30/09)    | \$2,352,983.10  |

**D. AMOUNT OF THE REPORTABLE FEES COLLECTED AND INTEREST EARNED:**

| Amount of Reportable Fees Collected | Amount of Interest Earned |
|-------------------------------------|---------------------------|
| \$599,949.11                        | \$41,805.09               |



**E. IDENTIFICATION OF EACH PROJECT OF THE DISTRICT ON WHICH STATUTORY SCHOOL FEES WERE EXPENDED AND THE AMOUNT OF THE EXPENDITURES ON EACH PROJECT OF THE DISTRICT, INCLUDING THE TOTAL PERCENTAGE OF THE COST OF THE PROJECT OF THE DISTRICT THAT WAS FUNDED WITH STATUTORY SCHOOL FEES:**

The foregoing information<sup>1</sup> is set forth in Schedule B, which are incorporated herein.

**F. IDENTIFICATION OF AN APPROXIMATE DATE BY WHICH THE CONSTRUCTION OF PROJECT(S) OF THE DISTRICT WILL COMMENCE IF THE DISTRICT DETERMINES THAT SUFFICIENT FUNDS HAVE BEEN COLLECTED TO COMPLETE FINANCING ON AN INCOMPLETE PROJECT OF THE DISTRICT, AS IDENTIFIED IN PARAGRAPH (2) OF SUBDIVISION (A) OF SECTION 66001, AND THE PROJECT OF THE DISTRICT REMAINS INCOMPLETE:**

The District determined that it had sufficient funds to initiate construction of the following in fiscal year 2008-2009:

- Carmel Valley Middle School – Art/Science Classroom
- Canyon Crest Academy – Stairs - Raven’s Nest/The Cage
- Earl Warren Middle School – ADA Entry Way Improvements
- District Office – Server Room Expansion
- San Dieguito Academy – Biotech Lab
- San Dieguito Academy – Reclaimed Water Improvements
- San Dieguito Academy – SE Quad
- Transportation – Vapor Recovery Improvement

The District determined that it had sufficient funds to initiate construction of the following in fiscal year 2007-2008:

- Diegueno Middle School – CTE Tech/Action Lab

The District determined that it had sufficient funds to initiate construction of the following in fiscal year 2006-2007:

- Sunset Continuation High School – Beautification/City Required Improvements
- Sunset Continuation High School – Modernization

**G. DESCRIPTION OF EACH INTERFUND TRANSFER OR LOAN MADE FROM THE ACCOUNT INCLUDING PROJECT(S) OF THE DISTRICT ON WHICH THE TRANSFERRED OR LOANED STATUTORY SCHOOL FEES WILL BE EXPENDED, AND, IN THE CASE OF AN INTERFUND LOAN, THE DATE ON WHICH THE LOAN WILL BE REPAYED, AND THE RATE OF INTEREST THAT THE ACCOUNT WILL RECEIVE ON THE LOAN:**

| Funds to Which Statutory School Fees Are Loaned | Amount | Date Loan To Be Repaid | Rate of Interest |
|---|--------|------------------------|------------------|
| N/A   |        |                        |                  |

**H. THE AMOUNT OF REFUNDS MADE OR REVENUES ALLOCATED FOR OTHER PURPOSES IF THE ADMINISTRATIVE COSTS OF REFUNDING UNEXPENDED REVENUES EXCEED THE AMOUNT TO BE REFUNDED:**

No refunds of Reportable Fees were made in fiscal year 2008-2009, and no refunds are required under applicable law.

<sup>1</sup> The information will also include any Statutory School Fees spent for administrative costs associated with the adoption, collection, and reporting of the Statutory School Fees.

**SCHEDULE A.**

Statutory School Fees:

Residential Development                    \$1.13 per square foot of habitable living space should development reside in Rancho Santa Fe Elementary School District. \$1.56 per square foot of habitable living space all other areas.

Commercial/Industrial Development                    \$.18 per square foot of covered and enclosed space should development reside in Rancho Santa Fe Elementary School District. \$.25 per square foot of covered and enclosed space all other areas.

**SCHEDULE B.**

| <b>Improvement</b>                     | <b>Amount Expended</b> | <b>Percent Funded</b> |
|--|------------------------|-----------------------|
| Site Improvements                      | \$ 276,037.97          | 100%                  |
| New Construction/Building Improvements | \$ 256,114.13          | 100%                  |
| Consultants/Studies/Demographics       | \$ 75,961.00           | 100%                  |
| Legal Advertising                      | \$ 233.70              | 100%                  |
| Furniture & Equipment                  | \$ 107,385.73          | 100%                  |
| Administrative Costs                   | \$ 21,773.67           | 100%                  |
| <b><i>Total</i></b>                    | <b>\$ 737,506.20</b>   |                       |

## **II. FIVE YEAR REPORT**

In accordance with Government Code Section 66001, the District provides the following information with respect to that portion of the account or sub-account(s) remaining unexpended, whether committed or uncommitted:

### **A. IDENTIFICATION OF THE PURPOSE TO WHICH THE REPORTABLE FEES ARE TO BE PUT**

The purpose of the Reportable Fees imposed and collected on new residential and commercial/industrial development within the District during fiscal year 2008-2009 was to fund the additional grade 7-12 School Facilities required to serve the grade 7-12 Project Students generated by new development within the District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional School Facilities, remodeling existing School Facilities to add additional classrooms and technology, as well as acquiring and installing additional portable classrooms to accommodate Project Students.

### **B. DEMONSTRATION OF A REASONABLE RELATIONSHIP BETWEEN THE REPORTABLE FEES AND THE PURPOSES FOR WHICH THEY ARE CHARGED**

There is a roughly proportional, reasonable relationship between the new development upon which the Reportable Fees are charged and the need for additional School Facilities by reason of the fact that additional students will be generated by additional development within the District and the District does not have student capacity in its existing School Facilities to accommodate these new students. Furthermore, the Reportable Fees charged on new development will be used to fund School Facilities that will be used to serve the students generated from new development and the Reportable Fees do not exceed the costs of providing such School Facilities for new students.

