



**BOARD OF TRUSTEES
REGULAR BOARD MEETING**

Board of Trustees
Joyce Dalessandro
Barbara Groth
Beth Hergesheimer
Amy Herman
John Salazar

Superintendent
Rick Schmitt

Union High School District

**THURSDAY, SEPTEMBER 4, 2014
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 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 / ELECTRONIC DEVICES

As a courtesy to all meeting attendees, please set cellular phones and electronic devices 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, SEPTEMBER 4, 2014
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** **6:31 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.
 - 2 Issues
 - B. To conference with legal counsel to discuss current and/or potential litigation, pursuant to Government Codes sections 54956.9(b)(3)(A), (D), and (E): (1 potential case).

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

3. RECONVENE REGULAR BOARD MEETING / CALL TO ORDER BOARD PRESIDENT
* WELCOME / MEETING PROTOCOL REMARKS
4. PLEDGE OF ALLEGIANCE
5. REPORT OUT OF CLOSED SESSION
6. APPROVAL OF MINUTES / REGULAR BOARD MEETING OF AUGUST 21, 2014
Motion by _____, second by _____, to approve the Minutes of the August 21, 2014 Regular Board Meeting, as shown in the attached supplement.

NON-ACTION ITEMS (ITEMS 7 - 10)

7. STUDENT INTRODUCTIONS / UPDATES
 - A. INTRODUCTION AND OATH OF OFFICE RICK SCHMITT
 - B. STUDENT UPDATES STUDENT BOARD REPRESENTATIVES
8. BOARD REPORTS AND UPDATES BOARD OF TRUSTEES
9. SUPERINTENDENT’S REPORTS, BRIEFINGS, & LEGISLATIVE UPDATES ... RICK SCHMITT, SUPERINTENDENT
10. DEPARTMENT UPDATE, SPECIAL EDUCATION..... CHARLES ADAMS

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. GIFTS AND DONATIONS
(None Submitted)

B. FIELD TRIP REQUESTS

Accept the field trip requests, as shown in the attached supplement.

12. HUMAN RESOURCES

A. 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

(None Submitted)

13. EDUCATIONAL SERVICES

A. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreement and authorize Christina M. Bennett or Eric R. Dill to execute the agreement:

1. LMD, Inc. dba LeadingMD.com, to provide web site design and hosting for the San Dieguito Union High School District Adult Education web site, during the period August 1, 2014 and continuing until terminated in writing, for a one-time fee of \$1,200.00 for a customized web site design and \$20.00 per month for web site hosting, to be expended from the Adult Education Fund 11-00.
2. Susco Media, Inc. dba ZCode Magazines & ZCode Media, to provide advertising for the San Dieguito Union High School District Adult Education program, during the period September 1, 2014 through June 30, 2015, for an amount not to exceed \$1,500.00, to be expended from the Adult Education Fund 11-00.
3. Encinitas Community Center, for lease of facilities for San Dieguito Adult Education classes, during the period July 1, 2014 through June 30, 2015, for an amount not to exceed \$1,500.00, to be expended from the Adult Education Fund 11-00.
4. Carmel Valley Recreation Center, for the lease of facilities for San Dieguito Adult Education classes, during the period July 1, 2014 through June 30, 2015, for an amount not to exceed \$5,500.00, to be expended from the Adult Education Fund 11-00.

B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

(None Submitted)

C. APPROVAL OF MODIFIED PASSING SCORES / CALIFORNIA HIGH SCHOOL EXIT EXAM (CAHSEE), 2014-15

Approve and validate the equivalent of a passing score for eligible students who used allowable modifications outlined in their IEP, and that for these eligible students, the CAHSEE requirement has been satisfied, as shown in the attached supplement.

14. PUPIL SERVICES / SPECIAL EDUCATION

SPECIAL EDUCATION

A. APPROVAL/RATIFICATION OF NON-PUBLIC SCHOOL / NON-PUBLIC AGENCY CONTRACTS, INDEPENDENT CONTRACTOR AGREEMENTS, AND/OR MEMORANDUMS OF UNDERSTANDING

Approve/ratify entering into the following non-public school / non-public agency master contracts (NPS/NPAs), independent contractor agreements (ICAs), and or memorandums of understanding (MOUs), and authorize Christina M. Bennett or Eric R. Dill to execute all pertinent documents:

1. Rienzi Haytasingh, Psy.D. & Associates, (ICA) to provide neuropsychological, psychoeducational, and behavior assessments and services, during the period July 1, 2014 through June 30, 2015, at the rate of \$200.00 per hour, to be expended from the General Fund/Restricted 06-00.
2. New Haven Youth and Family Services, Inc., (NPA) to provide wraparound services for students transitioning to a less restrictive placement, during the period July 1, 2014 through June 30, 2015, at the rates shown on the attachment, to be expended from the General Fund/Restricted 06-00.

B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS
(None Submitted)

C. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENTS
(None Submitted)

PUPIL SERVICES

D. APPROVAL/RATIFICATION OF AGREEMENTS
(None Submitted)

15. BUSINESS / PROPOSITION AA

BUSINESS

A. APPROVAL/RATIFICATION OF AGREEMENTS
(None Submitted)

B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS
(None Submitted)

C. AWARD/RATIFICATION OF CONTRACTS
(None Submitted)

D. APPROVAL OF CHANGE ORDERS
(None Submitted)

E. ACCEPTANCE OF CONSTRUCTION PROJECTS
(None Submitted)

F. APPROVAL OF BUSINESS REPORTS
Approve the following business reports:

1. Purchase Orders
2. Membership Listing

G. ADOPTION OF RESOLUTION ESTABLISHING GANN LIMIT
Adopt the attached resolution establishing the Gann Limit, which identifies the estimated appropriations limit for the current year and actual appropriations for the preceding year.

PROPOSITION AA

H. APPROVAL/RATIFICATION OF AGREEMENTS
Approve/ratify entering into the following agreements and authorize Christina M. Bennett, Eric R. Dill, or Rick Schmitt to execute the agreements and all related pertinent documents:

1. Aztec Container Inc., to provide district wide rental containers as temporary storage for school site items while under construction, during the period September 5, 2014 to September 5, 2015, in an amount not to exceed \$30,000.00, to be expended from Building Fund–Prop 39 Fund 21-39.
 2. LA Construction Photo Documentation, Inc., to provide exact built photos of mechanical, electrical, and plumbing systems at New Middle School #5, during the period September 5, 2014 to September 5, 2015, in an amount not to exceed \$3,738.28, to be expended from Building Fund–Prop 39 Fund 21-39.
 3. LB Concrete, to provide new concrete pad for relocated transformer at San Dieguito High School Academy, during the period of August 4, 2014 to August 7, 2014, in an amount not to exceed \$6,918.00, to be expended from Building Fund–Prop 39 Fund 21-39.
 4. LB Concrete, to remove existing asphalt and replace with a new concrete slab at Earl Warren Middle School, during the period of August 7, 2014 to August 8, 2014, in an amount not to exceed \$3,916.00, to be expended from Building Fund–Prop 39 Fund 21-39.
 5. D.A.D. Asphalt, Inc., to provide asphalt repairs at Earl Warren Middle School, during the period of August 8, 2014 through completion, in an amount not to exceed \$5,716.00, to be expended from Building Fund–Prop 39 Fund 21-39.
 6. D.A.D. Asphalt, Inc., to install asphalt and guard sealer for new hard court at Earl Warren Middle School, during the period of August 8, 2014 through completion, in an amount not to exceed \$20,439.24, to be expended from Building Fund–Prop 39 Fund 21-39.
- I. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS
- Approve/ratify amending the following agreements and authorize Christina M. Bennett or Eric R. Dill to execute the agreements:
1. SVA Architects, Inc., amend contract A2013-167 to provide street striping and signage plan at the La Costa Valley site, during the period September 5, 2014 through December 31, 2014, increasing the amount by \$5,580.00 for a new total of \$614,045.00, to be expended from Building Fund–Prop 39 Fund 21-39.
 2. Creative Alliance Group, LLC, amend contract CA2014-04 for an additional Executive Partnering workshop for construction collaboration in regard to Proposition AA, extending the contract through September 30, 2014, increasing cost in the amount of \$4,900.00 for a new total of \$14,700.00, to be expended from Building Fund–Prop 39 Fund 21-39.
 3. SVA Architects, Inc., amend contract CA2014-20 for corporate name change to SVA Architects, Inc. the organization was formerly known as MVE Institutional, Inc., at no cost to the District.
 4. SVA Architects, Inc., amend contract A2013-166 for corporate name change to SVA Architects, Inc. the organization was formerly known as MVE Institutional, Inc., at no cost to the District.
 5. SVA Architects, Inc., amend contract A2013-167 for corporate name change to SVA Architects, Inc. the organization was formerly known as MVE Institutional, Inc., at no cost to the District.
 6. Dudek, amend contract CB2013-31 to provide district wide Storm Water Pollution Prevention Plan Services, during the period September 19, 2014 through June 30, 2015, increasing the amount by \$100,000.00 on a time and material basis for a new total cumulative amount of \$200,000.00, to be expended from Building Fund–Prop 39 Fund 21-39.
 7. Nolte Associates, Inc., amend contract CB2013-31 to provide district wide Storm Water Pollution Prevention Plan Services, during the period September 19, 2014 through June 30, 2015, increasing the amount by \$100,000.00 on a time and material basis for a new total cumulative amount of \$200,000.00, to be expended from Building Fund–Prop 39 Fund 21-39.

8. Twining Inc., amend contract CB2013-31 to provide district wide Storm Water Pollution Prevention Plan Services, during the period September 19, 2014 through June 30, 2015, increasing the amount by \$100,000.00 on a time and material basis for a new total cumulative amount of \$200,000.00, to be expended from Building Fund–Prop 39 Fund 21-39.
9. David Beckwith & Associates, Inc., amend contract CB2013-31 to provide district wide Storm Water Pollution Prevention Plan Services, during the period September 19, 2014 through June 30, 2015, increasing the amount by \$100,000.00 on a time and material basis for a new total cumulative amount of \$200,000.00, to be expended from Building Fund–Prop 39 Fund 21-39.
10. BDS Engineering, Inc., amend contract CB2013-32 to provide district wide On Call Land Surveying Services, during the period October 3, 2014 through June 30, 2015, increasing the amount by \$100,000.00 on a time and material basis for a new total cumulative amount of \$200,000.00, to be expended from Building Fund–Prop 39 Fund 21-39.
11. RBF Consulting, Inc., A Company of Michael Baker Corporation, amend contract CB2013-32 to provide district wide On Call Land Surveying Services, during the period October 3, 2014 through June 30, 2015, increasing the amount by \$100,000.00 on a time and material basis for a new total cumulative amount of \$200,000.00, to be expended from Building Fund–Prop 39 Fund 21-39.
12. Gold Coast Surveying, Inc., amend contract CB2013-32 to provide district wide On Call Land Surveying Services, during the period October 3, 2014 through June 30, 2015, increasing the amount by \$100,000.00 on a time and material basis for a new total cumulative amount of \$200,000.00, to be expended from Building Fund–Prop 39 Fund 21-39.
13. American Fence Company, Inc., amend contract CA2015-05 to adjust perimeter of temporary Construction Fence at San Dieguito High School Academy, during the period August 22, 2014 through completion, increasing amount by \$425.00 for a new total of \$1,284.00, to be expended from Building Fund–Prop 39 Fund 21-39.

J. AWARD/RATIFICATION OF CONTRACTS
(None Submitted)

K. APPROVAL OF CHANGE ORDERS
(None Submitted)

L. ACCEPTANCE OF CONSTRUCTION PROJECTS
(None Submitted)

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

- Motion by _____, second by _____, to approve Consent Agenda Items 11-15, as shown in the attached supplements.

• Roll Call:

Joyce Dalessandro
 Barbara Groth
 Beth Hergesheimer
 Amy Herman
 John Salazar

Melanie Farfel, Canyon Crest Academy
 Renee Haerle, La Costa Canyon High School
 Jaycelin Bert, San Dieguito High School Academy
 Hana Rivera Garza, Sunset / North Coast High Schools
 Erica Lewis, Torrey Pines High School

DISCUSSION / ACTION ITEMS..... (ITEMS 16 - 25)

- 16. ADOPTION OF PROPOSED REVISED BOARD POLICIES (4): #1312.3 & AR-1, “UNIFORM COMPLAINT PROCEDURES”, #1312.3/AR-1 ATTACHMENTS A & B, “UNIFORM COMPLAINT FORM” & “UNIFORM COMPLAINT PROCEDURES NOTICE TO PARENTS/GUARDIANS, COMPLAINT RIGHTS”
Motion by _____, second by _____, to adopt the proposed revised board policies (4): #1312.3 & AR-1, “Uniform Complaint Procedures”, #1312.3/AR-1 Attachments A & B, “Uniform Complaint Form” & “Uniform Complaint Procedures Notice to Parents/Guardians, Complaint Rights”, as shown in the attached supplements.
- 17. ADOPTION OF PROPOSED REVISED BOARD POLICY (1): #3260.1, “STUDENT PARKING FEES”
Motion by _____, second by _____, to adopt the Proposed Revised Board Policy (1): #3260.1, “Student Parking Fees”, as shown in the attached supplement.
- 18. ADOPTION OF PROPOSED NEW BOARD POLICY (1): #4216.3-11.9, “CUSTODIAL SUPERVISOR I” & REVISED BOARD POLICY (1): #4541 ATTACHMENT A, “SUPERVISORY EMPLOYEES SALARY SCHEDULE”
Motion by _____, second by _____, to adopt the Proposed New Board Policy (1): #4216.3-11.9, “Custodial Supervisor I” & Revised Board Policy (1): #4541 Attachment A, “Supervisory Employees Salary Schedule”, as shown in the attached supplements.
- 19. ADOPTION OF PROPOSED NEW BOARD POLICY (1): #0410/4100.1/4200.2/5145.3, AR-2, “REQUEST FOR COMMUNICATION ACCOMMODATIONS”
Motion by _____, second by _____, to adopt the Proposed New Board Policy (1): #0410/4100.1/4200.2/5145.3, AR-2, “Request for Communication Accommodations”, as shown in the attached supplement.
- 20. CERTIFICATION OF THE 2013-14 UNAUDITED ACTUAL INCOME AND EXPENDITURES
Motion by _____, second by _____, to certify the 2013-14 Unaudited Actual Income and Expenditures, as shown in the attached supplements.
- 21. APPROVAL OF AMENDMENT TO EMPLOYMENT CONTRACT / SUPERINTENDENT
Motion by _____, second by _____, to approve the amendment to the Employment Contract for the Superintendent, for the term commencing July 1, 2014 through June 30, 2017, as shown in the attached supplement.
- 22. APPROVAL OF AMENDMENT TO EMPLOYMENT CONTRACTS (3) / ASSOCIATE SUPERINTENDENTS
Motion by _____, second by _____, to approve the amendment to the Employment Contracts (3) for the Associate Superintendents of Business Services, Educational Services, and Human Resources, for the term commencing July 1, 2014 through June 30, 2018, as shown in the attached supplements.
- 23. ADOPTION OF REVISED 2014 BOARD MEETING SCHEDULE
Motion by _____, second by _____, to adopt the revised 2014 Board Meeting Schedule, as shown in the attached supplement.
- 24. APPROVAL OF PERSONNEL COMMISSION APPOINTMENT
Motion by _____, second by _____, to appoint Mrs. Terry King to serve on the Personnel Commission, effective December 1, 2014, for a three-year term to end on December 1, 2017, as shown on the attached supplement.
- 25. ADOPTION OF RESOLUTION / SUFFICIENCY OF INSTRUCTIONAL MATERIALS, 2014-15
 - PUBLIC HEARING – Board President calls for public comments.
 - Motion by _____, second by _____, to adopt the Resolution, *Sufficiency of Instructional Materials, 2014-15*, making determination that every pupil has sufficient textbooks or instructional materials, as shown in the attached supplement.
 - Roll Call

INFORMATION ITEMS..... (ITEMS 26 - 34)

- 26. MATH INSTRUCTIONAL MATERIALS UPDATE MIKE GROVE

- 27. BUSINESS SERVICES UPDATE..... ERIC DILL, ASSOCIATE SUPERINTENDENT
- 28. HUMAN RESOURCES UPDATE TORRIE NORTON, ASSOCIATE SUPERINTENDENT
- 29. EDUCATIONAL SERVICES UPDATE MIKE GROVE, ED.D., ASSOCIATE SUPERINTENDENT

30. 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*)

31. FUTURE AGENDA ITEMS

32. ADJOURNMENT TO CLOSED SESSION(AS REQUIRED)

A. To consider personnel issues, pursuant to Government Code Sections 11126 and 54957; limited to consideration of the appointment, employment, evaluation of performance, discipline/ release, dismissal of a public employee or to hear complaints or charges brought against such employee by another person or employee unless the employee requests a public session.

- 2 Issues

B. To conference with legal counsel to discuss current and/or potential litigation, pursuant to Government Codes sections 54956.9(b)(3)(A), (D), and (E): (1 potential case).

33. REPORT FROM CLOSED SESSION (AS NECESSARY)

34. MEETING ADJOURNED

The next regularly scheduled Board Meeting will be held on [Thursday, October 2, 2014, at 6:30 PM](#) in the SDUHSD District Office Board Room 101. The District Office is located at 710 Encinitas Blvd., Encinitas, CA, 92024.

ITEM 6

Board of Trustees
Joyce Dalessandro
Barbara Groth
Beth Hergesheimer
Amy Herman
John Salazar

Superintendent
Rick Schmitt



Union High School District

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

AUGUST 21, 2014

THURSDAY, AUGUST 21, 2014
6:30 PM

DISTRICT OFFICE BOARD ROOM 10120
710 ENCINITAS BLVD., ENCINITAS, CA. 92024

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

- 1. CALL TO ORDER; PUBLIC COMMENTS REGARDING CLOSED SESSION ITEMS 5:30 PM

President Dalessandro called the meeting to order at 5:30 PM to receive public comments on Closed Session agenda items. No public comments were presented.

- 2. **CLOSED SESSION5:31 PM**

The Board convened to Closed Session at 5:31 PM to discuss the following:

- 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.*

- Superintendent Evaluation
- 3 Issues

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

ATTENDANCE

BOARD OF TRUSTEES

Joyce Dalessandro
Barbara Groth
Beth Hergesheimer
Amy Herman
John Salazar

DISTRICT ADMINISTRATORS / STAFF

Rick Schmitt, Superintendent
Eric Dill, Associate Superintendent, Business
Mike Grove, Ed.D., Associate Superintendent, Educational Services
Torrie Norton, Associate Superintendent, Human Resources
Joann Schultz, Executive Assistant to the Superintendent / Recording Secretary

- 3. RECONVENE REGULAR MEETING / CALL TO ORDER (ITEM 3)

The regular meeting of the Board of Trustees was called to order at 6:31 PM by President Joyce Dalessandro.

- 4. PLEDGE OF ALLEGIANCE (ITEM 4)

President Dalessandro led the Pledge of Allegiance.

- 5. REPORT OUT OF CLOSED SESSION (ITEM 5)

The Board met in closed session; there was no reportable action taken.

ITEM 6

6. APPROVAL OF MINUTES OF THE REGULAR BOARD MEETING OF JULY 17, 2014

It was moved by Ms. Groth, seconded by Ms. Herman, to approve the minutes of the July 17, 2014 Regular Board Meeting, as presented. Ayes: Dalessandro, Groth, Hergesheimer, Herman, Salazar; Noes: None. *Motion unanimously carried.*

NON-ACTION ITEMS (ITEMS 7 - 10)

7. STUDENT UPDATES..... NO REPORTS DURING SUMMER BREAK

8. BOARD REPORTS AND UPDATES BOARD OF TRUSTEES

Ms. Groth attended the teacher orientation luncheon at Canyon Crest Academy, a San Diego CSBA planning meeting, and the district leadership inservice at San Dieguito High School Academy.

Ms. Herman and Ms. Hergesheimer attended the district leadership inservice, and the teacher orientation luncheon.

Mr. Salazar had nothing to report.

Ms. Dalessandro attended the district leadership inservice, Torrey Pines High School Readiness Day for freshmen and sophomores, the Solana Beach Library meeting called by Supervisor Dave Roberts and the Friends of the Library regarding the design and use of Warren Hall at Earl Warren Middle School.

9. SUPERINTENDENT’S REPORTS, BRIEFINGS, LEGISLATIVE UPDATES.....RICK SCHMITT, SUPERINTENDENT

Superintendent Schmitt gave an update on the preparations for the new school year including Common Core, Prop AA, and site meetings for staff.

10. DEPARTMENT / SITE UPDATES(NONE SCHEDULED)

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

Ms. Hergesheimer requested that Item #14A4, West Shield Adolescent Services, be pulled from the Consent Agenda, due to a conflict of interest.

Ms. Groth requested that Item #14A6, Elizabeth Christensen, O.D., be pulled from the Consent Agenda, due to a conflict of interest.

It was moved by Ms. Groth, seconded by Ms. Hergesheimer, that Consent Agenda Items #11-14A3, 14A5, and #14A7-15, be approved, as presented. Ayes: Dalessandro, Groth, Hergesheimer, Herman, Salazar; Noes: None. *Motion unanimously carried.*

*It was moved by Ms. Groth, seconded by Ms. Herman, that *Item #14A4, West Shield Adolescent Services, be approved, as presented. Ayes: Dalessandro, Groth, Herman, Salazar; Noes: None; Abstain: Hergesheimer. *Motion carried.*

*It was moved by Ms. Hergesheimer, seconded by Ms. Herman, that *Item #14A6, Elizabeth Christensen, O.D., be approved, as presented. Ayes: Dalessandro, Hergesheimer, Herman, Salazar; Noes: None; Abstain: Groth. *Motion carried.*

11. SUPERINTENDENT

A. GIFTS AND DONATIONS

Accept the Gifts and Donations, as presented.

B. FIELD TRIP REQUESTS

Approve the Field Trip Requests, as presented.

12. HUMAN RESOURCES

A. 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.

B. APPROVAL/RATIFICATION OF AGREEMENTS
(None Submitted)

13. EDUCATIONAL SERVICES

A. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreement and authorize Christina M. Bennett or Eric R. Dill to execute the agreement:

1. AP Testing Service II, LLC to provide AP testing services for Torrey Pines High School, La Costa Canyon High School, San Dieguito High School Academy, and Canyon Crest Academy, during the period August 22, 2014 through June 30, 2015, to be expended directly from the test registration fees.
2. Vantage Learning, LLC, dba Vantage Learning to provide My Access! Instructional Writing Program Student Subscription renewals, during the period September 25, 2014 through September 24, 2015, for an amount not to exceed \$15,000.00, to be expended from the General Fund 03-00.

B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS
(None Submitted)

C. APPROVAL OF 2014-15 SCHOOL BELL SCHEDULES

Approve the 2014-15 bell schedules for Carmel Valley, Diegueno, Earl Warren, Oak Crest Middle Schools, and Canyon Crest Academy, La Costa Canyon, San Dieguito High School Academy, Sunset Continuation, and Torrey Pines High Schools, as presented.

14. PUPIL SERVICES / SPECIAL EDUCATION

SPECIAL EDUCATION

A. APPROVAL/RATIFICATION OF NON-PUBLIC SCHOOL / NON-PUBLIC AGENCY CONTRACTS, INDEPENDENT CONTRACTOR AGREEMENTS, AND/OR MEMORANDUMS OF UNDERSTANDING

Approve/ratify entering into the following non-public school / non-public agency master contracts (NPS/NPAs), independent contractor agreements (ICAs), and or memorandums of understanding (MOUs), and authorize Christina M. Bennett or Eric R. Dill to execute all pertinent documents:

1. Interpreters Unlimited (ICA), to provide language interpreting services for students' parents/guardians when required in an educational setting, during the period July 1, 2014 through June 30, 2015, at the rates shown on the attachment, to be expended from the General Fund/Restricted 06-00.
2. EduCLIME LLC, (ICA) to provide brain injury therapy, assessments, and IEP support in an educational setting, during the period July 1, 2014 through June 30, 2015, at the rate of \$165.00 per hour, to be expended from the General Fund 03-00.
3. Coast Music Therapy, Inc. (ICA), to provide music therapy, assessments, and IEP support in an educational setting, during the period July 1, 2014 through June 30, 2015, at the rates shown on the attachment, to be expended from the General Fund 03-00.
4. West Shield Adolescent Services (ICA), to provide escort services for at risk Special Education students to/from residential facilities, during the period July 1, 2014 through June 30, 2015, at the rates of \$81.00 per hour for the lead escort, \$57.00 per hour for the back-up adult escort, \$0.56 per mile traveled by the escort(s), \$70.00 per hour for administrative time, and out of pocket expenses such as food, parking, hotel charges and airfares reimbursed at cost, to be expended from the General Fund/Restricted 06-00.

**Item 14A4 pulled from Consent Agenda and voted on separately, as noted above.*

ITEM 6

5. Schloyer Audiology (ICA), to provide audiological assessments and IEP support in evaluating binaural integration, temporal processing, auditory closure, auditory figure ground and sound blending, during the period July 1, 2014 through June 30, 2015, at the rates shown on the attachment, to be expended from the General Fund/Restricted 06-00.
6. Elizabeth Christensen, O.D. (ICA), to provide vision therapy, assessments, and IEP support in an educational setting, during the period July 1, 2014 through June 30, 2015, at the rates shown on the attachment, to be expended from the General Fund 03-00.

**Item 14A6 pulled from Consent Agenda and voted on separately, as noted above.*

7. Susan F. Berkowitz, M.S. (ICA), to provide speech and language pathology assessments, related therapy sessions, and IEP support in an educational setting, during the period July 1, 2014 through June 30, 2015, at the rates shown on the attachment, to be expended from the General Fund/Restricted 06-00.
8. Solana Beach Physical Therapy (ICA), to provide physical therapy, assessments, and IEP support in an educational setting, during the period July 1, 2014 through June 30, 2015, at the rates of \$170.00 per assessment, \$90.00 for the first 30 minutes of therapy, and \$15.00 for each additional 15 minutes of therapy, to be expended from the General Fund 03-00.
9. The Institute for Effective Education (NPS), to provide an alternative education model for non-diploma bound students with moderate to severe autism and/or intellectual disabilities, during the period July 1, 2014 through June 30, 2015, at the rates shown on the attachment, to be expended from the General Fund/Restricted 06-00.
10. Del Mar Union School District (MOU), to provide transportation services to a San Dieguito Union High School District special education student, during the period July 1, 2014 through June 30, 2015, at the rate of \$100.00 for each day of round trip transportation, to be expended from the General Fund/Restricted 06-00.

B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

(None Submitted)

C. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENTS

Approve/ratify the following Parent Settlement and Release Agreements, to be funded by the General Fund 06-00/Special Education, and authorize the Director of Special Education to execute the agreements:

1. Student ID #3018469757, for reimbursement of Parentally Placed Private School Student (PPPSS) to Winston School and related educational attorney's fees, during the period July 30, 2014 through approximately August 15, 2015, in an amount not to exceed \$30,016.62 for PPPSS and \$7,968.00 for attorney's fees, to be expended from the General Fund/Restricted 06-00.
2. Student ID #7524058454, for reimbursement of a Parentally Placed Private School Student (PPPSS) to Banyan Tree and related educational attorney's fees, during the period August 27, 2014 through July 31, 2015, in an amount not to exceed \$58,420.00 for PPPSS and \$5,000.00 for attorney's fees, to be expended from the General Fund/Restricted 06-00.
3. Student ID #4050247054, for reimbursement of Parentally Placed Private School Student (PPPSS) to Willow Springs RTC, related educational attorney's fees, Speech and Language Services, and a psychoeducational Independent Educational Evaluation (IEE), during the period up to July 9, 2014, in the approximate amount of \$35,000.00, to be expended from the General Fund/Restricted 06-00.
4. Student ID #8138514238, for reimbursement of Parentally Placed Private School Student (PPPSS) to Winston School, during the period August 1, 2014 through approximately August 15, 2015, in an amount not to exceed \$29,746.20, to be expended from the General Fund/Restricted 06-00.
5. Student ID #4157229870, for reimbursement of Parentally Placed Private School Student (PPPSS) to Banyan Tree and related educational attorney's fees, during the period July 1, 2014 through July 31, 2015, in an amount not to exceed \$55,120.00 for PPPSS and

\$28,000.00 for reimbursement of attorney's fees and tuition previously paid, to be expended from the General Fund/Restricted 06-00.

6. Student ID #4123903590, for reimbursement of Parentally Placed Private School Student (PPPSS) to Fusions Academy for one English class, during the period June 20, 2014 through July 18, 2014, in an amount not to exceed \$2,870.00, to be expended from the General Fund/Restricted 06-00.

PUPIL SERVICES

- D. APPROVAL/RATIFICATION OF AGREEMENTS
(None Submitted)

15. BUSINESS / PROPOSITION AA

BUSINESS

- A. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreements and authorize Christina M. Bennett, Eric R. Dill, or Rick Schmitt to execute the agreements:

1. Stutz, Artiano, Shinoff & Holtz, to provide general legal advice, council, and representation on an as needed basis, during the period August 22, 2014 and continuing until terminated in writing, at the standard JPA rates of \$80.00 per hour for paralegal services, \$190.00 per hour for associate attorneys, and \$200.00 per hour for senior counsel/partner, to be expended from the General Fund 03-00.

- B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

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

1. Chevron Energy Solutions Company, a division of Chevron U.S.A., Inc. (Chevron ES), amending the Engineering, Procurement, and Construction Agreement, Solar Power, B2009-11, assigning the agreement and all associated work orders, change orders, addendums, amendments, and exhibits, to OpTerra Energy Services, Inc. (OESI) to allow completion of an acquisition contract between Chevron ES and OESI, with no other changes to the contract terms and conditions, to be expended from the fund to which a project may be charged.

- C. AWARD/RATIFICATION OF CONTRACTS

Award/ratify the following contracts and authorize Christina M. Bennett or Eric R. Dill to execute all pertinent documents:

1. D.O.S. Pizza, Inc. & So Cal Dominoids, Inc. dba Domino's Pizza, for Pizza Supplies B2015-01, during the period August 22, 2014 through August 21, 2015, with options to renew two additional one year periods, at the unit prices of \$7.50 per 16 inch, 10 cut, cheese or meat and cheese pizza; \$8.00 for 16 inch, 10 cut, cheese and vegetable pizza; \$1.26 per pizza for individual packaging of each slice (Earl Warren Middle School only), and \$1.09 for breadsticks with marinara sauce, to be expended from the Cafeteria Fund 13-00.

- D. APPROVAL OF CHANGE ORDERS
(None Submitted)

- E. ACCEPTANCE OF CONSTRUCTION PROJECTS
(None Submitted)

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

1. Purchase Orders
2. Membership Listing (None Submitted)

PROPOSITION AA**G. APPROVAL/RATIFICATION OF AGREEMENTS**

Approve/ratify entering into the following agreements and authorize Christina M. Bennett, Eric R. Dill, or Rick Schmitt to execute the agreements:

1. Davis Demographic & Planning, Inc., to provide District Mapping Attendance boundaries complete with symbols and labels, during the period August 22, 2014 through completion, in an amount not to exceed \$1,700.00, to be expended from Building Fund–Prop 39 Fund 21-39.
2. American Fence Company, Inc., to provide temporary Construction Fence at San Dieguito High School Academy, during the period August 22, 2014 through completion, in an amount not to exceed \$859.00, to be expended from Building Fund–Prop 39 Fund 21-39.
3. Mobile Modular Management Corporation, to provide three month Storage Rental for 13 modular buildings for San Dieguito High School Academy, during the period June 1, 2014 through August 31, 2014, in an amount not to exceed \$11,988.00, to be expended from Building Fund–Prop 39 Fund 21-39.
4. Fredricks Electric Inc., to provide electrical equipment and services for relocation of transformer and switchgear at San Dieguito High School Academy, during the period July 14, 2014 through completion, in an amount not to exceed \$179,610.00, to be expended from Building Fund–Prop 39 Fund 21-39.
5. Fredricks Electric Inc., to provide electrical equipment and services to two new Earl Warren Middle School relocatable classrooms, demolition of oil switch and refeed of power to locker room and administration building, during the period July 14, 2014 through completion, in an amount not to exceed \$129,087.50, to be expended from Building Fund–Prop 39 Fund 21-39.
6. Fredricks Electric Inc., to provide data upgrades, including fire alarm, to two new Earl Warren Middle School relocatable classrooms, during the period July 14, 2014 through completion, in an amount not to exceed \$16,825.00, to be expended from Building Fund–Prop 39 Fund 21-39.
7. DFS Flooring, to provide post installation initial cleaning of newly installed flooring at Carmel Valley Middle School, Diegueno Middle School and La Costa Canyon High School, during the period August 22, 2014 through completion, in an amount not to exceed \$5,050.00, to be expended from Building Fund–Prop 39 Fund 21-39.
8. Bob's Crane Service, to provide crane and rigging service to remove and load Kiln at San Dieguito High School Academy, during the period August 22, 2014 through completion, in an amount not to exceed \$1,947.40, to be expended from Building Fund–Prop 39 Fund 21-39.

H. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

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

1. Lionakis, amend contract CA2014-31 reducing construction administration costs and other service tasks to be provided in another agreement, during the period August 22, 2014 through completion, decreasing the amount by \$15,500.00 for a new total of \$40,500.00, from Building Fund–Prop 39 Fund 21-39.
2. Rancho Santa Fe Security, Inc., amend contract CA2015-03 Upgrade 4G Wireless DMP Panels at Sunset High School, during the period August 22, 2014 through completion, increasing the amount by \$1,240.00 for a new total of \$2,990.00, to be expended from Building Fund–Prop 39 Fund 21-39.
3. Gilbane Building Company, amend contract CA2014-40 Tennis Court Demolition work, during the period August 22, 2014 through completion, increasing cost in the amount of \$76,236.00 which includes a construction contingency of \$6,226.00 for a new final GMP for Phase 1 total of \$2,960,535.00, to be expended from Building Fund–Prop 39 Fund 21-39.

- I. AWARD/RATIFICATION OF CONTRACTS
(None Submitted)
- J. APPROVAL OF CHANGE ORDERS
(None Submitted)
- K. ACCEPTANCE OF CONSTRUCTION PROJECTS
(None Submitted)
- L. AUTHORIZATION TO EXECUTE AND FILE THE NOTICES OF EXEMPTION / TORREY PINES HIGH SCHOOL & OAK CREST MIDDLE SCHOOL
Authorize Eric R. Dill, Associate Superintendent, Business, to execute and file Notices of Exemption for the Master Plan of Torrey Pines High School, and the Master Plan of Oak Crest Middle School, as presented.

DISCUSSION / ACTION ITEMS (ITEMS 16 - 19)

- 16. APPROVAL OF EDUCATION PLAN, STRATEGIC THEMES, 2014-15
Motion by Ms. Groth, seconded by Ms. Herman, to approve the “2014-15 Education Plan, Strategic Themes”, as presented. Ayes: Dalessandro, Groth, Hergesheimer, Herman, Salazar; Noes: None. *Motion unanimously carried.*
- 17. ADOPTION OF PROPOSED REVISED BOARD POLICIES (2): #9270, “CONFLICT OF INTEREST” AND #2420.1/4320.1, “DESIGNATION OF MANAGEMENT POSITIONS”
Motion by Ms. Hergesheimer, seconded by Ms. Groth, to adopt the proposed revisions to Board Policies (2): #9270, “Conflict of Interest”, and #2420.1/4320.1, “Designation of Management Positions”, as presented. Ayes: Dalessandro, Groth, Hergesheimer, Herman, Salazar; Noes: None. *Motion unanimously carried.*
- 18. ADOPTION OF RESOLUTION / OPPOSITION OF LOCAL RESERVES CAP
Motion by Ms. Hergesheimer, seconded Ms. Groth, to adopt the resolution calling upon the Legislature and the Governor to repeal or substantially change the language contained in Sec. 27 of SB 858 (Chapter 32, Statutes of 2014) immediately, as presented. Ayes: Dalessandro, Groth, Hergesheimer, Herman, Salazar; Noes: None. *Motion unanimously carried.*
- 19. ADOPTION OF RESOLUTION / REDUCTION IN HOURS OF CLASSIFIED EMPLOYEE/POSITION, FOR FISCAL YEAR 2014-15
Motion by Ms. Groth, second by Ms. Herman, to adopt the resolution initiating layoff and/or reduction in hours and/or months of a classified employee/position for fiscal year 2014-15, as presented. Ayes: Dalessandro, Groth, Hergesheimer, Herman, Salazar; Noes: None. *Motion unanimously carried.*

INFORMATION ITEMS..... (ITEMS 20 - 32)

- 20. HIGH SCHOOL SELECTION UPDATE
Dr. Grove gave a brief update on high school selection and related enrollment issues.
PUBLIC COMMENTS – Comments were made by Rita McDonald and Steven McDowell.
- 21. PROPOSED REVISED BOARD POLICIES (4): #1312.3 & AR-1, “UNIFORM COMPLAINT PROCEDURES”, #1312.3/AR-1 ATTACHMENTS A & B, “UNIFORM COMPLAINT FORM” & “UNIFORM COMPLAINT PROCEDURES NOTICE TO PARENTS/GUARDIANS, COMPLAINT RIGHTS”
This item was presented as first read and will be resubmitted for action at the September 4, 2014 board meeting.

ITEM 6

22. PROPOSED REVISED BOARD POLICY #3260.1, "STUDENT PARKING FEES"

This item was presented as first read and will be resubmitted for action at the September 4, 2014 board meeting.

PUBLIC COMMENTS – Comments were made by Steven McDowell.

23. PROPOSED NEW BOARD POLICY (1): #4216.3-11.9, "CUSTODIAL SUPERVISOR I" & REVISED BOARD POLICY (1): #4541 ATTACHMENT A, "SUPERVISORY EMPLOYEES SALARY SCHEDULE"

This item was presented as first read and will be resubmitted for action at the September 4, 2014 board meeting.

24. PROPOSED NEW BOARD POLICY (1): #0410/4100.2/4200.2/5145.3-AR-2, "REQUEST FOR COMMUNICATION ACCOMMODATIONS"

This item is being submitted as first read and will be resubmitted for action at the September 4, 2014 board meeting.

25. BUSINESS SERVICES UPDATE ERIC DILL, ASSOCIATE SUPERINTENDENT

Mr. Dill gave an update on the former athletic trainer position at Torrey Pines High School, and closing the books on the 2013-14 school year.

26. HUMAN RESOURCES UPDATE TORRIE NORTON, ASSOCIATE SUPERINTENDENT

Ms. Norton gave an update on the Human Resources department announcing that the certificated application is now available online, that classified and management applications will be available online soon, and a new employee orientation was held recently for thirty-seven new teachers.