### **C. IDENTIFICATION OF ALL SOURCES AND AMOUNTS OF FUNDING ANTICIPATED TO COMPLETE FINANCING OF THE SCHOOL FACILITIES THE DISTRICT HAS IDENTIFIED IN THE DISTRICT'S REPORTS**

Schedule C lists the proposed funding sources for all pending School Facility projects, as presently identified by the District:

### **D. IDENTIFICATION OF THE APPROXIMATE DATES ON WHICH THE FUNDING REFERRED TO IN SECTION C IS EXPECTED TO BE DEPOSITED INTO THE APPROPRIATE ACCOUNT OR FUND**

Schedule D lists the approximate dates on which the funds are expected to be available for the School Facility Projects presently identified by the District

**Schedule C - IDENTIFICATION OF ALL SOURCES AND AMOUNTS OF FUNDING ANTICIPATED TO COMPLETE FINANCING OF THE SCHOOL FACILITIES THE DISTRICT HAS IDENTIFIED IN THE DISTRICT'S REPORTS**

5-Year Report (2008-2009)  
Schedule C 08-09

| Project                                   | Est. Cost           | State School<br>Bldg. Program | Mello Roos         | NCW           | Reportable<br>Fees | Other            |
|---|---------------------|-------------------------------|--------------------|---------------|--------------------|------------------|
| <b>S.D. Academy High School</b>           |                     |                               |                    |               |                    |                  |
| New Construction*                         | \$10,800,234        | unknown                       | unknown            | unknown       | unknown            | unknown          |
| Performing Arts Complex*                  | \$9,891,469         | \$4,835,637                   | \$2,491,535        | N/A           | unknown            | unknown          |
| Relocatable Classrooms S/E Quad           | \$400,000           | N/A                           | N/A                | N/A           | \$400,000          | N/A              |
| Playcourts                                | \$400,000           | N/A                           | N/A                | N/A           | \$400,000          | N/A              |
| Biotech Lab                               | \$271,850           | N/A                           | N/A                | N/A           | \$145,350          | \$126,500        |
| Reclaimed Water                           | \$18,857            | N/A                           | N/A                | N/A           | \$2,706            | \$16,151         |
| <b>La Costa Valley Middle School *</b>    |                     |                               |                    |               |                    |                  |
| unknown                                   | unknown             | unknown                       | unknown            | unknown       | unknown            | unknown          |
| <b>Sunset High School</b>                 |                     |                               |                    |               |                    |                  |
| Beautification/City Req. Imp.             | \$209,228           | N/A                           | \$77,667           | N/A           | \$131,625          | N/A              |
| Modernization                             | \$1,091,367         | \$654,820                     | \$69,515           | N/A           | \$367,032          | N/A              |
| Expansion – Phase II*                     | \$2,896,370         | unknown                       | unknown            | unknown       | unknown            | unknown          |
| <b>District Office</b>                    |                     |                               |                    |               |                    |                  |
| Server Room Expansion                     | \$361,270           | N/A                           | N/A                | N/A           | \$201,133          | \$160,137        |
| <b>Earl Warren Middle School</b>          |                     |                               |                    |               |                    |                  |
| Modernization*                            | \$3,101,014         | \$1,860,608                   | unknown            | unknown       | unknown            | unknown          |
| Entry Way/ADA Improvements                | \$138,670           | N/A                           | N/A                | N/A           | \$138,670          | N/A              |
| <b>Pacific Highlands Ranch</b>            |                     |                               |                    |               |                    |                  |
| Middle School *                           | unknown             | unknown                       | unknown            | unknown       | unknown            | unknown          |
| <b>Canyon Crest Academy</b>               |                     |                               |                    |               |                    |                  |
| Stairs – Raven's Nest/The Cage            | \$80,120            | N/A                           | N/A                | N/A           | \$80,120           | N/A              |
| <b>Carmel Valley Middle School</b>        |                     |                               |                    |               |                    |                  |
| Art/Science Classroom                     | \$64,100            | N/A                           | N/A                | N/A           | \$64,100           | N/A              |
| <b>Diegueno Middle School</b>             |                     |                               |                    |               |                    |                  |
| CTE Tech/Action Lab                       | \$50,000            | N/A                           | N/A                | N/A           | \$50,000           | N/A              |
| <b>Transportation</b>                     |                     |                               |                    |               |                    |                  |
| Vapor Recovery Improvement                | \$76,950            | N/A                           | N/A                | N/A           | \$75,950           | N/A              |
| <b>Torrey Pines High School</b>           |                     |                               |                    |               |                    |                  |
| Visual Performing Arts*                   | \$15,000,000        | unknown                       | unknown            | unknown       | unknown            | unknown          |
| <b>Maintenance Mod. &amp; Expansion *</b> |                     |                               |                    |               |                    |                  |
| unknown                                   | unknown             | unknown                       | unknown            | unknown       | unknown            | unknown          |
| <b>TOTAL</b>                              | <b>\$44,851,499</b> | <b>\$7,351,065</b>            | <b>\$2,638,717</b> | <b>\$0.00</b> | <b>\$2,056,686</b> | <b>\$302,788</b> |

(\*) Projects in preliminary planning with no cost estimate and/or known completion date for financing.

**Schedule D - IDENTIFICATION OF THE APPROXIMATE DATES ON WHICH THE FUNDING REFERRED TO IN SECTION C IS EXPECTED TO BE DEPOSITED INTO THE APPROPRIATE ACCOUNT OR FUND** ITEM 16

5-Year Report (2008-2009)  
Schedule D 08-09

| Project                                  | State School  | Mello Roos | NCW     | Reportable | Other   |
|--|---------------|------------|---------|------------|---------|
|  | Bldg. Program |            |         | Fees       |         |
| <b>S.D. Academy High School</b>          |               |            |         |            |         |
| New Construction*                        | unknown       | unknown    | N/A     | unknown    | unknown |
| Performing Arts Complex*                 | 2008/09       | 2007/08    | N/A     | unknown    | unknown |
| Relocatable Classrooms (8) S/E Quad      | N/A           | N/A        | N/A     | 2008/09    | unknown |
| Playcourts                               | N/A           | N/A        | N/A     | 2008/09    | unknown |
| Biotech Lab                              | N/A           | N/A        | N/A     | 2008/09    | 2008/09 |
| Reclaimed Water                          | N/A           | N/A        | N/A     | 2008/09    | 2008/09 |
| <b>La Costa Valley Middle School*</b>    |               |            |         |            |         |
| <b>Sunset High School</b>                |               |            |         |            |         |
| Beautification/City Req. Imp.            | N/A           | 2006/07    | N/A     | 2008/09    | N/A     |
| Modernization                            | 2009/10       | 2007/08    | N/A     | 2008/09    | N/A     |
| Expansion – Phase II*                    | unknown       | unknown    | N/A     | unknown    | unknown |
| <b>District Office</b>                   |               |            |         |            |         |
| Server Room Expansion                    | N/A           | N/A        | N/A     | 2008/09    | 2008/09 |
| <b>Earl Warren Middle School</b>         |               |            |         |            |         |
| Modernization*                           | 2009/10       | unknown    | N/A     | unknown    | unknown |
| Entry Way/ADA Improvements               | N/A           | N/A        | N/A     | 2008/09    | N/A     |
| <b>Pacific Highlands Ranch</b>           |               |            |         |            |         |
| Middle School*                           | unknown       | unknown    | unknown | unknown    | unknown |
| <b>Canyon Crest Academy</b>              |               |            |         |            |         |
| Stairs – Raven’s Nest/The Cage           | N/A           | N/A        | N/A     | 2008/09    | N/A     |
| <b>Carmel Valley Middle School</b>       |               |            |         |            |         |
| Art/Science Classroom                    | N/A           | N/A        | N/A     | 2008/09    | N/A     |
| <b>Diegueno Middle School</b>            |               |            |         |            |         |
| CTE Tech/Action Lab                      | N/A           | N/A        | N/A     | 2007/08    | N/A     |
| <b>Transportation</b>                    |               |            |         |            |         |
| Vapor Recovery Improvement               | N/A           | N/A        | N/A     | 2008/09    | N/A     |
| <b>Torrey Pines High School</b>          |               |            |         |            |         |
| Visual Performing Arts*                  | unknown       | unknown    | unknown | unknown    | unknown |
| <b>Maintenance Mod. &amp; Expansion*</b> |               |            |         |            |         |
|  | unknown       | unknown    | unknown | unknown    | unknown |

(\* ) Projects in preliminary planning with no cost estimate and/or known completion date for financing.

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT RELATING TO  
INFORMATION MADE AVAILABLE TO THE PUBLIC IN  
THE FORM OF A STATUTORY SCHOOL FEES AND  
MITIGATION PAYMENTS (“REPORTABLE FEES”)  
REPORT FOR FISCAL YEAR 2008-2009  
 (“REPORTABLE FEES REPORT”), AND FINDINGS THEREON, IN  
COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001**

**WHEREAS**, San Dieguito Union High School District (“District”) has received and expended Reportable Fees in connection with school facilities (“School Facilities”) of the District for new development and these funds have been deposited in a capital facilities account as provided by Section 66006 (a) of the Government Code; and

**WHEREAS**, in accordance with Section 66006 (a) of the Government Code, the District has established and maintained a separate capital facilities account and maintained such capital facilities account in a manner to avoid any commingling of the Reportable Fees with other revenues and funds of the District, except for temporary investments, and has expended those Reportable Fees collected for the sole purpose for which they were collected; and

**WHEREAS**, Section 66006 (b)(1) of the Government Code provides that the District shall make available to the public within one hundred eighty (180) days after the last day of each fiscal year the following information in the form of a Reportable Fees Report:

- (A) A brief description of the type of Reportable Fee in the account.
- (B) The amount of the Reportable Fees.
- (C) The beginning and ending balance of the account.
- (D) The amount of the Reportable Fees collected and the interest earned.
- (E) An identification of each project (“Project”) of the District on which Reportable Fees were expended and the amount of the expenditures on each project, including the total percentage of the cost of the Project that was funded with Reportable Fees.

- (F) An identification of an approximate date by which the construction of a Project will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete Project, as identified in paragraph (2) of subdivision (a) of Section 66001, and the Project remains incomplete.
- (G) A description of each interfund transfer or loan made from the account, including the Project on which the transferred or loaned Reportable Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account will receive on the loan.
- (H) The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001; and

**WHEREAS**, Section 66001 (d) of the Government Code provides that for the fifth fiscal year following the first deposit into the account, and every five years thereafter, the District shall make all of the following findings with respect to that portion of the account remaining unexpended, whether committed or uncommitted:

- (1) Identification of the purpose to which the Reportable Fees are to be put.
- (2) Demonstration of a reasonable relationship between the Reportable Fees and the purpose for which they are charged.
- (3) Identification of all sources and amounts of funding anticipated to complete financing of the Projects of the District.
- (4) Designation of the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the appropriate account; and

**WHEREAS**, when findings are required by Section 66001 (d) of the Government Code, they shall be made in connection with the information required by Section 66006 of the Government Code; and

**WHEREAS**, Section 66006 (b)(2) of the Government Code requires the Board of Trustees (“Board”) to review the information made available to the public at a regularly scheduled public meeting and any other relevant information including, but not limited to, that certain Reportable Fees Report prepared for District entitled “SAN DIEGUITO UNION HIGH SCHOOL DISTRICT ANNUAL AND FIVE YEAR REPORTS FOR FISCAL YEAR 2008-2009 IN COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001” (“REPORTABLE FEES REPORT”) not less than fifteen (15) days after this Reportable Fees Report is made available to the public; and

**WHEREAS**, the District has complied with all of the foregoing provisions.

**NOW, THEREFORE, ON BEHALF OF THE DISTRICT IT IS HEREBY RESOLVED, DETERMINED AND ORDERED AS FOLLOWS:**

**Section 1.** That pursuant to Government Code Sections 66001 (d) and 66006 (b)(1) and (2), the District has made available to the public the requisite information and proposed findings concerning collection and expenditure of Reportable Fees related to School Facilities for new development within the District.

**Section 2.** That the Board of the District at public meeting has reviewed the following information pursuant to Government Code Section 66006 (b)(1) as is required by Government Code Section 66006(b)(2):

- (A) A brief description of the type of Reportable Fee in the account.
- (B) The amount of the Reportable Fee.
- (C) The beginning and ending balance of the account.
- (D) The amount of Reportable Fees collected and the interest earned.



- (E) An identification of each Project on which Reportable Fees were expended and the amount of the expenditures on each Project, including the total percentage of the cost of the Project that was funded with Reportable Fees.
- (F) An identification of an approximate date by which the construction of the Project will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete Project, as identified in paragraph (2) of subdivision (a) of Section 66001, and the Project remains incomplete.
- (G) A description of each interfund transfer or loan made from the account, including the Project on which the transferred or loaned Reportable Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account will receive on the loan.
- (H) The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001; and

**Section 3.** That the Board of the District of a public meeting has reviewed the proposed findings as required by Government Code Section 66001 (d):

- (1) Identification of the purpose to which the Reportable Fees are to be put.
- (2) Demonstration of a reasonable relationship between the Reportable Fees and the purpose for which they are charged.
- (3) Identification of all sources and amount of funding anticipated to complete financing of Projects of the District.
- (4) Designation of the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the appropriate account.

**Section 4.** That the Board of the District hereby determines that all Reportable Fees, collections and expenditures have been received, deposited, invested and expended in compliance with the relevant sections of the Government Code and all other applicable laws.