27. EDUCATIONAL SERVICES UPDATE MIKE GROVE, ASSOCIATE SUPERINTENDENT

Dr. Grove gave an update on the district professional development day held recently which included Common Core training for all teachers and specific site training in preparation for the first day of school on August 26th.

28. PUBLIC COMMENTS – Comments were made by Nick Harris regarding his son’s leave of absence last year. Comments were made by Chris Austin, Carrie Pickwell, and Karla Milmoie regarding the former athletic trainer at Torrey Pines High School.

29. FUTURE AGENDA ITEMS – None presented.

30. ADJOURNMENT TO CLOSED SESSION – No closed session was necessary.

31. CLOSED SESSION – Nothing further to report.

32. ADJOURNMENT OF MEETING - Meeting adjourned at 7:41PM.

Beth Hergesheimer, Board Clerk

Date

Rick Schmitt, Superintendent

Date

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 25, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: Michael Grove, Ed.D.
Associate Superintendent of
Educational Services

SUBMITTED BY: Rick Schmitt, Superintendent

SUBJECT: **Approval / Ratification of Field Trip
Requests**

EXECUTIVE SUMMARY

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

RECOMMENDATION:

It is recommended that the Board approve / ratify the field trips, as shown on the attached supplement.

FUNDING SOURCE:

As listed on the attached supplement.

FIELD TRIP REQUESTS
SDUHSD BOARD MEETING
September 4, 2014

ITEM 11B

| Date | Sponsor, Last Name | First Name | School Team/Club | Total # Students | Total # Chaperones | Event Description / Name of Conference | City | State | Loss of Class Time | \$ Cost |
|------------------------|-----------------------|------------|--------------------------|---------------------|-----------------------|---|------------------------|-------|--------------------------|--|
| 10-10-14- 10-11-14 | Corman | Andrew | CCA Cross Country | 14 | 2 | Clovis Invitational | Fresno | CA | 1 Day | CCA Foundaton / Parent Donations |
| 10-01-14- 10-04-14 | Seidenverg | Jill | SDHSA AVID | 40 | 4 | AVID College Visits | Palo Alto / Hayward | CA | 2 days | SDHSA Foundation / Parent Donations |
| 04-17-15 - 04-19-15 | Bolig | Lily | SDHSA Speech & Debate | 10 | 3 | Tournament | Vista Murrieta | CA | 1 Day | SDHSA Foundation / Parent Donations |
| 11-08-14 - 11-10-14 | Bolig | Lily | SDHSA Speech & Debate | 20 | 3 | Tournament | Los Angeles | CA | None | SDHSA Foundation / Parent Donations |
| 10-17-14 - 10-19-14 | Bolig | Lily | SDHSA Speech & Debate | 50 | 3 | Tournament | Fullerton | CA | None | SDHSA Foundation / Parent Donations |
| 09-27-14 - 09-28-14 | Bolig | Lily | SDHSA Speech & Debate | 70 | 6 | Tournament | Long Beach | CA | None | SDHSA Foundation / Parent Donations |
| 02-13-15 - 02-16-15 | Bolig | Lily | SDHSA Speech & Debate | 35 | 5 | Tournament | Berkeley | CA | None | SDHSA Foundation / Parent Donations |
| 12-12-15 - 12-13-15 | Bolig | Lily | SDHSA Speech & Debate | 60 | 5 | Tournament | Cypress | CA | None | SDHSA Foundation / Parent Donations |
| 01-08-15 - 01-10-15 | Krause | Rachel | TPHS Speech & Debate | 25 | 4 | Tournament | Tempe | AZ | 2 Days | TPHS Foundation / Parent Donations |
| 10-31-14 - 11-02-14 | Krause | Rachel | TPHS Speech & Debate | 10 | 2 | Tournament | Las Vegas | NV | 1 Day | TPHS Foundation / Parent Donations |
| 04-17-15 - 04-19-15 | Krause | Rachel | TPHS Speech & Debate | 10 | 2 | Tournament | Murrieta | CA | 1 Day | TPHS Foundation / Parent Donations |
| 12-12-14 - 12-13-14 | Krause | Rachel | TPHS Speech & Debate | 40 | 6 | Tournament | Cypress | CA | 1 Day | TPHS Foundation / Parent Donations |
| 02-14-15 - 02-16-15 | Krause | Rachel | TPHS Speech & Debate | 35 | 5 | Tournament | Berkeley | CA | None | TPHS Foundation / Parent Donations |
| 10-17-14 - 10-19-14 | Krause | Rachel | TPHS Speech & Debate | 40 | 5 | Tournament | Fullerton | CA | 1 Day | TPHS Foundation / Parent Donations |
| 12-26-14 - 12-30-14 | Baum | Brian | CCA Boys Basketball | 14 | 2 | Tournament | Palm Springs | CA | None | CCA Foundaton / Parent Donations |
| 04-10-15 - 04-11-15 | Falcis-Stevens | Charlenne | TPHS Track & Field | 12 | 3 | Invitational Track Meet | Arcadia | CA | None | TPHS Foundation / Parent Donations |

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

FIELD TRIP REQUESTS
SDUHSD BOARD MEETING
September 4, 2014

ITEM 11B

| Date | Sponsor, Last Name | First Name | School Team/Club | Total # Students | Total # Chaperones | Event Description / Name of Conference | City | State | Loss of Class Time | \$ Cost |
|------------------------|-----------------------|------------|-----------------------|---------------------|-----------------------|---|--------|-------|--------------------------|---------------------------------------|
| 04-17-15 - 04-18-15 | Falcis-Stevens | Charlene | TPHS Track & Field | 12 | 3 | Mt. Sac Relays | Walnut | CA | 1 Day | TPHS Foundation / Parent Donations |
| 06-05-15 - 06-06-15 | Falcis-Stevens | Charlene | TPHS Track & Field | 6 | 3 | Track Meet | Clovis | CA | 2 days | TPHS Foundation / Parent Donations |

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

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 26, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: Torrie Norton
Associate Superintendent/Human Resources

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: APPROVAL OF CERTIFICATED and
CLASSIFIED PERSONNEL

EXECUTIVE SUMMARY

Please find the following Personnel actions attached for Board Approval:

Certificated

Employment
Change in Assignment
Leave of Absence
Resignation

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. **Lisa Bargabus**, 60% Temporary Teacher (mathematics) at Earl Warren Middle School for the 2014-15 school year, effective 8/19/14 through 6/12/15.
2. **Christine Corrao**, 100% Temporary Teacher (English) at Torrey Pines High School for the 2014-15 school year, effective 8/22/14 through 6/12/15.
3. **Jobere Denyes**, 60% Permanent Teacher (social science) at La Costa Canyon High School, and additional 20% Temporary assignment for the 2014-15 school year, effective 8/19/14 through 6/12/15.
4. **Kimberly Fisher**, 100% Temporary Teacher (mathematics) at Canyon Crest Academy for the 2014-15 school year, effective 8/19/14 through 6/12/15.
5. **Tracie Fossum**, Temporary Teacher (English) at San Dieguito High School Academy, 67% assignment Semester I, effective 8/19/14 through 1/23/15; 100% assignment Semester II, effective 1/26/15 through 6/12/15.
6. **Ashlee Foster**, 40% Temporary Teacher (mathematics) at La Costa Canyon High School for the 2014-15 school year, effective 8/26/14 through 6/12/15.
7. **Katelin Garcia**, 80% Temporary Teacher (English) at Diegueno Middle School for the 2014-15 school year, effective 8/22/14 through 6/12/15.
8. **Alexis Hillenbrand**, 20% Temporary Teacher (English) at Oak Crest Middle School for the 2014-15 school year, effective 8/26/14 through 6/12/15.
9. **Annelise Ihle**, 33% Temporary Teacher (Spanish) at San Dieguito High School Academy for the 2014-15 school year, effective 8/19/14 through 6/12/15.
10. **Ruth Magnuson**, 100% Temporary Teacher (English) at San Dieguito High School Academy for the 2014-15 school year, effective 8/19/14 through 6/12/15.
11. **Parnak Memar**, 80% Temporary Teacher (mathematics) at Diegueno Middle School for the 2014-15 school year, effective 8/26/14 through 6/12/15.
12. **Ryan Mikkonen**, Temporary Teacher (physical education), Semester I – 33% at Canyon Crest Academy and 20% at Diegueno Middle School, effective 8/28/14 through 1/23/15; Semester II – 20% at Diegueno only, effective 1/26/15 through 6/12/15.
13. **Paul Moss**, 20% Temporary Teacher (mathematics) at Oak Crest Middle School for the 2014-15 school year, effective 8/26/14 through 6/12/15.
14. **Christine Moulton**, Temporary Teacher (biological science), 67% at San Dieguito High School Academy and 33% Canyon Crest Academy for Semester I, effective 8/19/14 through 1/23/15; 33% assignment at Canyon Crest Academy only for Semester II, effective 1/26/15 through 6/12/15.
15. **Erik Pederson**, 100% Temporary Teacher (social science) at Torrey Pines High School for the 2014-15 school year, effective 9/04/14 through 6/12/15.

ITEM 12A

Change in Assignment

1. **Sean Floyd**, Temporary Teacher (Spanish) at Carmel Valley Middle School, change in assignment from 80% to 100% with the addition of one section of multi-media for the 2014-15 school year, effective 8/19/14 through 6/12/15.
2. **Lindsey Geissler**, Temporary Teacher (science) at La Costa Canyon High School, change in assignment from 60% to 100% for the 2014-15 school year, effective 8/19/14 through 6/12/15.
3. **Kathy Hamilton**, Temporary Teacher (mathematics) at La Costa Canyon High School, change in assignment from 80% to 100% for the 2014-15 school year, effective 8/19/14 through 6/12/15.
4. **Stacy Hardcastle**, Temporary Teacher (English) at La Costa Canyon High School, change in assignment from 40% to 60% for the 2014-15 school year, effective 8/19/14 through 6/12/15.
5. **Kendrick Kuo**, Temporary Teacher (mathematics) at Carmel Valley Middle School, change in assignment from 60% to 80% for the 2014-15 school year, effective 8/19/14 to 6/12/15.
6. **JaeWon Lee**, Temporary Teacher (mathematics) at San Dieguito High School Academy, change in assignment from 67% to 100% for the 2014-15 school year, effective 8/19/14 through 6/12/15.
7. **Taylor Lowe**, Temporary Teacher (mathematics) at San Dieguito High School Academy, change in assignment from 80% to 100% for the 2014-15 school year, effective 8/19/14 through 6/12/15.
8. **Renee Maude**, Temporary Teacher (English) at Canyon Crest Academy, change in assignment from 67% Semester I and 100% Semester II to 100% assignment all year, effective 8/19/14 through 6/12/15.
9. **Trent Suzuki**, Temporary Teacher (physical education) at Carmel Valley Middle School, change in assignment from 40% to 80% for the 2014-15 school year, effective 8/19/14 through 6/12/15.
10. **Dianna Woods**, Temporary Teacher (English) at Earl Warren Middle School, change in assignment from 80% to 100% for the 2014-15 school year, effective 8/19/14 through 6/12/15.

Leave of Absence

1. **Jenny Oehler**, Permanent Teacher (social science) at Earl Warren Middle School, requests a revision to her previously-approved Leave of Absence from a 60% Unpaid Leave (40% assignment) to a 40% Unpaid Leave (60% assignment) for the 2014-15 school year, effective 8/19/14 through 6/12/15.

Resignation

1. **Molly Ravenscroft**, Teacher (social science) at Torrey Pines High School, resignation from employment, effective 8/29/14.

ITEM 12A

PERSONNEL LIST

CLASSIFIED PERSONNEL**Employment**

1. **Correa, Aurelia**, Custodian, SR32, 100.00% FTE, San Dieguito High School Academy, effective 08/26/14
2. **Goodspeed, Diane**, Nutrition Services Assistant III, SR29, 48.75% FTE, Canyon Crest Academy, effective 08/25/14
3. **Politoske, Kelli**, Nutrition Services Assistant I, SR25, 37.50% FTE, Carmel Valley Middle School, effective 08/25/14
4. **Thompson, Marisa**, Administrative Secretary, SR40, 48.75% FTE, District Office-Special Education, effective 08/18/14

Change in Assignment

1. **Carl, Lori**, from Instructional Assistant-SpEd(NS), SR34, 48.75% FTE, Oak Crest Middle School to 75.00% FTE, effective 08/25/14
2. **Chapmanburke, Elizabeth**, from Instructional Assistant-SpEd(NS), SR34, 48.75% FTE, La Costa Canyon High School to 75.00% FTE, effective 08/25/14
3. **Doyle, Therese**, from Receptionist, SR32, 100.00% FTE, La Costa Canyon High School to Construction and Facilities Projects Coordinator, SR44, 100.00% FTE, Facilities-Construction Department, effective 09/01/14
4. **Gurrola, Francisco**, from Instructional Assistant-SpEd(NS), SR34, 48.75% FTE, Diegueno Middle School to 75.00% FTE, effective 08/25/14
5. **Herring, Victoria**, from Instructional Assistant-SpEd(SH), SR36, 75.00% FTE, Earl Warren Middle School-ATP, to Instructional Assistant-SpEd(NS), SR34, 48.75% FTE, La Costa High School, effective 08/25/14
6. **Leftwick, Lorraine**, from Instructional Assistant-SpEd(NS), SR34, 48.75% FTE, Torrey Pines High School to 75.00% FTE, effective 08/25/14
7. **Luce, Sonja**, from Instructional Assistant-SpEd(NS), SR34, 48.75% FTE, Earl Warren Middle School to 59.38% FTE, Torrey Pines High School, effective 08/25/14
8. **Raymond, Jacqueline**, from Instructional Assistant-SpEd(NS), SR34, 48.75% FTE, Carmel Valley Middle School to 75.00% FTE, effective 08/25/14
9. **Wengronowitz, Cheri**, from Instructional Assistant-SpEd(NS), SR34, 37.50% FTE, La Costa Canyon High School to 75.00% FTE, effective 08/25/14

Resignation

1. **Muckle, Iliana**, Instructional Assistant-SpEd(NS), SR34, 37.50% FTE, Torrey Pines High School, effective 08/18/14
2. **Pronko, Nancy**, Instructional Assistant-SpEd(NS), SR34, 48.75% FTE, Earl Warren Middle School, effective 08/18/14
3. **Tadeo, Enrique**, Instructional Assistant-SpEd(NS), SR34, 48.75% FTE, La Costa Canyon High School, effective 08/18/14

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 27, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: Jason Vilorio, Executive Director of Educational Services
Michael Grove, Associate Superintendent of Educational Services

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: APPROVAL / RATIFICATION OF
PROFESSIONAL SERVICES CONTRACTS/
EDUCATIONAL SERVICES

EXECUTIVE SUMMARY

The attached Professional Services Report/Educational Services summarizes four contracts.

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 13A

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

EDUCATIONAL SERVICES - PROFESSIONAL SERVICES REPORTBoard Meeting Date: 09-04-14

| <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> |
|---|---|--|----------------------------------|--|
| 08/01/14 and continuing until terminated in writing | LMD, Inc. dba LeadingMD.com | Provide web site design and hosting for the San Dieguito Union High School District Adult Education web site | Adult Education Fund 11-00 | One-time fee of \$1,200.00 and \$20.00 per month |
| 09/01/14 – 06/30/15 | Susco Media, Inc. dba ZCode Magazines & ZCode Media | Provide advertising for the San Dieguito Union High School District Adult Education program | Adult Education Fund 11-00 | \$1,500.00 |
| 07/01/14 – 06/30/15 | Encinitas Community Center | Lease of facilities for San Dieguito Adult Education classes | Adult Education Fund 11-00 | \$1,500.00 |
| 07/01/14 – 06/30/15 | Carmel Valley Recreation Center | Lease of facilities for San Dieguito Adult Education classes | Adult Education Fund 11-00 | \$5,500.00 |

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 25, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: Jason Vilorio, Executive Director, Ed. Svcs.
Michael Grove, Ed.D., Assoc. Supt., Ed. Svcs.

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: APPROVAL OF MODIFIED PASSING
CAHSEE SCORES FOR CLASS OF 2013/14

EXECUTIVE SUMMARY

All students must pass the CAHSEE as a condition of receiving a high school diploma. If specified in the student's Individualized Educational Plan (IEP), students with disabilities may use modifications on one or both parts of the CAHSEE. If the student uses the modification and receives a passing score, the score is not valid.

However, at the request of a parent/guardian, a school principal may submit a request for a waiver to the District Board of Trustees for students with disabilities who took the CAHSEE with modifications **and** received the equivalent of a passing score on one or both parts of the CAHSEE.

During the May administration of CAHSEE we had six students in the Class of 2014 who took the CAHSEE with an allowable modification and received a **passing 'MODIFIED' score**.

RECOMMENDATION:

It is recommended that the Board validate the equivalent of a passing score for eligible students who used allowable modifications outlined in their IEP and ratify, that for these eligible students, the CAHSEE requirement has been satisfied.

ITEM 13C

Students in the Classes of 2014 who took the CAHSEE with allowable modifications and received the equivalent of a passing score:

Student ID #s:

8966018123194
8893069861647
8964015447200

8891963831814
8964022123670
8895182834162

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 22, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: Chuck Adams, Director of Special Education
Michael Grove, Associate Superintendent,
Educational Services

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: APPROVAL / RATIFICATION OF AGREEMENTS

EXECUTIVE SUMMARY

The attached Special Education Agreements report summarizes two contracts.

RECOMMENDATION:

The administration recommends that the Board approve and/or ratify the contracts as shown on the attached Special Education Agreements report.

FUNDING SOURCE:

As noted on the attached report.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT BOARD MEETING

ITEM 14A

SPECIAL EDUCATION AGREEMENTSBoard Meeting Date: 09/04/14

| <u>Contract Effective Dates</u> | <u>Contract/Vendor</u> | <u>Description of Services</u> | <u>Department Budget</u> | <u>Current # of Students</u> | <u>Fee Not to Exceed</u> |
|---------------------------------|---|--|---------------------------------|------------------------------|--------------------------------------|
| 07/01/14 – 06/30/15 | Rienzi Haytasingh, Psy.D. & Associates (ICA) | To provide neuropsychological, psychoeducational, and behavior assessments and services. | General Fund / Restricted 06-00 | Varies | \$200.00 per hour |
| 07/01/14 – 06/30/15 | New Haven Youth and Family Services, Inc. (NPA) | To provide wraparound services for students transitioning to a less restrictive placement. | General Fund / Restricted 06-00 | 2 | At the rates shown on the attachment |

**New Haven Youth and Family Services
2014-2015 Rates
Educationally Related Mental Health Services
San Dieguito Union High School District**

ITEM 14A

| Services | Fee | Time Period | Notes |
|---|------------------------|-------------|---|
| <u>Non-Public Education</u> | | | |
| Special Education-Day Student | \$137.55 | Day | |
| Special Education-Residential Student | \$122.00 | Day | |
| One-to-One Behavioral Aide | \$30.00 | Hour | SCI Assistance |
| Psychological Assessment | \$140.00 | Hour | |
| Occupational Therapy | \$100.00 | Hour | |
| Speech & Language Services | \$100.00 | Hour | |
| Transportation – School | IRS Reimbursement Rate | Per mile | M-F from Home to School |
| Transportation – Therapeutic Home Pass | IRS Reimbursement Rate | Per mile | School to designated Drop off point |
| <u>Life Skills and Employability Program</u> | | | |
| Vocational Services (Group) | \$65.00 | 2 Hours | |
| <u>Community Based Services</u> | | | |
| Intensive Community Based Case-Management Services (At least 3 hrs/week of services) | \$2,200.00 | Month | All inclusive rate (Case Management, Therapy, Behavioral Specialist, Crisis Management) |
| Individual Counseling | \$100.00 | Hour | Community Based |
| Individual Counseling | \$80.00 | Hour | NH Outpatient Office(s) |
| Family Counseling | \$100.00 | Hour | Community Based |
| Family Counseling | \$80.00 | Hour | NH Outpatient Office(s) |
| Group Counseling Per Client | \$65.00 | Hour | Community Based |
| Behavior Intervention Specialist (Includes Assessment; Intervention Plan) | \$75.00 | Hour | |
| Therapeutic Behavioral Services/Coaching (TBS) | \$141.00 | Hour | |
| Case Management | \$50.00 | Hour | |
| <u>Residential Program</u> | | | |
| Residential Services | \$8,714.00 | Month | Rate is inclusive of psychiatric and mental health services. Rate does not include cost of Medication. Rate includes Individual, Group, & family therapy as specified in student's IEP. |

Note: Community Based ERMHS services are based on a round trip of 50 miles from office. Additional transportation fees will apply for services provided beyond 50 miles at current IRS rate and at \$30.00 per hour.

Bundling of services is negotiable

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 26, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: Eric R. Dill
Associate Superintendent, Business

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: APPROVAL OF BUSINESS REPORTS

EXECUTIVE SUMMARY

Please find the following business reports submitted for your approval:

1. Purchase Orders
2. Membership Listing

RECOMMENDATION:

It is recommended that the Board approve the following business reports: 1) Purchase Orders, and 2) Membership Listings.

FUNDING SOURCE:

Not applicable

PO/BOARD/REPORT

ITEM 15F 1

SAN DIEGUITO UNION HIGH
FROM 08/12/14 THRU 08/25/14

| PO NBR | DATE | FUND | VENDOR | LOC | DESCRIPTION | AMOUNT |
|--------|----------|-------|----------------------|-----|----------------------|-------------|
| 250567 | 08/12/14 | 03 | STAPLES ADVANTAGE | 010 | MATERIALS AND SUPPLI | \$500.00 |
| 250568 | 08/12/14 | 06 | AMAZON.COM | 024 | TEXTBOOKS | \$48.62 |
| 250569 | 08/12/14 | 06 | NASCO MODESTO | 024 | MATERIALS AND SUPPLI | \$622.62 |
| 250570 | 08/12/14 | 06 | OFFICE DEPOT | 024 | MATERIALS AND SUPPLI | \$108.00 |
| 250571 | 08/12/14 | 11 | XEROX CORPORATION | 009 | RENTS & LEASES | \$3,617.31 |
| 250572 | 08/12/14 | 06 | CENGAGE LEARNING | 024 | TEXTBOOKS | \$8,702.50 |
| 250573 | 08/12/14 | 11 | PERFECTION LEARNING | 009 | BOOKS OTHER THAN TEX | \$672.60 |
| 250574 | 08/12/14 | 67-30 | DALRYMPLE, VANESSA | 037 | OTHER SERV.& OPER.EX | \$318.60 |
| 250575 | 08/12/14 | 03 | FLINN SCIENTIFIC INC | 010 | MATERIALS AND SUPPLI | \$1,280.00 |
| 250576 | 08/12/14 | 03 | STAPLES ADVANTAGE | 010 | MATERIALS AND SUPPLI | \$1,500.00 |
| 250577 | 08/12/14 | 03 | MATHESON TRI-GAS INC | 010 | MATERIALS AND SUPPLI | \$500.00 |
| 250578 | 08/12/14 | 03 | STAPLES ADVANTAGE | 010 | MATERIALS AND SUPPLI | \$500.00 |
| 250579 | 08/12/14 | 03 | ADVANCED EXERCISE EQ | 014 | NON CAPITALIZED EQUI | \$6,248.40 |
| 250580 | 08/12/14 | 03 | STAPLES ADVANTAGE | 010 | MATERIALS AND SUPPLI | \$500.00 |
| 250581 | 08/12/14 | 03 | AMERICAN CHEMICAL & | 010 | MATERIALS AND SUPPLI | \$777.60 |
| 250582 | 08/12/14 | 06 | OFFICE DEPOT | 024 | MATERIALS AND SUPPLI | \$81.00 |
| 250583 | 08/12/14 | 06 | OFFICE DEPOT | 024 | MATERIALS AND SUPPLI | \$162.00 |
| 250584 | 08/12/14 | 03 | HENRY SCHEIN | 030 | MEDICAL SUPPLIES | \$133.27 |
| 250585 | 08/12/14 | 06 | FOLLETT SCHOOL SOLUT | 024 | TEXTBOOKS | \$5,256.04 |
| 250586 | 08/12/14 | 03 | WESTERN ASSOCIATION | 024 | DUES AND MEMBERSHIPS | \$4,920.00 |
| 250587 | 08/12/14 | 03 | C D W G.COM | 024 | NON-CAPITALIZED TECH | \$6,481.99 |
| 250588 | 08/12/14 | 03 | MISSION FEDERAL CRED | 023 | ADVERTISING | \$150.00 |
| 250589 | 08/12/14 | 06 | AMAZON.COM | 030 | MATERIALS AND SUPPLI | \$136.33 |
| 250590 | 08/12/14 | 06 | SILVER QUILL LLC | 030 | BOOKS OTHER THAN TEX | \$259.60 |
| 250591 | 08/12/14 | 03 | RHINO ART COMPANY IN | 010 | MATERIALS AND SUPPLI | \$2,000.00 |
| 250592 | 08/12/14 | 03 | STAPLES ADVANTAGE | 013 | MATERIALS AND SUPPLI | \$1,000.00 |
| 250593 | 08/12/14 | 03 | K L M BIOSCIENTIFIC | 013 | MATERIALS AND SUPPLI | \$200.00 |
| 250594 | 08/12/14 | 03 | PETCO | 013 | MATERIALS AND SUPPLI | \$200.00 |
| 250595 | 08/12/14 | 06 | PRENTICE HALL/REGENT | 024 | TEXTBOOKS | \$4,182.51 |
| 250596 | 08/12/14 | 13 | MISSION FEDERAL CRED | 031 | MATERIALS AND SUPPLI | \$5,000.00 |
| 250597 | 08/12/14 | 03 | FREE FORM CLAY & SUP | 010 | MATERIALS AND SUPPLI | \$2,000.00 |
| 250598 | 08/12/14 | 06 | FOLLETT SCHOOL SOLUT | 024 | TEXTBOOKS | \$3,888.00 |
| 250599 | 08/12/14 | 06 | L R P | 024 | MATERIALS AND SUPPLI | \$345.83 |
| 250600 | 08/12/14 | 06 | STAPLES ADVANTAGE | 005 | MATERIALS AND SUPPLI | \$850.00 |
| 250601 | 08/13/14 | 03 | MULTI HEALTH SYSTEMS | 030 | MATERIALS AND SUPPLI | \$8,484.00 |
| 250602 | 08/13/14 | 03 | MEDCO SUPPLY CO INC | 030 | MEDICAL SUPPLIES | \$505.57 |
| 250603 | 08/13/14 | 25-19 | FREDRICKS ELECTRIC I | 025 | IMPROVEMENT | \$29,650.00 |
| 250604 | 08/13/14 | 06 | STAPLES ADVANTAGE | 024 | MATERIALS AND SUPPLI | \$12,778.72 |
| 250605 | 08/13/14 | 03 | GUARDIAN ELEVATOR | 025 | OTHER SERV.& OPER.EX | \$32,300.00 |
| 250606 | 08/13/14 | 03 | CRIGER, SHARON A., P | 030 | PROF/CONSULT./OPER E | \$11,000.00 |
| 250607 | 08/13/14 | 03 | AMANDA J GRETSCH, IN | 030 | PROF/CONSULT./OPER E | \$21,500.00 |
| 250608 | 08/13/14 | 03 | BLACKBOARD CONNECT I | 035 | CURRENT LIABILITIES | \$18,652.50 |
| 250609 | 08/13/14 | 03 | DIGITAL SCHOOLS OF C | 022 | CONSULTANTS-COMPUTER | \$44,000.00 |
| 250610 | 08/13/14 | 06 | DANIEL & DAVIS OPTOM | 030 | MEDIATION SETTLEMENT | \$2,500.00 |
| 250611 | 08/13/14 | 03 | MCNAMARA PUMP & ELEC | 025 | OTHER SERV.& OPER.EX | \$972.00 |
| 250612 | 08/13/14 | 03 | URBAN TREE CARE, INC | 025 | OTHER SERV.& OPER.EX | \$13,567.00 |
| 250613 | 08/13/14 | 03 | MOBIL CONSTRUCTION S | 025 | OTHER SERV.& OPER.EX | \$287.00 |
| 250614 | 08/13/14 | 13 | U T SAN DIEGO NCT (N | 031 | ADVERTISING | \$170.00 |
| 250615 | 08/14/14 | 03 | PROED CO | 030 | MATERIALS AND SUPPLI | \$13,856.83 |
| 250616 | 08/14/14 | 06 | LIBRARY REPRODUCTION | 030 | BOOKS OTHER THAN TEX | \$888.18 |
| 250617 | 08/14/14 | 06 | CENGAGE LEARNING | 030 | BOOKS OTHER THAN TEX | \$54.40 |
| 250618 | 08/14/14 | 03 | AMAZON.COM | 005 | MATERIALS AND SUPPLI | \$96.43 |
| 250619 | 08/14/14 | 03 | XEROX CORPORATION | 006 | RENTS & LEASES | \$2,246.49 |
| 250620 | 08/14/14 | 03 | XEROX CORPORATION | 006 | COPIER OVERAGE CHGS | \$6,262.40 |
| 250621 | 08/14/14 | 06 | TREE HOUSE INC | 030 | MATERIALS AND SUPPLI | \$50.65 |

PO/BOARD/REPORT

SAN DIEGUITO UNION HIGH
FROM 08/12/14 THRU 08/25/14

| PO NBR | DATE | FUND | VENDOR | LOC | DESCRIPTION | AMOUNT |
|--------|----------|-------|----------------------|-----|-----------------------|-------------|
| 250622 | 08/14/14 | 06 | TREE HOUSE INC | 030 | MATERIALS AND SUPPLI | \$111.74 |
| 250623 | 08/14/14 | 06 | STAPLES ADVANTAGE | 024 | MATERIALS AND SUPPLI | \$1,546.54 |
| 250624 | 08/14/14 | 03 | TREE HOUSE INC | 030 | MATERIALS AND SUPPLI | \$2,074.05 |
| 250625 | 08/14/14 | 03 | ONE STOP TONER AND I | 030 | MATERIALS AND SUPPLI | \$1,309.99 |
| 250626 | 08/14/14 | 03 | TEAM SPORTS OF NORTH | 010 | MATERIALS AND SUPPLI | \$3,186.00 |
| 250627 | 08/14/14 | 06 | AMAZON.COM | 030 | MATERIALS AND SUPPLI | \$81.42 |
| 250628 | 08/14/14 | 13 | S N A / SCHOOL NUTRI | 031 | DUES AND MEMBERSHIPS | \$111.75 |
| 250629 | 08/14/14 | 06 | PRENTICE HALL/REGENT | 024 | TEXTBOOKS | \$13,941.70 |
| 250630 | 08/14/14 | 03 | OFFICE DEPOT | 008 | MATERIALS AND SUPPLI | \$34.35 |
| 250631 | 08/14/14 | 06 | AMAZON.COM | 030 | MATERIALS AND SUPPLI | \$73.50 |
| 250632 | 08/14/14 | 03 | HERFF JONES | 010 | PRINTING | \$3,000.00 |
| 250633 | 08/14/14 | 06 | OFFICE DEPOT | 024 | PRINTING | \$9,772.19 |
| 250634 | 08/15/14 | 06 | AMAZON.COM | 030 | MATERIALS AND SUPPLI | \$9.23 |
| 250635 | 08/15/14 | 06 | APPLE COMPUTER INC | 030 | NON-CAPITALIZED TECH | \$3,037.44 |
| 250636 | 08/15/14 | 03 | VIRCO MANUFACTURING | 024 | NON CAPITALIZED EQUI | \$489.24 |
| 250637 | 08/15/14 | 06 | MULTI HEALTH SYSTEMS | 030 | MATERIALS AND SUPPLI | \$312.48 |
| 250638 | 08/15/14 | 03 | WESELOH CHEVROLET CO | 028 | MATERIALS-VEHICLE PA | \$4,500.00 |
| 250639 | 08/15/14 | 03 | WETMORE'S | 028 | MATERIALS-VEHICLE PA | \$16,000.00 |
| 250640 | 08/15/14 | 03 | TOXGUARD FLUID TECHN | 028 | MATERIALS-VEHICLE PA | \$1,200.00 |
| 250641 | 08/15/14 | 25-19 | VIRCO MANUFACTURING | 001 | MATERIALS AND SUPPLI | \$9,037.55 |
| 250642 | 08/15/14 | 25-19 | VIRCO MANUFACTURING | 001 | MATERIALS AND SUPPLI | \$4,066.63 |
| 250643 | 08/15/14 | 03 | VIRCO MANUFACTURING | 001 | MATERIALS AND SUPPLI | \$7,202.30 |
| 250644 | 08/15/14 | 03 | VIRCO MANUFACTURING | 001 | MATERIALS AND SUPPLI | \$6,123.60 |
| 250645 | 08/15/14 | 03 | BANG, DAVE ASSOCIATE | 001 | NON CAPITALIZED EQUI | \$4,612.68 |
| 250646 | 08/15/14 | 03 | CLARENCE OCHS INC | 028 | MATERIALS-VEHICLE PA | \$8,500.00 |
| 250647 | 08/15/14 | 03 | K-LOG INC | 001 | MATERIALS AND SUPPLI | \$558.70 |
| 250648 | 08/15/14 | 03 | WAYNE GOSSETT FORD I | 028 | MATERIALS-VEHICLE PA | \$4,000.00 |
| 250649 | 08/15/14 | 25-19 | VIRCO MANUFACTURING | 001 | MATERIALS AND SUPPLI | \$2,056.38 |
| 250650 | 08/15/14 | 03 | CONCEPTS SCHOOL AND | 001 | MATERIALS AND SUPPLI | \$390.70 |
| 250651 | 08/15/14 | 03 | OFFICE DEPOT | 001 | MATERIALS AND SUPPLI | \$1,219.36 |
| 250652 | 08/15/14 | 03 | VIRCO MANUFACTURING | 001 | MATERIALS AND SUPPLI | \$4,155.30 |
| 250653 | 08/18/14 | 03 | COSTCO CARLSBAD | 030 | REFRESHMENTS | \$500.00 |
| 250654 | 08/18/14 | 03 | MISSION FEDERAL CRED | 030 | REFRESHMENTS | \$139.43 |
| 250655 | 08/18/14 | 06 | CAREER KIDS, LLC | 030 | MATERIALS AND SUPPLI | \$424.71 |
| 250656 | 08/18/14 | 03 | JOSTENS, INC. | 014 | MATERIALS AND SUPPLI | \$2,500.00 |
| 250657 | 08/18/14 | 06 | STAPLES ADVANTAGE | 008 | MATERIALS AND SUPPLI | \$292.95 |
| 250658 | 08/18/14 | 06 | LINGUISYSTEMS INC | 030 | MATERIALS AND SUPPLI | \$103.72 |
| 250659 | 08/18/14 | 03 | TURFSTAR INC | 028 | MATERIALS-VEHICLE PA | \$3,000.00 |
| 250660 | 08/18/14 | 03 | BUSWEST | 028 | MATERIALS-VEHICLE PA | \$1,250.00 |
| 250661 | 08/18/14 | 03 | LAWSON PRODUCTS INC | 028 | MATERIALS-VEHICLE PA | \$3,000.00 |
| 250662 | 08/18/14 | 03 | CREATIVE BUS SALES/E | 028 | MATERIALS-VEHICLE PA | \$11,250.00 |
| 250663 | 08/18/14 | 03 | PARKHOUSE TIRE INC | 028 | TIRES | \$42,100.00 |
| 250664 | 08/18/14 | 03 | A Z BUS SALES INC | 028 | MATERIALS-VEHICLE PA | \$25,300.00 |
| 250665 | 08/18/14 | 03 | STAPLES ADVANTAGE | 008 | MATERIALS AND SUPPLI | \$100.50 |
| 250666 | 08/18/14 | 06 | HORN, ERIKA | 030 | OTHER SERV. & OPER.EX | \$1,250.00 |
| 250667 | 08/18/14 | 03 | AMAZON.COM | 008 | MATERIALS AND SUPPLI | \$44.78 |
| 250668 | 08/18/14 | 03 | STAPLES ADVANTAGE | 008 | MATERIALS AND SUPPLI | \$496.80 |
| 250669 | 08/18/14 | 06 | APPERSON EDUCATION P | 024 | MATERIALS AND SUPPLI | \$239.46 |
| 250670 | 08/18/14 | 06 | PROED CO | 030 | MATERIALS AND SUPPLI | \$4,125.82 |
| 250671 | 08/18/14 | 03 | L B CONCRETE | 025 | REPAIRS BY VENDORS | \$4,913.00 |
| 250672 | 08/18/14 | 06 | APPERSON EDUCATION P | 024 | MATERIALS AND SUPPLI | \$397.35 |
| 250673 | 08/18/14 | 06 | PEARSON & AGS ASSESS | 030 | MATERIALS AND SUPPLI | \$5,665.36 |
| 250674 | 08/18/14 | 03 | STAPLES ADVANTAGE | 008 | MATERIALS AND SUPPLI | \$377.30 |
| 250675 | 08/18/14 | 03 | GRAINGER, WW INC | 025 | NON CAPITALIZED EQUI | \$952.07 |
| 250676 | 08/18/14 | 03 | AMAZON.COM | 008 | MATERIALS AND SUPPLI | \$24.00 |