**Section 5.** That the Board of the District hereby determines that no refunds and allocations of Reportable Fees, as required by Government Code Section 66001, are deemed payable at this time.

**Section 6.** That the Board of the District hereby determines that the District is in compliance with Government Code Section 66000 *et seq.* relative to receipt, deposit, investment, expenditure or refund of Reportable Fees received and expended relative to School Facilities for new development.

**ADOPTED, SIGNED AND APPROVED**, this 14th day of January, 2010.

BOARD OF TRUSTEES OF THE  
SAN DIEGUITO UNION HIGH  
SCHOOL DISTRICT

By: \_\_\_\_\_  
President of the Board of Trustees of the  
San Dieguito Union High School District

ATTEST:

By: \_\_\_\_\_  
Clerk of the Board of Trustees of the  
San Dieguito Union High School District

STATE OF CALIFORNIA            )  
  ) ss.  
COUNTY OF SAN DIEGO        )

I, Joyce Dalessandro, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby, certify that the foregoing Resolution was duly adopted by the Board of Trustees of said District at a meeting of said Board held on the 14<sup>th</sup> day of January, 2010, by the following vote:

AYES: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NOES: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

ABSTAIN: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

ABSENT: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

By: \_\_\_\_\_  
Clerk of the Board of Trustees of the  
San Dieguito Union High School District

STATE OF CALIFORNIA            )  
  ) ss.  
COUNTY OF SAN DIEGO        )

I, Joyce Dalessandro, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby certify that the foregoing is a full, true and correct copy of the Resolution of said Board and that the same has not been amended or repealed.

Date: January 14, 2010

By: \_\_\_\_\_  
Clerk of the Board of Trustees of the  
San Dieguito Union High School District

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 8, 2010

**BOARD MEETING DATE:** January 14, 2010

**PREPARED AND SUBMITTED BY:** Rick Schmitt,  
Associate Superintendent/Educational Service

**SUBJECT:** REVIEW OF REVISED BOARD POLICY  
6200.1, "ALTERNATIVE CREDITS TOWARD  
GRADUATION"

-----

### EXECUTIVE SUMMARY

High school students in California must complete two years of P.E. in order to graduate. Per board policy, SDUHSD students in 9<sup>th</sup> grade are enrolled in Year One P.E. The following recommendations would make SDUHSD student athletes eligible for an exemption from the 2<sup>nd</sup> year of high school P.E. by successfully engaging in school - sponsored interscholastic sports.

- California Education Code EC 51242 allows the governing board to exempt any high school student from attending courses in physical education, if the student is engaged in a school - sponsored interscholastic athletic program.
- Currently, students involved in school - sponsored interscholastic sports that are not offered as classes for credit during the school day do not earn P.E. credit. The recommended changes would provide a P.E. credit option for student athletes in grades 10 – 12 who participate in school - sponsored sports after school hours.
- In order to be eligible for Athletics / P.E. credit a student must have passed the California Physical Fitness test in 9<sup>th</sup> grade and successfully completed a full season of a school - sponsored interscholastic sport.
- With the addition of the Athletics/P.E. option, Item # 10, "Alternative Credits Toward Graduation", (6200.1 page 1 of 2) has been added.

### RECOMMENDATION:

This item was presented for first read on December 10, 2009, and is now being resubmitted for approval by the Board.

### FUNDING SOURCE:

Not applicable.

## INSTRUCTION

6200.1

### ALTERNATIVE CREDITS TOWARD GRADUATION

In order to meet individual student needs and encourage all students to complete their high school education, the Governing Board desires to provide flexibility in the completion of prescribed courses in accordance with law.

As an alternative to completing the course requirements for high school graduation, students may fulfill one or more of the course requirements through:

1. Supervised work experience up to 40 semester periods in accordance with 5 CCR 1635, or other outside school experience.
2. Vocational education classes offered in high schools.
3. Courses offered by regional occupational centers or programs.
4. Independent study.
5. Credit earned at a postsecondary institution.
6. Private instruction.
7. Correspondence instruction from a California university or college accredited for teacher training.
8. Adult School.
9. *(Sunset and North Coast High Schools Only)* Students may earn elective credit for scoring "Proficient" or better on California Standardized Testing and Reporting (STAR) Program subject area tests.

~~10. Students in grades 10-12 may earn up to two semesters of Physical Education credit by successful participation in regular school sponsored interscholastic athletics carried on after school hours.~~

### Legal Reference

#### EDUCATION CODE

|               |   |
|---------------|---|
| 35160         | Authority of Governing Boards                       |
| 35160.1       | Broad Authority of School Districts                 |
| 48645.5       | Course Credit, Juvenile Court Schools               |
| 48800 - 48802 | Attendance at Community College, Advanced Education |
| 51220         | Areas of Study, Grades 7-12                         |
| 51225.3       | Requirements for Graduation                         |
| 51240 - 51246 | Exemptions from Requirements                        |
| 51740 - 51741 | Authority to Provide Instruction by Correspondence  |

## INSTRUCTION

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6200.1

CODE OF REGULATIONS, TITLE 5

1600 - 1635      Alternative Credit

### **Management Resources**

CDE PROGRAM ADVISORIES

0418.89      Physical Education, April 18, 1989

0615.89      Granting credit for Passing GED, SPB: 88/89-11

WEB SITES

CDE: <http://www.cde.ca.gov>

# San Dieguito Union High School District

## **BOARD AGENDA INFORMATION ITEM**

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 6, 2010

**BOARD MEETING DATE:** January 14, 2010

**PREPARED BY:** Russell Thornton, Exec. Director/Operations  
Steve Ma, Associate Superintendent, Business

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** DISTRICT SIGN PAINTING PLAN

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### **EXECUTIVE SUMMARY**

Various sites throughout the district have aging and peeling signs which are in need of refreshing and/or modernizing. Attached for review are samples of signs which need to be restyled, or have been restyled to present a more aesthetically pleasing campus appearance.

### **RECOMMENDATION:**

This item is being presented to the Board as an information item only.