PO/BOARD/REPORT

ITEM 15F 3

SAN DIEGUITO UNION HIGH
FROM 08/12/14 THRU 08/25/14

| PO NBR | DATE | FUND | VENDOR | LOC | DESCRIPTION | AMOUNT |
|--------|----------|-------|----------------------|-----|----------------------|--------------|
| 250677 | 08/18/14 | 03 | SMART AND FINAL CORP | 013 | MATERIALS AND SUPPLI | \$600.00 |
| 250678 | 08/18/14 | 06 | SANTANA, GABRIELA | 030 | MEDIATION SETTLEMENT | \$2,870.00 |
| 250679 | 08/18/14 | 03 | RALPHS GROCERY COMPA | 013 | MATERIALS AND SUPPLI | \$600.00 |
| 250680 | 08/18/14 | 03 | TREE HOUSE INC | 004 | MATERIALS AND SUPPLI | \$55.87 |
| 250681 | 08/18/14 | 03 | FRONTIER FENCE COMPA | 025 | REPAIRS BY VENDORS | \$1,008.00 |
| 250682 | 08/18/14 | 13 | TREE HOUSE INC | 031 | OFFICE SUPPLIES | \$848.64 |
| 250683 | 08/18/14 | 06 | PHONAK | 030 | NON CAPITALIZED EQUI | \$2,475.39 |
| 250684 | 08/18/14 | 03 | C I F CA INTERSCHOLA | 040 | DUES-CIF | \$6,000.00 |
| 250685 | 08/18/14 | 03 | TREE HOUSE INC | 008 | MATERIALS AND SUPPLI | \$237.85 |
| 250686 | 08/18/14 | 25-19 | QUALITY FLOORS BY GE | 025 | IMPROVEMENT | \$4,175.00 |
| 250687 | 08/18/14 | 25-19 | DOOR SERVICE & REPAI | 025 | IMPROVEMENT | \$5,232.00 |
| 250688 | 08/18/14 | 03 | ANCHOR CONST SPECIAL | 025 | REPAIRS BY VENDORS | \$3,545.00 |
| 250689 | 08/19/14 | 03 | WARD'S NATURAL SCIEN | 005 | MATERIALS AND SUPPLI | \$192.14 |
| 250690 | 08/19/14 | 03 | WARD'S NATURAL SCIEN | 005 | MATERIALS AND SUPPLI | \$520.43 |
| 250691 | 08/19/14 | 06 | APPLE COMPUTER INC | 030 | NON-CAPITALIZED TECH | \$542.99 |
| 250692 | 08/19/14 | 06 | APPLE COMPUTER INC | 030 | NON-CAPITALIZED TECH | \$542.99 |
| 250693 | 08/19/14 | 03 | CAROLINA BIOLOGICAL | 005 | MATERIALS AND SUPPLI | \$132.34 |
| 250694 | 08/19/14 | 06 | MISSION FEDERAL CRED | 030 | NON-CAPITALIZED TECH | \$53.98 |
| 250695 | 08/19/14 | 03 | CULVER NEWLIN INC | 003 | MATERIALS AND SUPPLI | \$389.58 |
| 250696 | 08/19/14 | 03 | CAROLINA BIOLOGICAL | 005 | MATERIALS AND SUPPLI | \$348.38 |
| 250697 | 08/19/14 | 06 | AMAZON.COM | 030 | MATERIALS AND SUPPLI | \$64.75 |
| 250698 | 08/19/14 | 06 | APPLE COMPUTER INC | 030 | NON-CAPITALIZED TECH | \$433.92 |
| 250699 | 08/19/14 | 25-19 | AMAZON.COM | 035 | MATERIALS AND SUPPLI | \$950.18 |
| 250700 | 08/20/14 | 11 | MISSION FEDERAL CRED | 009 | PROF/CONSULT./OPER E | \$384.00 |
| 250701 | 08/20/14 | 03 | OFFICE DEPOT | 028 | PRINTING | \$30.74 |
| 250702 | 08/20/14 | 03 | WARD'S MEDIA TECH | 035 | NON-CAPITALIZED TECH | \$6,938.20 |
| 250703 | 08/20/14 | 03 | INTERSTATE BATTERY | 028 | MATERIALS-VEHICLE PA | \$6,650.00 |
| 250704 | 08/20/14 | 03 | SAN DIEGO FITNESS SE | 014 | REPAIRS BY VENDORS | \$4,034.30 |
| 250705 | 08/20/14 | 03 | SMART AND FINAL CORP | 005 | MATERIALS AND SUPPLI | \$1,000.00 |
| 250706 | 08/20/14 | 03 | TRANS TRAKS | 028 | COMPUTER LICENSING | \$4,800.00 |
| 250707 | 08/20/14 | 03 | AMAZON.COM | 003 | MATERIALS AND SUPPLI | \$139.60 |
| 250708 | 08/20/14 | 03 | TREE HOUSE INC | 010 | MATERIALS AND SUPPLI | \$117.29 |
| 250709 | 08/20/14 | 03 | WESTAIR GASES & EQUI | 028 | RENTS & LEASES | \$1,535.00 |
| 250710 | 08/20/14 | 03 | AMAZON.COM | 035 | MATERIALS AND SUPPLI | \$215.04 |
| 250711 | 08/21/14 | 03 | ILLUMINATE EDUCATION | 024 | COMPUTER LICENSING | \$68,271.50 |
| 250712 | 08/21/14 | 03 | AUTO GLASS BY ROBERT | 028 | REPAIRS-VEHICLES | \$250.00 |
| 250713 | 08/21/14 | 03 | SIMPLEX -GRINNELL L | 025 | REPAIRS BY VENDORS | \$508.92 |
| 250714 | 08/21/14 | 03 | URBAN TREE CARE, INC | 025 | OTHER SERV.& OPER.EX | \$6,564.00 |
| 250715 | 08/21/14 | 03 | SCHOOL HEALTH CORPOR | 030 | REPAIRS BY VENDORS | \$13.43 |
| 250716 | 08/21/14 | 06 | AREY JONES EDUCATION | 040 | NON-CAPITALIZED TECH | \$1,994.43 |
| 250717 | 08/21/14 | 03 | OFFICE DEPOT | 001 | PRINTING | \$30.74 |
| 250718 | 08/21/14 | 03 | A B C SCHOOL EQUIPME | 014 | MATERIALS AND SUPPLI | \$281.40 |
| 250719 | 08/22/14 | 21-39 | UNITED SITE SERVICES | 036 | IMPROVEMENT | \$202.51 |
| 250720 | 08/22/14 | 21-39 | CONSULTING & INSPECT | 036 | NEW CONSTRUCTION | \$85,190.00 |
| 250721 | 08/22/14 | 03 | C A S H | 036 | DUES AND MEMBERSHIPS | \$614.00 |
| 250722 | 08/22/14 | 21-39 | CONSULTING & INSPECT | 036 | IMPROVEMENT | \$46,032.00 |
| 250723 | 08/22/14 | 21-39 | SIMPLEX -GRINNELL L | 036 | NEW CONSTRUCTION | \$417.00 |
| 250724 | 08/22/14 | 21-39 | ROESLING NAKAMURA | 036 | IMPROVEMENT | \$426,716.00 |
| 250725 | 08/22/14 | 21-39 | BREVIG PLUMBING | 036 | NEW CONSTRUCTION | \$12,743.00 |
| 250726 | 08/22/14 | 21-39 | QUALITY FLOORS BY GE | 036 | IMPROVEMENT | \$8,100.00 |
| 250727 | 08/22/14 | 06 | SMART AND FINAL CORP | 009 | MATERIALS AND SUPPLI | \$1,200.00 |
| 250728 | 08/22/14 | 21-39 | CONSULTING & INSPECT | 036 | LAND IMPROVEMENTS | \$132,233.66 |
| 250729 | 08/22/14 | 06 | VON'S GROCERY COMPAN | 009 | MATERIALS AND SUPPLI | \$600.00 |
| 250730 | 08/22/14 | 21-39 | DIVISION OF STATE AR | 036 | NEW CONSTRUCTION | \$97,450.00 |
| 250731 | 08/22/14 | 06 | GRANT-LINK | 009 | COMPUTER LICENSING | \$1,000.00 |

PO/BOARD/REPORT

ITEM 15F 4

SAN DIEGUITO UNION HIGH
FROM 08/12/14 THRU 08/25/14

| PO NBR | DATE | FUND | VENDOR | LOC | DESCRIPTION | AMOUNT |
|--------------|----------|-------|----------------------|-----|----------------------|----------------|
| 250732 | 08/22/14 | 03 | NEXTEL COMMUNICATION | 028 | COMMUNICATIONS-TELEP | \$24,000.00 |
| 250733 | 08/22/14 | 06 | FOLLETT SCHOOL SOLUT | 024 | TEXTBOOKS | \$2,293.92 |
| 250734 | 08/22/14 | 06 | CENGAGE LEARNING | 024 | TEXTBOOKS | \$9,578.65 |
| 250735 | 08/22/14 | 06 | FOLLETT SCHOOL SOLUT | 024 | TEXTBOOKS | \$5,634.90 |
| 250736 | 08/22/14 | 06 | CENGAGE LEARNING | 024 | E-BOOKS OTHER THAN T | \$3,914.60 |
| 250737 | 08/22/14 | 06 | CENGAGE LEARNING | 024 | TEXTBOOKS | \$3,186.00 |
| 250738 | 08/22/14 | 06 | WAYSIDE PUBLISHING | 024 | TEXTBOOKS | \$2,114.64 |
| 250739 | 08/22/14 | 06 | CENGAGE LEARNING | 024 | TEXTBOOKS | \$7,180.30 |
| 250740 | 08/22/14 | 06 | INDUSTRIAL METAL SUP | 009 | MATERIALS AND SUPPLI | \$400.00 |
| 250741 | 08/22/14 | 06 | PROCURETECH | 035 | MATERIALS AND SUPPLI | \$3,130.92 |
| 250742 | 08/22/14 | 03 | LAB AIDS | 001 | MATERIALS AND SUPPLI | \$95.92 |
| 250743 | 08/22/14 | 03 | AREY JONES EDUCATION | 035 | NON-CAPITALIZED TECH | \$12,643.60 |
| 250744 | 08/22/14 | 03 | AREY JONES EDUCATION | 035 | NON-CAPITALIZED TECH | \$3,793.08 |
| 250745 | 08/22/14 | 03 | AMAZON.COM | 030 | MATERIALS AND SUPPLI | \$3.66 |
| 250746 | 08/22/14 | 03 | AMAZON.COM | 035 | MATERIALS AND SUPPLI | \$211.09 |
| 250747 | 08/22/14 | 03 | TREE HOUSE INC | 035 | MATERIALS AND SUPPLI | \$135.42 |
| 250748 | 08/25/14 | 21-39 | FRONTIER FENCE COMPA | 036 | NEW CONSTRUCTION | \$1,623.00 |
| 250749 | 08/25/14 | 25-19 | TMP SERVICES | 036 | EQUIPMENT | \$11,863.26 |
| 250750 | 08/25/14 | 21-39 | TMP SERVICES | 036 | EQUIPMENT | \$9,225.36 |
| 250751 | 08/25/14 | 21-39 | CONSULTING & INSPECT | 036 | NEW CONSTRUCTION | \$331,760.25 |
| 250752 | 08/25/14 | 06 | ADAMS, MARGARET - CL | 030 | MEDIATION SETTLEMENT | \$28,000.00 |
| 250753 | 08/25/14 | 06 | LAW OFFICES OF SCHWA | 030 | MEDIATION SETTLEMENT | \$7,968.00 |
| 250754 | 08/25/14 | 03 | STAPLES ADVANTAGE | 004 | MATERIALS AND SUPPLI | \$210.59 |
| 250755 | 08/25/14 | 03 | ROMAN'S TRUCK BODY & | 028 | REPAIRS-VEHICLES | \$1,990.71 |
| 250756 | 08/25/14 | 03 | ROMAN'S TRUCK BODY & | 028 | REPAIRS-VEHICLES | \$1,092.64 |
| 250757 | 08/25/14 | 06 | LAW OFFICES OF ROBIN | 030 | MEDIATION SETTLEMENT | \$5,000.00 |
| 250758 | 08/25/14 | 06 | LAW OFFICES OF CARA | 030 | MEDIATION SETTLEMENT | \$28,000.00 |
| 250759 | 08/25/14 | 03 | CALSTRS/JEM RESOURCE | 022 | PROF/CONSULT./OPER E | \$8,400.00 |
| 250760 | 08/25/14 | 03 | A PLUS COMPUTER SCIE | 005 | COMPUTER LICENSING | \$534.60 |
| 850038 | 08/12/14 | 03 | SAN DIEGO COUNTY OFF | 022 | CONFERENCE,WORKSHOP, | \$40.00 |
| 850039 | 08/12/14 | 06 | CALIFORNIANS DEDICAT | 022 | CONFERENCE,WORKSHOP, | \$300.00 |
| REPORT TOTAL | | | | | | \$1,966,528.36 |

Individual Membership Listings
For the Period of August 12, 2014 through August 26, 2014

| <u>Staff Member Name</u> | <u>Organization Name</u> | <u>Amount</u> |
|------------------------------|---|---------------|
| Rick Mariam | School Nutrition Association | \$111.75 |
| John Addleman | The Coalition for Adequate School Housing (C.A.S.H.) | \$614.00 |

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 24, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: Delores Perley, Chief Financial Officer
Eric Dill, Assoc. Supt., Business Services

SUBMITTED BY: Rick Schmitt, Superintendent

SUBJECT: ADOPTION OF RESOLUTION
ESTABLISHING GANN LIMIT

EXECUTIVE SUMMARY

In 1979, voters approved a constitutional limit on government spending at every level in the state, including the school districts. The original proposition stated that no agency's expenditures can exceed its Gann limit, which is adjusted annually for changes in population and the lesser of either the national Consumer Price Index (CPI) or California's per capita personal income.

Two subsequent constitutional amendments diluted the original intent of the Gann limit. Proposition 111 changed the inflation index for the Gann limit calculation, effectively raising the limit and Proposition 98 provided a minimum funding guarantee for education.

Article XIII B of the California Constitution requires each school district to establish an actual and a projected appropriation limit, commonly referred to as "Gann Limit". The San Dieguito Union High School district does not exceed the calculated limit for 2013-2014 nor is it expected that the District will exceed the limit in 2014-2015.

The actual Gann Limit calculation is part of the Standardized Account Code Structure (SACS) forms and is included in the full SACS report. The relevant pages detailing the Gann Limit from the full SACS report are attached.

Adoption of this resolution is required annually and should be considered routine in nature.

RECOMMENDATION:

It is recommended that the Board adopt the attached resolution establishing the Gann Limit, which identifies the estimated appropriations limit for the current year and the actual appropriations for the preceding year.

FUNDING SOURCE: Not applicable

ITEM 15G

| | 2013-14 Calculations | | | 2014-15 Calculations | | |
|---|-------------------------------|--------------|---------------------|-------------------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE) | 2012-13 Actual | | | 2013-14 Actual | | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 82,598,281.83 | | 82,598,281.83 | | | 88,242,599.08 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 11,837.55 | | 11,837.55 | | | 12,030.49 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | Adjustments to 2012-13 | | | Adjustments to 2013-14 | | |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | | 0.00 | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) | | | | | | |
| B. CURRENT YEAR GANN ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district) | 2013-14 P2 Report | | | 2014-15 P2 Estimate | | |
| 1. Total K-12 ADA (Form A, Line A6) | 12,030.49 | | 12,030.49 | 12,040.00 | | 12,040.00 |
| 2. Total Charter Schools ADA (Form A, Line C4) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) | | | 12,030.49 | | | 12,040.00 |
| C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | 2013-14 Actual | | | 2014-15 Budget | | |
| 1. Homeowners' Exemption (Object 8021) | 735,729.09 | | 735,729.09 | 754,120.00 | | 754,120.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 79,480,142.73 | | 79,480,142.73 | 80,907,894.00 | | 80,907,894.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 2,786,096.43 | | 2,786,096.43 | 2,839,768.00 | | 2,839,768.00 |
| 6. Prior Years' Taxes (Object 8043) | (86,906.97) | | (86,906.97) | (66,701.00) | | (66,701.00) |
| 7. Supplemental Taxes (Object 8044) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 98.67 | | 98.67 | 500.00 | | 500.00 |
| 11. Comm. Redevelopment Funds (Obj. 8047 & 8625) | 30,341.46 | | 30,341.46 | 13,003.00 | | 13,003.00 |
| 12. Parcel Taxes (Object 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) | 82,945,501.41 | 0.00 | 82,945,501.41 | 84,448,584.00 | 0.00 | 84,448,584.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) | 82,945,501.41 | 0.00 | 82,945,501.41 | 84,448,584.00 | 0.00 | 84,448,584.00 |

ITEM 15G

| | 2013-14 Calculations | | | 2014-15 Calculations | | |
|--|----------------------|--------------|---------------------|----------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 940,219.78 | | | 912,158.00 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | | | 940,219.78 | | | 912,158.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 2,729,233.00 | | 2,729,233.00 | 2,701,449.00 | | 2,701,449.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | 53,072.00 | | 53,072.00 | 0.00 | | 0.00 |
| 26. Class Size Reduction, Grades K-3 (Object 8434) | 0.00 | | 0.00 | | | |
| 27. TOTAL STATE AID RECEIVED (Lines C24 through C26) | 2,782,305.00 | 0.00 | 2,782,305.00 | 2,701,449.00 | 0.00 | 2,701,449.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 108,686,023.94 | | 108,686,023.94 | 103,844,686.00 | | 103,844,686.00 |
| 29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 263,729.76 | | 263,729.76 | 280,000.00 | | 280,000.00 |
| APPROPRIATIONS LIMIT CALCULATIONS | | | | | | |
| D. PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 82,598,281.83 | | | 88,242,599.08 |
| 2. Inflation Adjustment | | | 1.0512 | | | 0.9977 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 1.0163 | | | 1.0008 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 88,242,599.08 | | | 88,110,072.81 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 82,945,501.41 | | | 84,448,584.00 |
| 6. Preliminary State Aid Calculation | | | | | | |
| a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C27 or less than zero) | | | 1,443,658.80 | | | 1,444,800.00 |
| b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero) | | | 2,782,305.00 | | | 2,701,449.00 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 2,782,305.00 | | | 2,701,449.00 |
| 7. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times [Lines D5 plus D6c]) | | | 208,526.98 | | | 235,620.95 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 83,154,028.39 | | | 84,684,204.95 |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero) | | | 2,782,305.00 | | | 2,701,449.00 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 83,154,028.39 | | | |
| b. State Subventions (Line D8) | | | 2,782,305.00 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 940,219.78 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 84,996,113.61 | | | |

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 25, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: John Addleman, Director of Planning Services
Eric Dill, Assoc. Superintendent, Business

SUBMITTED BY: Rick Schmitt, Superintendent

SUBJECT: APPROVAL / RATIFICATION OF AGREEMENTS /
PROPOSITION AA

EXECUTIVE SUMMARY

The attached Proposition AA – Agreements report summarizes six agreements.

The first agreement pertains to Aztec Container Inc., who will provide rental containers district wide.

The next agreement pertains to LA Construction Photo Documentation, Inc., who will provide exact built photos of mechanical, electrical, and plumbing systems at New Middle School #5.

The next two agreements pertain to LB Concrete; the first agreement LB Concrete will provide a new concrete pad for a relocated transformer at San Dieguito High School Academy, the second agreement LB Concrete will remove existing asphalt with a new concrete slab at Earl Warren Middle School.

The final two agreements pertain to D.A.D. Asphalt, Inc. The first agreement D.A.D. Asphalt, Inc. will provide asphalt repairs at Earl Warren Middle School. In the last agreement, D.A.D Asphalt, Inc. will install asphalt and guard sealer for new hard court at Earl Warren Middle School

RECOMMENDATION:

It is recommended that the Board approve and/or ratify the professional services contracts and authorize Christina M. Bennett, Eric R. Dill, or Rick Schmitt to execute the agreements, as noted in the attached supplement.

FUNDING SOURCE:

Building Fund-Prop 39 Fund 21-39

ITEM 15H

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

**PROPOSITION AA – AGREEMENTS
FACILITIES PLANNING & CONSTRUCTION****Board Meeting Date: 09-04-14**

| <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> |
|---|---|--|----------------------------------|------------------------------|
| September 5, 2014 through September 5, 2015 | Aztec Container Inc., | To provide rental containers district wide | Fund–Prop 39 Fund 21-39 | Not to exceed \$30,000.00 |
| September 5, 2014 through September 5, 2015 | LA Construction Photo Documentation, Inc. | To provide exact built photos of mechanical, electrical, and plumbing systems at New Middle School #5. | Fund–Prop 39 Fund 21-39 | \$3,738.28 |
| August 4, 2014- August 7, 2014 | LB Concrete | To provide new concrete pad for relocated transformer at San Dieguito High School Academy. | Fund–Prop 39 Fund 21-39 | \$6,918.00 |
| August 7, 2014- August 8, 2014 | LB Concrete | To remove existing asphalt and replace with a new concrete slab at Earl Warren Middle School. | Fund–Prop 39 Fund 21-39 | \$3,916.00 |
| August 8, 2014- through completion | D.A.D. Asphalt, Inc. | To provide asphalt repairs at Earl Warren Middle School | Fund–Prop 39 Fund 21-39 | \$5,716.00 |
| August 8, 2014- through completion | D.A.D Asphalt, Inc. | To install asphalt and guard sealer for new hard court at Earl Warren Middle School | Fund–Prop 39 Fund 21-39 | \$20,439.24 |

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 25, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: John Addleman, Director of Planning Services
Eric Dill, Assoc. Superintendent, Business

SUBMITTED BY: Rick Schmitt, Superintendent

SUBJECT: APPROVAL / RATIFICATION OF AMENDMENTS
TO PROFESSIONAL SERVICES CONTRACTS /
PROPOSITION AA

EXECUTIVE SUMMARY

The attached Professional Services Report/Proposition AA summarizes thirteen amendments to existing contracts.

One amendment pertains to SVA Architects, Inc., amending contract A2013-167 to provide street striping and signage plan at the La Costa Valley site and increasing the amount by \$5,580.00.

One amendment pertains to Creative Alliance Group LLC, amending contract CA2014-04 for an additional Executive Partnering workshop for construction collaboration in regard to Proposition AA, extending the contract through September 30, 2014 and increasing cost in the amount of \$4,900.00.

The next three amendments pertain to SVA Architects, Inc., amending the following contracts: CA2014-20, A2013-166 and A2013-167 for corporate name change to SVA Architects, Inc. the organization was formerly known as MVE Institutional, Inc., these respective amendments have no cost impact on the district.

The next four amendments pertain to Storm Water Pollution Prevention Plan Services CB2013-31. On September 19, 2013 the Board approved four contracts for Storm Water Pollution Prevention Plan Services. The four firms will represent a pool for the 2014-2015 fiscal year by which the District may request such services. As each school project is developed, a proposal will be obtained and work directed by a notice to proceed in order to track cost against the agreements' not to exceed amounts. Participation in the pool and future work will be subject to the ongoing positive performance of the firms, their capacity to perform such work and the availability of funding. Based on the prior selection and the ongoing positive performance of the firms the District has elected to renew the four contracts that pertain to Storm Water Pollution

ITEM 15I

Prevention Plan Services; Dudek, Nolte Associates, Inc., David Beckwith and Associates, Inc., and Twining, Inc.

The next three amendments pertain to Surveying Services CB2013-32. On October 3, 2013 the Board approved three contracts for Surveying Services. The three firms will represent a pool for the 2014-2015 fiscal year by which the District may request such services. As each school project is developed, a proposal will be obtained and work directed by a notice to proceed in order to track cost against the agreements' not to exceed amounts. Participation in the pool and future work will be subject to the ongoing positive performance of the firms, their capacity to perform such work and the availability of funding. Based on the prior selection and the ongoing positive performance of the firms the District has elected to renew the three contracts that pertain to Surveying Services; BDS Engineering, Inc., RBF Consulting, A Company of Michael Baker Corporation, and Gold Coast Surveying, Inc.

The final amendment pertains to American Fence Company, Inc. to amend contract CA2015-05 to adjust perimeter of temporary Construction Fence at San Dieguito High School Academy.

RECOMMENDATION:

It is recommended that the Board approves and/or ratifies the amendments to professional services contracts, and authorize Christina M. Bennett, Eric R. Dill, or Rick Schmitt to execute the amendments to agreements, as noted in the attached supplement.

FUNDING SOURCE:

Building Fund-Prop 39 Fund 21-39

ITEM 15I

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

PROPOSITION AA – AMENDMENTS
FACILITIES PLANNING & CONSTRUCTION**Board Meeting Date: 09-04-14**

| <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> |
|---|-----------------------------|--|----------------------------------|--------------------------------------|
| September 5, 2014 through December 31, 2014 | SVA Architects, Inc. | Amend contract A2013-167 to provide street striping and signage plan at the La Costa Valley site | Building Fund-Prop 39 Fund 21-39 | \$5,580.00 |
| August 22, 2014 through September 30, 2014 | Creative Alliance Group LLC | Amend contract CA2014 -04 for an additional Executive Partnering workshop for construction collaboration in regard to Proposition AA | Building Fund-Prop 39 Fund 21-39 | \$4,900.00 |
| September 5 | SVA Architects, Inc. | Amend contract CA2014-20 to change name from MVE Institutional, Inc. to SVA Architects, Inc. | N/A | N/A |
| September 5 | SVA Architects, Inc. | Amend contract A2013-166 to change name from MVE Institutional, Inc. to SVA Architects, Inc. | N/A | N/A |
| September 5 | SVA Architects, Inc. | Amend contract A2013-167 to change name from MVE Institutional, Inc. to SVA Architects, Inc. | N/A | N/A |
| September 19, 2014- June 30, 2015 | Dudek | Amend contract CB2013-31 District wide Storm Water Pollution Prevention Plan Services | Building Fund-Prop 39 Fund 21-39 | \$F00,000.00 Time and Material Basis |

ITEM 15I

| | | | | |
|-------------------------------------|--|--|-----------------------------------|--------------------------------------|
| September 19, 2014- June 30, 2015 | Nolte Associates, Inc. | Amend contract CB2013-31 District wide Storm Water Pollution Prevention Plan Services | Building Fund- Prop 39 Fund 21-39 | \$F00,000.00 Time and Material Basis |
| September 19, 2014- June 30, 2015 | Twining, Inc. | Amend contract CB2013-31 District wide Storm Water Pollution Prevention Plan Services | Building Fund- Prop 39 Fund 21-39 | \$F00,000.00 Time and Material Basis |
| September 19, 2014- June 30, 2015 | David Beckwith and Associates, Inc. | Amend contract CB2013-31 District wide Storm Water Pollution Prevention Plan Services | Building Fund- Prop 39 Fund 21-39 | \$F00,000.00 Time and Material Basis |
| October 3, 2014- June 30, 2015 | BDS Engineering Inc. | Amend contract CB2013-32 District wide Surveying Services | Building Fund- Prop 39 Fund 21-39 | \$F00,000.00 Time and Material Basis |
| October 3, 2014- June 30, 2015 | RBF Consulting, A Company of Michael Baker Corporation | Amend contract CB2013-32 District wide Surveying Services | Building Fund- Prop 39 Fund 21-39 | \$F00,000.00 Time and Material Basis |
| October 3, 2014- June 30, 2015 | Gold Coast Surveying Inc. | Amend contract CB2013-32 District wide Surveying Services | Building Fund- Prop 39 Fund 21-39 | \$F00,000.00 Time and Material Basis |
| August 22, 2014- through completion | American Fence Company, Inc. | Amend contract CA2015-05 to adjust perimeter of temporary Construction Fence at San Dieguito High School Academy | Building Fund- Prop 39 Fund 21-39 | XXXXX \$425.00 |

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 28, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: Michael Grove, Ed.D.
Associate Superintendent / Ed. Services

SUBMITTED BY: Rick Schmitt, Superintendent

SUBJECT: **ADOPTION OF PROPOSED REVISED BOARD POLICIES (4): #1312.3 & AR-1 “UNIFORM COMPLAINT PROCEDURES”, #1312.3/AR-1 ATTACHMENTS A & B, “UNIFORM COMPLAINT FORM” & “UNIFORM COMPLAINT PROCEDURES NOTICE TO PARENTS/GUARDIANS: COMPLAINT RIGHTS”**

EXECUTIVE SUMMARY

The Board reviewed the proposed revisions to the “Uniform Complaint” board policies and administrative regulations at the August 21, 2014 board meeting. Board Policy #1312.3, “Uniform Complaint Procedures”, Administrative Regulation (AR-1) and attachments (AR-1 A and B) have been updated to reflect necessary updates and additions due to changes in Education Code, with the addition of Local Control and Accountability Plan (LCAP) and also the addition of School Fees to the Williams Settlement.

RECOMMENDATION:

It is recommended that the Board adopt the proposed revised board policies (4): #1312.3 & AR-1, “*Uniform Complaint Procedures*”, #1312.3/AR-1 Attachments A & B, “*Uniform Complaint Form*” & “*Uniform Complaint Procedures Notice to Parents/Guardians, Complaint Rights*”, as shown in the attached supplements.

FUNDING SOURCE:

Not applicable.

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1312.3

UNIFORM COMPLAINT PROCEDURES

UNIFORM COMPLAINT PROCEDURES

The Board of Trustees recognizes that the District is primarily responsible for complying with applicable state and federal laws and regulations governing educational programs. The district shall investigate complaints alleging failure to comply with such laws and/or alleging discrimination and shall seek to resolve those complaints in accordance with the district's uniform complaint procedures.

~~The district shall use the uniform complaint procedures to resolve any complaint alleging unlawful discrimination, harassment, intimidation, or bullying in district programs and activities based on actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Penal Code 422.55, or Government Code 11135, or based on association with a person or group with one or more of these actual or perceived characteristics. The District shall follow uniform complaint procedures when addressing complaints alleging unlawful discrimination against any protected group as identified under Education Code 200 and 220 and Government Code 11135, including actual or perceived sex, sexual orientation, gender, ethnic group identification, race, ancestry, national origin, religion, color, or mental or physical disability, or age, or on the basis of a person's association with a person or group with one or more of these actual or perceived characteristics in any district program or activity that receives or benefits from state financial assistance.~~

Uniform complaint procedures shall also be used to address any complaint alleging the district's failure to comply with the prohibition against requiring students to pay fees, deposits, or other charges for participation in educational activities, the requirements for the development and adoption of a school safety plan, and state and/or federal laws in adult education programs, consolidated categorical aid programs, migrant education, career technical and technical education and training programs, child care and development programs, child nutrition programs, Local Control Funding Formula programs and the LCAP implementation process, and special education programs.

Complaints related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, and teacher vacancies and misassignments, or the lack of opportunity to receive intensive instruction and services to pupils who did not pass one or both parts of the high school exit examination by the end of grade 12, shall be investigated pursuant to the District's Uniform Complaint Procedure.

The Board of Trustees encourages the early, informal resolution of complaints at the site level whenever possible.

The Board of Trustees acknowledges and respects every individual's right to privacy. Discrimination complaints shall be investigated in a manner that protects the confidentiality of the parties and the integrity of the process. This may include keeping the identity of the complainant confidential, as appropriate and except to the extent necessary to carry out the investigation or proceedings, as determined by the Superintendent or designee, on a case-by-case basis.

COMMUNITY RELATIONS

The Board of Trustees prohibits any form of retaliation against any complainant in the complaint process, including but not limited to a complainant's filing of a complaint or the reporting of instances of discrimination. Such participation shall not in any way affect the status, grades, or work assignments of the complainant.

The Board of Trustees recognizes that a neutral mediator can often suggest a compromise that is agreeable to all parties in a dispute. In accordance with uniform complaint procedures, whenever all parties to a complaint agree to try resolving their problem through mediation, the Superintendent or designee shall initiate that process. The Superintendent or designee shall ensure that the results are consistent with state and federal laws and regulations.

LEGAL REFERENCE

EDUCATION CODE

Prohibition of discrimination

Child care and development programs

Adult basic education

| | |
|------------------------|--|
| 200-262.4 | Prohibition of Discrimination |
| 8200-8498 | Child care and development programs |
| 8500-8538 | Adult basic education |
| 18100-18203 | School libraries |
| 32289 | School safety plan, uniform complaint procedures |
| 35146 | Closed sessions |
| 35160.5 | Requirement of school district policies: parental complaints re: employees |
| 35186 | Williams Uniform Complaint Procedures |
| 37254 | Intensive Instruction and services for students who have not passed exit exam |
| 41500-41513 | Categorical education block grants |
| 48985 | Notices in language other than English |
| 49010-49013 | Student Fees |
| 49060-49079 | Student Records |
| 49490-49590 | Child nutrition programs |
| 52160-52178 | Bilingual education programs |
| 52300-52499.6 | Career-technical education |
| 52500-52616.24 | Adult schools |
| 52800-52870 | School-based coordinated programs |
| 54000-54041 | Economic impact aid programs |
| 54100-54145 | Miller-Unruh Basic Reading Act |
| 54400-54425 | Compensatory education programs |
| 54440-54445 | Migrant education |
| 54460-54529 | Compensatory education programs |
| 56000-56885 | Special education programs |
| 59000-59300 | Special schools and centers |
| 60650 | Personal beliefs |
| 64000-64001 | Consolidated application process |

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CODE OF REGULATIONS, TITLE 5

- 3080 Application of section
- 4600-4687 Uniform Complaint Procedures

- 4900-4965 Nondiscrimination in elementary and secondary education programs

PENAL CODE

- 422.55 Hate crime; definition
- 422.6 Interference with constitutional right or privilege

GOVERNMENT CODE

~~54957-54957.8~~ Closed sessions

CIVIL RIGHTS ACT OF 1964
42 U.S.C.A. Section 2000c et seq.

TITLE IX, EDUCATION AMENDMENTS OF 1972
20 U.S.C.A. Section 1231g, 1681 et seq.

SECTION 504, REHABILITATION ACT OF 1973
29 U.S.C.A. Section 721, 761

EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981
20 U.S.C.A. Section 3801 et seq.

GENERAL EDUCATION PROVISIONS ACT
20 U.S.C.A. 1221 et seq., especially:

FAMILY EDUCATION AND PRIVACY RIGHTS ACT OF 1974
20 U.S.C.A. Section 1221, 1232 g

34 CODE OF FEDERAL REGULATIONS, Section 100.7(e)

SENATE BILL 6

SENATE BILL 550

ASSEMBLY BILL 1550

ASSEMBLY BILL 2727

ASSEMBLY BILL 3001

UNITED STATES CODE, TITLE 20

UNITED STATES CODE, TITLE 20 TITLE I BASIC PROGRAMS

- 6301-6577 Title I basic programs
- 6601-6777 Title II preparing and recruiting high quality teachers and principals
- 6801-6871 Title III language instruction for limited English proficient and immigrant students

COMMUNITY RELATIONS

SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES ACT

- 7101-7184 Safe and Drug-Free Schools and Communities Act
- 7201-7283g Title V promoting informed parental choice and innovative programs
- 7301-7372 Title V rural and low-income school programs
- ~~Title V rural and low-income school programs~~

MANAGEMENT RESOURCES

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/offices/OCR>

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UNIFORM COMPLAINT PROCEDURES

DESIGNATION OF PERSON TO RECEIVE COMPLAINT

The Board of Trustees designates the following compliance officer(s) to receive and investigate complaints and ensure district compliance with law:

| | |
|---|------------------------------------|
| Rick Schmitt, Associate Superintendent, Educational Services | (760) 753-6491 ext 5550 |
| <u>Dr. Michael Grove</u> , Associate Superintendent, Educational Services | (760) 753-6491 ext 5569 |
| <u>Eric Dill</u> , Associate Superintendent, Business | (760) 753-6491 ext 5541 |
| <u>Torrie Norton</u> , Associate Superintendent, Human Resources | (760) 753-6491 ext 5506 |

710 Encinitas Boulevard, Encinitas, CA 92024

The Superintendent or designee shall ensure that employees designated to investigate complaints are knowledgeable about the laws and programs for which they are responsible. Designated employees may have access to legal counsel as determined by the Superintendent or designee.

For complaints concerning insufficiency of instructional materials, emergency or urgent facility conditions, and/or teacher vacancy or misassignment issues, the complaint shall be filed with the school principal or his or her designee at the school site where the complaint arises.

Uniform complaint procedures shall also be used to address any complaint alleging the district's failure to comply with the prohibition against requiring students to pay fees, deposits, or other charges for participation in educational activities, the requirements for the development and adoption of a school safety plan, and state and/or federal laws in adult education programs, consolidated categorical aid programs, migrant education, career technical and technical education and training programs, child care and development programs, child nutrition programs, Local Control Funding Formula programs and the LCAP implementation process, and special education programs.

NOTIFICATIONS

The compliance officers shall meet the notification requirements of California Code of Regulations Title 5, Section 4622, and all other applicable law, including the annual dissemination of District complaint procedures and information about available appeals, civil law remedies and conditions under which a complaint may be taken directly to the State Department of Education.

Additionally, the school principal is responsible for ensuring that each classroom has the required standardized notice posted to notify parents and guardians of the opportunity to complain about instructional materials and facility issues. The notice shall be conspicuously posted in each classroom.

PROCEDURES

The following procedures shall be used to address all complaints which allege that the district has violated federal or state laws or regulations governing educational programs. Compliance officers shall maintain a record of each complaint and subsequent related action, including all information required for compliance with 5 CCR 4631 and 4633.

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All parties involved in allegations shall be notified when a complaint is filed, when a complaint meeting or hearing is scheduled, and when a decision or ruling is made.

FILING OF COMPLAINT:

1. Any individual, public agency or organization may file a written complaint of alleged noncompliance by the district on the Uniform Complaint Form attached.
2. A complaint alleging unlawful discrimination shall be initiated no later than six months from the date when the alleged discrimination occurred, or six months from the date when the complainant acquired knowledge of the facts of the alleged discrimination. A complaint may be filed by a person who alleges that he/she personally suffered unlawful discrimination or by a person who believes that an individual or any specific class of individuals has been subject to unlawful discrimination.
3. A complaint alleging noncompliance with the law regarding the prohibition against requiring students to pay student fees, deposits, and charges may be filed anonymously if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance.
4. The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp.
5. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist him/her in the filing of the complaint.

MEDIATION:

Within three business days of receiving the complaint, the compliance officer may informally discuss with all the parties the possibility of using mediation. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging discrimination, harassment, intimidation, or bullying, the compliance officer shall ensure that all parties agree to make the mediator a party to related confidential information.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with his/her investigation of the complaint.

The use of mediation shall not extend the district's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time.

INVESTIGATION OF COMPLAINT:

The principal/designee or compliance officers shall make all reasonable efforts to investigate any problem within his or her authority. The investigation shall provide an opportunity for the complainant, or the complainant's representative, to present information relevant to the complaint. The investigation may include an opportunity for the parties to meet to discuss the complaint or to

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question each other or each other's witnesses.

A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, or his/her failure or refusal to cooperate in the investigation of his/her engagement in any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation.

The district's refusal to provide the investigator with access to records and/or other information related to the allegation in the complaint, or its failure or refusal to cooperate in the investigation or its engagement in any other obstruction of the investigation, may result in a finding, based on evidence collected, that a violation has occurred and may result in the imposition of a remedy in favor of the complainant.

RESPONSE:

1. For complaints processed by the compliance officers, a written decision shall be issued to the complainant within thirty (30) calendar days of receiving the complaint. This decision shall contain the findings and disposition of the complaint, including corrective actions if any, the rationale for such disposition, notice of the complainant's right to appeal to the Board of Trustees and the right to further appeal to the Department of Education, and the procedures to be followed for initiating an appeal to the Department. If an employee is disciplined according to established District policy as a result of the complaint, this report shall simply state that effective action was taken and that the employee was informed of District expectations. The report shall not give any additional information as to the nature of the disciplinary action. This time period may be extended by written agreement between the complainant and the District.
2. For complaints processed by the principal or designee, valid complaints must be remedied within a reasonable time period but not to exceed thirty (30) working days from the date the complaint was received. If a response was requested in the complaint, the principal/designee shall prepare and send to the complainant a written report within forty-five (45) working days of the initial filing of the complaint. This time period may be extended by written agreement between the complainant and the District.