# EWMS Building Identification Signs



Existing Signs

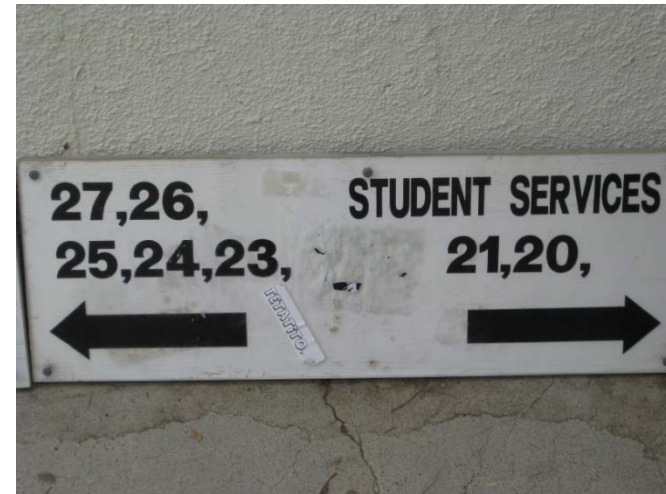


New Signs



ITEM 18

# EWMS Directional Signs



New  
Signs

Old  
Signs

# Directional Signage



Existing Signs

# Food Service Areas



No Current Signage

# Exterior Signs



Existing Signs



# The District Office



Existing Signage

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 4, 2010

**BOARD MEETING DATE:** January 14, 2010

**PREPARED BY:** Rick Schmitt  
Associate Superintendent/Educational Services

**SUBMITTED BY:** Ken Noah, Superintendent

**SUBJECT:** Review of Revised Board Policy  
6145.4 / AR-1, Athletic Competition

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### EXECUTIVE SUMMARY

Throughout the school year student athletes from the SDUHSD will win individual and team championships which qualify them to participate in Regional and State championships playoff events with relatively short notice. Sometimes these events are hundreds of miles away from San Diego and involve lengthy travel and overnight stays. Many times, due to the nature of the playoff and qualification structure, teams do not learn of their travel status until the day prior to the event.

In order to avoid Governing Board ratifications after the fact, it is proposed that the Governing Board authorize the Superintendent or a designee to approve all out of San Diego County and overnight long distance travel for students and employees to attend Regional and State California Interscholastic Federation (CIF) Championship events within California. This approval is only for individual and team CIF playoff events. Regularly scheduled overnight and out of San Diego County athletic trips during the preseason and regular season must still receive authorization from the Governing Board prior to travel.

### RECOMMENDATION:

It is recommended that the Board approve this revision to Board Policy at the February 4, 2010, meeting.

### FUNDING SOURCE:

Not applicable.

## INSTRUCTION

ITEM 19  
6145.4 / AR-1

### ATHLETIC COMPETITION

#### Sportsmanship

Sportsmanship involves ~~taking~~-accepting a loss or defeat without complaint, ~~taking~~-claiming victory without gloating and treating opponents and officials with fairness, courtesy and respect. All athletes ~~as well as~~ and coaches must comply with the District's Extra-Curricular Code of Conduct. (*Policy 5131.1*)

Unacceptable behavior at all school contests includes berating an opponent's school or mascot, berating opposing players and making obscene cheers or gestures.

Coaches, athletes, cheerleaders, and spectators shall respect the integrity and judgment of sports officials. Words or gestures of complaint about officials' calls are unacceptable.

#### Equivalent Opportunity

Exclusion on the basis of gender from participation in any extracurricular or athletic program or activity constitutes discrimination. (*Education Code 230*)

No person shall on the basis of gender be excluded from participation in, be denied the benefits of, be denied equivalent opportunity in, or otherwise be discriminated against in interscholastic or intramural athletics. The District shall not provide athletics separately on such basis. (*Code of Regulations, Title 5, Section 4920*)

The District may provide single-gender teams where selection for teams is based on competitive skills. (*Code of Regulations, Title 5, Section 4921*)

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

When determining whether equivalent opportunities are available to both genders in athletic programs, the District shall consider, among other factors:  
(*Code of Regulations, Title 5, Section 4922*)

1. Whether the selection of sports and other extra-curricular and co-curricular competition effectively accommodates the interests and abilities of both genders.
2. The provision of equipment and supplies.
3. Scheduling of games and practice times.
4. Travel and per diem allowances.
5. Opportunities to receive coaching and academic tutoring.
6. Assignment and compensation of coaches and tutors.
7. Provision of locker rooms, practice and competitive facilities.
8. Provision of medical and training facilities and services.
9. Provision of housing and dining facilities and services.
10. Publicity.



## INSTRUCTION

ITEM 19  
6145.4 / AR-1

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### Health and Safety

Coaches and appropriate District employees shall take every possible precaution to ensure that athletic equipment is kept in safe and serviceable condition.

Whenever an athlete incurs an injury or wound that produces bleeding or other bodily fluids, the athlete shall be appropriately treated as soon as possible, using universal precautions.

### Parental Notifications

Before a student participates in interscholastic athletic activities, his/her parents/guardians shall receive a notice which:

1. Explains that there is an element of risk associated with all athletic competition and that the District cannot ensure that their student will not be injured, despite the staff's commitment to provide for every participant's health and welfare.
2. Requests parental permission for the student to participate in the program and, if appropriate, be transported by the school to and from competitions.
3. Explains that it is imperative that the student adhere strictly to all safety rules, regulations and instructions as well as rules and guidelines related to sportsmanship, citizenship, and the Extra-Curricular Code of Conduct.

**INSTRUCTION**

**Interscholastic Athletics**

**COACHING ASSIGNMENTS**

The number of coaching assignments per high school is recommended as follows:

| <b>BOYS' SPORTS</b>                |                                  |
|------------------------------------|----------------------------------|
| <b>SPORT</b>                       | <b># of Coaching Assignments</b> |
| Baseball – Varsity                 | 1                                |
| Baseball – Jr. Varsity             | 1                                |
| Baseball – 9 <sup>th</sup> Grade   | 1                                |
|                                    |                                  |
| Basketball – Varsity               | 1                                |
| Basketball – Jr. Varsity           | 1                                |
| Basketball – 9 <sup>th</sup> Grade | 1                                |
|                                    |                                  |
| Football – Varsity                 | 1 Head Coach<br>4 Assistants     |
| Football – Jr. Varsity             | 1 Head Coach<br>4 Assistants     |
| Football – 9 <sup>th</sup> Grade   | 1 Head Coach<br>1 Assistant      |
|                                    |                                  |
| Soccer – Varsity                   | 1                                |
| Soccer – Jr. Varsity               | 1                                |
| Soccer – 9 <sup>th</sup> Grade     | 1                                |
|                                    |                                  |
| Wrestling – Varsity                | 1 Head Coach                     |
| Wrestling – Jr. Varsity            | 1                                |
| Wrestling – 9 <sup>th</sup> Grade  | 1                                |
|                                    |                                  |
| Tennis – Varsity                   | 1                                |
| Tennis Jr. Varsity                 | 1                                |
|                                    |                                  |
| Volleyball – Varsity               | 1                                |
| Volleyball – Jr. Varsity           | 1                                |
| <b>BOYS' SPORTS - Continued</b>    |                                  |