FINAL WRITTEN DECISION

1. The district's decision shall be in writing and sent to the complainant.
2. The district's decision shall be written in English and in the language of the complainant whenever feasible or as required by law.
3. The decision shall include:
 - a. The findings of fact based on the evidence gathered.
 - b. The conclusion(s) of law.
 - c. Disposition of the complaint.
 - d. Rationale for such disposition.
 - e. Corrective actions, if any are warranted.

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- f. Notice of the complainant's right to appeal the district's decision with 15 days to the CDE and procedures to be followed for initiating such an appeal.
 - g. ~~In addition, any decision concerning a discrimination, harassment, intimidation, or bullying complaint based on state law shall include a notice that the complainant must wait until 60 calendar days have elapsed from the filing of an appeal with the CDE before pursuing civil law remedies. For discrimination complaints, notice that the complainant must wait until 60 days have elapsed from the filing of an appeal with the CDE before pursuing civil law remedies.~~
4. If an employee is disciplined as a result of the complaint, the decision shall simply state that effective action was taken and that the employee was informed of the district expectations. The report shall not give any further information as to the nature of the disciplinary action. ~~If a complaint alleging noncompliance with the laws regarding student fees, deposits, and other charges is found to have merit, the district shall provide a remedy to all affected students and parents/guardians, which, where applicable, shall include reasonable efforts to ensure full reimbursement to them.~~
 5. If dissatisfied with the district's decision, the complainant may appeal in writing to the CDE within 15 days of receiving the district's decision. When appealing to the CDE, the complainant must specify the basis for the appeal of the decision and whether the facts are incorrect and/or the law has been misapplied. The appeal shall be accompanied by a copy of the locally filed complaint and a copy of the district's decision.
 6. Upon notification by the CDE that the complainant has appealed the district's decision, the Superintendent or designee shall forward the following documents to the CDE.
 - a. A copy of the original complaint.
 - b. A copy of the decision.
 - c. A summary of the nature and extent of the investigation conducted by the district, if not covered by the decision.
 - d. A copy of the investigation files, including but not limited to all notes, interviews, and documents submitted by the parties and gathered by the investigator.
 - e. A report of any action taken to resolve the complaint.
 - f. A copy of the district's complaint procedures.
 - g. Other relevant information requested by the CDE.
 7. The CDE may directly intervene in the complaint without waiting for action by the district when one of the conditions listed in 5 CCR 4650 exists; including cases in which the district has not taken action within 60 days of the date the complaint was filed with the district.

CIVIL LAW REMEDIES

A complainant may pursue available civil law remedies outside of the district's complaint procedures as provided by law. Complainants may seek assistance from mediation centers or public/private interest attorneys. Civil law remedies that may be imposed by a court include, but are not limited to, injunctions and restraining orders. Except as provided by law, for discrimination complaints, a complainant must wait until sixty (60) days have elapsed from the filing of an appeal with the California Department of Education before pursuing civil law remedies. The moratorium does not apply to injunctive relief and is

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applicable only if the district has appropriately, and in a timely manner, apprised the complainant of his/her right to file a complaint in accordance with 5 CCR 4622.

DIRECT STATE INTERVENTION

The California Department of Education may directly intervene in the complaint without waiting for action by the District when one of the conditions listed in 5 CCR 4650 and other applicable law exists. In addition, the California Department of Education may also intervene in those cases where the District has not taken action within sixty (60) calendar days of the date the complaint was first filed with the District.

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UNIFORM COMPLAINT FORM (1312.3/AR-1, ATTACHMENT A)

(Revised, July 1, 2014)

Complaints may be filed anonymously. However, if you wish to receive a response to your complaint, you must provide contact information below.

Response requested: _____ Yes _____ No

Name, _____
(Last) (First)

Address: _____
(Street) (City / State) (Zip)

Phone Number(s): _____
(Home) (Cell) (Other)

Location of the problem that is the subject of this complaint:

School: _____ Rm # or Rm Name: _____

Course: _____ Teacher Name: _____

Date problem was observed: _____

Specific issue(s) of the complaint. Please check all that apply:

_____ **Unlawful discrimination against a protected individual or group in any district program**

_____ **Failure to comply with state/federal laws in one of the following programs:**

_____ Adult Education _____ Child Care / Development _____ Consolidated Categorical Aid

_____ Child Nutrition _____ Career Technical Education _____ Special Education

_____ **Textbooks and Instructional Materials**

_____ Student does not have standards-aligned or state/district-adopted textbooks or other required instructional materials to use in class

_____ Student does not have access to instructional materials to use at home or after school

_____ Textbooks/instructional materials are in poor or unusable condition

_____ **Teacher Vacancy or Misassignment**

_____ Vacancy exists at beginning semester as defined in §35186 E.C.

_____ Teacher lacks credentials or training to teach English learners in assigned class with more than 20% English learners

_____ Teacher lacks subject matter competency

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___ Facility conditions pose an emergency or urgent threat to the health or safety of students or staff ___ CAHSEE Intensive Instruction

___ Failed to notify a student who did not pass one or both parts of the California High School Exit Exam (CAHSEE) of the opportunity to receive intensive instruction and services for up to two consecutive academic years after the completion of grade 12

___ Failed to provide a student who did not pass one or both parts of the California High School Exit Exam (CAHSEE) the opportunity to receive intensive instruction and services for up to two consecutive years after the completion of grade 12

___ Student Fees

___ Pupil was required to pay a fee for participation in an educational activity. * "Pupil fee" means a fee, deposit, or other charge imposed on pupils, or a pupil's parents or guardians, in violation of California Education Code 49011 and of Article IX of the California Constitution.

___ Local Control Accountability Plan (LCAP)

___ Failure to comply with Legal Requirements Pertaining to LCAP

Please describe the issue of your complaint in detail. You may attach additional pages if necessary to fully describe the situation:

Please file this complaint with the following:

Principal (Name): _____ School: _____

Address: _____
(Street) (City/ST) (Zip)

Dr. Michael Grove, Associate Superintendent, Educational Services
San Dieguito Union High School District
710 Encinitas Blvd.
Encinitas, CA 92024

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Please provide a signature below. If you wish to remain anonymous, a signature is not required. However, all complaints, even anonymous complaints, should be dated:

Signature

Date

**UNIFORM COMPLAINT PROCEDURES NOTICE TO PARENTS/GUARDIANS
COMPLAINT RIGHTS**

Parents/Guardians:

Education Code 35186 requires that the following notice be posted in your child's classroom:

1. There should be sufficient textbooks and instructional materials. For there to be sufficient textbooks and instructional materials, each student, including English learners, must have a textbook or instructional material, or both, to use in class and to take home.
2. School facilities must be clean, safe, and maintained in good repair. Good repair means that the facility is maintained in a manner that assures that it is clean, safe and functional as determined by the Office of Public School Construction.
3. There should be no teacher vacancies or misassignments as defined in Education Code 35186(h)(1) and (2) and the district's administrative regulation AR 1312.4
4. Pupils, including English learners, who have not passed one or both parts of the high school exit examination by the end of grade 12 are to be provided the opportunity to receive intensive instruction and services for up to two consecutive academic years after the completion of grade 12.
5. A District pupil shall not be required to pay a pupil fee for participation in an educational activity. All supplies, materials, and equipment needed to participate in educational activities shall be provided to pupils free of charge. * "Pupil fee" means a fee, deposit, or other charge imposed on pupils, or a pupil's parents or guardians, in violation of California Education Code 49011 and of Article IX of the California Constitution.
6. Failure to Comply with Legal Requirements Pertaining to LCAP
7. To file a complaint regarding any of the above matters, a complaint form can be obtained at the principal's office or district office, or downloaded from the district web site.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 27, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: Eric R. Dill, Assoc. Supt, Business

SUBMITTED BY: Rick Schmitt, Superintendent

SUBJECT: **ADOPTION OF PROPOSED REVISIONS TO BOARD POLICY #3260.1 "STUDENT PARKING FEES"**

EXECUTIVE SUMMARY

The Board of Trustees received proposed revisions to the Student Parking Fees policy at their last meeting. The purpose of the revisions is to eliminate the fee associated with the issuance of the permit beginning the 2014-15 school year.

Minor revisions were made to the proposed policy since the last meeting.

All other requirements for students to obtain and display a permit when parking in a school parking lot will remain—including completion of the free California Highway Patrol Start Smart program. Parking citations may still be issued in all permit lots to vehicles not displaying a permit. Principals have been notified to continue each school's usual practice to issue permits with the exception of collecting the fee.

RECOMMENDATION:

It is recommended that the Board adopt proposed revisions to Board Policy #3260.1 "Student Parking Fees."

FUNDING SOURCE:

General Fund / Unrestricted.

BUSINESS**STUDENT PARKING FEES**

Since the community and the Board of Trustees desire to maintain a reasonable level of ~~campus supervision and since additional funds are necessary to provide this service, the Board shall require that students parking on high school campuses shall pay a parking fee.~~ **order and safety,** ~~a~~All students on high school sites shall arrange to have ~~a the necessary~~ parking permit with the high school of attendance. Beginning with the 2011-12 school year, every S.D.U.H.S.D. student who ~~purchases~~**applies for** an On Campus Parking Permit must have completed the "California Highway Patrol Start Smart" (CHP) program with a parent or legal guardian. The CP Start Smart program is a free driver safety education class which targets new and future licensed teenage drivers between the age of 15-20 and a parent or guardian for each student driver. Additionally, testimonies will be provided by officers who have investigated fatal collisions involving teens. Each student must have a parent or guardian present for the entire two hour course. Students and a parent or guardian may attend any Start Smart course, including those offered at other S.D.U.H.S.D. high schools. Students and a parent or guardian may also attend a San Dieguito Alliance For Drug Free Youth Start Smart course.

Courses will be offered at all S.D.U.H.S.D. high schools and at other locations in the community. Students and their parent / guardian will only be required to complete the course one time in their high school career. This policy takes place on the first day of the 2011-12 school year.

Parking permits shall be issued at no charge beginning the 2014-15 school year.

~~Income from the student parking fee will be utilized to help offset the cost of campus supervision. Eligibility for a waiver from the parking fee shall be based on the income eligibility scales used for the free and reduced-price lunch program. At the beginning of the school year and whenever a new student is enrolled, parent/guardians shall receive information about parking waiver eligibility standards, application procedures and appeal procedures. Students who receive a student parking fee waiver must complete the Start Smart Teen Driving Program.~~

~~All applications and records related to eligibility for a parking waiver shall be confidential and open only for purposes directly connected with the student parking program.~~

~~Students receiving a parking waiver shall not be identified by the use of special passes, tickets, or any other means. They shall in no way be treated differently from other students, nor shall their names be published, posted, or announced in any manner or used for any purpose other than the student parking program.~~

~~STUDENT PARKING FEE CHARGES~~

~~A. Each student shall be charged according to the following schedule:~~

| Annual Parking Permit | Semester Parking Permit | Quarter Parking Permit |
|----------------------------------|------------------------------------|-----------------------------------|
| \$40/year | \$25/semester | \$15/quarter |

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 28, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: Corrie Amador
Director of Classified Personnel
Torrie Norton
Associate Superintendent, Human Resources

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: Proposed New Board Policy #4216.3-11.9, "Custodial Supervisor I" & Revised Board Policy #4241 Attachment A, "Supervisory Employees Salary Schedule"

EXECUTIVE SUMMARY

The District has requested establishment of a position in the Custodial Department to ensure supervisory oversight of custodial operations at eight school sites (35 full-time, non-supervisory employees working between 2:30 p.m. and 11:30 p.m.). This proposed new position will provide a second supervisor to assist the district wide Grounds and Custodial Supervisor who is currently the sole supervisor responsible for all activities in these two programs with daily operations occurring between 6:00 a.m. and 11:30 p.m.

The recommended addition to the classification plan is Custodial Supervisor I, Policy #4216.3-11.9. The attached class description reflects the proposed duties and functions of the job, and the salary range recommendation at range 5 of the Supervisory schedule reflects the level of expertise, supervisory leadership and responsibilities relative to other classes already on the Supervisory Salary schedule. This recommendation was reviewed and approved by the Personnel Commission at its meeting on June 17, 2014. CSEA is aware of and supports the recommendation on this supervisory position. The Board reviewed the proposed new Board Policy at the August 21, 2014 board meeting.

RECOMMENDATION:

It is recommended that the Board adopt the Proposed New Board Policy (1): #4216.3-11.9, "Custodial Supervisor I" & Revised Board Policy (1): #4541 Attachment A, "Supervisory Employees Salary Schedule", as shown in the attached supplements.

FUNDING SOURCE:

District General Fund

Attachments

CLASSIFIED PERSONNEL**4216.3-11.9****CUSTODIAL SUPERVISOR I****OVERALL JOB PURPOSE STATEMENT**

Under the direction of the Grounds and Custodial Supervisor, the job of Custodial Supervisor I is done for the purpose/s of overseeing, supervising, scheduling, coordinating, and planning site custodial operations during the assigned shift; implementing the district's custodial program for facility upkeep and security through; maintaining attractive facilities; ensuring the availability of required cleaning equipment, tools and supplies; protecting against deterioration of facilities; maintaining facilities for classroom and administrative requirements, including conducting cosmetic building repairs and identifying building maintenance needs; ensuring assignments are completed in a safe, proper and timely manner and direction of assigned custodial workers; supervising and evaluating personnel assigned to the custodian program.

DISTINGUISHING CHARACTERISTICS

This single position class is distinguished from similar jobs by the following characteristics: the Custodial Supervisor I provides direction, supervision, oversight and coordination of custodial operations occurring during evening/night shifts at all school sites. While the position primarily serves during evening and night hours, there are times during the year when the hours may change to daytime such as at special events, or during winter, spring, or summer breaks. The Custodial Supervisor I class differs from the School Plant Supervisor and Custodian Crew Leader positions which are lead classifications in the bargaining unit and spend a significant portion of their assigned hours performing work similar to the work of Custodians and facilitate work coordination and clarification for short term work assignments and coverage. The Custodial Supervisor I differs from the Grounds & Custodial Supervisor which is the class responsible for maintaining clean, sanitary building interiors and attractive exterior grounds, including responsibility for the District's integrated pest management program.

ESSENTIAL JOB FUNCTIONS

- Supervises and evaluates custodial activities and personnel during assigned shift.
- Inspects facilities and grounds for the purpose of planning and scheduling, in coordination with site administrators and custodial staff, needed cleaning and upkeep, and/or for monitoring custodial operations at district sites.
- Assists in the development of long and short range plans/programs for the purpose of ensuring that the District's resources for the custodial program are effectively utilized.
- Assists in the management of a program of custodial equipment maintenance for the purpose of ensuring the availability of required machines, equipment and tools in a safe operating condition.
- Participates in various meeting activities (e.g., staff meetings, training, professional organizations, site custodial crews) for the purpose of receiving and/or conveying information relating to professional requirements, new products and technology, and networking with other professionals in the field.
- Prepares documentation (e.g., schedules, cost and labor estimates, work orders, plans and specifications) for the purpose of providing written support, conveying information, and responding to requests.

CLASSIFIED PERSONNEL**4216.3-11.9**

- Procures equipment, tools, supplies and materials for the purpose of maintaining availability of required items for custodial operations and completing work functions at district sites efficiently.
- Recommends policies, procedures and actions for the purpose of providing direction and making decisions.
- Prepares various documents (e.g., requisitions, time studies, productivity assessments evaluation reports) for the purpose of providing necessary information to State/Federal agencies and appropriate district personnel and/or developing collective bargaining contract specifications and other human resource programs.
- Responds to emergencies relating to site maintenance operations for the purpose of determining and implementing appropriate actions required to resolve reported situation.
- Oversees department activities during assigned shift (e.g., cleaning, minor repairs, scheduled and deferred maintenance) for the purpose of ensuring that the department functions are being provided in a safe and efficient manner for the district's operations.
- Supervises custodial department activities (e.g., cleaning, minor repairs, arranging furniture) for the purpose of ensuring that the custodial services program provides a sanitary, safe and attractive environment in accordance with the various site requirements.
- Performs a variety of personnel functions (e.g., interviewing, hiring, evaluating, training, staffing, scheduling, motivating, supervising) for the purpose of providing an efficient custodial services operation throughout the district.
- Researches rules and regulations (e.g., health, safety, education code, professional standards) for the purpose of ensuring that the custodial services are provided in accordance with established standards.
- Coordinates custodial services with principals, other administrators and site staff as appropriate for the purpose of ensuring the required levels of service are provided within the scope of the custodial functions.
- Performs custodial and set up functions as needed for the purpose of assisting subordinates personnel to accomplish special projects or in unusual circumstances.
- Presents training programs for the purpose of developing staff custodial skills, presenting new techniques and equipment and implementing program standards.
- Supports the Grounds and Custodial Supervisor (e.g., recommending, staffing requirements and operational priorities) for the purpose of assisting with the job functions and responsibilities for supervising programs and custodial personnel for maintaining clean, sanitary building interiors.
- Assists other personnel as may be required for the purpose of supporting them in the completion of their work activities.

CLASSIFIED PERSONNEL**4216.3-11.9****JOB REQUIREMENTS – QUALIFICATIONS****KNOWLEDGE, SKILLS AND ABILITIES**

KNOWLEDGE is required to perform algebra and/or geometry; review and interpret highly technical information, write technical materials, and speak persuasively to implement desired actions; and analyze situations to define issues and draw conclusions. Specific knowledge required to satisfactorily perform the functions of the job includes: policies and objectives of assigned program and activities; requirements of maintaining school buildings in a safe, clean and orderly condition; health standards and hazards; safety practices and procedures; knowledge of pertinent codes, policies, regulations and/or laws; methods, materials and equipment used in custodial and general maintenance work; safe practices related to cleaning methods and procedures; principles and practices of supervision and training; interpersonal skills using tact, patience and courtesy; record-keeping techniques; school security requirements; oral and written communication skills; inventory methods and practices.

SKILLS are required to perform multiple, technical tasks with a potential need to upgrade skills in order to meet changing job conditions. Specific skills required to satisfactorily perform the functions of the job include: administering personnel policies and practices; applying pertinent codes, policies, regulations and/or laws; operating standard custodial equipment and office equipment including utilizing pertinent software applications; planning and managing projects; preparing and maintaining accurate records.

ABILITY is required to schedule a number of activities, meetings, and/or events; often gather, collate, and classify data; and consider a number of factors when using equipment. Flexibility is required to work with others in a wide variety of circumstances; work with data utilizing defined but different processes; and operate equipment using standardized methods. Ability is also required to work with a significant diversity of individuals and groups; work with data of varied types and purposes; and utilize a variety of job-related equipment. In working with others, problem solving is required to analyze issues and create action plans. Problem solving with data requires analysis based on organizational objectives; and problem solving with equipment is moderate to significant. Specific abilities required to satisfactorily perform the functions of the job include: plan, schedule and oversee custodial activities at multiple sites; estimate time and materials involved with the custodial program; adhere to safety practices, observing and reporting safety hazards and need for maintenance and repair; read, interpret and follow rules, regulations, policies and procedures; estimate and order required custodial supplies and equipment; operate, and train others in the use of, a variety of related machines and equipment; establish and maintain cooperative and effective working relationships with others; train, supervise and evaluate personnel; meet deadlines, schedules and time lines; be attentive to detail; work under time constraints; communicate effectively, providing, understanding, and following oral and written instructions; work independently with little direction.

RESPONSIBILITY

Responsibilities include: working under limited supervision using standardized practices and methods. Utilization of resources from other work units is often required to perform the job's functions. There is a continual opportunity to impact the organization's services.

WORKING ENVIRONMENT

The usual and customary methods of performing the job's functions require the following physical demands: occasional lifting, carrying, pushing, and/or pulling; some climbing and balancing; some stooping, kneeling, crouching, and/or crawling; and significant fine finger dexterity. Generally the job requires 30% sitting, 35% walking, and 35% standing. The job is performed under minimal temperature variations and some hazardous conditions.

CLASSIFIED PERSONNEL

4216.3-11.9

EXPERIENCE AND EDUCATION

Any combination of education and experience equivalent to graduation from high school and four years of custodial experience in a school or related environment.

REQUIRED TESTING

Pre-employment testing and assessment to demonstrate minimum qualifications required for the position.

CERTIFICATES

California Class C Driver's License; record of driving history issued by the California DMV on its Form H-6 less than 30 days prior to applying for the position.

CONTINUING EDUCATION/TRAINING

None Specified

CLEARANCES

Fingerprint Clearances issued by the California Department of Justice and the Federal Bureau of Investigation (FBI); TB Clearance. Pre-employment physical examination including negative drug screen.

FLSA Status

Non-Exempt

Salary Range

Supervisory

SUPERVISORY EMPLOYEES SALARY SCHEDULE
EFFECTIVE JULY 1, 2013

| Title | 1 | 2 | 3 | 4 | 5 | Annual Work Days |
|--|----------|----------|----------|----------|----------|------------------|
| | Annual | Annual | Annual | Annual | Annual | |
| | Monthly | Monthly | Monthly | Monthly | Monthly | |
| | Hourly | Hourly | Hourly | Hourly | Hourly | |
| RANGE 4 Nutrition Services Supervisor | \$39,146 | \$41,249 | \$43,227 | \$45,523 | \$47,771 | 192 |
| | \$3,262 | \$3,437 | \$3,602 | \$3,794 | \$3,981 | |
| | \$18.82 | \$19.83 | \$20.78 | \$21.89 | \$22.97 | |
| RANGE 5 Food Service Coordinator Custodial Supervisor I | \$47,550 | \$50,072 | \$52,550 | \$54,890 | \$57,875 | 246 |
| | \$3,963 | \$4,173 | \$4,379 | \$4,574 | \$4,823 | |
| | \$22.86 | \$24.07 | \$25.26 | \$26.39 | \$27.82 | |
| RANGE 6 Nutrition Specialist Supv. Transportation Supv. | \$60,622 | \$63,600 | \$66,851 | \$70,238 | \$73,809 | 246 |
| | \$5,052 | \$5,300 | \$5,571 | \$5,853 | \$6,151 | |
| | \$29.15 | \$30.58 | \$32.14 | \$33.77 | \$35.49 | |
| RANGE 7 Grounds and Custodial Supervisor | \$65,472 | \$68,688 | \$72,199 | \$75,857 | \$79,714 | 246 |
| | \$5,456 | \$5,724 | \$6,017 | \$6,321 | \$6,643 | |
| | \$31.48 | \$33.02 | \$34.71 | \$36.47 | \$38.32 | |
| RANGE 8 <i>No classifications currently are allocated at this range.</i> | \$65,752 | \$68,973 | \$72,501 | \$76,176 | \$80,051 | 246 |
| | \$5,479 | \$5,748 | \$6,042 | \$6,348 | \$6,671 | |
| | \$31.61 | \$33.16 | \$34.86 | \$36.62 | \$38.49 | |
| RANGE 9 Maintenance Supervisor Technology Supervisor | \$70,800 | \$74,339 | \$78,056 | \$82,038 | \$86,208 | 246 |
| | \$5,900 | \$6,195 | \$6,505 | \$6,837 | \$7,184 | |
| | \$34.04 | \$35.74 | \$37.53 | \$39.44 | \$41.45 | |

All employees on the Supervisory Schedule are governed by the Personnel Commission's Rules and Regulations for the Classified Service (merit system).

Longevity Benefits

An increment of 2.5% salary for a 12-month, eight hours per-day, full-time employee at the end of 10, 15, 20, 25 and 30 years respectively, of satisfactory service shall be added to the employee's annual salary. The longevity increment for those employees employed less than 12 months or less than eight hours per day will be prorated in accordance with the number of months and hours of regular employment.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 28, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: Chuck Adams, Director of Special Education
Michael Grove, Associate Superintendent of Educational Services

SUBMITTED BY: Rick Schmitt, Superintendent

SUBJECT: **ADOPTION OF NEW BOARD POLICY
ADMINISTRATIVE REGULATION, #0410; 4100;
4200.2; 5145.3/AR-2, "REQUEST FOR
COMMUNICATION ACCOMMODATIONS"**

EXECUTIVE SUMMARY

District Staff presented a new communication accommodation administrative regulation for the Board to consider at the August 21, 2014 board meeting. The current board policy, BP 0410; 4100; 4200.2; 5145.3 nondiscrimination policy, does not include administrative regulations covering requests for communication accommodations. BP 0410; 4100; 4200.2; 5145.3/AR-2 should be added, as presented here.

The new administrative regulation will serve as a means for requests for services or other auxiliary aids needed for effective communication to qualified persons who have a hearing, vision, or speech impairment from the public at any district sponsored program, event, or activity.

RECOMMENDATION:

It is recommended that the Board adopt the Proposed New Board Policy (1): #0410/4100.1/4200.2/5145.3, AR-2, "*Request for Communication Accommodations*", as shown in the attached supplement.

FUNDING SOURCE:

Not applicable

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0410; 4100.2; 4200.2; 5145.3/AR-2****REQUEST FOR COMMUNICATION ACCOMMODATIONS**

This policy serves as a means for requesting and accessing services or other auxiliary aids needed for effective communication to qualified persons who have a hearing, vision, or speech impairment. Any member of the general public, including parents/guardians, may request other auxiliary aids or services needed for effective communication for any District sponsored program, event, or activity.

Requests under this policy must address only the communication accommodation requested by the applicant and must not address, in any manner, the subject matter or merits of the event sponsored by the district.

PROCESS FOR REQUESTING ACCOMMODATIONS

The process for requesting accommodations is as follows:

1. Requests for accommodations under this policy may be presented on a form or in another written format. Requests must be forwarded to the respective school site administration office or district office within the time frame provided in (3).
2. Requests for accommodations must include a description of the accommodation sought: sign language interpreter, auxiliary aid, or other service needed for effective communication, along with a statement of the impairment that necessitates the accommodation. The request must also include the applicant's contact information, date of the request, date, time, & location of event. The district may, as necessary, require the applicant to provide additional information about the impairment such as the individual's normal method(s) of communication.
3. Requests for accommodations must be made as far in advance as possible, and in order for the district to properly provide the accommodation, the request should be made no fewer than 8 business days before the requested implementation date. If a request is made with fewer than 8 business days' notice, the district may or may not be able to provide the requested accommodation.

RESPONSE TO ACCOMMODATION REQUEST

The district shall respond to a request for accommodation as follows:

1. The district will promptly inform the applicant of the determination to grant or deny an accommodation request. If the accommodation request is denied in whole or in part, the response will be in writing. On request of the applicant, the district may also provide an additional response in an alternative format such as a phone call/voice mail message. The response to the applicant will indicate:
 - a. Whether the request for accommodation is granted or denied, in whole or in part, or an alternative accommodation is granted;
 - b. If the request for accommodation is denied, in whole or in part, the reason therefor;

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ITEM 19
0410; 4100.2; 4200.2; 5145.3/AR-2

- c. The nature of any accommodation to be provided;
- d. The duration of any accommodation to be provided; and
- e. If the response is in writing, the date the response was delivered in person or sent to the applicant.

DENIAL OF ACCOMMODATION REQUEST

A request for accommodation may be denied only when the district determines that:

1. The applicant has failed to satisfy the requirements of this procedure;
2. The requested accommodation would create an undue financial or administrative burden on the district; or
3. The requested accommodation would fundamentally alter the nature of the event, program, or activity.

LEGAL REFERENCE:

EDUCATION CODE

GOVERNMENT CODE

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 23, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: Delores Perley, Chief Financial Officer
Eric Dill, Assoc. Supt., Business Services

SUBMITTED BY: Rick Schmitt,
Superintendent

SUBJECT: CERTIFICATION OF THE 2013-14 UNAUDITED ACTUAL
INCOME AND EXPENDITURES

EXECUTIVE SUMMARY

The Board of Trustees adopted budgets on June 20, 2013 for 2013-14 for the General Fund and Special Funds. Since that time the General Fund has been presented four times, (Fall Revision, First Interim, Second Interim, and Spring Revision). This agenda item provides a comparison of the 2013-14 Spring Budget Revision to the Unaudited Actuals.

In 2013-14, the State's new funding model, Local Control Funding Formula (LCFF), began. However, as a Basic Aid district, this new formula provided little change in funding. Property tax revenue, the district's main source of unrestricted funding, remained steady throughout the year, with San Diego County Property Tax Services estimates showing little change. However, by June 30th, revenues had increased by over \$600,000 from their estimates, which is an increase of over \$3M from 2012-13 receipts.

In prior years, the gains that were made in closing the deficit at year-end were realized through unspent budget allocations. For 2013-14, LCFF required Home to School and Special Ed Transportation expenses to be included in the unrestricted general fund. Other unrestricted budgets were much more closely aligned with anticipated expenditures. As such, the Board will notice that the savings in the general fund expenditures derive from the unrestricted and restricted carryover funds. Restricted budgets are often intentionally unspent so they can be carried over into multiple years.

The net increase to the ending balance will be carried forward when staff presents the Fall Revision to the 2014-15 budget to the Board at the October 2, 2014 meeting. The improved reserve levels are welcome given the \$1.6 Million deficit approved in the Adopted Budget. As economic conditions continue to slowly improve, the Administration is placing a top priority on using additional resources to eliminate the structural deficit, restore reserves, address liabilities such as Other Post-Employment Benefits (OPEB) and CalSTRS, address ongoing deferred maintenance needs, and to support classroom instruction with implementation of the Common Core State Standards.

The following attachments are included:

- Attachment A – This shows a comparison for 2013-14 between the General Fund Spring Budget Revision and Unaudited Actual balances for income, expenditures and the ending fund balance. The

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unrestricted ending balance for 2013-14 [and the beginning balance for 2014-15] has increased by \$3.9 Million.

- Attachment B – This shows the same comparison as Attachment A, for all the Special Funds of the district.
- Attachment C – A copy of the full SACS report.

With this certification the Board accepts the actual income and expenses before the annual audit is performed.

Behind Attachment A are two pages which give a brief narrative about the variances from Spring Revision to Unaudited Actuals. Both the unrestricted and the restricted General Fund reflect an increase to the ending balance, the ending balance for the restricted General Fund increased by almost \$1.8 Million, due to various restricted programs that will carry-over to 2014-15, including Common Core funding. For 2013-14, the ending balance includes an ending balance assignment for the donation carryover amount of \$751,195 as well as a Basic Aid assignment of \$5,158,728. The Basic Aid assignment is based on the difference between budgeted property tax and the state LCFF funding "floor" as per Board Policy 3111, originally adopted in May 2010.

Significant changes:

Federal Income

A significant decrease in Federal Income is shown due to the carry-over revenue that will be deferred to 2014-15, including Title I.

State Income

State Income increased by additional Lottery revenue. In addition, rebates from the California Solar Initiative were \$276K higher than anticipated. These rebates are based on the solar energy generated, which has been higher than our original projections.

Local Income

Local Income showed an overall increase. Revenue from donations, college testing fees, use of facilities and salary reimbursement increased by \$1.1M. This revenue is typically unbudgeted and recognized as it is received. The ending balance reflects a reserve for the carryover amounts in these categories which will increase expenditure budgets at Fall Revision.

Encroachment

The contribution for Special Ed increased by \$1.3M due mostly to an LCFF change. In prior years, an amount equal to the revenue limit was transferred to special education revenue for the average daily attendance (ADA). This transfer is no longer required due to LCFF. Special Ed showed some savings in area such as Non-Public School and Agencies as compared to Spring Revision. However, the encroachment for Special Ed is higher than 12-13. Home-to-School and Special Education Transportation are both now expensed in the unrestricted general fund, therefore overall contributions are lower as no encroachment is shown. Each of these programs showed a savings of \$100K compared to Spring Revision. Also, ROP was again able to contribute \$238K to the general fund while increasing classes. In 2014-15, the ROP funding will be reduced by the San Diego County Office of Education by over \$658K.

Certificated Salaries

Certificated salaries exceeded budget due to salaries offset by donations—these revenues and expenses are unbudgeted until the revenue is received. Also, an increase over budgeted amounts is shown for the insurance waiver distribution, which is offset by a transfer from fund 67-16.

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Classified Salaries

Classified salaries showed a decrease to the budget due to savings in transportation salaries, and special education instructional assistant salaries. These savings were partially offset by an increase in salaries paid for by donations.

Books and Supplies

An additional \$2.4M was saved compared to our projections at Spring Revision. However, \$2.3M is from restricted sources and this savings will be included in the 2014-15 budget as carryover. The unrestricted savings included donation carryover that will also be included in the 2014-15 budget at Fall Revision.

Services and Operating Expenses

Savings in the Services and Operating Expenses were primarily in Mental Health expenses as several of these students were transitioned from a residential treatment center to a Non-Public School, or District programs. This area also shows a decrease in computer licensing, consulting services, repairs & maintenance, and other services in donation accounts. The donation amounts are part of the carryover that will be included in the 2014-15 budget at Fall Revision. These savings were partially offset by increases Special Ed legal expenses and settlement agreements as well as telephone expense due to timing of e-rate rebates.

Other Outgo

Other Outgo decreased by \$139K due to savings in county Special Education programs.

Components of the Ending Balance

The District has met the Board's requirement of maintaining a 4.5% minimum reserve. The Reserve for Economic Uncertainties is 4.83%, in addition to the Board's 4.5% requirement. The District is fully funding the minimum Basic Aid Reserve, which is the difference between anticipated property tax revenue and the LCFF funding floor." Reserves also include \$751K for carryover amounts in the unrestricted General Fund which will be reflected in the 2014-15 budget and \$1M for the estimated implementation costs for the County Office of Education's new integrated financial and personnel system. Payments for this new system are scheduled to begin in 2014-15. The implementation costs will be included in the 2014-15 Fall Revision expenses.

RECOMMENDATION:

It is recommended that the Board certify the 2013-14 Unaudited Actual Income and Expenditures, as shown in the attached supplements.

FUNDING SOURCE:

N/A

ATTACHMENT A

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General Fund Revenue & Expenditures - 2013-2014 Unaudited Actuals

| | 2013-2014 Spring Revision | | | 2013-2014 Unaudited Actuals | | | Change |
|---|------------------------------|-------------------|--------------------|--------------------------------|-------------------|--------------------|-------------|
| | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| PROJECTED INCOME | | | | | | | |
| LCFF/Revenue Limit / Property Tax | 83,596,132 | 1,873,355 | 85,469,487 | 85,710,553 | 424,840 | 86,135,393 | 665,906 |
| Federal Income | 696,095 | 4,076,498 | 4,772,593 | 696,209 | 3,522,512 | 4,218,721 | (553,872) |
| Other State Income | 3,337,259 | 4,302,672 | 7,639,931 | 3,682,611 | 4,311,660 | 7,994,271 | 354,340 |
| Local Income | 2,324,331 | 6,862,417 | 9,186,748 | 4,088,245 | 6,249,394 | 10,337,639 | 1,150,891 |
| Transfers | 765,588 | 0 | 765,588 | 1,304,997 | 0 | 1,304,997 | 539,409 |
| Encroachment | (15,190,991) | 15,190,991 | 0 | (12,348,186) | 12,348,186 | 0 | 0 |
| TOTAL PROJECTED INCOME | 75,528,414 | 32,305,933 | 107,834,347 | 83,134,430 | 26,856,591 | 109,991,021 | 2,156,674 |
| PROJECTED EXPENDITURES | | | | | | | |
| Certificated Salaries | 40,247,772 | 9,564,891 | 49,812,663 | 40,738,454 | 9,541,779 | 50,280,233 | 467,570 |
| Classified Salaries | 9,542,091 | 6,778,600 | 16,320,691 | 11,836,408 | 4,201,797 | 16,038,205 | (282,486) |
| Benefits | 15,307,777 | 5,446,490 | 20,754,267 | 16,371,549 | 4,298,815 | 20,670,363 | (83,904) |
| Books & Supplies | 2,516,551 | 3,582,469 | 6,099,020 | 3,020,294 | 705,538 | 3,725,832 | (2,373,188) |
| Services & Operating Expenses | 6,693,520 | 5,546,849 | 12,240,369 | 6,116,646 | 5,286,628 | 11,403,274 | (837,095) |
| Capital Outlay | 224,023 | 15,506 | 239,529 | 222,407 | 26,913 | 249,320 | 9,791 |
| Other Outgo | 1,254,573 | 1,102,355 | 2,356,928 | 1,212,424 | 1,005,349 | 2,217,774 | (139,154) |
| Categorical | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL PROJECTED EXPENDITURES | 75,786,307 | 32,037,160 | 107,823,467 | 79,518,183 | 25,066,819 | 104,585,001 | (3,238,466) |
| Estimated Unspent | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Expenditures (over/under) Revenue | (257,893) | 268,773 | 10,880 | 3,616,247 | 1,789,773 | 5,406,020 | 5,395,140 |
| FUND BALANCE, RESERVES: | | | | | | | |
| Beginning Balance - July 1 | 13,266,543 | 931,227 | 14,197,770 | 13,266,543 | 931,227 | 14,197,770 | 0 |
| Audit Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Balance | 13,266,543 | 931,227 | 14,197,770 | 13,266,543 | 931,227 | 14,197,770 | 0 |
| Projected Ending Balance - June 30 | 13,008,650 | 1,200,000 | 14,208,650 | 16,882,790 | 2,721,000 | 19,603,790 | 5,395,140 |
| COMPONENTS OF THE ENDING BALANCE: | | | | | | | |
| Nonspendable: | | | | | | | |
| Revolving Cash Fund 9130 | 180,000 | | 180,000 | 175,225 | | 175,225 | (4,775) |
| Stores Inventory 9320 | 1,000 | | 1,000 | 438 | | 438 | (562) |
| Prepaid Expenses 9330 | 0 | | 0 | 15,379 | | 15,379 | 15,379 |
| Restricted: | | | | | | | |
| Reserve for categorical programs | | 1,200,000 | 1,200,000 | | 2,721,000 | 2,721,000 | 1,521,000 |
| Assigned: | | | | | | | |
| Basic Aid Reserve | 3,234,704 | | 3,234,704 | 5,158,728 | | 5,158,728 | 1,924,024 |
| MITI Implementation Reserve | 1,021,700 | | 1,021,700 | 1,021,700 | | 1,021,700 | 0 |
| Donation Carryover Reserve | 0 | | 0 | 751,195 | | 751,195 | 0 |
| Unassigned: | | | | | | | |
| Recommended Min Reserve (4.5%) | 4,852,056 | | 4,852,056 | 4,706,325 | | 4,706,325 | (145,731) |
| Total Components | 9,289,460 | 1,200,000 | 10,489,460 | 11,828,990 | 2,721,000 | 14,549,990 | 4,060,530 |
| RESERVE FOR ECONOMIC UNCERTAINTIES | 3,719,190 | 0 | 3,719,190 | 5,053,800 | 0 | 5,053,800 | 1,334,610 |
| | 3.45% | 0.00% | 3.45% | 4.83% | 0.00% | 4.83% | 1.38% |

LCFF/REVENUE LIMIT SOURCES

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| Object | Resource | | 2013-2014 Spring Revision | | | 2013-2014 Unaudited Actuals | | | Change |
|--------|----------|------------------------------------|------------------------------|------------------|-------------------|--------------------------------|----------------|-------------------|----------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 8011 | | STATE AID | 280,857 | | 280,857 | 320,093 | | 320,093 | 39,236 |
| 8012 | | EPA CURRENT YEAR | 2,427,960 | | 2,427,960 | 2,409,140 | | 2,409,140 | (18,820) |
| 8019 | | EPA PRIOR YEAR | 0 | | 0 | 53,072 | | 53,072 | 53,072 |
| 8021 | | HOMEOWNERS' EXEMPTION | 735,727 | | 735,727 | 735,729 | | 735,729 | 2 |
| 8041 | | SECURED TAXES | 78,934,531 | | 78,934,531 | 79,480,143 | | 79,480,143 | 545,612 |
| 8042 | | UNSECURED TAXES | 2,770,505 | | 2,770,505 | 2,786,096 | | 2,786,096 | 15,591 |
| 8043 | | PRIOR YEAR TAXES | (66,701) | | (66,701) | (86,907) | | (86,907) | (20,206) |
| 8044 | | SUPPLEMENTAL TAXES | 0 | | 0 | | | 0 | 0 |
| 8045 | | ED REV AUGMENT FUNDS(ERAF) | 0 | | 0 | | | 0 | 0 |
| 8046 | | SUPPL ED REV AUGMENT FUNDS(SERAF) | 0 | | 0 | | | 0 | 0 |
| 8047 | | COMMUNITY REDEVELOPMENT FUNDS | 13,003 | | 13,003 | 13,138 | | 13,138 | 135 |
| 8082 | | OTHER TAXES | 500 | | 500 | 99 | | 99 | (401) |
| 8089 | | 50% RECAPTURE, OTHER TAXES | (250) | | (250) | (49) | | (49) | 201 |
| 8091 | | SPECIAL ED ADA | (1,500,000) | 1,500,000 | 0 | 0 | 0 | 0 | 0 |
| 8092 | | PERS REDUCTION TRANSFER | | | 0 | | | 0 | 0 |
| 8096 | | XFER TO CHT SCH INLIEU PROP TX | | | 0 | | | 0 | 0 |
| 8097 | | SPECIAL ED EXCESS TAX | | 373,355 | 373,355 | | 424,840 | 424,840 | 51,485 |
| | | TOTAL-REVENUE LIMIT SOURCES | 83,596,132 | 1,873,355 | 85,469,487 | 85,710,553 | 424,840 | 86,135,393 | 665,906 |

FEDERAL INCOME

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| Object | Resource | | 2013-2014 Spring Revision | | | 2013-2014 Unaudited Actuals | | | Change |
|----------|----------|---|------------------------------|------------------|------------------|--------------------------------|------------------|------------------|------------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 8290-000 | 0000-024 | | 23,535 | | 23,535 | 23,535 | | 23,535 | 0 |
| 8290 006 | 0000 012 | DIRECT SUBSIDY ON QSCB | 672,560 | | 672,560 | 672,674 | | 672,674 | 114 |
| 8290 000 | 3010 000 | NCLB: TITLE I | | 774,035 | 774,035 | | 457,205 | 457,205 | (316,830) |
| 8290 002 | 3010 000 | NCLB: TITLE I | | 349,822 | 349,822 | | 349,822 | 349,822 | 0 |
| 8290 000 | 3185-000 | NCLB: TITLE I PROGRAM IMPROVEMENT | | | 0 | | 20,000 | 20,000 | 20,000 |
| 8290 001 | 3185-000 | D NCLB: TITLE I PROGRAM IMPROVEMENT | | 17,500 | 17,500 | | 17,500 | 17,500 | 0 |
| 8290 002 | 3185-000 | D NCLB: TITLE I PROGRAM IMPROVEMENT | | 32,500 | 32,500 | | 12,500 | 12,500 | (20,000) |
| 8181 000 | 3310 000 | IDEA PL 94-142 SPEC. ED. | | 1,806,301 | 1,806,301 | | 1,806,300 | 1,806,300 | (1) |
| 8181 001 | 3310 312 | IDEA PL 94-142 SPEC. ED. | | 203,028 | 203,028 | | 47,931 | 47,931 | (155,097) |
| 8181 000 | 3311 000 | SP ED IDEA LOCAL ASST. PRIVATE SCH | | 158,306 | 158,306 | | 158,306 | 158,306 | 0 |
| 8182 000 | 3327 000 | SP ED: IDEA MENTAL HEALTH | | 137,185 | 137,185 | | 138,418 | 138,418 | 1,233 |
| 8182 002 | 3327 000 | SP ED: IDEA MENTAL HEALTH | | 0 | 0 | | (203) | (203) | (203) |
| 8290 000 | 3410 000 | DEPT OF REHAB: WORKABILITY II FDN | | 196,416 | 196,416 | | 173,163 | 173,163 | (23,253) |
| 8290 000 | 3550 001 | PERK VATEA SECONDARY 131 | | 117,921 | 117,921 | | 117,724 | 117,724 | (197) |
| 8290 002 | 3550 001 | PERK VATEA SECONDARY 131 | | 0 | 0 | | 2,012 | 2,012 | 2,012 |
| 8290 000 | 3550 002 | PERK VATEA ADULTS 132 | | | 0 | | 0 | 0 | 0 |
| 8290 000 | 4035 000 | NCLB: TITLE II | | 183,874 | 183,874 | | 158,084 | 158,084 | (25,790) |
| 8290 002 | 4035 000 | NCLB: TITLE II | | 9,913 | 9,913 | | 9,913 | 9,913 | 0 |
| 8290 000 | 4036 000 | NCLB: TITLE II, PT A, TEACHER QUALITY | | | 0 | | 0 | 0 | 0 |
| 8290 001 | 4036 000 | D NCLB: TITLE II, PT A, TEACHER QUALITY | | 7,179 | 7,179 | | 0 | 0 | (7,179) |
| 8290 002 | 4036 000 | NCLB: TITLE II, PT A, TEACHER QUALITY | | 3,000 | 3,000 | | 0 | 0 | (3,000) |
| 8290 000 | 4045 000 | TITLE II ENHNC EDUCATION/TECH | | 1,752 | 1,752 | | 0 | 0 | (1,752) |
| 8290 002 | 4045 000 | TITLE II ENHNC | | | 0 | | 0 | 0 | 0 |
| 8290 000 | 4201 000 | TITLE III IMMIGRANT EDUCATION | | 24,200 | 24,200 | | 22,637 | 22,637 | (1,563) |
| 8290 001 | 4201 000 | D TITLE III IMMIGRANT EDUCATION | | | 0 | | 0 | 0 | 0 |
| 8290 002 | 4201 000 | TITLE III IMMIGRANT EDUCATION | | | 0 | | 0 | 0 | 0 |
| 8290 000 | 4203 000 | TITLE III LEP STUDENT | | 53,566 | 53,566 | | 49,548 | 49,548 | (4,018) |
| 8290 001 | 4203 000 | D TITLE III LEP STUDENT | | 0 | 0 | | (18,348) | (18,348) | (18,348) |
| 8290 002 | 4203 000 | TITLE III LEP STUDENT | | 0 | 0 | | 0 | 0 | 0 |
| | | TOTAL FEDERAL REVENUE | 696,095 | 4,076,498 | 4,772,593 | 696,209 | 3,522,512 | 4,218,721 | (553,872) |

D DEFERRED

OTHER STATE INCOME

ITEM 20

| Object | Resource | | 2013-2014 Spring Revision | | | 2013-2014 Unaudited Actuals | | | Change |
|----------|----------|---|------------------------------|------------------|------------------|--------------------------------|------------------|------------------|----------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 8590 000 | 0000 000 | | 7,692 | | 7,692 | 36,008 | | 36,008 | 28,316 |
| 8590 006 | 0000 012 | | 918,068 | | 918,068 | 1,194,346 | | 1,194,346 | 276,278 |
| 8590 002 | 0000 023 | | | | 0 | 0 | | 0 | 0 |
| 8590 000 | 0000 024 | | 6,122 | | 6,122 | 0 | | 0 | (6,122) |
| 8550 000 | 0000-000 | | 585,722 | | 585,722 | 556,337 | | 556,337 | (29,385) |
| 8590 000 | 09XX 000 | | 298,245 | | 298,245 | 298,245 | | 298,245 | 0 |
| 8560 000 | 1100 000 | | 1,476,716 | | 1,476,716 | 1,564,181 | | 1,564,181 | 87,465 |
| 8560-002 | 1100 000 | | 44,694 | | 44,694 | 33,493 | | 33,493 | (11,201) |
| 8590 000 | 6230 000 | | | 145,004 | 145,004 | | 145,004 | 145,004 | 0 |
| 8560 000 | 6300 000 | | | 357,270 | 357,270 | | 383,430 | 383,430 | 26,160 |
| 8560 002 | 6300 000 | | | 69,926 | 69,926 | | 69,925 | 69,925 | (1) |
| 8590 000 | 6500 000 | | | | 0 | | 0 | 0 | 0 |
| 8590 000 | 6500 000 | | | | 0 | | 0 | 0 | 0 |
| 8590 000 | 6500 009 | | | | 0 | | 0 | 0 | 0 |
| 8590 000 | 6512 000 | | | | 0 | | 0 | 0 | 0 |
| 8590 003 | 6512 000 | | | 704,464 | 704,464 | | 708,328 | 708,328 | 3,864 |
| 8590 000 | 6520 000 | | | 292,190 | 292,190 | | 292,190 | 292,190 | 0 |
| 8590 000 | 6530 000 | | | | 0 | | 0 | 0 | 0 |
| 8590 000 | 6535 000 | | | | 0 | | 0 | 0 | 0 |
| 8590 001 | 6660 000 | D | | | 0 | | 0 | 0 | 0 |
| 8590 001 | 6670 005 | D | | | 0 | | 0 | 0 | 0 |
| 8590 000 | 6690 000 | | | 215,191 | 215,191 | | 185,075 | 185,075 | (30,116) |
| 8590 001 | 6690-000 | D | | 13,724 | 13,724 | | 13,724 | 13,724 | 0 |
| 8590 002 | 6690 000 | | | | 0 | | 0 | 0 | 0 |
| 8311 000 | 7090 000 | | | | 0 | | 0 | 0 | 0 |
| 8311 005 | 7090 000 | | | | 0 | | 0 | 0 | 0 |
| 8311 000 | 7230 000 | | | | 0 | | 0 | 0 | 0 |
| 8311 005 | 7230 000 | | | | 0 | | 0 | 0 | 0 |
| 8311 000 | 7240 000 | | | | 0 | | 0 | 0 | 0 |
| 8311 005 | 7240 000 | | | | 0 | | 0 | 0 | 0 |
| 8590 000 | 7405-000 | | | 2,484,903 | 2,484,903 | | 2,484,903 | 2,484,903 | 0 |
| 8590 000 | 7810 004 | | | 20,000 | 20,000 | | 29,080 | 29,080 | 9,080 |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | 3,337,259 | 4,302,672 | 7,639,931 | 3,682,611 | 4,311,660 | 7,994,271 | 354,340 |

D DEFERRED

LOCAL INCOME

ITEM 20

| 8600-8999 | Object | Resource | 2013-2014 | | | 2013-2014 | | | Change |
|-----------|-------------|---|---------------------|-------------------|--------------------|---------------------|-------------------|--------------------|------------------|
| | | | Spring Revision | | | Unaudited Actuals | | | |
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 8625 000 | 9625 000 | COMMUNITY DEVELOPMENT | 0 | 7,377 | 7,377 | | 17,204 | 17,204 | 9,827 |
| 8631 000 | 0000-000 | SALE OF EQUIPMENT & SUPPLIES | 10,000 | | 10,000 | 17,301 | | 17,301 | 7,301 |
| 8650 XXX | 0000 634/5 | M & O FIELD USE | 109,524 | | 109,524 | 124,295 | | 124,295 | 14,771 |
| 8650 000 | 0100 XXX | LEASES AND RENTALS-SITE USE | | | 0 | 108,742 | | 108,742 | 108,742 |
| 8660 XXX | 0000 000 | INTEREST | 320,000 | | 320,000 | 263,730 | | 263,730 | (56,270) |
| 8675 XXX | 0000 723 | TRANSPORT.SERVICES PARENT PAY | 0 | 525,000 | 525,000 | 488,655 | | 488,655 | (36,345) |
| 8677 000 | 6500 007 | SP ED, NCCSE | | | 0 | | | 0 | 0 |
| 8677 004 | 0100 038 | INT/AGY PRIVATE CONTRACTOR | 75,000 | | 75,000 | 61,266 | | 61,266 | (13,734) |
| 8677 007 | 9025 XXX | INT/AG. REV. - ROP TIER III | | | 0 | 0 | | 0 | 0 |
| 8677 010 | 6500 004 | COASTAL LEARNING ACADEMY | 0 | 100,000 | 100,000 | 0 | 140,049 | 140,049 | 40,049 |
| 8677 014 | 0000 000 | I/AG. ADM/DEV.FEE.SB/RSF | 1,500 | | 1,500 | | | 0 | (1,500) |
| 8677 014 | 0100 051 | ADMIN DEV FEES RSF/SB | 1,485 | | 1,485 | 3,564 | | 3,564 | 2,079 |
| 8689 001 | 0100 039 | OTHER PARKING FINES-TP | 2,075 | | 2,075 | 4,069 | | 4,069 | 1,994 |
| 8689 001 | 0100 052 | OTHER PARKING FINES-CCA | 2,162 | | 2,162 | 3,546 | | 3,546 | 1,384 |
| 8689 001 | 0100 054 | OTHER PARKING FINES-LCC | 3,691 | | 3,691 | 8,276 | | 8,276 | 4,585 |
| 8689 001 | 0100 055 | OTHER PARKING FINES-SDA | 919 | | 919 | 3,029 | | 3,029 | 2,110 |
| 8689 005 | 0100 050 | STUDENT PARKING FEES-TP | 24,278 | | 24,278 | 25,648 | | 25,648 | 1,370 |
| 8689 010 | 0100 048 | STUDENT PARKING FEES-LCC | 21,055 | | 21,055 | 21,305 | | 21,305 | 250 |
| 8689 013 | 0100 049 | STUDENT PARKING FEES-SDA | 11,727 | | 11,727 | 11,762 | | 11,762 | 35 |
| 8689 014 | 0100 047 | STUDENT PARKING FEES-CCA | 18,611 | | 18,611 | 19,036 | | 19,036 | 425 |
| 8689 050 | 0000 300 | TRANSP FEES-ATHL-TP | 115,000 | | 115,000 | 122,100 | | 122,100 | 7,100 |
| 8689 100 | 0000 300 | TRANSP FEES-ATHL-LCC | 100,000 | | 100,000 | 85,773 | | 85,773 | (14,227) |
| 8689 130 | 0000 300 | TRANSP FEES-ATHL-SDA | 42,000 | | 42,000 | 54,803 | | 54,803 | 12,803 |
| 8689 140 | 0000 300 | TRANSP FEES-ATHL-CCA | 80,000 | | 80,000 | 77,675 | | 77,675 | (2,325) |
| 8691-000 | 0000-000 | PLUS-NON-REV LIMIT (50%) ADJUST | | | | 49 | | 49 | 49 |
| 8699 XXX | 9010 011-14 | SB70 CAREER DEV/ WIP PARTNERSHIP GRANT | 0 | 158,105 | 158,105 | 0 | 76,661 | 76,661 | (81,444) |
| 8699 XXX | XXXX XXX | OTHER LOCAL INCOME | 1,250,241 | 27,000 | 1,277,241 | 2,459,759 | 836 | 2,460,595 | 1,183,354 |
| 8710 000 | 6500 008 | SP ED, SEAS | | 20,000 | 20,000 | | | 0 | (20,000) |
| 8782 000 | 6300-000 | LOTTERY: INSTRUCTIONAL MATLS | | 0 | 0 | | 11,200 | 11,200 | 11,200 |
| 8782 000 | 9025 XXX | ROP COUNTY OFFICE | | 1,575,458 | 1,575,458 | | 1,575,458 | 1,575,458 | 0 |
| 8782 002 | 9025 XXX | ROP COUNTY OFFICE | | | 0 | | (1) | (1) | (1) |
| 8782 XXX | 1100 001 | ROP LOTTERY TRANSFER | 70,399 | | 70,399 | 59,199 | | 59,199 | (11,200) |
| 8783 000 | XXXX XXX | ALL OTHER TRANSFERS FROM JPA | 64,664 | | 64,664 | 64,664 | | 64,664 | 0 |
| 8792 000 | 6500 000 | SPECIAL EDUCATION | 0 | 4,449,477 | 4,449,477 | | 4,423,295 | 4,423,295 | (26,182) |
| 8792 002 | 6500 000 | SPECIAL EDUCATION | 0 | | 0 | | 4,692 | 4,692 | 4,692 |
| | | TOTAL LOCAL REVENUE | 2,324,331 | 6,862,417 | 9,186,748 | 4,088,245 | 6,249,394 | 10,337,639 | 1,150,891 |
| 8919 016 | 0000 000 | I/TRANSF SELF INS FD | 0 | | 0 | 539,409 | | 539,409 | 539,409 |
| 8919 021 | 0000 000 | TRANSFER FROM BOND FUNDS FOR SOLAR | 765,588 | | 765,588 | 765,588 | | 765,588 | 0 |
| | | SUBTOTAL TRANSFERS | 765,588 | 0 | 765,588 | 1,304,997 | 0 | 1,304,997 | 539,409 |
| 8980 000 | 0000 000 | UNRESTRICTED CONTRIBUTIONS | (15,322,867) | 0 | (15,322,867) | (12,526,568) | 0 | (12,526,568) | 2,796,299 |
| 8980 000 | 1100-001 | ROP LOTTERY TRANSFER | (70,399) | 0 | (70,399) | (59,199) | 0 | (59,199) | 11,200 |
| 8980 000 | 3550 003 | DISTRICT MATCH - PERKINS | | 0 | 0 | | 0 | 0 | 0 |
| 8980 000 | 6500 000 | CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT | | 8,271,250 | 8,271,250 | | 9,585,796 | 9,585,796 | 1,314,546 |
| 8980 000 | 6512 000 | SPED MENTAL HEALTH SERVICES | | 963,473 | 963,473 | | 558,229 | 558,229 | (405,244) |
| 8980 000 | 6520 000 | SPEC PROJ. WORKABILITY I LEA | | 0 | 0 | | 0 | 0 | 0 |
| 8980 000 | 7090 000 | CONTRIBUTION TO EIA | | 432,822 | 432,822 | | 136,187 | 136,187 | (296,635) |
| 8980 000 | 7230 000 | CONTRIBUTION TO H-T-S TRANSPORTATION | | 633,198 | 633,198 | | 0 | 0 | (633,198) |
| 8980 005 | 7230 000 | CONTRIBUTION TO HTS. TRANSP. FAIR SHARE | | 0 | 0 | | 0 | 0 | 0 |
| 8980 000 | 7240 000 | CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH. | | 2,711,502 | 2,711,502 | | 0 | 0 | (2,711,502) |
| 8980 005 | 7240 000 | CONTRIBUTION TO SP. ED. TRANSP. FAIR SHARE | | 0 | 0 | | 0 | 0 | 0 |
| 8980 000 | 8150 000 | CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH. | | 2,310,622 | 2,310,622 | | 2,246,355 | 2,246,355 | (64,267) |
| 8980 000 | 9025 XXX | ROP LOTTERY TRANSFER | | 70,399 | 70,399 | | 59,199 | 59,199 | (11,200) |
| 8990 007 | 9025 000 | ROP TIER III REVENUE | | (202,275) | (202,275) | | (237,582) | (237,582) | (35,307) |
| 8990 007 | 0000 000 | ROP TIER III REVENUE | 202,275 | 0 | 202,275 | 237,582 | | 237,582 | 35,307 |
| | | SUBTOTAL ENCROACHMENT | (15,190,991) | 15,190,991 | 0 | (12,348,186) | 12,348,186 | 0 | 0 |
| | | TOTAL TRANSFERS | (14,425,403) | 15,190,991 | 765,588 | (11,043,188) | 12,348,186 | 1,304,997 | 539,409 |
| | | TOTAL ALL REVENUE W/O TEMP TRSFERS | 75,528,414 | 32,305,933 | 107,834,347 | 83,134,430 | 26,856,591 | 109,991,021 | 2,156,674 |
| | | OTHER I/F TRANSFERS IN-TEMP | | | 0 | | | 0 | 0 |
| | | TOTAL REVENUE WITH ALL TRANSFERS | 75,528,414 | 32,305,933 | 107,834,347 | 83,134,430 | 26,856,591 | 109,991,021 | 2,156,674 |

CERTIFICATED SALARIES

ITEM 20

| Object | Resource | | 2013-2014 Spring Revision | | | 2013-2014 Unaudited Actuals | | | Change |
|----------|----------|---|------------------------------|------------------|-------------------|--------------------------------|------------------|-------------------|----------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 1100 000 | | TEACHERS' SALARIES | 33,073,953 | 8,646,146 | 41,720,099 | 33,533,709 | 8,631,235 | 42,164,944 | 444,845 |
| 1100 033 | | EL STIPEND | 475,000 | 0 | 475,000 | 486,809 | 0 | 486,809 | 11,809 |
| 1200 000 | | PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH | 2,813,569 | 53,511 | 2,867,080 | 2,801,218 | 59,702 | 2,860,920 | (6,160) |
| 1300 000 | | SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS | 3,355,158 | 414,388 | 3,769,546 | 3,353,449 | 381,427 | 3,734,876 | (34,670) |
| 1900 000 | | OTHER CERTIFICATED | 530,092 | 450,846 | 980,938 | 563,269 | 469,415 | 1,032,684 | 51,746 |
| | | TOTAL-OBJECT CODE 1000 | 40,247,772 | 9,564,891 | 49,812,663 | 40,738,454 | 9,541,779 | 50,280,233 | 467,570 |

CLASSIFIED SALARIES

ITEM 20

| Object | Resource | | 2013-2014 Spring Revision | | | 2013-2014 Unaudited Actuals | | | Change |
|----------|----------|---|------------------------------|------------------|-------------------|--------------------------------|------------------|-------------------|------------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 2100 000 | | INSTRUCTIONAL AIDES | 911,500 | 2,599,335 | 3,510,835 | 949,465 | 2,431,506 | 3,380,971 | (129,864) |
| 2200 000 | | CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION | 2,991,715 | 3,529,208 | 6,520,923 | 5,029,302 | 1,350,032 | 6,379,335 | (141,588) |
| 2300 000 | | SUPERVISORS AND ADMINISTRATORS' SALARIES | 827,259 | 331,366 | 1,158,625 | 958,404 | 182,177 | 1,140,580 | (18,045) |
| 2400 000 | | CLERICAL & OFFICE PERSONNEL | 4,356,337 | 315,909 | 4,672,246 | 4,409,489 | 234,647 | 4,644,136 | (28,110) |
| 2900 000 | | OTHER CLASSIFIED | 455,280 | 2,782 | 458,062 | 489,748 | 3,435 | 493,183 | 35,121 |
| | | TOTAL-OBJECT CODE 2000 | 9,542,091 | 6,778,600 | 16,320,691 | 11,836,408 | 4,201,797 | 16,038,205 | (282,486) |

EMPLOYEE BENEFITS

ITEM 20

| Object | Resource | | 2013-2014 Spring Revision | | | 2013-2014 Unaudited Actuals | | | Change |
|------------|----------|--------------------------------|------------------------------|------------------|-------------------|--------------------------------|------------------|-------------------|-----------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 3100 000 | | STATE TEACHERS' RETIREMENT SYS | 3,720,380 | 802,134 | 4,522,514 | 3,778,783 | 882,921 | 4,661,703 | 139,189 |
| 3200 000 | | PUBLIC EMPLOYEE RETIREMENT SYS | 1,064,969 | 684,190 | 1,749,159 | 1,191,777 | 382,746 | 1,574,524 | (174,635) |
| 3311/2 000 | | SOCIAL SECURITY | 632,805 | 426,052 | 1,058,857 | 753,942 | 271,933 | 1,025,875 | (32,982) |
| 3321/2 000 | | MEDICARE | 696,766 | 228,841 | 925,607 | 742,122 | 197,479 | 939,602 | 13,995 |
| 3400 000 | | INC PROTCT+CERT DNTAL+LIFE | 510,059 | 145,301 | 655,360 | 627,584 | 145,854 | 773,438 | 118,078 |
| 3500 000 | | UNEMPLOYMENT INSURANCE | 72,945 | 8,269 | 81,214 | 28,976 | 7,867 | 36,842 | (44,372) |
| 3600 000 | | WORKERS' COMPENSATION | 999,767 | 296,012 | 1,295,779 | 1,082,029 | 282,764 | 1,364,793 | 69,014 |
| 3700 000 | | RETIREE BENEFITS (H & W) | 515,190 | 160,766 | 675,956 | 562,213 | 131,816 | 694,029 | 18,073 |
| 3800 000 | | PERS REDUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3900 000 | | FLEX ACCOUNTS | 7,094,896 | 2,694,925 | 9,789,821 | 7,604,122 | 1,995,435 | 9,599,557 | (190,264) |
| | | TOTAL-OBJECT CODE 3000 | 15,307,777 | 5,446,490 | 20,754,267 | 16,371,549 | 4,298,815 | 20,670,363 | (83,904) |

BOOKS AND SUPPLIES

ITEM 20

| Object | Resource | | 2013-2014 Spring Revision | | | 2013-2014 Unaudited Actuals | | | Change |
|----------|----------|---|------------------------------|------------------|------------------|--------------------------------|----------------|------------------|--------------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 4100 000 | | TEXTBOOKS (7-8 + 9-12) | 0 | 157,270 | 157,270 | 0 | 136,336 | 136,336 | (20,934) |
| 4200 000 | | BOOKS OTHER THAN TEXTBOOKS | 450 | 240,489 | 240,939 | 138 | 22,663 | 22,801 | (218,138) |
| 4300 000 | | MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS | 2,073,753 | 2,465,368 | 4,539,121 | 2,487,519 | 273,459 | 2,760,978 | (1,778,143) |
| 4300 999 | | ESTIMATED UNSPENT | 0 | 546,087 | 546,087 | 0 | 0 | 0 | (546,087) |
| 4400 000 | | NON-CAPITALIZED EQUIP (under \$5,000) | 442,348 | 173,255 | 615,603 | 532,637 | 273,080 | 805,718 | 190,115 |
| | | TOTAL-OBJECT CODE 4000 | 2,516,551 | 3,582,469 | 6,099,020 | 3,020,294 | 705,538 | 3,725,832 | (2,373,188) |

SERVICES AND OPERATING EXPENSES

ITEM 20

| Object | Resource | | 2013-2014 Spring Revision | | | 2013-2014 Unaudited Actuals | | | Change |
|----------|----------|--|------------------------------|------------------|-------------------|--------------------------------|------------------|-------------------|------------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 5100 000 | | SUBAGREEMENT FOR SERVICES | 369,158 | 1,532,750 | 1,901,908 | 354,066 | 1,854,477 | 2,208,542 | 306,634 |
| 5200 000 | | TRAVEL/CONFERENCES/INSERVICE TRNG | 120,778 | 106,571 | 227,349 | 103,078 | 78,002 | 181,080 | (46,269) |
| 5300 000 | | DISTRICT DUES & MEMBERSHIP | 54,049 | 1,079 | 55,128 | 62,498 | 384 | 62,882 | 7,754 |
| 5400 000 | | INSURANCE | 501,708 | 0 | 501,708 | 504,355 | 0 | 504,355 | 2,647 |
| 5500 000 | | UTILITIES | 2,067,000 | 600 | 2,067,600 | 2,076,298 | 677 | 2,076,975 | 9,375 |
| 5600 000 | | RENTALS, LEASES & REPAIRS | 691,985 | 118,580 | 810,565 | 626,151 | 60,028 | 686,179 | (124,386) |
| 5700 000 | | INTER-PROGRAM SERVICES | 350,980 | (367,980) | (17,000) | (16,690) | 12,604 | (4,087) | 12,913 |
| 5800 000 | | PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT. | 2,212,320 | 4,129,844 | 6,342,164 | 1,929,038 | 3,279,884 | 5,208,922 | (1,133,242) |
| 5900 000 | | COMMUNICATIONS: VOICE, DATA & POSTAGE | 325,542 | 25,405 | 350,947 | 477,853 | 572 | 478,425 | 127,478 |
| | | TOTAL-OBJECT CODE 5000 | 6,693,520 | 5,546,849 | 12,240,369 | 6,116,646 | 5,286,628 | 11,403,274 | (837,095) |

CAPITAL OUTLAY

ITEM 20

| Object | Resource | | 2013-2014 Spring Revision | | | 2013-2014 Unaudited Actuals | | | Change |
|----------|----------|-------------------------------|------------------------------|---------------|----------------|--------------------------------|---------------|----------------|--------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 6100 000 | | SITES & IMPROVEMENT OF SITE | 18,358 | 0 | 18,358 | 18,357 | 0 | 18,357 | (1) |
| 6200 000 | | IMPROVEMENT | 74,665 | 0 | 74,665 | 74,665 | 0 | 74,665 | (0) |
| 6400 000 | | EQUIPMENT | 123,250 | 15,506 | 138,756 | 122,810 | 26,913 | 149,723 | 10,967 |
| 6500 000 | | EQUIPMENT REPLACEMENT | 7,750 | 0 | 7,750 | 6,576 | 0 | 6,576 | (1,174) |
| | | TOTAL-OBJECT CODE 6000 | 224,023 | 15,506 | 239,529 | 222,407 | 26,913 | 249,320 | 9,791 |

OTHER OUTGO

ITEM 20

| Object | Resource | | 2013-2014 Spring Revision | | | 2013-2014 Unaudited Actuals | | | Change |
|----------|----------|---------------------------------------|------------------------------|-------------------|--------------------|--------------------------------|-------------------|--------------------|------------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 7130 000 | XXXX XXX | STATE SPECIAL SCHOOLS | 14,668 | 0 | 14,668 | 14,688 | 0 | 14,688 | 20 |
| 7141 000 | XXXX XXX | SPED OTH TUIT-X COST DEFIC PMTS-SCH | 20,000 | 156,748 | 176,748 | 11,915 | 164,910 | 176,825 | 77 |
| 7142 000 | 6500 000 | SPED OTH TUIT-X COST DEFIC PMTS-COUN | 0 | 320,845 | 320,845 | 0 | 293,449 | 293,449 | (27,396) |
| 7142 000 | 6500 001 | OTHER TUITION & SPEC. ED EXCESS COST | 0 | 38,089 | 38,089 | 0 | 17,852 | 17,852 | (20,237) |
| 7142 000 | 6512 000 | SPED MENTAL HEALTH OTH TUIT-X COST | 0 | 305,544 | 305,544 | 0 | 216,258 | 216,258 | (89,286) |
| 7142-002 | 6500-005 | ADULT TRANSITION SH PROGRAM | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7142 003 | 6500 001 | SP. ED. NCCSE MOU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7142 004 | 6512 000 | SPED MENTAL HEALTH SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7282 004 | 6500-001 | SPED ALL OTHER TRANSFERS TO CNTY OF | 0 | 0 | 0 | 0 | 5,913 | 5,913 | 5,913 |
| 7310 001 | XXXX XXX | DIRECT SUPPORT/INDIRECT COSTS | (281,129) | 281,129 | 0 | (306,968) | 306,968 | 0 | 0 |
| 7350 011 | XXXX XXX | ADULT ED INDIRECT - FUND 11-00 | (30,154) | 0 | (30,154) | (26,067) | 0 | (26,067) | 4,087 |
| 7350 013 | XXXX XXX | FOOD SERVICE INDIRECT FD 13-00 | (140,000) | 0 | (140,000) | (133,581) | 0 | (133,581) | 6,419 |
| 7438 000 | XXXX XXX | SOLAR PROJ DEBT SVC INT | 840,936 | 0 | 840,936 | 822,185 | 0 | 822,185 | (18,751) |
| 7439 000 | XXXX XXX | SOLAR PROJ OTH DEBT SVC PRINC. | 765,588 | 0 | 765,588 | 765,588 | 0 | 765,588 | 0 |
| 7615 014 | XXXX XXX | TRSF FROM GEN TO DEF. MAINT. FUND 14- | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7619 011 | 0000 800 | I/F TRANSF TO ADULT ED | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7619 030 | 0000 800 | INTERFD-TRSF-TO DED. INS. | 64,664 | 0 | 64,664 | 64,664 | 0 | 64,664 | 0 |
| | | TOTAL-OBJECT CODE 7000 | 1,254,573 | 1,102,355 | 2,356,928 | 1,212,424 | 1,005,349 | 2,217,774 | (139,154) |
| | | TOTAL-ALL EXPENDITURES | 75,786,307 | 32,037,160 | 107,823,467 | 79,518,183 | 25,066,819 | 104,585,001 | 0 |
| | | GRAND TOTAL-ALL EXPENDITURES | 75,786,307 | 32,037,160 | 107,823,467 | 79,518,183 | 25,066,819 | 104,585,001 | 0 |

ITEM 20

General Fund Revenue & Expenditures - 2013-2014 Unaudited ActualsBusiness Services Division
Finance Department2013-2014
Unaudited Actuals
Summary of Changes

| Income: | <u>Spring Revision</u> | <u>Unaudited Actuals</u> | <u>Summary of Changes</u> |
|--------------------|-------------------------------|---------------------------------|---|
| LCFF/Revenue Limit | 85,469,487 | 86,135,393 | 665,906 * \$627K Property Taxes * \$39K State Revenue (Hold Harmless) |
| Federal | 4,772,593 | 4,218,721 | (553,872) * (\$155K) Special Ed IDEA Carryover * (\$317K) Title I Carryover |
| Other State | 7,639,931 | 7,994,271 | 354,340 * \$276K Solar Initiative Rebate * \$76K Unrestricted Lottery * \$37K Restricted Lottery |
| Local | 9,186,748 | 10,337,639 | 1,150,891 * \$1.138M Donations, College Testing, Facilities Use, etc. * \$40K Coastal Learning Academy Tuition * (\$56K) Interest |
| Transfers | 765,588 | 1,304,997 | 539,409 * \$539K Insurance Waiver Distribution |
| Encroachment | (15,190,991) | (12,348,186) | 2,842,805 * \$1.3M Special Ed Contribution Increase * (\$47K) ROP Transfer Increase * (\$64K) Restricted Routine Maintenance Transfer Decrease * (\$297K) EIA Contribution Decrease * (\$405K) Special Ed Mental Health Contribution Decrease * (\$633K) Home-to-School Transportation Contribution-Expenses Moved to Unrestricted * (\$2.7M) Special Ed Transportation Contribution-Expenses Moved to Unrestricted |
| Total | 107,834,347 | 109,991,021 | 2,156,674 |

ITEM 20

General Fund Revenue & Expenditures - 2013-2014 Unaudited Actuals

Business Services Division
Finance Department2013-2014
Unaudited Actuals
Summary of Changes

Expenditures:

| | <u>Spring Revision</u> | <u>Unaudited Actuals</u> | <u>Summary of Changes</u> |
|-------------------------------|------------------------|--------------------------|--|
| Certificated Salaries | 49,812,663 | 50,280,233 | 467,570 * \$481K Insurance Waiver Distribution * \$26K Hourly Wages (Reimbursed by donations) * (\$60K) Common Core Carryover |
| Classified Salaries | 16,320,691 | 16,038,205 | (282,486) * \$41K Hourly Wages (Reimbursed by donations) * (\$51K) Routine Restricted Maintenance Salaries * (\$66K) Special Ed Transportation Salaries * (\$167K) Special Ed Instructional Assistant Salaries |
| Benefits | 20,754,267 | 20,670,363 | (83,904) * Corresponding Benefit Increases/Decreases |
| Books & Supplies | 6,099,020 | 3,725,832 | (2,373,188) * \$774K District College Testing Expenses * (\$679K) Donations, College Testing, Facilities Use, etc., Carryover * (\$2.3M) Restricted Programs Carryover |
| Services & Operating Expenses | 12,240,369 | 11,403,274 | (837,095) * \$158K Telephone Expense * \$122K Special Ed Legal/Settlements * (\$72K) Donations, College Testing, Facilities Use, etc., Carryover * (\$75K) TRAN Expense * (\$89K) Repairs & Maintenance * (\$116K) NPS/NPAs * (\$162K) Consulting/Professional Services * (\$181K) Computer Licensing * (\$198K) Special Ed Room & Board * (\$228K) Special Ed Mental Health Services |
| Capital Outlay | 239,529 | 249,320 | 9,791 |
| Other Outgo | 2,356,928 | 2,217,774 | (139,154) * (\$47K) Special Ed Other Instructional Tuition * (\$89K) Special Ed Mental Health Other Tuition |
| Total | 107,823,467 | 104,585,001 | (3,238,466) |