| <b>GIRLS' SPORTS</b>               |                                  |
|------------------------------------|----------------------------------|
| <b>SPORT</b>                       | <b># of Coaching Assignments</b> |
| Basketball – Varsity               | 1                                |
| Basketball – Jr. Varsity           | 1                                |
| Basketball – 9 <sup>th</sup> Grade | 1                                |
|                                    |                                  |
| Field Hockey – Varsity             | 1                                |
| Field Hockey – Jr. Varsity         | 1                                |
|                                    |                                  |
| Softball – Varsity                 | 1                                |
| Softball – Jr. Varsity             | 1                                |
| Softball – 9 <sup>th</sup> Grade   | 1                                |
|                                    |                                  |
| Volleyball – Varsity               | 1                                |
| Volleyball – Jr. Varsity           | 1                                |
|                                    |                                  |
| Soccer – Varsity                   | 1                                |
| Soccer – Jr. Varsity               | 1                                |
| Soccer – 9 <sup>th</sup> Grade     | 1                                |
|                                    |                                  |
| Gymnastics – Varsity *             | 1                                |
| Gymnastics – Jr. Varsity *         | 1                                |
|                                    |                                  |
| Tennis – Varsity                   | 1                                |
| Tennis – Jr. Varsity               | 1                                |
|                                    |                                  |
| Golf – Varsity                     | 1                                |
| <b>GIRLS' SPORTS - Continued</b>   |                                  |

*Table Continued on Next Page*

**INSTRUCTION**

**ITEM 19  
6145.4 / AR-1**

| <b>SPORT</b>                          | <b># of Coaching Assignments</b> |
|---------------------------------------|----------------------------------|
| Golf – Varsity                        | 1                                |
| Track & Field – Varsity               | 1                                |
| Track & Field – Jr. Varsity           | 2                                |
| Track & Field – 9 <sup>th</sup> Grade | 1                                |
| Water Polo – Varsity *                | 1                                |
| Water Polo – Jr. Varsity *            | 1                                |
| Lacrosse – Varsity                    | 1                                |
| Lacrosse – Jr. Varsity                | 1                                |
| Swimming – Varsity                    | 1                                |
| Swimming – Jr. Varsity                | 1                                |

| <b>SPORT</b>                          | <b># of Coaching Assignments</b> |
|---------------------------------------|----------------------------------|
| Track & Field – Varsity               | 1                                |
| Track & Field – Jr. Varsity           | 2                                |
| Track & Field – 9 <sup>th</sup> Grade | 1                                |
| Water Polo – Varsity                  | 1                                |
| Water Polo – Jr. Varsity              | 1                                |
| Lacrosse – Varsity                    | 1                                |
| Lacrosse – Jr. Varsity                | 1                                |
| Gymnastics – Varsity *                | 1                                |
| Gymnastics – Jr. Varsity *            | 1                                |

| <b>BOYS' &amp; GIRLS' SPORTS COMBINED</b> |   |
|---|---|
| Cross Country – Varsity *                 | 1 |
| Swimming – Varsity *                      | 1 |
| Swimming – Jr. Varsity *                  | 1 |

\* LCC and TP

**Floater Positions**

Each high school is authorized up to eight (8) assistant coaching positions financed by contributions from foundations or booster organizations.

**Regional and California Interscholastic Federation (CIF) Playoff Travel**

All overnight and/or out of San Diego County travel for students and employees to attend individual and team championships associated with regional and state California Interscholastic Federation (CIF) championship playoff events within California may be approved by the Superintendent or a designee. Regularly scheduled overnight and out of San Diego County athletic trips during the pre-season and regular season must still receive authorization from the Governing Board prior to travel within California.

## San Dieguito Union High School District

### INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 5, 2010

BOARD MEETING DATE: January 14, 2010

PREPARED BY: Bruce Cochrane, Executive Director  
Pupil Services

SUBMITTED BY: Ken Noah  
Superintendent

SUBJECT: **Board Policy #5118 Revision, "Attendance  
of Non-Residents/Interdistrict Attendance**

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#### EXECUTIVE SUMMARY

In order to stay current with interdistrict attendance policies and the district's funding status, the Interdistrict Attendance Policy requires revision. The policy before the Board is one that establishes that when the District is in Basic Aid funding status, the District will not accept any new interdistrict transfers.

#### RECOMMENDATION

It is recommended that the Board consider the proposed revision to Board Policy #5118, *Attendance of Non-Resident/Interdistrict Attendance* as shown in the attachment. This policy will be submitted for Board approval on February 4<sup>th</sup>.

KN/ddb  
Attachment

## ATTENDANCE OF NON-RESIDENTS / INTERDISTRICT ATTENDANCE

The Board of Trustees recognizes that students who reside in one district may choose to attend school in another district and that such choices are made for a variety of reasons.

~~Upon request by student's parents/guardians, the Superintendent or designee may approve interdistrict permits with other districts on a case-by-case basis to meet individual student's needs.~~

The District is currently in a Basic Aid funding status. Until which time the District is no longer in this funding status, the District will not accept any new interdistrict attendance permits.

Students who are in good standing in attendance, behavior and scholarship who are currently enrolled on interdistrict attendance permits may continue to attend a school within the District until they graduate. Students' standing (attendance, behavior and scholarship) will be periodically reviewed. In addition, as per the bargaining agreement, employees of the San Dieguito Union High School District may apply for interdistrict attendance permits for their students.

The administrative regulations that correspond to this policy will apply only to students in good standing and currently enrolled under an interdistrict attendance permit or students of employees of the District, as long as the District is in a Basic Aid funding status.

The interdistrict attendance permit shall be valid for the school year and renewed annually not to exceed a term of five (5) years and shall stipulate terms and conditions under which interdistrict attendance shall be permitted, denied or revoked (Education Code 46600).

Transportation shall not be provided for pupils attending on an interdistrict attendance agreement.

The Board of Trustees of the San Dieguito Union High School District, when making its determination whether to enroll an individual who has been expelled or pending expulsion from another school district for acts other than Education Code 48915 a and c, will consider the following options:

1. Deny enrollment
2. Permit enrollment
3. Permit conditional enrollment in a regular school program or another education program

Notwithstanding any other provision of law, the Board of Trustees, after a determination has been made, pursuant to a hearing, that a student expelled from another school district for an act other than those described in Subdivision (a) or (c) of Section 48915 does not pose a danger to either the pupils or employees of the school district, may permit the student to enroll in a school in the District during the term of expulsion, provided that he or she, subsequent to the expulsion, has established legal residence in the District, pursuant to Section 48200 of the Education Code. The enrollment may be on a conditional basis until the period of the expulsion has ended.