ATTACHMENT B

ITEM 20

**SPECIAL FUNDS - UNAUDITED ACTUALS
2013-14 BALANCE SUMMARY**

| | Adult Ed. | | Cafeteria | | Deferred Maintenance | | Bus Replacement | |
|---|------------|-------------------|------------|-------------------|----------------------|-------------------|-----------------|-------------------|
| | Fund 11-00 | Fund 11-00 | Fund 13-00 | Fund 13-00 | Fund 14-00 | Fund 14-00 | Fund 15-00 | Fund 15-00 |
| | Estimated | Unaudited Actuals | Estimated | Unaudited Actuals | Estimated | Unaudited Actuals | Estimated | Unaudited Actuals |
| INCOME | 828,230 | 683,106 | 3,238,000 | 2,644,419 | - | 11 | 125 | 169 |
| EXPENDITURES | 696,837 | 664,489 | 3,030,997 | 2,693,631 | - | - | 48,900 | - |
| Expenditures (over)/under Revenue | 131,393 | 18,617 | 207,003 | (49,212) | - | 11 | (48,775) | 169 |
| FUND BALANCE, RESERVES: Beginning Balance - July 1 | - | - | 716,988 | 716,988 | 3,137 | 3,137 | 48,882 | 48,882 |
| Ending Balance - June 30 | 131,393 | 18,617 | 923,991 | 667,776 | 3,137 | 3,148 | 107 | 49,051 |

| | Sp. Res. w/o Cap. Out. | | Building Fund | | Prop AA | | Capital Facilities | | Capital Facilities | |
|---|------------------------|-------------------|---------------|-------------------|---------------|-------------------|--------------------|-------------------|--------------------|-------------------|
| | Fund 17-42 | Fund 17-42 | Fund 21-09 | Fund 21-09 | Fund 21-39 | Fund 21-39 | Fund 25-18 | Fund 25-18 | Fund 25-19 | Fund 25-19 |
| | Estimated | Unaudited Actuals | Estimated | Unaudited Actuals | Estimated | Unaudited Actuals | Estimated | Unaudited Actuals | Estimated | Unaudited Actuals |
| INCOME | 10,000 | 8,453 | 800 | 151 | 118,616 | 453,670 | 334,365 | 468,464 | 125,838 | 846,932 |
| EXPENDITURES | - | - | 2,926 | 2,913 | 116,671,660 | 53,346,277 | 312,079 | 308,909 | 579,092 | 602,062 |
| Expenditures (over)/under Revenue | 10,000 | 8,453 | (2,126) | (2,762) | (116,553,044) | (52,892,607) | 22,286 | 159,555 | (453,254) | 244,870 |
| FUND BALANCE, RESERVES: Beginning Balance - July 1 | 2,446,983 | 2,446,983 | 44,446 | 44,446 | 161,213,706 | 161,213,706 | 787,776 | 787,776 | 1,043,500 | 1,043,500 |
| Ending Balance - June 30 | 2,456,983 | 2,455,436 | 42,320 | 41,684 | 44,660,662 | 108,321,099 | 810,062 | 947,331 | 590,246 | 1,288,370 |

| | School Facilities Fund | | Spec Res Cap. Proj | | Self Insurance | | OPEB | | Deduct. Insurance Loss | |
|---|------------------------|-------------------|--------------------|-------------------|----------------|-------------------|-------------|-------------------|------------------------|-------------------|
| | Fund 35-00 | Fund 35-00 | Fund 40-00 | Fund 40-00 | Fund 67-16 | Fund 67-16 | Fund 67-17 | Fund 67-17 | Fund 67-30 | Fund 67-30 |
| | Estimated | Unaudited Actuals | Estimated | Unaudited Actuals | Estimated | Unaudited Actuals | Estimated | Unaudited Actuals | Estimated | Unaudited Actuals |
| INCOME | 4,000 | 3,682 | 100 | 92 | 171,000 | 200,488 | 700,000 | 669,168 | 65,164 | 64,799 |
| EXPENDITURES | - | - | - | - | 539,409 | 539,409 | 634,445 | 1,757,009 | 90,451 | 90,864 |
| Expenditures (over)/under Revenue | 4,000 | 3,682 | 100 | 92 | (368,409) | (338,921) | 65,555 | (1,087,841) | (25,287) | (26,065) |
| FUND BALANCE, RESERVES: Beginning Balance - July 1 | 1,065,742 | 1,065,742 | 26,790 | 26,790 | 478,785 | 478,785 | (6,550,896) | (6,550,896) | 41,797 | 41,797 |
| Ending Balance - June 30 | 1,069,742 | 1,069,424 | 26,890 | 26,882 | 110,376 | 139,864 | (6,485,341) | (7,638,737) | 16,510 | 15,732 |

ITEM 20

San Dieguito Union High
San Diego County

Unaudited Actuals
FINANCIAL REPORTS
2013-14 Unaudited Actuals
Summary of Unaudited Actual Data Submission

37 68346 0000000
Form CA

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

| Form | Description | Value |
|-------|---|-----------------|
| CEA | Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372) | 62.55% |
| | CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details. | \$0.00 |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption. | \$0.00 |
| | Adjusted Appropriations Limit | \$88,242,599.08 |
| | Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132. | \$84,996,113.61 |
| ICR | Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval. | 4.48% |
| NCMOE | No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met |
| | | |
| | | |

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sept 4, 2014

To the Superintendent of Public Instruction:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2015-16 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

ITEM 20

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 85,710,553.46 | 424,840.00 | 86,135,393.46 | 87,149,783.00 | 401,714.00 | 87,551,497.00 | 1.6% |
| 2) Federal Revenue | | 8100-8299 | 696,209.17 | 3,522,512.09 | 4,218,721.26 | 682,560.00 | 3,450,170.00 | 4,132,730.00 | -2.0% |
| 3) Other State Revenue | | 8300-8599 | 3,682,610.51 | 4,311,660.07 | 7,994,270.58 | 3,004,160.00 | 1,382,583.00 | 4,386,743.00 | -45.1% |
| 4) Other Local Revenue | | 8600-8799 | 4,088,244.74 | 6,249,393.90 | 10,337,638.64 | 1,744,500.00 | 6,029,216.00 | 7,773,716.00 | -24.8% |
| 5) TOTAL, REVENUES | | | 94,177,617.88 | 14,508,406.06 | 108,686,023.94 | 92,581,003.00 | 11,263,683.00 | 103,844,686.00 | -4.5% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 40,738,453.71 | 9,541,779.18 | 50,280,232.89 | 40,976,165.00 | 9,215,006.00 | 50,191,171.00 | -0.2% |
| 2) Classified Salaries | | 2000-2999 | 11,836,407.93 | 4,201,796.98 | 16,038,204.91 | 11,814,725.00 | 4,416,678.00 | 16,231,403.00 | 1.2% |
| 3) Employee Benefits | | 3000-3999 | 16,371,548.70 | 4,298,814.62 | 20,670,363.32 | 18,254,720.00 | 4,419,585.00 | 22,674,305.00 | 9.7% |
| 4) Books and Supplies | | 4000-4999 | 3,020,941.87 | 705,537.90 | 3,726,479.77 | 1,952,565.00 | 1,041,115.00 | 2,993,680.00 | -19.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 6,116,646.34 | 5,286,627.69 | 11,403,274.03 | 6,250,423.00 | 5,708,256.00 | 11,958,679.00 | 4.9% |
| 6) Capital Outlay | | 6000-6999 | 221,759.74 | 26,913.07 | 248,672.81 | 11,100.00 | 0.00 | 11,100.00 | -95.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,614,376.14 | 698,381.58 | 2,312,757.72 | 1,621,212.00 | 707,300.00 | 2,328,512.00 | 0.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (466,615.68) | 306,967.68 | (159,648.00) | (469,409.00) | 281,409.00 | (188,000.00) | 17.8% |
| 9) TOTAL, EXPENDITURES | | | 79,453,518.75 | 25,066,818.70 | 104,520,337.45 | 80,411,501.00 | 25,789,349.00 | 106,200,850.00 | 1.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 14,724,099.13 | (10,558,412.64) | 4,165,686.49 | 12,169,502.00 | (14,525,666.00) | (2,356,164.00) | -156.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 1,304,997.02 | 0.00 | 1,304,997.02 | 765,588.00 | 0.00 | 765,588.00 | -41.3% |
| b) Transfers Out | | 7600-7629 | 64,664.00 | 0.00 | 64,664.00 | 20,000.00 | 0.00 | 20,000.00 | -69.1% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (12,348,185.59) | 12,348,185.59 | 0.00 | (13,325,666.00) | 13,325,666.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (11,107,852.57) | 12,348,185.59 | 1,240,333.02 | (12,580,078.00) | 13,325,666.00 | 745,588.00 | -39.9% |

ITEM 20

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,616,246.56 | 1,789,772.95 | 5,406,019.51 | (410,576.00) | (1,200,000.00) | (1,610,576.00) | -129.8% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 13,266,542.80 | 931,226.79 | 14,197,769.59 | 16,882,789.36 | 2,720,999.74 | 19,603,789.10 | 38.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 13,266,542.80 | 931,226.79 | 14,197,769.59 | 16,882,789.36 | 2,720,999.74 | 19,603,789.10 | 38.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 13,266,542.80 | 931,226.79 | 14,197,769.59 | 16,882,789.36 | 2,720,999.74 | 19,603,789.10 | 38.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,882,789.36 | 2,720,999.74 | 19,603,789.10 | 16,472,213.36 | 1,520,999.74 | 17,993,213.10 | -8.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 175,225.16 | 0.00 | 175,225.16 | 0.00 | 0.00 | 0.00 | -100.0% |
| Stores | | 9712 | 437.72 | 0.00 | 437.72 | 0.00 | 0.00 | 0.00 | -100.0% |
| Prepaid Expenditures | | 9713 | 15,379.00 | 0.00 | 15,379.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 2,720,999.74 | 2,720,999.74 | 0.00 | 1,520,999.74 | 1,520,999.74 | -44.1% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 6,931,623.00 | 0.00 | 6,931,623.00 | 6,931,623.00 | 0.00 | 6,931,623.00 | 0.0% |
| Basic Aid Reserve | 0000 | 9780 | 5,158,728.00 | | 5,158,728.00 | | | | |
| MITI Implementation Reserve | 0000 | 9780 | 1,021,700.00 | | 1,021,700.00 | | | | |
| Donation Carryover Reserve | 0000 | 9780 | 751,195.00 | | 751,195.00 | | | | |
| Basic Aid Reserve | 0000 | 9780 | | | | 5,158,728.00 | | 5,158,728.00 | |
| MITI Implementation Reserve | 0000 | 9780 | | | | 1,021,700.00 | | 1,021,700.00 | |
| Donation Carryover Reserve | 0000 | 9780 | | | | 751,195.00 | | 751,195.00 | |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 9,760,124.48 | 0.00 | 9,760,124.48 | 9,540,590.36 | 0.00 | 9,540,590.36 | -2.2% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

ITEM 20

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 16,244,752.77 | 1,237,852.63 | 17,482,605.40 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 2,268.66 | 0.00 | 2,268.66 | | | | |
| c) in Revolving Fund | | 9130 | 175,225.16 | 0.00 | 175,225.16 | | | | |
| d) with Fiscal Agent | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) collections awaiting deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 1,264,993.06 | 2,867,981.12 | 4,132,974.18 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 161,464.49 | 56,328.00 | 217,792.49 | | | | |
| 6) Stores | | 9320 | 437.72 | 0.00 | 437.72 | | | | |
| 7) Prepaid Expenditures | | 9330 | 15,379.00 | 0.00 | 15,379.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 17,864,520.86 | 4,162,161.75 | 22,026,682.61 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 971,500.26 | 1,409,356.83 | 2,380,857.09 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 10,231.24 | 3,278.24 | 13,509.48 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 28,526.94 | 28,526.94 | | | | |
| 6) TOTAL, LIABILITIES | | | 981,731.50 | 1,441,162.01 | 2,422,893.51 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 16,882,789.36 | 2,720,999.74 | 19,603,789.10 | | | | |

ITEM 20

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------|----------------------|-------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 320,093.00 | 0.00 | 320,093.00 | 280,857.00 | 0.00 | 280,857.00 | -12.3% |
| Education Protection Account State Aid - Current Year | | 8012 | 2,409,140.00 | 0.00 | 2,409,140.00 | 2,420,592.00 | 0.00 | 2,420,592.00 | 0.5% |
| State Aid - Prior Years | | 8019 | 53,072.00 | 0.00 | 53,072.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 735,729.09 | 0.00 | 735,729.09 | 754,120.00 | 0.00 | 754,120.00 | 2.5% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 79,480,142.73 | 0.00 | 79,480,142.73 | 80,907,894.00 | 0.00 | 80,907,894.00 | 1.8% |
| Unsecured Roll Taxes | | 8042 | 2,786,096.43 | 0.00 | 2,786,096.43 | 2,839,768.00 | 0.00 | 2,839,768.00 | 1.9% |
| Prior Years' Taxes | | 8043 | (86,906.97) | 0.00 | (86,906.97) | (66,701.00) | 0.00 | (66,701.00) | -23.3% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 13,137.85 | 0.00 | 13,137.85 | 13,003.00 | 0.00 | 13,003.00 | -1.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 98.67 | 0.00 | 98.67 | 500.00 | 0.00 | 500.00 | 406.7% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | (49.34) | 0.00 | (49.34) | (250.00) | 0.00 | (250.00) | 406.7% |
| Subtotal, LCFF Sources | | | 85,710,553.46 | 0.00 | 85,710,553.46 | 87,149,783.00 | 0.00 | 87,149,783.00 | 1.7% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 424,840.00 | 424,840.00 | 0.00 | 401,714.00 | 401,714.00 | -5.4% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 85,710,553.46 | 424,840.00 | 86,135,393.46 | 87,149,783.00 | 401,714.00 | 87,551,497.00 | 1.6% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 2,012,536.56 | 2,012,536.56 | 0.00 | 1,964,606.00 | 1,964,606.00 | -2.4% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 138,215.00 | 138,215.00 | 0.00 | 137,185.00 | 137,185.00 | -0.7% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | | 807,027.56 | 807,027.56 | | 774,035.00 | 774,035.00 | -4.1% |
| NCLB: Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | | 167,996.93 | 167,996.93 | | 182,871.00 | 182,871.00 | 8.9% |
| NCLB: Title III, Immigrant Educator Program | 4201 | 8290 | | 22,636.87 | 22,636.87 | | 24,200.00 | 24,200.00 | 6.9% |

ITEM 20

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|---|---------------------------------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | | 31,200.46 | 31,200.46 | | 53,566.00 | 53,566.00 | 71.7% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290 | | 50,000.00 | 50,000.00 | | 0.00 | 0.00 | -100.0% |
| Other No Child Left Behind | | | | | | | | | |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | 119,735.61 | 119,735.61 | | 117,291.00 | 117,291.00 | -2.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 696,209.17 | 173,163.10 | 869,372.27 | 682,560.00 | 196,416.00 | 878,976.00 | 1.1% |
| TOTAL, FEDERAL REVENUE | | | 696,209.17 | 3,522,512.09 | 4,218,721.26 | 682,560.00 | 3,450,170.00 | 4,132,730.00 | -2.0% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Current Year | 6355-6360 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6355-6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 556,337.00 | 0.00 | 556,337.00 | 564,312.00 | 0.00 | 564,312.00 | 1.4% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,597,674.21 | 453,355.57 | 2,051,029.78 | 1,515,780.00 | 360,900.00 | 1,876,680.00 | -8.5% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | | 198,799.42 | 198,799.42 | | 0.00 | 0.00 | -100.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 145,004.00 | 145,004.00 | | 0.00 | 0.00 | -100.0% |
| Healthy Start | 6240 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| School Community Violence Prevention Grant | 7391 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | | 2,484,903.00 | 2,484,903.00 | | 0.00 | 0.00 | -100.0% |
| All Other State Revenue | All Other | 8590 | 1,528,599.30 | 1,029,598.08 | 2,558,197.38 | 924,068.00 | 1,021,683.00 | 1,945,751.00 | -23.9% |
| TOTAL, OTHER STATE REVENUE | | | 3,682,610.51 | 4,311,660.07 | 7,994,270.58 | 3,004,160.00 | 1,382,583.00 | 4,386,743.00 | -45.1% |

ITEM 20

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------------|---------------------------|----------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 17,203.61 | 17,203.61 | 0.00 | 0.00 | 0.00 | -100.0% |
| Penalties and Interest from | | | | | | | | | |
| Delinquent Non-LCFF | | | | | | | | | |
| Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 17,300.79 | 0.00 | 17,300.79 | 5,000.00 | 0.00 | 5,000.00 | -71.1% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 233,036.78 | 0.00 | 233,036.78 | 80,000.00 | 0.00 | 80,000.00 | -65.7% |
| Interest | | 8660 | 263,729.76 | 0.00 | 263,729.76 | 280,000.00 | 0.00 | 280,000.00 | 6.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 488,654.50 | 0.00 | 488,654.50 | 485,000.00 | 0.00 | 485,000.00 | -0.7% |
| Interagency Services | | 8677 | 64,830.03 | 140,049.00 | 204,879.03 | 51,500.00 | 100,000.00 | 151,500.00 | -26.1% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 437,020.79 | 0.00 | 437,020.79 | 393,000.00 | 0.00 | 393,000.00 | -10.1% |
| Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 49.34 | 0.00 | 49.34 | 0.00 | 0.00 | 0.00 | -100.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 2,459,759.75 | 77,497.29 | 2,537,257.04 | 450,000.00 | 0.00 | 450,000.00 | -82.3% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 123,863.00 | 1,586,657.00 | 1,710,520.00 | 0.00 | 917,041.00 | 917,041.00 | -46.4% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 4,427,987.00 | 4,427,987.00 | | 5,012,175.00 | 5,012,175.00 | 13.2% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,088,244.74 | 6,249,393.90 | 10,337,638.64 | 1,744,500.00 | 6,029,216.00 | 7,773,716.00 | -24.8% |
| TOTAL, REVENUES | | | 94,177,617.88 | 14,508,406.06 | 108,686,023.94 | 92,581,003.00 | 11,263,683.00 | 103,844,686.00 | -4.5% |

ITEM 20

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|---------------------|---------------------------|----------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 34,020,517.72 | 8,631,234.71 | 42,651,752.43 | 34,208,779.00 | 8,107,423.00 | 42,316,202.00 | -0.8% |
| Certificated Pupil Support Salaries | | 1200 | 2,801,218.11 | 59,702.02 | 2,860,920.13 | 2,899,323.00 | 14,632.00 | 2,913,955.00 | 1.9% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,353,448.70 | 381,427.23 | 3,734,875.93 | 3,420,570.00 | 425,785.00 | 3,846,355.00 | 3.0% |
| Other Certificated Salaries | | 1900 | 563,269.18 | 469,415.22 | 1,032,684.40 | 447,493.00 | 667,166.00 | 1,114,659.00 | 7.9% |
| TOTAL, CERTIFICATED SALARIES | | | 40,738,453.71 | 9,541,779.18 | 50,280,232.89 | 40,976,165.00 | 9,215,006.00 | 50,191,171.00 | -0.2% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 949,464.86 | 2,431,505.99 | 3,380,970.85 | 896,000.00 | 2,582,934.00 | 3,478,934.00 | 2.9% |
| Classified Support Salaries | | 2200 | 5,029,302.26 | 1,350,032.36 | 6,379,334.62 | 5,055,769.00 | 1,411,539.00 | 6,467,308.00 | 1.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 958,403.65 | 182,176.82 | 1,140,580.47 | 943,441.00 | 184,794.00 | 1,128,235.00 | -1.1% |
| Clerical, Technical and Office Salaries | | 2400 | 4,409,489.02 | 234,647.27 | 4,644,136.29 | 4,581,986.00 | 237,411.00 | 4,819,397.00 | 3.8% |
| Other Classified Salaries | | 2900 | 489,748.14 | 3,434.54 | 493,182.68 | 337,529.00 | 0.00 | 337,529.00 | -31.6% |
| TOTAL, CLASSIFIED SALARIES | | | 11,836,407.93 | 4,201,796.98 | 16,038,204.91 | 11,814,725.00 | 4,416,678.00 | 16,231,403.00 | 1.2% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 3,778,782.60 | 882,920.79 | 4,661,703.39 | 4,520,895.00 | 765,274.00 | 5,286,169.00 | 13.4% |
| PERS | | 3201-3202 | 1,191,777.20 | 382,746.41 | 1,574,523.61 | 1,404,045.00 | 423,781.00 | 1,827,826.00 | 16.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,496,064.67 | 469,412.21 | 1,965,476.88 | 1,511,581.00 | 468,164.00 | 1,979,745.00 | 0.7% |
| Health and Welfare Benefits | | 3401-3402 | 627,584.37 | 145,853.52 | 773,437.89 | 683,434.00 | 172,733.00 | 856,167.00 | 10.7% |
| Unemployment Insurance | | 3501-3502 | 28,975.70 | 7,866.78 | 36,842.48 | 74,386.00 | 6,865.00 | 81,251.00 | 120.5% |
| Workers' Compensation | | 3601-3602 | 1,082,029.26 | 282,764.00 | 1,364,793.26 | 1,280,275.00 | 306,063.00 | 1,586,338.00 | 16.2% |
| OPEB, Allocated | | 3701-3702 | 292,002.94 | 60,455.11 | 352,458.05 | 220,722.00 | 61,732.00 | 282,454.00 | -19.9% |
| OPEB, Active Employees | | 3751-3752 | 270,209.80 | 71,361.06 | 341,570.86 | 257,591.00 | 72,146.00 | 329,737.00 | -3.5% |
| Other Employee Benefits | | 3901-3902 | 7,604,122.16 | 1,995,434.74 | 9,599,556.90 | 8,301,791.00 | 2,142,827.00 | 10,444,618.00 | 8.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 16,371,548.70 | 4,298,814.62 | 20,670,363.32 | 18,254,720.00 | 4,419,585.00 | 22,674,305.00 | 9.7% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 136,335.66 | 136,335.66 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Other Reference Materials | | 4200 | 137.99 | 22,663.17 | 22,801.16 | 2,150.00 | 2,500.00 | 4,650.00 | -79.6% |
| Materials and Supplies | | 4300 | 2,488,166.40 | 273,458.95 | 2,761,625.35 | 1,681,299.00 | 873,415.00 | 2,554,714.00 | -7.5% |
| Noncapitalized Equipment | | 4400 | 532,637.48 | 273,080.12 | 805,717.60 | 269,116.00 | 165,200.00 | 434,316.00 | -46.1% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,020,941.87 | 705,537.90 | 3,726,479.77 | 1,952,565.00 | 1,041,115.00 | 2,993,680.00 | -19.7% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 354,065.73 | 1,854,476.67 | 2,208,542.40 | 355,500.00 | 2,055,997.00 | 2,411,497.00 | 9.2% |
| Travel and Conferences | | 5200 | 103,077.67 | 78,002.42 | 181,080.09 | 118,378.00 | 107,468.00 | 225,846.00 | 24.7% |
| Dues and Memberships | | 5300 | 62,498.22 | 384.00 | 62,882.22 | 57,650.00 | 0.00 | 57,650.00 | -8.3% |
| Insurance | | 5400 - 5450 | 504,355.00 | 0.00 | 504,355.00 | 515,000.00 | 0.00 | 515,000.00 | 2.1% |
| Operations and Housekeeping Services | | 5500 | 2,076,298.34 | 676.99 | 2,076,975.33 | 2,027,000.00 | 0.00 | 2,027,000.00 | -2.4% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 626,151.17 | 60,028.16 | 686,179.33 | 878,073.00 | 21,450.00 | 899,523.00 | 31.1% |
| Transfers of Direct Costs | | 5710 | (9,325.27) | 9,325.27 | 0.00 | (3,000.00) | 3,000.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (7,364.93) | 3,278.24 | (4,086.69) | (16,000.00) | 0.00 | (16,000.00) | 291.5% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,929,037.79 | 3,279,883.93 | 5,208,921.72 | 1,942,343.00 | 3,519,161.00 | 5,461,504.00 | 4.8% |
| Communications | | 5900 | 477,852.62 | 572.01 | 478,424.63 | 375,479.00 | 1,180.00 | 376,659.00 | -21.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 6,116,646.34 | 5,286,627.69 | 11,403,274.03 | 6,250,423.00 | 5,708,256.00 | 11,958,679.00 | 4.9% |

ITEM 20

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------------|---------------------------|----------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 62,558.08 | 0.00 | 62,558.08 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 30,463.93 | 0.00 | 30,463.93 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 122,809.60 | 26,913.07 | 149,722.67 | 5,100.00 | 0.00 | 5,100.00 | -96.6% |
| Equipment Replacement | | 6500 | 5,928.13 | 0.00 | 5,928.13 | 6,000.00 | 0.00 | 6,000.00 | 1.2% |
| TOTAL, CAPITAL OUTLAY | | | 221,759.74 | 26,913.07 | 248,672.81 | 11,100.00 | 0.00 | 11,100.00 | -95.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 14,688.00 | 0.00 | 14,688.00 | 14,688.00 | 0.00 | 14,688.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 11,914.79 | 164,909.77 | 176,824.56 | 0.00 | 105,000.00 | 105,000.00 | -40.6% |
| Payments to County Offices | | 7142 | 0.00 | 527,559.21 | 527,559.21 | 0.00 | 602,300.00 | 602,300.00 | 14.2% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments All Other | | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 5,912.60 | 5,912.60 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 822,185.11 | 0.00 | 822,185.11 | 840,936.00 | 0.00 | 840,936.00 | 2.3% |
| Other Debt Service - Principal | | 7439 | 765,588.24 | 0.00 | 765,588.24 | 765,588.00 | 0.00 | 765,588.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,614,376.14 | 698,381.58 | 2,312,757.72 | 1,621,212.00 | 707,300.00 | 2,328,512.00 | 0.7% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (306,967.68) | 306,967.68 | 0.00 | (281,409.00) | 281,409.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (159,648.00) | 0.00 | (159,648.00) | (188,000.00) | 0.00 | (188,000.00) | 17.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (466,615.68) | 306,967.68 | (159,648.00) | (469,409.00) | 281,409.00 | (188,000.00) | 17.8% |
| TOTAL, EXPENDITURES | | | 79,453,518.75 | 25,066,818.70 | 104,520,337.45 | 80,411,501.00 | 25,789,349.00 | 106,200,850.00 | 1.6% |

ITEM 20

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 1,304,997.02 | 0.00 | 1,304,997.02 | 765,588.00 | 0.00 | 765,588.00 | -41.3% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,304,997.02 | 0.00 | 1,304,997.02 | 765,588.00 | 0.00 | 765,588.00 | -41.3% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 64,664.00 | 0.00 | 64,664.00 | 20,000.00 | 0.00 | 20,000.00 | -69.1% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 64,664.00 | 0.00 | 64,664.00 | 20,000.00 | 0.00 | 20,000.00 | -69.1% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (12,585,767.19) | 12,585,767.19 | 0.00 | (13,325,666.00) | 13,325,666.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 237,581.60 | (237,581.60) | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (12,348,185.59) | 12,348,185.59 | 0.00 | (13,325,666.00) | 13,325,666.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | | | | | | | |
| | | | (11,107,852.57) | 12,348,185.59 | 1,240,333.02 | (12,580,078.00) | 13,325,666.00 | 745,588.00 | -39.9% |

ITEM 20

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 85,710,553.46 | 424,840.00 | 86,135,393.46 | 87,149,783.00 | 401,714.00 | 87,551,497.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 696,209.17 | 3,522,512.09 | 4,218,721.26 | 682,560.00 | 3,450,170.00 | 4,132,730.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,682,610.51 | 4,311,660.07 | 7,994,270.58 | 3,004,160.00 | 1,382,583.00 | 4,386,743.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,088,244.74 | 6,249,393.90 | 10,337,638.64 | 1,744,500.00 | 6,029,216.00 | 7,773,716.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 94,177,617.88 | 14,508,406.06 | 108,686,023.94 | 92,581,003.00 | 11,263,683.00 | 103,844,686.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 44,933,206.63 | 18,876,289.95 | 63,809,496.58 | 46,049,666.00 | 18,870,447.00 | 64,920,113.00 | 1.7% |
| 2) Instruction - Related Services | 2000-2999 | | 8,567,350.07 | 1,354,813.63 | 9,922,163.70 | 8,687,525.00 | 1,679,670.00 | 10,367,195.00 | 4.5% |
| 3) Pupil Services | 3000-3999 | | 9,533,566.09 | 1,539,934.49 | 11,073,500.58 | 9,016,908.00 | 1,884,666.00 | 10,901,574.00 | -1.6% |
| 4) Ancillary Services | 4000-4999 | | 2,386,393.97 | 0.00 | 2,386,393.97 | 2,270,866.00 | 0.00 | 2,270,866.00 | -4.8% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 4,748,827.43 | 317,062.17 | 5,065,889.60 | 4,954,451.00 | 281,409.00 | 5,235,860.00 | 3.4% |
| 8) Plant Services | 8000-8999 | | 7,424,743.56 | 2,280,336.88 | 9,705,080.44 | 7,490,873.00 | 2,365,857.00 | 9,856,730.00 | 1.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,859,431.00 | 698,381.58 | 2,557,812.58 | 1,941,212.00 | 707,300.00 | 2,648,512.00 | 3.5% |
| 10) TOTAL, EXPENDITURES | | | 79,453,518.75 | 25,066,818.70 | 104,520,337.45 | 80,411,501.00 | 25,789,349.00 | 106,200,850.00 | 1.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 14,724,099.13 | (10,558,412.64) | 4,165,686.49 | 12,169,502.00 | (14,525,666.00) | (2,356,164.00) | -156.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 1,304,997.02 | 0.00 | 1,304,997.02 | 765,588.00 | 0.00 | 765,588.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 64,664.00 | 0.00 | 64,664.00 | 20,000.00 | 0.00 | 20,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (12,348,185.59) | 12,348,185.59 | 0.00 | (13,325,666.00) | 13,325,666.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (11,107,852.57) | 12,348,185.59 | 1,240,333.02 | (12,580,078.00) | 13,325,666.00 | 745,588.00 | 0.0% |

ITEM 20

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,616,246.56 | 1,789,772.95 | 5,406,019.51 | (410,576.00) | (1,200,000.00) | (1,610,576.00) | -129.8% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | | | | | | | | |
| | 9791 | | 13,266,542.80 | 931,226.79 | 14,197,769.59 | 16,882,789.36 | 2,720,999.74 | 19,603,789.10 | 38.1% |
| b) Audit Adjustments | 9793 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 13,266,542.80 | 931,226.79 | 14,197,769.59 | 16,882,789.36 | 2,720,999.74 | 19,603,789.10 | 38.1% |
| d) Other Restatements | 9795 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 13,266,542.80 | 931,226.79 | 14,197,769.59 | 16,882,789.36 | 2,720,999.74 | 19,603,789.10 | 38.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,882,789.36 | 2,720,999.74 | 19,603,789.10 | 16,472,213.36 | 1,520,999.74 | 17,993,213.10 | -8.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | 9711 | | 175,225.16 | 0.00 | 175,225.16 | 0.00 | 0.00 | 0.00 | -100.0% |
| Stores | 9712 | | 437.72 | 0.00 | 437.72 | 0.00 | 0.00 | 0.00 | -100.0% |
| Prepaid Expenditures | 9713 | | 15,379.00 | 0.00 | 15,379.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | 9719 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | 9740 | | 0.00 | 2,720,999.74 | 2,720,999.74 | 0.00 | 1,520,999.74 | 1,520,999.74 | -44.1% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | 9750 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | 9760 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | 9780 | | 6,931,623.00 | 0.00 | 6,931,623.00 | 6,931,623.00 | 0.00 | 6,931,623.00 | 0.0% |
| Basic Aid Reserve | 0000 | 9780 | 5,158,728.00 | | 5,158,728.00 | | | | |
| MITI Implementation Reserve | 0000 | 9780 | 1,021,700.00 | | 1,021,700.00 | | | | |
| Donation Carryover Reserve | 0000 | 9780 | 751,195.00 | | 751,195.00 | | | | |
| Basic Aid Reserve | 0000 | 9780 | | | | 5,158,728.00 | | 5,158,728.00 | |
| MITI Implementation Reserve | 0000 | 9780 | | | | 1,021,700.00 | | 1,021,700.00 | |
| Donation Carryover Reserve | 0000 | 9780 | | | | 751,195.00 | | 751,195.00 | |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | 9789 | | 9,760,124.48 | 0.00 | 9,760,124.48 | 9,540,590.36 | 0.00 | 9,540,590.36 | -2.2% |
| Unassigned/Unappropriated Amount | 9790 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

San Dieguito Union High
San Diego County

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

ITEM 20

37 68346 0000000
Form 01

| Resource | Description | 2013-14 Unaudited Actuals | 2014-15 Budget |
|---------------------------|--|--------------------------------------|---------------------------|
| 6230 | California Clean Energy Jobs Act | 145,004.00 | 145,004.00 |
| 6300 | Lottery: Instructional Materials | 923,402.38 | 923,402.38 |
| 7405 | Common Core State Standards Implementation | 1,652,593.36 | 452,593.36 |
| Total, Restricted Balance | | <u>2,720,999.74</u> | <u>1,520,999.74</u> |

| Description | 2013-14 Unaudited Actuals | | | 2014-15 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 12,030.49 | 12,029.95 | 12,029.95 | 12,040.00 | 12,040.00 | 12,040.00 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 12,030.49 | 12,029.95 | 12,029.95 | 12,040.00 | 12,040.00 | 12,040.00 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools per EC 1981(a)(b)&(d) | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year-NPS/LC | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | | | | | | |
| f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f) | 12,030.49 | 12,029.95 | 12,029.95 | 12,040.00 | 12,040.00 | 12,040.00 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2013-14 Unaudited Actuals | | | 2014-15 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program ADA | | | | | | |
| a. County School Tuition Fund | | | | | | |
| b. County Group Home and Institution Pupils | | | | | | |
| c. Juvenile Halls, Homes, and Camps | | | | | | |
| d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A) | | | | | | |
| e. Total, County Program ADA (Sum of Lines B1a through B1d) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools per EC 1981(a)(b)&(d) | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year-NPS/LCI | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | | | | | | |
| f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Adults in Correctional Facilities | | | | | | |
| 5. County Operations Grant ADA | | | | | | |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2013-14 Unaudited Actuals | | | 2014-15 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this sector Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section | | | | | | |
| 1. Total Charter School Regular ADA per EC 42238.05(b) | | | | | | |
| 2. Charter School County Program ADA | | | | | | |
| a. County School Tuition Fund | | | | | | |
| b. County Group Home and Institution Pupils | | | | | | |
| c. Juvenile Halls, Homes, and Camps | | | | | | |
| d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A) | | | | | | |
| e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools per EC 1981(a)(b)&(d) | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year-NPS/LC | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natura Resource Conservation Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

ITEM 20

San Dieguito Union High
San Diego CountyUnaudited Actuals
2013-14 Unaudited Actuals
Schedule of Capital Assets37 68346 0000000
Form ASSET

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|--------------------------------|---------------------------------------|------------------------------|----------------|--------------|---------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 54,522,725.00 | | 54,522,725.00 | | | 54,522,725.00 |
| Work in Progress | 5,867,665.00 | | 5,867,665.00 | 29,566,326.00 | 4,314,717.00 | 31,119,274.00 |
| Total capital assets not being depreciated | 60,390,390.00 | 0.00 | 60,390,390.00 | 29,566,326.00 | 4,314,717.00 | 85,641,999.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 34,939,979.00 | | 34,939,979.00 | 7,807,635.00 | | 42,747,614.00 |
| Buildings | 166,296,923.00 | | 166,296,923.00 | 8,386,831.00 | | 174,683,754.00 |
| Equipment | 12,649,700.00 | | 12,649,700.00 | 2,502,552.00 | | 15,152,252.00 |
| Total capital assets being depreciated | 213,886,602.00 | 0.00 | 213,886,602.00 | 18,697,018.00 | 0.00 | 232,583,620.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (14,796,182.00) | | (14,796,182.00) | (1,703,408.00) | | (16,499,590.00) |
| Buildings | (55,564,843.00) | | (55,564,843.00) | (6,751,196.00) | | (62,316,039.00) |
| Equipment | (10,586,642.00) | | (10,586,642.00) | (672,965.00) | | (11,259,607.00) |
| Total accumulated depreciation | (80,947,667.00) | 0.00 | (80,947,667.00) | (9,127,569.00) | 0.00 | (90,075,236.00) |
| Total capital assets being depreciated, net | 132,938,935.00 | 0.00 | 132,938,935.00 | 9,569,449.00 | 0.00 | 142,508,384.00 |
| Governmental activity capital assets, net | 193,329,325.00 | 0.00 | 193,329,325.00 | 39,135,775.00 | 4,314,717.00 | 228,150,383.00 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

2013-14 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

| FEDERAL PROGRAM NAME | Title I IASA | NCLB: Title I Program Improvement | Special Ed IDEA | Special Ed IDEA Local Assist Private School | Special Ed IDEA Early Intervening Svc | Special Ed IDEA Mental Health Part B, Sec 611 | Dept of Rehab: Workability II |
|--|--------------|-----------------------------------|-----------------|---|---------------------------------------|---|-------------------------------|
| FEDERAL CATALOG NUMBER | 14329 | 14957 | 13379 | 10115 | 10119 | 14468 | 10006 |
| RESOURCE CODE | 3010 | 3185 | 3310 | 3311 | 3312 | 3327 | 3410 |
| REVENUE OBJECT | 8290 | 8290 | 8181 | 8181 | 8990 | 8182 | 8290 |
| LOCAL DESCRIPTION (if any) | Title I IASA | Prog Improv | IDEA | IDEA Local Assist | IDEA Early Intrv | IDEA Dsc Grant | TPP |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 349,822.43 | 17,500.00 | 203,028.65 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. a. Current Year Award | 784,054.00 | 32,500.00 | 1,806,300.00 | 158,306.00 | | 138,418.00 | 196,416.00 |
| b. Transferability (NCLB) | | | | | | | |
| c. Other Adjustments | | | (342,621.56) | | 342,621.56 | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 784,054.00 | 32,500.00 | 1,463,678.44 | 158,306.00 | 342,621.56 | 138,418.00 | 196,416.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 1,133,876.43 | 50,000.00 | 1,666,707.09 | 158,306.00 | 342,621.56 | 138,418.00 | 196,416.00 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | 17,500.00 | 203,028.65 | | | | |
| 6. Cash Received in Current Year | 665,228.43 | 12,500.00 | 1,066,166.44 | 158,306.00 | 342,621.56 | 62,821.00 | 110,288.55 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 665,228.43 | 30,000.00 | 1,269,195.09 | 158,306.00 | 342,621.56 | 62,821.00 | 110,288.55 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 807,027.56 | 50,000.00 | 1,511,609.00 | 158,306.00 | 342,621.56 | 138,215.00 | 173,163.10 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 807,027.56 | 50,000.00 | 1,511,609.00 | 158,306.00 | 342,621.56 | 138,215.00 | 173,163.10 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 665,228.43 | 12,500.00 | | | | (203.00) | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 523,429.30 | (7,500.00) | (242,413.91) | 0.00 | 0.00 | (75,597.00) | (62,874.55) |
| a. Unearned Revenue | | | | | | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | 141,799.13 | 20,000.00 | 242,413.91 | | | 75,394.00 | 62,874.55 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 326,848.87 | 0.00 | 155,098.09 | 0.00 | 0.00 | 203.00 | 23,252.90 |
| 15. If Carryover is allowed, enter line 14 amount here | 326,848.87 | | | | | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 807,027.56 | 50,000.00 | 1,511,609.00 | 158,306.00 | 342,621.56 | 138,215.00 | 173,163.10 |

2013-14 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

| FEDERAL PROGRAM NAME | Perkins Career Tech Ed | NCLB: Title II Teacher Quality | NCLB: Title IIA Admin Training | Title III: Immigration Education | Title III LEP | Adult Ed ESL | Adult Ed ASEGED |
|--|---------------------------|-----------------------------------|-----------------------------------|-------------------------------------|---------------|--------------|-----------------|
| FEDERAL CATALOG NUMBER | 14894 | 14341 | 14344 | 14346 | 10084 | 14508 | 13978 |
| RESOURCE CODE | 3550-001 | 4035 | 4036 | 4201 | 4203 | 3905 | 3913 |
| REVENUE OBJECT | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 |
| LOCAL DESCRIPTION (if any) | Perkins VOC Tech | NCLB Title II | Title II Admin | Title II Immigration | Title III LEP | Adult Ed ESL | Adult Ed Second |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 2,011.52 | 9,913.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. a. Current Year Award | 117,921.00 | 184,818.00 | 0.00 | 24,200.00 | 53,566.00 | 60,170.00 | 36,803.00 |
| b. Transferability (NCLB) | | | | | | | |
| c. Other Adjustments | | | | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 117,921.00 | 184,818.00 | 0.00 | 24,200.00 | 53,566.00 | 60,170.00 | 36,803.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 119,932.52 | 194,731.00 | 0.00 | 24,200.00 | 53,566.00 | 60,170.00 | 36,803.00 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | 7,179.40 | | | | |
| 6. Cash Received in Current Year | 101,114.59 | 164,675.10 | 3,000.00 | 0.00 | 49,548.00 | 30,085.00 | 18,401.00 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 101,114.59 | 164,675.10 | 10,179.40 | 0.00 | 49,548.00 | 30,085.00 | 18,401.00 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 119,735.61 | 167,996.93 | 0.00 | 22,636.87 | 31,200.46 | 60,170.00 | 36,803.00 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 119,735.61 | 167,996.93 | 0.00 | 22,636.87 | 31,200.46 | 60,170.00 | 36,803.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 101,114.59 | 164,675.10 | 3,000.00 | | 49,548.00 | 30,085.00 | 18,401.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 82,493.57 | 161,353.27 | 13,179.40 | (22,636.87) | 67,895.54 | 0.00 | (1.00) |
| a. Unearned Revenue | | | 10,179.40 | | 18,347.54 | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | 18,621.02 | 3,321.83 | | 22,636.87 | | 30,085.00 | 18,402.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 196.91 | 26,734.07 | 0.00 | 1,563.13 | 22,365.54 | 0.00 | 0.00 |
| 15. If Carryover is allowed, enter line 14 amount here | | 26,734.07 | | 1,563.13 | 22,365.54 | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 119,735.61 | 167,996.93 | 0.00 | 22,636.87 | 31,200.46 | 60,170.00 | 36,803.00 |

San Dieguito Union High
San Diego County2013-14 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUESITEM 20 37 68346 0000000
Form CAT

| FEDERAL PROGRAM NAME | Adult Ed Citizenship | TOTAL |
|--|----------------------|--------------|
| FEDERAL CATALOG NUMBER | 14109 | |
| RESOURCE CODE | 3926 | |
| REVENUE OBJECT | 8290 | |
| LOCAL DESCRIPTION (if any) | Adult Ed Civics | |
| AWARD | | |
| 1. Prior Year Carryover | 0.00 | 582,275.60 |
| 2. a. Current Year Award | 43,038.00 | 3,636,510.00 |
| b. Transferability (NCLB) | | 0.00 |
| c. Other Adjustments | | 0.00 |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 43,038.00 | 3,636,510.00 |
| 3. Required Matching Funds/Other | | 0.00 |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 43,038.00 | 4,218,785.60 |
| REVENUES | | |
| 5. Unearned Revenue Deferred from Prior Year | | 227,708.05 |
| 6. Cash Received in Current Year | 14,890.00 | 2,799,645.67 |
| 7. Contributed Matching Funds | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 14,890.00 | 3,027,353.72 |
| EXPENDITURES | | |
| 9. Donor-Authorized Expenditures | 43,038.00 | 3,662,523.09 |
| 10. Non Donor-Authorized Expenditures | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 43,038.00 | 3,662,523.09 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 14,890.00 | 1,059,239.12 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (13,258.00) | 424,069.75 |
| a. Unearned Revenue | | 28,526.94 |
| b. Accounts Payable | | 0.00 |
| c. Accounts Receivable | 28,148.00 | 663,696.31 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 556,262.51 |
| 15. If Carryover is allowed, enter line 14 amount here | | 377,511.61 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 43,038.00 | 3,662,523.09 |

San Dieguito Union High
San Diego County2013-14 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUESITEM 20 37 68346 000000
Form CAT

| STATE PROGRAM NAME | Special Ed Project Workability I LEA | TUPE 6-12 Competitive Grant | TOTAL |
|--|---|--------------------------------|--------------|
| RESOURCE CODE | 6520 | 6690 | |
| REVENUE OBJECT | 8590 | 8590 | |
| LOCAL DESCRIPTION (if any) | Workability | TUPE 6-12 | |
| AWARD | | | |
| 1. Prior Year Carryover | | 228,915.00 | 228,915.00 |
| 2. a. Current Year Award | 292,190.00 | 0.00 | 292,190.00 |
| b. Other Adjustments | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 292,190.00 | 0.00 | 292,190.00 |
| 3. Required Matching Funds/Other | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 292,190.00 | 228,915.00 | 521,105.00 |
| REVENUES | | | |
| 5. Unearned Revenue Deferred from Prior Year | | 13,724.07 | 13,724.07 |
| 6. Cash Received in Current Year | 200,036.00 | 116,622.64 | 316,658.64 |
| 7. Contributed Matching Funds | | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 200,036.00 | 130,346.71 | 330,382.71 |
| EXPENDITURES | | | |
| 9. Donor-Authorized Expenditures | 292,190.00 | 198,799.42 | 490,989.42 |
| 10. Non Donor-Authorized Expenditures | | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 292,190.00 | 198,799.42 | 490,989.42 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (92,154.00) | (68,452.71) | (160,606.71) |
| a. Unearned Revenue | | | 0.00 |
| b. Accounts Payable | | | 0.00 |
| c. Accounts Receivable | 92,154.00 | 68,452.71 | 160,606.71 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 30,115.58 | 30,115.58 |
| 15. If Carryover is allowed, enter line 14 amount here | | | 0.00 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 292,190.00 | 198,799.42 | 490,989.42 |

San Dieguito Union High
San Diego County

2013-14 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

ITEM 20 37 68346 0000000
Form CAT

| LOCAL PROGRAM NAME | | TOTAL |
|--|------|-------|
| RESOURCE CODE | | |
| REVENUE OBJECT | | |
| LOCAL DESCRIPTION (if any) | | |
| AWARD | | |
| 1. Prior Year Carryover | | 0.00 |
| 2. a. Current Year Award | | 0.00 |
| b. Other Adjustments | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 0.00 | 0.00 |
| REVENUES | | |
| 5. Unearned Revenue Deferred from Prior Year | | 0.00 |
| 6. Cash Received in Current Year | | 0.00 |
| 7. Contributed Matching Funds | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 0.00 | 0.00 |
| EXPENDITURES | | |
| 9. Donor-Authorized Expenditures | | 0.00 |
| 10. Non Donor-Authorized Expenditures | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 0.00 | 0.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 0.00 | 0.00 |
| a. Unearned Revenue | | 0.00 |
| b. Accounts Payable | | 0.00 |
| c. Accounts Receivable | | 0.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 0.00 |
| 15. If Carryover is allowed, enter line 14 amount here | | 0.00 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 0.00 | 0.00 |

2013-14 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| | | TOTAL |
|--|------|-------|
| FEDERAL PROGRAM NAME | | |
| FEDERAL CATALOG NUMBER | | |
| RESOURCE CODE | | |
| REVENUE OBJECT | | |
| LOCAL DESCRIPTION (if any) | | |
| AWARD | | |
| 1. Prior Year Restricted Ending Balance | | 0.00 |
| 2. a. Current Year Award | | 0.00 |
| b. Other Adjustments | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 0.00 | 0.00 |
| REVENUES | | |
| 5. Cash Received in Current Year | | 0.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 0.00 |
| EXPENDITURES | | |
| 10. Donor-Authorized Expenditures | | 0.00 |
| 11. Non Donor-Authorized Expenditures | | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 0.00 | 0.00 |
| RESTRICTED ENDING BALANCE | | |
| 13. Current Year (line 4 minus line 10) | 0.00 | 0.00 |

San Dieguito Union High
San Diego County2013-14 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCESITEM 20 37 68346 0000000
Form CAT

| STATE PROGRAM NAME | Lottery - Instructional Materials | Special Ed Mental Health Services | Economic Impact Aid | Common Core | TOTAL |
|---|---|--------------------------------------|------------------------|--------------|--------------|
| RESOURCE CODE | 6300 | 6512 | 7090 | 7405 | |
| REVENUE OBJECT | 8560 | 8590 | 9311 | 8590 | |
| LOCAL DESCRIPTION (if any) | Lottery | Mental Health | EIA | CCSS | |
| AWARD | | | | | |
| 1. Prior Year Restricted Ending Balance | 616,276.56 | 0.00 | 298,849.10 | 0.00 | 915,125.66 |
| 2. a. Current Year Award | 464,555.57 | 708,328.00 | 0.00 | 2,484,903.00 | 3,657,786.57 |
| b. Other Adjustments | | | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 464,555.57 | 708,328.00 | 0.00 | 2,484,903.00 | 3,657,786.57 |
| 3. Required Matching Funds/Other | | | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 1,080,832.13 | 708,328.00 | 298,849.10 | 2,484,903.00 | 4,572,912.23 |
| REVENUES | | | | | |
| 5. Cash Received in Current Year | 464,555.57 | 352,247.00 | 0.00 | 2,484,903.00 | 3,301,705.57 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 356,081.00 | 0.00 | 0.00 | 356,081.00 |
| b. Noncurrent Accounts Receivable | | | | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 356,081.00 | 0.00 | 0.00 | 356,081.00 |
| 8. Contributed Matching Funds | | | | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 464,555.57 | 708,328.00 | 0.00 | 2,484,903.00 | 3,657,786.57 |
| EXPENDITURES | | | | | |
| 10. Donor-Authorized Expenditures | 157,429.75 | 708,328.00 | 298,849.10 | 832,309.64 | 1,996,916.49 |
| 11. Non Donor-Authorized Expenditures | | 558,229.37 | 136,187.45 | | 694,416.82 |
| 12. Total Expenditures (line 10 plus line 11) | 157,429.75 | 1,266,557.37 | 435,036.55 | 832,309.64 | 2,691,333.31 |
| RESTRICTED ENDING BALANCE | | | | | |
| 13. Current Year (line 4 minus line 10) | 923,402.38 | 0.00 | 0.00 | 1,652,593.36 | 2,575,995.74 |

2013-14 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| LOCAL PROGRAM NAME | | TOTAL |
|---|------|-------|
| RESOURCE CODE | | |
| REVENUE OBJECT | | |
| LOCAL DESCRIPTION (if any) | | |
| AWARD | | |
| 1. Prior Year Restricted Ending Balance | | 0.00 |
| 2. a. Current Year Award | | 0.00 |
| b. Other Adjustments | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 0.00 | 0.00 |
| REVENUES | | |
| 5. Cash Received in Current Year | | 0.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 0.00 |
| EXPENDITURES | | |
| 10. Donor-Authorized Expenditures | | 0.00 |
| 11. Non Donor-Authorized Expenditures | | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 0.00 | 0.00 |
| RESTRICTED ENDING BALANCE | | |
| 13. Current Year (line 4 minus line 10) | 0.00 | 0.00 |

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|---|---------|
| 1000 - Certificated Salaries | 50,280,232.89 | 301 | 0.00 | 303 | 50,280,232.89 | 305 | 1,466,298.00 | | 307 | 48,813,934.89 | 309 |
| 2000 - Classified Salaries | 16,038,204.91 | 311 | 8,079.02 | 313 | 16,030,125.89 | 315 | 2,288,187.86 | | 317 | 13,741,938.03 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 20,670,363.32 | 321 | 353,251.44 | 323 | 20,317,111.88 | 325 | 1,350,795.16 | | 327 | 18,966,316.72 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 3,732,407.90 | 331 | 0.00 | 333 | 3,732,407.90 | 335 | 654,884.11 | | 337 | 3,077,523.79 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 11,243,626.03 | 341 | 64,938.09 | 343 | 11,178,687.94 | 345 | 3,637,476.54 | | 347 | 7,541,211.40 | 349 |
| TOTAL | | | | | 101,538,566.50 | 365 | | | TOTAL | 92,140,924.83 | 369 |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | EDP No. |
|---|--|-------------|-------------------|
| 1. Teacher Salaries as Per EC 41011. | | 1100 | 42,263,626.97 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | | 2100 | 2,663,117.93 380 |
| 3. STRS. | | 3101 & 3102 | 3,936,413.35 382 |
| 4. PERS. | | 3201 & 3202 | 209,235.99 383 |
| 5. OASDI - Regular, Medicare and Alternative. | | 3301 & 3302 | 821,939.29 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | | 3401 & 3402 | 485,901.99 385 |
| 7. Unemployment Insurance. | | 3501 & 3502 | 24,496.60 390 |
| 8. Workers' Compensation Insurance. | | 3601 & 3602 | 918,134.22 392 |
| 9. OPEB, Active Employees (EC 41372). | | 3751 & 3752 | 226,590.31 393 |
| 10. Other Benefits (EC 22310). | | 3901 & 3902 | 6,083,498.89 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | | 57,632,955.54 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | | 0.00 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | | 321.97 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | | 57,632,633.57 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | | 62.55% |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | |

| PART III: DEFICIENCY AMOUNT | |
|---|---------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 50.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 62.55% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 92,140,924.83 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

ITEM 20

San Dieguito Union High
San Diego County

Unaudited Actuals
2013-14 Unaudited Actuals
Schedule of Long-Term Liabilities

37 68346 0000000
Form DEBT

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|--|--------------------------------|---------------------------------------|------------------------------|--------------|--------------|---------------------------|--------------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | 160,000,000.00 | 7,592,717.00 | 167,592,717.00 | | | 167,592,717.00 | 7,925,000.00 |
| State School Building Loans Payable | 2,400,000.00 | | 2,400,000.00 | | 300,000.00 | 2,100,000.00 | 300,000.00 |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | 15,264,117.00 | (13,049.00) | 15,251,068.00 | | (14,280.00) | 15,265,348.00 | |
| Other General Long-Term Debt | 79,899,282.00 | | 79,899,282.00 | | 1,879,458.00 | 78,019,824.00 | 1,979,458.00 |
| Net OPEB Obligation | 6,924,169.00 | | 6,924,169.00 | 1,757,009.00 | 596,265.00 | 8,084,913.00 | |
| Compensated Absences Payable | 1,018,643.00 | | 1,018,643.00 | 137,919.00 | | 1,156,562.00 | |
| Governmental activities long-term liabilities | 265,506,211.00 | 7,579,668.00 | 273,085,879.00 | 1,894,928.00 | 2,761,443.00 | 272,219,364.00 | 10,204,458.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net OPEB Obligation | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | 2013-14 Calculations | | | 2014-15 Calculations | | |
|---|-------------------------------|--------------|---------------------|-------------------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE) | 2012-13 Actual | | | 2013-14 Actual | | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 82,598,281.83 | | 82,598,281.83 | | | 88,242,599.08 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 11,837.55 | | 11,837.55 | | | 12,030.49 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | Adjustments to 2012-13 | | | Adjustments to 2013-14 | | |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | | 0.00 | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) | | | | | | |
| B. CURRENT YEAR GANN ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district) | 2013-14 P2 Report | | | 2014-15 P2 Estimate | | |
| 1. Total K-12 ADA (Form A, Line A6) | 12,030.49 | | 12,030.49 | 12,040.00 | | 12,040.00 |
| 2. Total Charter Schools ADA (Form A, Line C4) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) | | | 12,030.49 | | | 12,040.00 |
| C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | 2013-14 Actual | | | 2014-15 Budget | | |
| 1. Homeowners' Exemption (Object 8021) | 735,729.09 | | 735,729.09 | 754,120.00 | | 754,120.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 79,480,142.73 | | 79,480,142.73 | 80,907,894.00 | | 80,907,894.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 2,786,096.43 | | 2,786,096.43 | 2,839,768.00 | | 2,839,768.00 |
| 6. Prior Years' Taxes (Object 8043) | (86,906.97) | | (86,906.97) | (66,701.00) | | (66,701.00) |
| 7. Supplemental Taxes (Object 8044) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 98.67 | | 98.67 | 500.00 | | 500.00 |
| 11. Comm. Redevelopment Funds (Obj. 8047 & 8625) | 30,341.46 | | 30,341.46 | 13,003.00 | | 13,003.00 |
| 12. Parcel Taxes (Object 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) | 82,945,501.41 | 0.00 | 82,945,501.41 | 84,448,584.00 | 0.00 | 84,448,584.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) | 82,945,501.41 | 0.00 | 82,945,501.41 | 84,448,584.00 | 0.00 | 84,448,584.00 |

| | 2013-14 Calculations | | | 2014-15 Calculations | | |
|--|----------------------|--------------|---------------------|----------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 940,219.78 | | | 912,158.00 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | | | 940,219.78 | | | 912,158.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 2,729,233.00 | | 2,729,233.00 | 2,701,449.00 | | 2,701,449.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | 53,072.00 | | 53,072.00 | 0.00 | | 0.00 |
| 26. Class Size Reduction, Grades K-3 (Object 8434) | 0.00 | | 0.00 | | | |
| 27. TOTAL STATE AID RECEIVED (Lines C24 through C26) | 2,782,305.00 | 0.00 | 2,782,305.00 | 2,701,449.00 | 0.00 | 2,701,449.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 108,686,023.94 | | 108,686,023.94 | 103,844,686.00 | | 103,844,686.00 |
| 29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 263,729.76 | | 263,729.76 | 280,000.00 | | 280,000.00 |
| APPROPRIATIONS LIMIT CALCULATIONS | | | | | | |
| D. PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 82,598,281.83 | | | 88,242,599.08 |
| 2. Inflation Adjustment | | | 1.0512 | | | 0.9977 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 1.0163 | | | 1.0008 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 88,242,599.08 | | | 88,110,072.81 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 82,945,501.41 | | | 84,448,584.00 |
| 6. Preliminary State Aid Calculation | | | | | | |
| a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C27 or less than zero) | | | 1,443,658.80 | | | 1,444,800.00 |
| b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero) | | | 2,782,305.00 | | | 2,701,449.00 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 2,782,305.00 | | | 2,701,449.00 |
| 7. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times [Lines D5 plus D6c]) | | | 208,526.98 | | | 235,620.95 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 83,154,028.39 | | | 84,684,204.95 |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero) | | | 2,782,305.00 | | | 2,701,449.00 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 83,154,028.39 | | | |
| b. State Subventions (Line D8) | | | 2,782,305.00 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 940,219.78 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 84,996,113.61 | | | |

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,108,998.67
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 83,527,344.40

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.72%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

| | |
|---|--------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 3,596,787.39 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 814,849.83 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 19,300.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 3,250.65 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 357,348.05 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 4,791,535.92 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (396,585.85) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 4,394,950.07 |

B. Base Costs

| | |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 62,734,735.99 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 9,914,791.84 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 10,148,719.56 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 2,035,042.37 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 781,255.24 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 10,094.49 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 9,248,782.25 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 638,422.13 |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 2,554,131.92 |
| 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) | 98,065,975.79 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18)

4.89%

D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic/)**

(Line A10 divided by Line B18)

4.48%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

| | |
|--|---------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>4,791,535.92</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>(59,271.24)</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.23%) times Part III, Line B18); zero if negative | <u>0.00</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.23%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.23%) times Part III, Line B18); zero if positive | <u>(396,585.85)</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>(396,585.85)</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>4.48%</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-198,292.93) is applied to the current year calculation and the remainder (\$-198,292.92) is deferred to one or more future years: | <u>4.68%</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-132,195.28) is applied to the current year calculation and the remainder (\$-264,390.57) is deferred to one or more future years: | <u>4.75%</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>(396,585.85)</u> |

ITEM 20

San Dieguito Union High
San Diego CountyUnaudited Actuals
2013-14 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs37 68346 0000000
Form ICRApproved indirect cost rate: 5.23%
Highest rate used in any program: 5.23%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 766,917.76 | 40,109.80 | 5.23% |
| 01 | 3185 | 47,515.08 | 2,484.92 | 5.23% |
| 01 | 3310 | 1,436,481.04 | 75,127.96 | 5.23% |
| 01 | 3311 | 150,687.00 | 7,619.00 | 5.06% |
| 01 | 3312 | 326,165.23 | 16,456.33 | 5.05% |
| 01 | 3327 | 131,345.57 | 6,869.43 | 5.23% |
| 01 | 3410 | 164,556.78 | 8,606.32 | 5.23% |
| 01 | 3550 | 114,720.61 | 5,015.00 | 4.37% |
| 01 | 4035 | 159,647.37 | 8,349.56 | 5.23% |
| 01 | 4201 | 21,511.82 | 1,125.05 | 5.23% |
| 01 | 6520 | 277,668.00 | 14,522.00 | 5.23% |
| 01 | 6690 | 188,918.96 | 9,880.46 | 5.23% |
| 01 | 7405 | 790,943.30 | 41,366.34 | 5.23% |
| 01 | 9010 | 1,410,691.45 | 69,435.51 | 4.92% |
| 13 | 5310 | 2,554,131.92 | 133,581.10 | 5.23% |

ITEM 20

San Dieguito Union High
San Diego County

Unaudited Actuals
2013-14 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

37 68346 0000000
Form L

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|---|--|--------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 0.00 | | 616,276.56 | 616,276.56 |
| 2. State Lottery Revenue | 8560 | 1,597,674.21 | | 453,355.57 | 2,051,029.78 |
| 3. Other Local Revenue | 8600-8799 | 59,199.00 | | 11,200.00 | 70,399.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | (59,199.00) | 59,199.00 | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 1,597,674.21 | 59,199.00 | 1,080,832.13 | 2,737,705.34 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries: | 1000-1999 | 1,428,012.09 | | | 1,428,012.09 |
| 2. Classified Salaries: | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits: | 3000-3999 | 169,662.12 | | | 169,662.12 |
| 4. Books and Supplies | 4000-4999 | 0.00 | 59,199.00 | 157,429.75 | 216,628.75 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 0.00 | | | 0.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | | |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 1,597,674.21 | 59,199.00 | 157,429.75 | 1,814,302.96 |
| C. ENDING BALANCE | | | | | |
| (Must equal Line A6 minus Line B12) | 979Z | 0.00 | 0.00 | 923,402.38 | 923,402.38 |
| D. COMMENTS: | | | | | |

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget .

*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

ITEM 20

San Dieguito Union High
San Diego CountyUnaudited Actuals
2013-14 Unaudited Actuals
No Child Left Behind Maintenance of Effort Expenditures37 68346 0000000
Form NCMOE

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2013-14 Expenditures |
|--|---|---------------------------------------|-----------------------------------|-------------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 104,585,001.45 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 3,522,512.09 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 248,672.81 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 1,832,828.21 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 5,912.60 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 64,664.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 61,659.85 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 2,213,737.47 |
| D. Plus additional MOE expenditures: | | | 1000-7143, 7300-7439 | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | minus 8000-8699 | 49,212.85 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2) | | | | 98,897,964.74 |
| F. Charter school expenditure adjustments (From Section IV) | | | | 0.00 |
| G. Total expenditures subject to MOE (Line E plus Line F) | | | | 98,897,964.74 |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
2013-14 Unaudited Actuals
No Child Left Behind Maintenance of Effort Expenditures37 68346 0000000
Form NCMOE

| Section II - Expenditures Per ADA | | 2013-14 Annual ADA/ Exps. Per ADA |
|--|---------------|--|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e) | | 12,029.95 |
| B. Charter school ADA adjustments (From Section IV) | | 0.00 |
| C. Adjusted total ADA (Lines A plus B) | | 12,029.95 |
| D. Expenditures per ADA (Line I.G divided by Line II.C) | | 8,220.98 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | |
| | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 97,066,402.26 | 8,253.36 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 97,066,402.26 | 8,253.36 |
| B. Required effort (Line A.2 times 90%) | 87,359,762.03 | 7,428.02 |
| C. Current year expenditures (Line I.G and Line II.D) | 98,897,964.74 | 8,220.98 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
2013-14 Unaudited Actuals
No Child Left Behind Maintenance of Effort Expenditures

37 68346 0000000
Form NCMOE

| SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B) | | |
|---|-------------------------------|-----------------------------|
| Charter School Name/Reason for Adjustment | Expenditure Adjustment | ADA Adjustment |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total charter school adjustments | 0.00 | 0.00 |
| SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1) | | |
| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

San Dieguito Union High
San Diego County

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report

37 68346 000000
Form PCR

| Goal | Program/Activity | ----- Direct Costs ----- | | | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|----------------------------|---|--|--|--------------------------------------|--|--|---|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| Instructional Goals | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1110 | Regular Education, K-12 | 50,335,677.96 | 20,620,605.98 | 70,956,283.94 | 3,708,440.28 | 74,664,724.22 | |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3200 | Continuation Schools | 833,022.65 | 335,034.71 | 1,168,057.36 | 61,047.04 | 1,229,104.40 | |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3800 | Vocational Education | 114,720.61 | 0.00 | 114,720.61 | 5,995.73 | 120,716.34 | |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4630 | Adult Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4760 | Bilingual | 52,749.02 | 0.00 | 52,749.02 | 2,756.86 | 55,505.88 | |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 5000-5999 | Special Education | 19,980,047.25 | 2,720,398.25 | 22,700,445.50 | 1,186,410.02 | 23,886,855.52 | |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 1,327,638.89 | 409,900.80 | 1,737,539.69 | 90,810.31 | 1,828,350.00 | |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 61,659.85 | 0.00 | 61,659.85 | 3,222.57 | 64,882.42 | |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | | 12,157.31 | |
| ---- | Enterprise | | | | | 0.00 | |
| ---- | Facilities Acquisition & Construction | | | | | 93,022.01 | |
| ---- | Other Outgo | | | | | 2,622,476.58 | |
| Other Funds | | | | | | | |
| ---- | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | 0.00 | 0.00 | 166,854.79 | 166,854.79 | |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (159,648.00) | (159,648.00) | |
| ---- | Total General Fund and Charter Schools Funds Expenditures | 72,705,516.23 | 24,085,939.74 | 96,791,455.97 | 5,065,889.60 | 104,585,001.47 | |

San Dieguito Union High
San Diego County

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

| Goal | Type of Program | Instruction (Functions 1000-1999) | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3110-3160 and 3900) | Pupil Transportation (Function 3600) | Ancillary Services (Functions 4000-4999) | Community Services (Functions 5000-5999) | General Administration (Functions 7000-7999, except 7210)* | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Total |
|-----------------------------------|-------------------------------------|--------------------------------------|---|---|--|--|---|---|---|---|---|--|---------------|
| Instructional Goals | | | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 46,156,140.34 | 830,424.64 | 554,282.91 | 444,260.30 | 23,150.47 | 0.00 | 2,324,734.12 | | | 2,685.18 | 0.00 | 50,335,677.96 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 833,022.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 833,022.65 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3800 | Vocational Education | 114,720.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 114,720.61 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 48,019.18 | 2,575.00 | 0.00 | 2,154.84 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 52,749.02 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education | 15,439,436.31 | 273,598.01 | 90,963.11 | 63,783.18 | 1,479,940.41 | 2,631,649.24 | 0.00 | | | 676.99 | 0.00 | 19,980,047.25 |
| 6000 | ROC/P | 1,218,157.49 | 0.00 | 0.00 | 109,481.40 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 1,327,638.89 |
| Other Goals | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 61,659.85 | 0.00 | 0.00 | 0.00 | 0.00 | 61,659.85 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Direct Charged Costs | | 63,809,496.58 | 1,106,597.65 | 645,246.02 | 619,679.72 | 1,503,090.88 | 2,631,649.24 | 2,386,393.97 | 0.00 | 0.00 | 3,362.17 | 0.00 | 72,705,516.23 |

* Functions 7100-7199 for goals 8100 and 8500

ITEM 20

San Dieguito Union High
San Diego CountyUnaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)37 68346 0000000
Form PCR

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|--------------------------------------|---------------------------------------|--|-----------------|--------------------|---------------|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| Instructional Goals | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 10,700,161.81 | 8,858,715.03 | 1,061,729.14 | 20,620,605.98 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 194,776.40 | 140,258.31 | 0.00 | 335,034.71 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 2,209,778.32 | 502,926.24 | 7,693.69 | 2,720,398.25 |
| 6000 | ROC/P | 303,104.11 | 106,796.69 | 0.00 | 409,900.80 |
| Other Goals | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds | | | | | |
| -- | Adult Education (Fund 11) | | 0.00 | | 0.00 |
| -- | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 |
| -- | Cafeteria (Funds 13 and 61) | | 0.00 | | 0.00 |
| Total Allocated Support Costs | | 13,407,820.64 | 9,608,696.27 | 1,069,422.83 | 24,085,939.74 |

ITEM 20

San Dieguito Union High
San Diego CountyUnaudited Actuals
2013-14
Program Cost Report
Schedule of Central Administration Costs (CAC)37 68346 0000000
Form PCR

| | |
|--|---------------|
| A. Central Administration Costs in General Fund and Charter Schools Funds | |
| 1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 784,505.89 |
| 2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 19,300.00 |
| 3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 3,606,881.88 |
| 4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 814,849.83 |
| 5 Total Central Administration Costs in General Fund and Charter Schools Fund: | 5,225,537.60 |
| B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | |
| 1 Total Direct Charged Costs (from Form PCR, Column 1, Total) | 72,705,516.23 |
| 2 Total Allocated Costs (from Form PCR, Column 2, Total) | 24,085,939.74 |
| 3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 96,791,455.97 |
| C. Direct Charged Costs in Other Funds | |
| 1 Adult Education (Fund 11, Objects 1000-5999, except 5100) | 638,422.13 |
| 2 Child Development (Fund 12, Objects 1000-5999, except 5100) | 0.00 |
| 3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 2,554,131.92 |
| 4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 Total Direct Charged Costs in Other Funds | 3,192,554.05 |
| D. Total Direct Charged and Allocated Costs (B3 + C5) | 99,984,010.02 |
| E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | 5.23% |

ITEM 20

San Dieguito Union High
San Diego County

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

37 68346 0000000
Form PCR

| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 8500) | Other Outgo (Functions 9000-9999) | Total |
|--|----------------------------------|-------------------------------|---|--------------------------------------|--------------|
| Food Services (Objects 1000-5999, 6400, and 6500) | 12,157.31 | | | | 12,157.31 |
| Enterprise (Objects 1000-5999, 6400, and 6500) | | 0.00 | | | 0.00 |
| Facilities Acquisition & Construction (Objects 1000-6500) | | | 93,022.01 | | 93,022.01 |
| Other Outgo (Objects 1000-7999) | | | | 2,622,476.58 | 2,622,476.58 |
| Total Other Costs | 12,157.31 | 0.00 | 93,022.01 | 2,622,476.58 | 2,727,655.90 |

San Dieguito Union High
San Diego County

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

| | ----- Teacher Full-Time Equivalents ----- | | | | ----- Classroom Units ----- | | Pupils Transported |
|---|--|--|---------------------------------------|---|--|---|--------------------------------------|
| | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | 942,208.29 | 621,874.76 | 5,986,557.26 | 5,857,180.32 | 9,608,696.26 | 0.00 | 1,069,422.83 |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| Instructional Goals Description | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | |
| 1110 Regular Education, K-12 | 401.03 | 401.03 | 401.03 | 401.03 | 884.24 | | 828.00 |
| 3100 Alternative Schools | | | | | | | |
| 3200 Continuation Schools | 7.30 | 7.30 | 7.30 | 7.30 | 14.00 | | |
| 3300 Independent Study Centers | | | | | | | |
| 3400 Opportunity Schools | | | | | | | |
| 3550 Community Day Schools | | | | | | | |
| 3700 Specialized Secondary Programs | | | | | | | |
| 3800 Vocational Education | | | | | | | |
| 4110 Regular Education, Adult | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | |
| 4630 Adult Vocational Education | | | | | | | |
| 4760 Bilingual | | | | | | | |
| 4850 Migrant Education | | | | | | | |
| 5000-5999 Special Education (allocated to 5001) | 82.82 | 82.82 | 82.82 | 82.82 | 50.20 | | 6.00 |
| 6000 ROC/P | 11.36 | 11.36 | 11.36 | 11.36 | 10.66 | | |
| Other Goals Description | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| Other Funds Description | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | |
| -- Child Development (Fund 12) | | | | | | | |
| -- Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 502.51 | 502.51 | 502.51 | 502.51 | 959.10 | 0.00 | 834.00 |

San Dieguito Union High
San Diego County

Unaudited Actuals
2013-14
General Fund
Special Education Revenue Allocations
Setup

ITEM 20
37 68346 0000000
Form SEAS

| | | |
|---|---------------|--|
| Current LEA: 37-68346-0000000 San Dieguito Union High | | |
| Selected SELPA: PP | | (Enter a SELPA ID from the list below then save and close) |
| POTENTIAL SELPAS FOR THIS LEA | | DATE APPROVED |
| ID | SELPA-TITLE | (from Form SEA) |
| PP | North Coastal | |
| | | |

ITEM 20

San Diego Union High
San Diego County

Unaudited Actuals
2013-14 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (4,086.69) | 0.00 | (159,648.00) | | | | |
| Other Sources/Uses Detail | | | | | 1,304,997.02 | 64,664.00 | | |
| Fund Reconciliation | | | | | | | 217,792.49 | 13,509.48 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 26,066.90 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 9,721.71 | 82,415.47 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 4,086.69 | 0.00 | 133,581.10 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 3,787.77 | 135,377.02 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 765,588.24 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 6,598,688.57 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 6,598,688.57 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

Unaudited Actuals
2013-14 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 64,664.00 | 539,408.78 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 4,086.69 | (4,086.69) | 159,648.00 | (159,648.00) | 7,968,349.59 | 7,968,349.59 | 231,301.97 | 231,301.97 |

ITEM 20

San Dieguito Union High
San Diego CountyUnaudited Actuals
Adult Education Fund
Expenditures by Object37 68346 0000000
Form 11

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 140,011.00 | 140,011.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 543,094.53 | 572,100.00 | 5.3% |
| 5) TOTAL, REVENUES | | | 683,105.53 | 712,111.00 | 4.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 188,905.74 | 103,456.00 | -45.2% |
| 2) Classified Salaries | | 2000-2999 | 238,439.58 | 262,281.00 | 10.0% |
| 3) Employee Benefits | | 3000-3999 | 87,767.04 | 99,860.00 | 13.8% |
| 4) Books and Supplies | | 4000-4999 | 25,949.05 | 67,715.00 | 161.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 97,360.72 | 117,100.00 | 20.3% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 26,066.90 | 28,000.00 | 7.4% |
| 9) TOTAL, EXPENDITURES | | | 664,489.03 | 678,412.00 | 2.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 18,616.50 | 33,699.00 | 81.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

ITEM 20

San Dieguito Union High
San Diego County

Unaudited Actuals
Adult Education Fund
Expenditures by Object

37 68346 0000000
Form 11

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 18,616.50 | 33,699.00 | 81.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 18,616.50 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 18,616.50 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 18,616.50 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 18,616.50 | 52,315.50 | 181.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 18,616.50 | 52,315.50 | 181.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

ITEM 20

San Dieguito Union High
San Diego CountyUnaudited Actuals
Adult Education Fund
Expenditures by Object37 68346 0000000
Form 11

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 41,959.99 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 2,426.20 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 77,109.03 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 9,721.71 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 131,216.93 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 30,184.96 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 82,415.47 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 112,600.43 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 18,616.50 | | |

ITEM 20

San Dieguito Union High
San Diego County

Unaudited Actuals
Adult Education Fund
Expenditures by Object

37 68346 0000000
Form 11

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|------------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | | | | |
| | | 8285 | 0.00 | 0.00 | 0.0% |
| No Child Left Behind | 3105, 3200, 4045 | 8290 | 0.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 0.00 | 0.00 | 0.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 140,011.00 | 140,011.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 140,011.00 | 140,011.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Adult Education Fund
Expenditures by Object

37 68346 0000000
Form 11

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 356.43 | 200.00 | -43.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 333,217.61 | 400,000.00 | 20.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 209,520.49 | 171,900.00 | -18.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 543,094.53 | 572,100.00 | 5.3% |
| TOTAL, REVENUES | | | 683,105.53 | 712,111.00 | 4.2% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Adult Education Fund
Expenditures by Object37 68346 0000000
Form 11

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 124,502.27 | 85,500.00 | -31.3% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 64,403.47 | 17,956.00 | -72.1% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 188,905.74 | 103,456.00 | -45.2% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 98,890.11 | 102,281.00 | 3.4% |
| Other Classified Salaries | | 2900 | 139,549.47 | 160,000.00 | 14.7% |
| TOTAL, CLASSIFIED SALARIES | | | 238,439.58 | 262,281.00 | 10.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 6,339.38 | 7,054.00 | 11.3% |
| PERS | | 3201-3202 | 18,480.95 | 32,987.00 | 78.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 25,489.08 | 21,437.00 | -15.9% |
| Health and Welfare Benefits | | 3401-3402 | 1,433.61 | 4,264.00 | 197.4% |
| Unemployment Insurance | | 3501-3502 | 213.58 | 182.00 | -14.8% |
| Workers' Compensation | | 3601-3602 | 8,203.08 | 8,160.00 | -0.5% |
| OPEB, Allocated | | 3701-3702 | 1,635.61 | 1,645.00 | 0.6% |
| OPEB, Active Employees | | 3751-3752 | 79.14 | 654.00 | 726.4% |
| Other Employee Benefits | | 3901-3902 | 25,892.61 | 23,477.00 | -9.3% |
| TOTAL, EMPLOYEE BENEFITS | | | 87,767.04 | 99,860.00 | 13.8% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 2,000.00 | New |
| Books and Other Reference Materials | | 4200 | 2,016.37 | 2,000.00 | -0.8% |
| Materials and Supplies | | 4300 | 22,818.45 | 61,715.00 | 170.5% |
| Noncapitalized Equipment | | 4400 | 1,114.23 | 2,000.00 | 79.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 25,949.05 | 67,715.00 | 161.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Adult Education Fund
Expenditures by Object37 68346 0000000
Form 11

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 246.92 | 700.00 | 183.5% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 8,817.35 | 14,600.00 | 65.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 66,958.03 | 73,800.00 | 10.2% |
| Communications | | 5900 | 21,338.42 | 28,000.00 | 31.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 97,360.72 | 117,100.00 | 20.3% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Adult Education Fund
Expenditures by Object

37 68346 0000000
Form 11

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 26,066.90 | 28,000.00 | 7.4% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 26,066.90 | 28,000.00 | 7.4% |
| TOTAL, EXPENDITURES | | | 664,489.03 | 678,412.00 | 2.1% |

San Dieguito Union High
San Diego CountyUnaudited Actuals
Adult Education Fund
Expenditures by Object37 68346 0000000
Form 11

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Adult Education Fund
Expenditures by Function

37 68346 0000000
Form 11

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 140,011.00 | 140,011.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 543,094.53 | 572,100.00 | 5.3% |
| 5) TOTAL, REVENUES | | | 683,105.53 | 712,111.00 | 4.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 333,624.33 | 392,924.00 | 17.8% |
| 2) Instruction - Related Services | 2000-2999 | | 304,797.80 | 257,488.00 | -15.5% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 26,066.90 | 28,000.00 | 7.4% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 664,489.03 | 678,412.00 | 2.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 18,616.50 | 33,699.00 | 81.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Adult Education Fund
Expenditures by Function37 68346 0000000
Form 11