## Legal References

### CALIFORNIA EDUCATION CODE

46600 - 46611 Interdistrict Attendance Agreements

## STUDENTS

5118

- 48204 Residency Requirements for school Attendance
- 48300 - 48315 Student Attendance Alternatives
- 48915 Expulsion: Particular Circumstances
- 48915.1 Expelled Individuals: Enrollment in Another District
- 48918 Rules Governing Expulsion Procedures
- 48980 Notice at Beginning of Term
- 52317 Admission of Persons Including Non-residents to Attendance Area: Workers' Compensation for Pupils

### GOVERNMENT CODE

- 6250-6270 Public Records Act

### ATTORNEY GENERAL OPINIONS

- 84 Ops.Cal.Atty.Gen. 198 (2001)
- 87 Ops.Cal.Atty.Gen. 132 (2004)

### COURT DECISIONS

- Crawford v. Huntington Beach Union High School District, (2002) 98 Cal.App.4th 1275

## ATTENDANCE OF NON-RESIDENT / INTERDISTRICT ATTENDANCE

### Transfers into the District

The administrative regulations that correspond to this policy will apply only to students in good standing and currently enrolled under an interdistrict attendance permit, or students of employees of the District as long as the District is in a Basic Aid funding status.

### General Information

1. Students who are residents of another district may request a transfer to the San Dieguito Union High School District. The Board of Trustees retains the authority to grant or deny a request for an interdistrict attendance permit to the District pursuant to the process and procedures outlined in this regulation. In the absence of an approved interdistrict attendance permit, students are expected to attend the school in the school district in which they reside.
2. The enrollment of pupils from other districts is not mandatory. In determining acceptance of interdistrict transfer requests, the District will consider a number of factors including space availability, program availability, state funding model, attendance, citizenship, satisfactory scholarship and any other factors deemed appropriate.
3. Non-resident students in grades -7-11 attending District schools may reapply each school year to advance through high school graduation provided they meet all requirements of attendance, citizenship, and scholarship satisfactory to the school of attendance.
4. All communication shall be in writing using appropriate forms.
5. The Superintendent or designee may request any information needed to verify the validity of the request from the student, parent/guardian, including information from other District personnel, and/or school personnel from the student's school of residence and last school of attendance. If other public or private service agencies or professionals are involved, the Superintendent or designee may consult with such agencies or individuals for additional information.
6. Students shall remain enrolled in their current school of attendance until the transfer request process is complete.
7. A student who transfers from one school to another without a change in his/her home residence may forfeit the right to compete in interscholastic athletics. Athletic eligibility is determined by C.I.F. Athletic Eligibility Board. Applications for athletic eligibility must be submitted to the District's Athletic Director.
8. An interdistrict attendance permit, whether into or out of the District, is valid for one school year only and must be renewed annually. It is furthermore valid only while the conditions stated in the application are maintained; and will be continued in force only as long as the pupil's attendance, citizenship and scholarship are satisfactory to the school of attendance. ~~The student and parent/guardian must also sign an Interdistrict Attendance Contract annually (E 5118).~~

## STUDENTS

5118 / AR-1

9. Interdistrict attendance permits or applications shall not be required for students enrolling in a regional occupational center or program. (*Education Code 52317*)
10. The interdistrict attendance permit and the interdistrict attendance contract shall stipulate the terms and conditions under which the permit may be revoked. (*Education Code 46600*)

### **Procedure for Requesting an Interdistrict Attendance Permit**

1. Secure application form from the district of residence and fill in reasons for request in space provided. Make sure that all sections of Part A are completed.
2. Obtain approval of the authorized school administrator of the district of residence.
3. Submit the completed application to the administrator of the school district of proposed attendance. Also secure and submit a completed Interdistrict Attendance Contract to the administrator of the school district of proposed attendance.
4. Parents will be notified by mail by the district of residence of the final decision on the application.
5. If the request for an interdistrict attendance permit is approved, the Superintendent or designee shall determine which District school the student shall be assigned to. The Superintendent or designee shall notify the parent/guardian in writing of the interdistrict attendance permit approval and school assignment.
6. If the interdistrict attendance permit request is denied, the Superintendent or designee shall notify the parent/guardian in writing of the denial and of the right to appeal to the County Board of Education as specified in Education Code 46601.
7. Students who are under consideration for expulsion or who have been expelled may not appeal interdistrict attendance permit denials or decisions while expulsion proceedings are pending, or during the term of the expulsion. (*Education Code 46601*)
8. The Superintendent or designee shall notify the student's district of residence of the decision to approve or deny the request.

### **Considerations for Approval**

The Superintendent or designee may consider interdistrict attendance permits for the following reasons:

1. To allow students to remain with a class graduating that year from a junior or senior high school.
2. To let high school seniors attend the same school they attended as juniors, even if their families moved out of the District during the junior year.
3. To meet a child's special mental or physical health needs as certified by a physician, school psychologist, or other appropriate school personnel.
4. To meet the child care needs of a student, such students may be allowed to continue to attend District schools only as long as they continue to use a child care provider within District boundaries. These permits are to be granted only when it is impossible to arrange adequate



## STUDENTS

5118 / AR-1

child care or supervision in the district of residence.

5. When a student has a sibling(s) attending school in the receiving district, to avoid splitting the family's attendance.
6. To allow a student to complete a school year when his/her parents/guardians have moved out of the District during that year.
7. When the parent/guardian provides written evidence that the family will be moving into the District during the school year and would like the student to start the year in the District.
8. When a student will be living out of the District for one year or less.
9. When recommended by the School Attendance Review Board or by county child welfare, probation, or social service agency staff in documented cases of serious home or community problems which make it inadvisable for the student to attend the school of residence.
10. When there is valid interest in a particular educational program not offered in the district of residence.
11. To provide a change in school environment for reasons of personal and social adjustment.
12. To permit children of District employees to attend District schools consistent with current Master Contracts with CSEA, SDFA, and non-represented groups.

### **Revocation of Interdistrict Attendance Permits**

1. The Superintendent or designee may revoke an interdistrict attendance permit at the close of a reporting period if the student fails to meet any one of the following conditions while attending a school within the District:
  - a. Minimum academic Grade Point Average (GPA) of 2.0;
  - b. Satisfactory school citizenship; or
  - c. Satisfactory attendance, including promptness in arriving to school and classes during the day.
2. The Superintendent or designee may revoke an interdistrict attendance permit if material information provided in the application is found to be false or fraudulent.
3. The Superintendent or designee shall revoke an interdistrict attendance permit if the student is expelled. The student's school assignment during a suspended expulsion or readmission will be in the school in the attendance zone in which the student resides.

### **Voluntary Withdrawal**

If a student voluntarily leaves the school or the District to which an interdistrict attendance permit has been granted, the Superintendent or designee shall void the permit.

**Transfers out of the District**

When a student transfers out of the District, a brief statement will be attached to his/her permanent record showing which basic proficiencies, if any, have been assessed and satisfactorily met according to the standards of this District. This statement will be appended to any permanent record sent to another school in or outside California.

Students who transfer out of the District during their senior year may receive a diploma from this District, provided they have met all District graduation requirements.

Students transferring or withdrawing from the District shall return all school books and materials and settle any unpaid fines on or before their last day of attendance.

# San Dieguito Union High School District

## **INFORMATION REGARDING BOARD AGENDA ITEM**

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 4, 2010

**BOARD MEETING DATE:** January 14, 2010

**PREPARED BY:** Frederick Labib-Wood  
Director of Classified Personnel

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** Proposed Revision to Board  
Policy 1240 Volunteer  
Assistance

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### **EXECUTIVE SUMMARY**

This item is on the agenda for review and first reading, and is anticipated to be placed on the agenda for approval and adoption February 4, 2010.

Board Policy 1240 Volunteer Assistance was last revised June 22, 1995. The purpose of the revision is to keep the policy in line with other District programs and procedures. The accompanying Administrative Regulation is also being amended to conform to the policy revisions.

### **FUNDING SOURCE:**

None required.

Attachment

## COMMUNITY RELATIONS

1240 / AR-1

### VOLUNTEER ASSISTANCE

#### Qualifications

1. At the District's discretion, a record's check may be made to confirm the volunteer's qualifications.
2. The District may require that the volunteer annually submit evidence that they are free from active tuberculosis.
3. The District may require that the volunteer agree to fingerprinting at ~~their~~ the volunteer's expense. ~~Volunteers whose assignments will possibly include time alone with students (e.g. Robotics Club, volunteer coach, after-school clubs) must submit to and clear California Department of Justice fingerprint process before starting the volunteer assignment.~~
4. The District may require the volunteer to be interviewed by a District committee.
5. The District may require the volunteer to participate in district/county training programs as appropriate.

#### Duties

Volunteers who work with students shall be under the supervision of certificated employees. Volunteers with counseling expertise shall serve students only under the district supervision of certificated counselors and/or teachers.

All volunteer ~~work~~ projects shall have approximate start and completion dates and must be approved by the principal in advance.

~~Projects approved by the principal shall also be approved in advance by the Superintendent or designee if they involve the following types of work:~~

- ~~1. Alterations, additions or repairs to buildings and grounds.~~
- ~~2. Construction involving wall or roof penetration, drilling or nailing.~~
- ~~3. Structural modifications.~~
- ~~4. Electrical, electronic, plumbing or heating and cooling work.~~
- ~~5. Painting.~~
- ~~6. Installation of carpet.~~
- ~~7. Installation of playground equipment and benches.~~
- ~~8. Installation of sprinkler systems.~~
- ~~9. Paving.~~
- ~~10. Installation of marquees and signs.~~
- ~~11. Tree planting, pruning or removal.~~

## COMMUNITY RELATIONS

1240 / AR-1

The Superintendent or designee shall ensure that ~~parent volunteer activities the above projects~~ comply with ~~applicable laws, policies and procedures and will health and safety codes, building codes, fire codes, and environmental laws. The District will~~ provide on-site assistance and supervision for such ~~activities as may be deemed appropriate. projects, depending upon their complexity and the expertise of the volunteers. Projects shall be inspected upon completion to ensure that the work was done satisfactorily. Electrical, electronic, heating, ventilation, air conditioning, plumbing, welding and structural work must be done by a licensed contractor or performed under the supervision of a skilled District maintenance employee knowledgeable of the trade involved.~~

## COMMUNITY RELATIONS

1240

### VOLUNTEER ASSISTANCE

The Board of Trustees encourages parents/guardians and other members of the community to share their time, knowledge and abilities with our students. Community volunteers in our schools should enrich the educational program and strengthen our schools' relationships with homes, businesses, public agencies and private institutions. By their presence in the classroom and on school grounds, volunteers may also enhance supervision of students and contribute to school safety. The Superintendent or designee may authorize the use of volunteers and shall establish procedures to protect the safety of both students and volunteers.

The Superintendent or designee may require tuberculosis testing and fingerprinting of volunteers and ~~may~~ request criminal records checks as authorized by law. Volunteers shall act in accordance with District policies and regulations.

The primary responsibility for everyday maintenance of the schools and grounds rests with the District's classified employees. The Board ~~nevertheless~~ encourages volunteers ~~to work on short-term projects to~~ support site activities to the extent that they enhance the classroom or school, meet a specific need, comply with established policies ~~building and safety codes, do not significantly increase maintenance workloads and comply with~~ employee commitments and contracts.

The Superintendent or designee shall be responsible for investigating and resolving complaints regarding volunteers.

### Legal References

#### EDUCATION CODE

- 35021 Volunteer Aides
- 35021.1 Automated Records Check
- 44010 Sex Offense: Definition
- 44227.5 Classroom Participation by College Level Teaching Methodology Faculty
- 44814 Duty-free Lunch Periods
- 44815 Noncertificated Supervision
- 45125 Fingerprinting Requirements
- 45340 - 45349 Instructional Aide Act, especially:
  - 45344.5 Instructional Aide: Proficiency in Basic Skills
  - 45347 Instructional Aides as Classified Employees
  - 45349 Volunteers
- 49406 Examination for Tuberculosis

#### GOVERNMENT CODE

## COMMUNITY RELATIONS

- 3100-3109 Oath of Affirmation of Allegiance
- 3543.5 Prohibited Interference with Employees' Rights
- 96100-96114 Academic Volunteer and Mentor Service Act of 1992

### HEALTH AND SAFETY CODE

- 1596.871 Fingerprints of Individuals in Contact with Child Day Care Facility Clients
- ~~3454~~ ~~Volunteers: Certificates on File~~

### LABOR CODE

- 3364.5 Persons Performing Voluntary Services for School Districts

### PENAL CODE

- 290.4 Information Re: Sex Offenders

### CODE OF REGULATIONS, TITLE 5

- 18168 Personnel Duties with Infants and Toddlers

### CODE OF REGULATIONS, TITLE 22

- 101170 Criminal Record Clearance
- 62 Ops. Cal. Atty. Gen. 325 (1979)
- Whisman Elementary School District, 15 Public Employee
- Reporter for California, Section 22043