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 18,616.50 | 33,699.00 | 81.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 18,616.50 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 18,616.50 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 18,616.50 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 18,616.50 | 52,315.50 | 181.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 18,616.50 | 52,315.50 | 181.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Adult Education Fund
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 11

| Resource | Description | 2013-14 Unaudited Actuals | 2014-15 Budget |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| <hr/> | | <hr/> | |
| Total, Restricted Balance | | 0.00 | 0.00 |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object37 68346 0000000
Form 13

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 368,142.46 | 417,000.00 | 13.3% |
| 3) Other State Revenue | | 8300-8599 | 25,544.39 | 27,500.00 | 7.7% |
| 4) Other Local Revenue | | 8600-8799 | 2,250,731.72 | 2,478,000.00 | 10.1% |
| 5) TOTAL, REVENUES | | | 2,644,418.57 | 2,922,500.00 | 10.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,138,355.93 | 1,218,706.00 | 7.1% |
| 3) Employee Benefits | | 3000-3999 | 435,387.80 | 503,533.00 | 15.7% |
| 4) Books and Supplies | | 4000-4999 | 933,546.10 | 1,082,600.00 | 16.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 46,842.09 | 57,200.00 | 22.1% |
| 6) Capital Outlay | | 6000-6999 | 5,918.40 | 60,000.00 | 913.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 133,581.10 | 160,000.00 | 19.8% |
| 9) TOTAL, EXPENDITURES | | | 2,693,631.42 | 3,082,039.00 | 14.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (49,212.85) | (159,539.00) | 224.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

37 68346 0000000
Form 13

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (49,212.85) | (159,539.00) | 224.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 716,987.88 | 667,775.03 | -6.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 716,987.88 | 667,775.03 | -6.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 716,987.88 | 667,775.03 | -6.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 667,775.03 | 508,236.03 | -23.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 59,594.82 | 0.00 | -100.0% |
| Prepaid Expenditures | | 9713 | 134.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 608,046.21 | 508,236.03 | -16.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

37 68346 0000000
Form 13

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 749,360.08 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 17,987.19 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 62,110.74 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 3,787.77 | | |
| 6) Stores | | 9320 | 59,594.82 | | |
| 7) Prepaid Expenditures | | 9330 | 134.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 892,974.60 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 11,772.20 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 135,377.02 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 78,050.35 | | |
| 6) TOTAL, LIABILITIES | | | 225,199.57 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 667,775.03 | | |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object37 68346 0000000
Form 13

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 368,142.46 | 417,000.00 | 13.3% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 368,142.46 | 417,000.00 | 13.3% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 25,544.39 | 27,500.00 | 7.7% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 25,544.39 | 27,500.00 | 7.7% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 2,227,532.88 | 2,420,000.00 | 8.6% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,463.37 | 2,500.00 | 1.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 20,735.47 | 55,500.00 | 167.7% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,250,731.72 | 2,478,000.00 | 10.1% |
| TOTAL, REVENUES | | | 2,644,418.57 | 2,922,500.00 | 10.5% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object37 68346 0000000
Form 13

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 665,680.10 | 742,208.00 | 11.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 434,473.29 | 437,973.00 | 0.8% |
| Clerical, Technical and Office Salaries | | 2400 | 38,202.54 | 38,525.00 | 0.8% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,138,355.93 | 1,218,706.00 | 7.1% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 104,964.11 | 115,855.00 | 10.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 85,367.72 | 93,231.00 | 9.2% |
| Health and Welfare Benefits | | 3401-3402 | 15,102.27 | 24,163.00 | 60.0% |
| Unemployment Insurance | | 3501-3502 | 661.53 | 609.00 | -7.9% |
| Workers' Compensation | | 3601-3602 | 23,925.25 | 27,191.00 | 13.6% |
| OPEB, Allocated | | 3701-3702 | 5,209.01 | 5,485.00 | 5.3% |
| OPEB, Active Employees | | 3751-3752 | 2,995.16 | 6,082.00 | 103.1% |
| Other Employee Benefits | | 3901-3902 | 197,162.75 | 230,917.00 | 17.1% |
| TOTAL, EMPLOYEE BENEFITS | | | 435,387.80 | 503,533.00 | 15.7% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 17,667.17 | 30,600.00 | 73.2% |
| Noncapitalized Equipment | | 4400 | 11,094.08 | 52,000.00 | 368.7% |
| Food | | 4700 | 904,784.85 | 1,000,000.00 | 10.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 933,546.10 | 1,082,600.00 | 16.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object37 68346 0000000
Form 13

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 3,060.70 | 7,000.00 | 128.7% |
| Dues and Memberships | | 5300 | 357.75 | 500.00 | 39.8% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 8,161.25 | 12,700.00 | 55.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 4,086.69 | 2,000.00 | -51.1% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 30,975.68 | 34,000.00 | 9.8% |
| Communications | | 5900 | 200.02 | 1,000.00 | 400.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 46,842.09 | 57,200.00 | 22.1% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 5,918.40 | 50,000.00 | 744.8% |
| Equipment Replacement | | 6500 | 0.00 | 10,000.00 | New |
| TOTAL, CAPITAL OUTLAY | | | 5,918.40 | 60,000.00 | 913.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 133,581.10 | 160,000.00 | 19.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 133,581.10 | 160,000.00 | 19.8% |
| TOTAL, EXPENDITURES | | | 2,693,631.42 | 3,082,039.00 | 14.4% |

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San Dieguito Union High
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Cafeteria Special Revenue Fund
Expenditures by Object37 68346 0000000
Form 13

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function37 68346 0000000
Form 13

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 368,142.46 | 417,000.00 | 13.3% |
| 3) Other State Revenue | | 8300-8599 | 25,544.39 | 27,500.00 | 7.7% |
| 4) Other Local Revenue | | 8600-8799 | 2,250,731.72 | 2,478,000.00 | 10.1% |
| 5) TOTAL, REVENUES | | | 2,644,418.57 | 2,922,500.00 | 10.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 2,560,050.32 | 2,922,039.00 | 14.1% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 133,581.10 | 160,000.00 | 19.8% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,693,631.42 | 3,082,039.00 | 14.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (49,212.85) | (159,539.00) | 224.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function37 68346 0000000
Form 13

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (49,212.85) | (159,539.00) | 224.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 716,987.88 | 667,775.03 | -6.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 716,987.88 | 667,775.03 | -6.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 716,987.88 | 667,775.03 | -6.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 667,775.03 | 508,236.03 | -23.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 59,594.82 | 0.00 | -100.0% |
| Prepaid Expenditures | | 9713 | 134.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 608,046.21 | 508,236.03 | -16.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 13

| Resource | Description | 2013-14 Unaudited Actuals | 2014-15 Budget |
|----------------------------------|--|--------------------------------------|---------------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School I | 608,046.21 | 508,236.03 |
| Total, Restricted Balance | | 608,046.21 | 508,236.03 |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Deferred Maintenance Fund
Expenditures by Object37 68346 000000
Form 14

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 10.83 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 10.83 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 10.83 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

37 68346 000000
Form 14

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 10.83 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 3,137.02 | 3,147.85 | 0.3% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 3,137.02 | 3,147.85 | 0.3% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 3,137.02 | 3,147.85 | 0.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | | | |
| | | 9780 | 3,147.85 | 3,147.85 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
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Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

37 68346 0000000
Form 14

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 3,144.76 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 3.09 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 3,147.85 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 3,147.85 | | |

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San Diego CountyUnaudited Actuals
Deferred Maintenance Fund
Expenditures by Object37 68346 0000000
Form 14

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | | | | |
| | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 10.83 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 10.83 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 10.83 | 0.00 | -100.0% |

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Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

37 68346 0000000
Form 14

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

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Deferred Maintenance Fund
Expenditures by Object37 68346 0000000
Form 14

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Deferred Maintenance Fund
Expenditures by Object37 68346 0000000
Form 14

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

37 68346 0000000
Form 14

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 10.83 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 10.83 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 10.83 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Deferred Maintenance Fund
Expenditures by Function37 68346 0000000
Form 14

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference | |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 10.83 | 0.00 | -100.0% | |
| F. FUND BALANCE, RESERVES | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | | | 9791 | 3,137.02 | 3,147.85 | 0.3% |
| b) Audit Adjustments | | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | 3,137.02 | 3,147.85 | 0.3% |
| d) Other Restatements | | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | 3,137.02 | 3,147.85 | 0.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | | 3,147.85 | 3,147.85 | 0.0% |
| Components of Ending Fund Balance | | | | | | |
| a) Nonspendable | | | | | | |
| Revolving Cash | | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | | |
| Stabilization Arrangements | | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | |
| Other Assignments (by Resource/Object) | | | 9780 | 3,147.85 | 3,147.85 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | |
| Reserve for Economic Uncertainties | | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

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Form 14

| <u>Resource</u> | <u>Description</u> | <u>2013-14 Unaudited Actuals</u> | <u>2014-15 Budget</u> |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Object37 68346 0000000
Form 15

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 168.86 | 100.00 | -40.8% |
| 5) TOTAL, REVENUES | | | 168.86 | 100.00 | -40.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 168.86 | 100.00 | -40.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
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Unaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Object

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Form 15

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 168.86 | 100.00 | -40.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 48,882.48 | 49,051.34 | 0.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 48,882.48 | 49,051.34 | 0.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 48,882.48 | 49,051.34 | 0.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 49,051.34 | 49,151.34 | 0.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 49,051.34 | 49,151.34 | 0.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Object37 68346 0000000
Form 15

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 49,003.12 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 48.22 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 49,051.34 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 49,051.34 | | |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Object

37 68346 0000000
Form 15

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 168.86 | 100.00 | -40.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 168.86 | 100.00 | -40.8% |
| TOTAL, REVENUES | | | 168.86 | 100.00 | -40.8% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Object

37 68346 0000000
Form 15

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

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San Diego CountyUnaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Object37 68346 0000000
Form 15

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
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Unaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Object

37 68346 0000000
Form 15

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

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San Diego CountyUnaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Function37 68346 0000000
Form 15

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 168.86 | 100.00 | -40.8% |
| 5) TOTAL, REVENUES | | | 168.86 | 100.00 | -40.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 168.86 | 100.00 | -40.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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San Diego CountyUnaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Function37 68346 0000000
Form 15

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference | |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 168.86 | 100.00 | -40.8% | |
| F. FUND BALANCE, RESERVES | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | | | 9791 | 48,882.48 | 49,051.34 | 0.3% |
| b) Audit Adjustments | | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | 48,882.48 | 49,051.34 | 0.3% |
| d) Other Restatements | | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | 48,882.48 | 49,051.34 | 0.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | | 49,051.34 | 49,151.34 | 0.2% |
| Components of Ending Fund Balance | | | | | | |
| a) Nonspendable | | | | | | |
| Revolving Cash | | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | | |
| Stabilization Arrangements | | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | |
| Other Assignments (by Resource/Object) | | | 9780 | 49,051.34 | 49,151.34 | 0.2% |
| e) Unassigned/Unappropriated | | | | | | |
| Reserve for Economic Uncertainties | | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Pupil Transportation Equipment Fund
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 15

| <u>Resource</u> | <u>Description</u> | <u>2013-14 Unaudited Actuals</u> | <u>2014-15 Budget</u> |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object37 68346 0000000
Form 17

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 8,453.07 | 8,500.00 | 0.6% |
| 5) TOTAL, REVENUES | | | 8,453.07 | 8,500.00 | 0.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 8,453.07 | 8,500.00 | 0.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object37 68346 0000000
Form 17

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 8,453.07 | 8,500.00 | 0.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,446,982.65 | 2,455,435.72 | 0.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,446,982.65 | 2,455,435.72 | 0.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,446,982.65 | 2,455,435.72 | 0.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,455,435.72 | 2,463,935.72 | 0.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,455,435.72 | 2,463,935.72 | 0.3% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object37 68346 0000000
Form 17

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,453,021.67 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 2,414.05 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 2,455,435.72 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 2,455,435.72 | | |

ITEM 20

San Dieguito Union High
San Diego County

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

37 68346 0000000
Form 17

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 8,453.07 | 8,500.00 | 0.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 8,453.07 | 8,500.00 | 0.6% |
| TOTAL, REVENUES | | | 8,453.07 | 8,500.00 | 0.6% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

37 68346 0000000
Form 17

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

37 68346 0000000
Form 17

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 8,453.07 | 8,500.00 | 0.6% |
| 5) TOTAL, REVENUES | | | 8,453.07 | 8,500.00 | 0.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 8,453.07 | 8,500.00 | 0.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function37 68346 0000000
Form 17

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference | |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 8,453.07 | 8,500.00 | 0.6% | |
| F. FUND BALANCE, RESERVES | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | | | 9791 | 2,446,982.65 | 2,455,435.72 | 0.3% |
| b) Audit Adjustments | | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | 2,446,982.65 | 2,455,435.72 | 0.3% |
| d) Other Restatements | | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | 2,446,982.65 | 2,455,435.72 | 0.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | | 2,455,435.72 | 2,463,935.72 | 0.3% |
| Components of Ending Fund Balance | | | | | | |
| a) Nonspendable | | | | | | |
| Revolving Cash | | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | | |
| Stabilization Arrangements | | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | |
| Other Assignments (by Resource/Object) | | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | |
| Reserve for Economic Uncertainties | | | 9789 | 2,455,435.72 | 2,463,935.72 | 0.3% |
| Unassigned/Unappropriated Amount | | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 17

| <u>Resource</u> | <u>Description</u> | <u>2013-14 Unaudited Actuals</u> | <u>2014-15 Budget</u> |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

ITEM 20

San Dieguito Union High
San Diego CountyUnaudited Actuals
Building Fund
Expenditures by Object37 68346 000000
Form 21

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 453,521.37 | 200,500.00 | -55.8% |
| 5) TOTAL, REVENUES | | | 453,521.37 | 200,500.00 | -55.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 634,316.40 | 806,899.00 | 27.2% |
| 3) Employee Benefits | | 3000-3999 | 205,483.56 | 291,515.00 | 41.9% |
| 4) Books and Supplies | | 4000-4999 | 4,827.32 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 22,056.38 | 9,800.00 | -55.6% |
| 6) Capital Outlay | | 6000-6999 | 42,581,932.51 | 36,831,270.00 | -13.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 43,448,616.17 | 37,939,484.00 | -12.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (42,995,094.80) | (37,738,984.00) | -12.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 765,588.24 | 765,588.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 300.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 9,134,985.77 | 0.00 | -100.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (9,900,274.01) | (765,588.00) | -92.3% |

ITEM 20

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Object

37 68346 000000
Form 21

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (52,895,368.81) | (38,504,572.00) | -27.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 161,258,151.80 | 108,362,782.99 | -32.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 161,258,151.80 | 108,362,782.99 | -32.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 161,258,151.80 | 108,362,782.99 | -32.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 108,362,782.99 | 69,858,210.99 | -35.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 108,362,782.99 | 69,858,210.99 | -35.5% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Object

37 68346 0000000
Form 21

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 113,034,040.98 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 787,404.73 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 214,259.65 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 114,035,705.36 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 5,672,922.37 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 5,672,922.37 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 108,362,782.99 | | |

ITEM 20

San Dieguito Union High
San Diego CountyUnaudited Actuals
Building Fund
Expenditures by Object37 68346 0000000
Form 21

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | | | | |
| | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | | | | |
| | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | | | | |
| | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | | | | |
| | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | | | | |
| | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | | | | |
| | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | |
| | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | | | | |
| | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | | | | |
| | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | |
| | | 8660 | 450,021.37 | 200,500.00 | -55.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue All Other Local Revenue | | | | | |
| | | 8699 | 3,500.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | | | | |
| | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 453,521.37 | 200,500.00 | -55.8% |
| TOTAL, REVENUES | | | 453,521.37 | 200,500.00 | -55.8% |

ITEM 20

San Dieguito Union High
San Diego CountyUnaudited Actuals
Building Fund
Expenditures by Object37 68346 000000
Form 21

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 15,975.38 | 2,000.00 | -87.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 384,771.81 | 433,054.00 | 12.5% |
| Clerical, Technical and Office Salaries | | 2400 | 233,569.21 | 371,845.00 | 59.2% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 634,316.40 | 806,899.00 | 27.2% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 11,215.60 | 10,392.00 | -7.3% |
| PERS | | 3201-3202 | 56,376.05 | 79,859.00 | 41.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 39,484.30 | 61,537.00 | 55.9% |
| Health and Welfare Benefits | | 3401-3402 | 7,357.19 | 11,337.00 | 54.1% |
| Unemployment Insurance | | 3501-3502 | 352.75 | 402.00 | 14.0% |
| Workers' Compensation | | 3601-3602 | 12,693.53 | 17,947.00 | 41.4% |
| OPEB, Allocated | | 3701-3702 | 2,531.17 | 3,620.00 | 43.0% |
| OPEB, Active Employees | | 3751-3752 | 3,612.51 | 3,412.00 | -5.6% |
| Other Employee Benefits | | 3901-3902 | 71,860.46 | 103,009.00 | 43.3% |
| TOTAL, EMPLOYEE BENEFITS | | | 205,483.56 | 291,515.00 | 41.9% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 4,830.25 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | (2.93) | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,827.32 | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

ITEM 20

San Dieguito Union High
San Diego CountyUnaudited Actuals
Building Fund
Expenditures by Object37 68346 0000000
Form 21

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 22,056.38 | 9,800.00 | -55.6% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 22,056.38 | 9,800.00 | -55.6% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 11,673,476.23 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 8,896,368.49 | 10,202,589.00 | 14.7% |
| Buildings and Improvements of Buildings | | 6200 | 20,110,540.71 | 26,568,681.00 | 32.1% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 433,763.25 | 60,000.00 | -86.2% |
| Equipment Replacement | | 6500 | 1,467,783.83 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 42,581,932.51 | 36,831,270.00 | -13.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 43,448,616.17 | 37,939,484.00 | -12.7% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Object

37 68346 0000000
Form 21

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 765,588.24 | 765,588.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 765,588.24 | 765,588.00 | 0.0% |

ITEM 20

San Dieguito Union High
San Diego CountyUnaudited Actuals
Building Fund
Expenditures by Object37 68346 0000000
Form 21

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.0% |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 300.00 | 0.00 | -100.0% |
| (c) TOTAL, SOURCES | | | 300.00 | 0.00 | -100.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 9,134,985.77 | 0.00 | -100.0% |
| (d) TOTAL, USES | | | 9,134,985.77 | 0.00 | -100.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (9,900,274.01) | (765,588.00) | -92.3% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Building Fund
Expenditures by Function37 68346 0000000
Form 21

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 453,521.37 | 200,500.00 | -55.8% |
| 5) TOTAL, REVENUES | | | 453,521.37 | 200,500.00 | -55.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 43,436,657.59 | 37,939,484.00 | -12.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 11,958.58 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 43,448,616.17 | 37,939,484.00 | -12.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (42,995,094.80) | (37,738,984.00) | -12.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 765,588.24 | 765,588.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 300.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 9,134,985.77 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (9,900,274.01) | (765,588.00) | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Function

37 68346 0000000
Form 21

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (52,895,368.81) | (38,504,572.00) | -27.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 161,258,151.80 | 108,362,782.99 | -32.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 161,258,151.80 | 108,362,782.99 | -32.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 161,258,151.80 | 108,362,782.99 | -32.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 108,362,782.99 | 69,858,210.99 | -35.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 108,362,782.99 | 69,858,210.99 | -35.5% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 21

| Resource | Description | 2013-14 Unaudited Actuals | 2014-15 Budget |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Capital Facilities Fund
Expenditures by Object37 68346 000000
Form 25

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,315,395.50 | 595,071.00 | -54.8% |
| 5) TOTAL, REVENUES | | | 1,315,395.50 | 595,071.00 | -54.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 207,065.13 | 210,623.00 | 1.7% |
| 3) Employee Benefits | | 3000-3999 | 70,931.56 | 79,948.00 | 12.7% |
| 4) Books and Supplies | | 4000-4999 | 14,012.02 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 194,137.45 | 14,000.00 | -92.8% |
| 6) Capital Outlay | | 6000-6999 | 80,842.96 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 343,981.82 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 910,970.94 | 304,571.00 | -66.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | |
| | | | 404,424.56 | 290,500.00 | -28.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Capital Facilities Fund
Expenditures by Object37 68346 0000000
Form 25

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 404,424.56 | 290,500.00 | -28.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,831,275.80 | 2,235,700.36 | 22.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,831,275.80 | 2,235,700.36 | 22.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,831,275.80 | 2,235,700.36 | 22.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,235,700.36 | 2,526,200.36 | 13.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 343,981.82 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,891,718.54 | 2,526,200.36 | 33.5% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

ITEM 20

San Dieguito Union High
San Diego CountyUnaudited Actuals
Capital Facilities Fund
Expenditures by Object37 68346 0000000
Form 25

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,590,375.68 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 325,946.35 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 343,981.82 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 2,260,303.85 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 24,603.49 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 24,603.49 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 2,235,700.36 | | |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Capital Facilities Fund
Expenditures by Object37 68346 000000
Form 25

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 5,027.05 | 4,500.00 | -10.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 1,028,150.26 | 300,000.00 | -70.8% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 282,218.19 | 290,571.00 | 3.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,315,395.50 | 595,071.00 | -54.8% |
| TOTAL, REVENUES | | | 1,315,395.50 | 595,071.00 | -54.8% |

ITEM 20

San Dieguito Union High
San Diego CountyUnaudited Actuals
Capital Facilities Fund
Expenditures by Object37 68346 0000000
Form 25

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 133,872.93 | 136,173.00 | 1.7% |
| Clerical, Technical and Office Salaries | | 2400 | 73,192.20 | 74,450.00 | 1.7% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 207,065.13 | 210,623.00 | 1.7% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 23,682.14 | 24,792.00 | 4.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 14,493.98 | 16,113.00 | 11.2% |
| Health and Welfare Benefits | | 3401-3402 | 2,620.09 | 3,265.00 | 24.6% |
| Unemployment Insurance | | 3501-3502 | 115.72 | 105.00 | -9.3% |
| Workers' Compensation | | 3601-3602 | 4,136.04 | 4,699.00 | 13.6% |
| OPEB, Allocated | | 3701-3702 | 850.12 | 948.00 | 11.5% |
| OPEB, Active Employees | | 3751-3752 | 1,173.60 | 2,980.00 | 153.9% |
| Other Employee Benefits | | 3901-3902 | 23,859.87 | 27,046.00 | 13.4% |
| TOTAL, EMPLOYEE BENEFITS | | | 70,931.56 | 79,948.00 | 12.7% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 14,012.02 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 14,012.02 | 0.00 | -100.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Capital Facilities Fund
Expenditures by Object37 68346 000000
Form 25

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 57,713.83 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 14,000.00 | New |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 136,423.62 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 194,137.45 | 14,000.00 | -92.8% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 2,577.44 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 65,111.54 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 13,153.98 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 80,842.96 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 63,153.83 | 0.00 | -100.0% |
| Other Debt Service - Principal | | 7439 | 280,827.99 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 343,981.82 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 910,970.94 | 304,571.00 | -66.6% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

37 68346 0000000
Form 25

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Capital Facilities Fund
Expenditures by Function37 68346 0000000
Form 25

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,315,395.50 | 595,071.00 | -54.8% |
| 5) TOTAL, REVENUES | | | 1,315,395.50 | 595,071.00 | -54.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 56,785.50 | 14,000.00 | -75.3% |
| 8) Plant Services | 8000-8999 | | 510,203.62 | 290,571.00 | -43.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 343,981.82 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 910,970.94 | 304,571.00 | -66.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 404,424.56 | 290,500.00 | -28.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

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Form 25

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 404,424.56 | 290,500.00 | -28.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,831,275.80 | 2,235,700.36 | 22.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,831,275.80 | 2,235,700.36 | 22.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,831,275.80 | 2,235,700.36 | 22.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,235,700.36 | 2,526,200.36 | 13.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 343,981.82 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,891,718.54 | 2,526,200.36 | 33.5% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Capital Facilities Fund
Exhibit: Restricted Balance Detail

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Form 25

| Resource | Description | 2013-14 Unaudited Actuals | 2014-15 Budget |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
County School Facilities Fund
Expenditures by Object37 68346 0000000
Form 35

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,681.60 | 3,000.00 | -18.5% |
| 5) TOTAL, REVENUES | | | 3,681.60 | 3,000.00 | -18.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,681.60 | 3,000.00 | -18.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

37 68346 0000000
Form 35

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,681.60 | 3,000.00 | -18.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,065,742.28 | 1,069,423.88 | 0.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,065,742.28 | 1,069,423.88 | 0.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,065,742.28 | 1,069,423.88 | 0.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,069,423.88 | 1,072,423.88 | 0.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 1,069,423.88 | 1,072,423.88 | 0.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

37 68346 0000000
Form 35

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,068,372.48 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,051.40 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 1,069,423.88 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 1,069,423.88 | | |

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San Diego CountyUnaudited Actuals
County School Facilities Fund
Expenditures by Object37 68346 0000000
Form 35

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,681.60 | 3,000.00 | -18.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,681.60 | 3,000.00 | -18.5% |
| TOTAL, REVENUES | | | 3,681.60 | 3,000.00 | -18.5% |

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San Dieguito Union High
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Unaudited Actuals
County School Facilities Fund
Expenditures by Object

37 68346 0000000
Form 35

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

ITEM 20

San Dieguito Union High
San Diego CountyUnaudited Actuals
County School Facilities Fund
Expenditures by Object37 68346 0000000
Form 35

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

37 68346 0000000
Form 35

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| To: State School Building Fund/ County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

37 68346 0000000
Form 35

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
County School Facilities Fund
Expenditures by Function37 68346 0000000
Form 35

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,681.60 | 3,000.00 | -18.5% |
| 5) TOTAL, REVENUES | | | 3,681.60 | 3,000.00 | -18.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 3,681.60 | 3,000.00 | -18.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

37 68346 0000000
Form 35

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,681.60 | 3,000.00 | -18.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,065,742.28 | 1,069,423.88 | 0.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,065,742.28 | 1,069,423.88 | 0.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,065,742.28 | 1,069,423.88 | 0.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,069,423.88 | 1,072,423.88 | 0.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 1,069,423.88 | 1,072,423.88 | 0.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
County School Facilities Fund
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 35

| Resource | Description | 2013-14 Unaudited Actuals | 2014-15 Budget |
|---------------------------|----------------------------------|--------------------------------------|---------------------------|
| 7710 | State School Facilities Projects | 1,069,423.88 | 1,072,423.88 |
| Total, Restricted Balance | | <u>1,069,423.88</u> | <u>1,072,423.88</u> |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object37 68346 0000000
Form 40

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 92.54 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 92.54 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 92.54 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object37 68346 0000000
Form 40

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 92.54 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 26,789.72 | 26,882.26 | 0.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 26,789.72 | 26,882.26 | 0.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 26,789.72 | 26,882.26 | 0.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 26,882.26 | 26,882.26 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 26,882.26 | 26,882.26 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

37 68346 0000000
Form 40

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 26,855.83 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 26.43 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 26,882.26 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 26,882.26 | | |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object37 68346 0000000
Form 40

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 92.54 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 92.54 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 92.54 | 0.00 | -100.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

37 68346 0000000
Form 40

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object37 68346 0000000
Form 40

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

37 68346 0000000
Form 40

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

37 68346 0000000
Form 40

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function37 68346 0000000
Form 40

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 92.54 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 92.54 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 92.54 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

37 68346 0000000
Form 40

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 92.54 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 26,789.72 | 26,882.26 | 0.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 26,789.72 | 26,882.26 | 0.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 26,789.72 | 26,882.26 | 0.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 26,882.26 | 26,882.26 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 26,882.26 | 26,882.26 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

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Form 40

| Resource | Description | 2013-14 Unaudited Actuals | 2014-15 Budget |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

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San Diego CountyUnaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object37 68346 0000000
Form 49

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 672,674.17 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 7,010,289.84 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 7,682,964.01 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 61,796.32 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 274,565.21 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 672,680.75 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,009,042.28 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 6,673,921.73 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 6,598,688.57 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 765,542.65 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (5,833,145.92) | 0.00 | -100.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

37 68346 0000000
Form 49

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 840,775.81 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,773,620.25 | 9,614,396.06 | 9.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,773,620.25 | 9,614,396.06 | 9.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,773,620.25 | 9,614,396.06 | 9.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,614,396.06 | 9,614,396.06 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 9,614,396.06 | 9,614,396.06 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object37 68346 0000000
Form 49

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 5,294,100.53 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 4,221,592.88 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 98,702.65 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 9,614,396.06 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 9,614,396.06 | | |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object37 68346 0000000
Form 49

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 672,674.17 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 672,674.17 | 0.00 | -100.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | | | | |
| | | 8615 | 0.00 | 0.00 | 0.0% |
| | | 8616 | 0.00 | 0.00 | 0.0% |
| | | 8617 | 0.00 | 0.00 | 0.0% |
| | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | | | | |
| | | 8621 | 6,966,047.74 | 0.00 | -100.0% |
| | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | |
| | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | | | | |
| | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | | | | |
| | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | |
| | | 8660 | 5,142.42 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 39,099.68 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 7,010,289.84 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 7,682,964.01 | 0.00 | -100.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object37 68346 0000000
Form 49

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

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San Diego CountyUnaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object37 68346 0000000
Form 49

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 61,796.32 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 61,796.32 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 3,293.72 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 271,271.49 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 274,565.21 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 672,680.75 | 0.00 | -100.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 672,680.75 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 1,009,042.28 | 0.00 | -100.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

37 68346 0000000
Form 49

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 6,598,688.57 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 6,598,688.57 | 0.00 | -100.0% |

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Capital Project Fund for Blended Component Units
Expenditures by Object37 68346 0000000
Form 49

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 765,542.65 | 0.00 | -100.0% |
| (c) TOTAL, SOURCES | | | 765,542.65 | 0.00 | -100.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (5,833,145.92) | 0.00 | -100.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Function37 68346 0000000
Form 49

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 672,674.17 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 7,010,289.84 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 7,682,964.01 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 336,361.53 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 672,680.75 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 1,009,042.28 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 6,673,921.73 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 6,598,688.57 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 765,542.65 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (5,833,145.92) | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Function

37 68346 0000000
Form 49

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 840,775.81 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,773,620.25 | 9,614,396.06 | 9.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,773,620.25 | 9,614,396.06 | 9.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,773,620.25 | 9,614,396.06 | 9.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,614,396.06 | 9,614,396.06 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 9,614,396.06 | 9,614,396.06 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Capital Project Fund for Blended Component Units
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 49

| <u>Resource</u> | <u>Description</u> | <u>2013-14 Unaudited Actuals</u> | <u>2014-15 Budget</u> |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object37 68346 0000000
Form 51

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 63,341.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 11,625,863.00 | 11,096,692.00 | -4.6% |
| 5) TOTAL, REVENUES | | | 11,689,204.00 | 11,096,692.00 | -5.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 4,963,982.00 | 16,361,861.00 | 229.6% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 4,963,982.00 | 16,361,861.00 | 229.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 6,725,222.00 | (5,265,169.00) | -178.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 7,110,147.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 7,110,147.00 | 0.00 | -100.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

37 68346 0000000
Form 51

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 13,835,369.00 | (5,265,169.00) | -138.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 13,835,369.00 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 13,835,369.00 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 13,835,369.00 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 13,835,369.00 | 8,570,200.00 | -38.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 13,835,369.00 | 8,570,200.00 | -38.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

San Dieguito Union High
San Diego County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

37 68346 0000000
Form 51

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 13,835,369.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 13,835,369.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 13,835,369.00 | | |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object37 68346 0000000
Form 51

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 63,341.00 | 0.00 | -100.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 63,341.00 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll | | 8611 | 11,476,281.00 | 10,983,482.00 | -4.3% |
| Unsecured Roll | | 8612 | 0.00 | 113,210.00 | New |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 134,447.00 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 14,366.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue All Other Local Revenue | | 8699 | 769.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 11,625,863.00 | 11,096,692.00 | -4.6% |
| TOTAL, REVENUES | | | 11,689,204.00 | 11,096,692.00 | -5.1% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

37 68346 0000000
Form 51

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 10,245,000.00 | New |
| Bond Interest and Other Service Charges | | 7434 | 4,963,982.00 | 6,116,861.00 | 23.2% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 4,963,982.00 | 16,361,861.00 | 229.6% |
| TOTAL, EXPENDITURES | | | 4,963,982.00 | 16,361,861.00 | 229.6% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object37 68346 0000000
Form 51

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 7,110,147.00 | 0.00 | -100.0% |
| (c) TOTAL, SOURCES | | | 7,110,147.00 | 0.00 | -100.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 7,110,147.00 | 0.00 | -100.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function37 68346 0000000
Form 51

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 63,341.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 11,625,863.00 | 11,096,692.00 | -4.6% |
| 5) TOTAL, REVENUES | | | 11,689,204.00 | 11,096,692.00 | -5.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 4,963,982.00 | 16,361,861.00 | 229.6% |
| 10) TOTAL, EXPENDITURES | | | 4,963,982.00 | 16,361,861.00 | 229.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 6,725,222.00 | (5,265,169.00) | -178.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 7,110,147.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 7,110,147.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

37 68346 0000000
Form 51

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 13,835,369.00 | (5,265,169.00) | -138.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 13,835,369.00 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 13,835,369.00 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 13,835,369.00 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 13,835,369.00 | 8,570,200.00 | -38.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 13,835,369.00 | 8,570,200.00 | -38.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 51

| Resource | Description | 2013-14 Unaudited Actuals | 2014-15 Budget |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object37 68346 0000000
Form 52

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 6,598,688.57 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 6,598,688.57 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (6,598,688.57) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 6,598,688.57 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 6,598,688.57 | 0.00 | -100.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object

37 68346 0000000
Form 52

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object

37 68346 0000000
Form 52

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 0.00 | | |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object

37 68346 0000000
Form 52

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll | | 8611 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object

37 68346 0000000
Form 52

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 3,865,683.73 | 0.00 | -100.0% |
| Other Debt Service - Principal | | 7439 | 2,733,004.84 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 6,598,688.57 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 6,598,688.57 | 0.00 | -100.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object

37 68346 0000000
Form 52

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 6,598,688.57 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 6,598,688.57 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 6,598,688.57 | 0.00 | -100.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Function37 68346 0000000
Form 52

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 6,598,688.57 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 6,598,688.57 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (6,598,688.57) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 6,598,688.57 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 6,598,688.57 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Function

37 68346 0000000
Form 52

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference | |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% | |
| F. FUND BALANCE, RESERVES | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | | |
| a) Nonspendable | | | | | | |
| Revolving Cash | | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | | |
| Stabilization Arrangements | | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | |
| Other Assignments (by Resource/Object) | | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | |
| Reserve for Economic Uncertainties | | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | 9790 | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Debt Service Fund for Blended Component Units
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 52

| Resource | Description | 2013-14 Unaudited Actuals | 2014-15 Budget |
|---------------------------|-------------|------------------------------|-------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Self-Insurance Fund
Expenses by Object37 68346 0000000
Form 67

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 869,790.53 | 826,700.00 | -5.0% |
| 5) TOTAL, REVENUES | | | 869,790.53 | 826,700.00 | -5.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 1,847,873.72 | 664,445.00 | -64.0% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 1,847,873.72 | 664,445.00 | -64.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (978,083.19) | 162,255.00 | -116.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 64,664.00 | 20,000.00 | -69.1% |
| b) Transfers Out | | 7600-7629 | 539,408.78 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (474,744.78) | 20,000.00 | -104.2% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

37 68346 0000000
Form 67

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (1,452,827.97) | 182,255.00 | -112.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (6,030,313.44) | (7,483,141.41) | 24.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (6,030,313.44) | (7,483,141.41) | 24.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | (6,030,313.44) | (7,483,141.41) | 24.1% |
| 2) Ending Net Position, June 30 (E + F1e) | | | (7,483,141.41) | (7,300,886.41) | -2.4% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | (7,483,141.41) | (7,300,886.41) | -2.4% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

37 68346 0000000
Form 67

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 580,623.88 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 21,147.71 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 601,771.59 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |

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San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

37 68346 0000000
Form 67

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net OPEB Obligation | | 9664 | 8,084,913.00 | | |
| b) Compensated Absences | | 9665 | 0.00 | | |
| c) COPs Payable | | 9666 | 0.00 | | |
| d) Capital Leases Payable | | 9667 | 0.00 | | |
| e) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| f) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 8,084,913.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2) | | | (7,483,141.41) | | |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

37 68346 0000000
Form 67

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,182.29 | 1,700.00 | -46.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 667,745.59 | 650,000.00 | -2.7% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 198,862.65 | 175,000.00 | -12.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 869,790.53 | 826,700.00 | -5.0% |
| TOTAL, REVENUES | | | 869,790.53 | 826,700.00 | -5.0% |

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San Dieguito Union High
San Diego CountyUnaudited Actuals
Self-Insurance Fund
Expenses by Object37 68346 0000000
Form 67

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

37 68346 0000000
Form 67

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,847,873.72 | 664,445.00 | -64.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 1,847,873.72 | 664,445.00 | -64.0% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 1,847,873.72 | 664,445.00 | -64.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

37 68346 0000000
Form 67

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 64,664.00 | 20,000.00 | -69.1% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 64,664.00 | 20,000.00 | -69.1% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 539,408.78 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 539,408.78 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (474,744.78) | 20,000.00 | -104.2% |

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Self-Insurance Fund
Expenses by Function37 68346 0000000
Form 67

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 869,790.53 | 826,700.00 | -5.0% |
| 5) TOTAL, REVENUES | | | 869,790.53 | 826,700.00 | -5.0% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 1,847,873.72 | 664,445.00 | -64.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 1,847,873.72 | 664,445.00 | -64.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (978,083.19) | 162,255.00 | -116.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 64,664.00 | 20,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 539,408.78 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (474,744.78) | 20,000.00 | 0.0% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Function

37 68346 0000000
Form 67

| Description | Function Codes | Object Codes | 2013-14 Unaudited Actuals | 2014-15 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (1,452,827.97) | 182,255.00 | -112.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (6,030,313.44) | (7,483,141.41) | 24.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (6,030,313.44) | (7,483,141.41) | 24.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | (6,030,313.44) | (7,483,141.41) | 24.1% |
| 2) Ending Net Position, June 30 (E + F1e) | | | (7,483,141.41) | (7,300,886.41) | -2.4% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | (7,483,141.41) | (7,300,886.41) | -2.4% |

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San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Exhibit: Restricted Net Position Detail

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Form 67

| Resource | Description | 2013-14 Unaudited Actuals | 2014-15 Budget |
|-----------------|--------------------------------|--------------------------------------|---------------------------|
| | Total, Restricted Net Position | 0.00 | 0.00 |

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 28, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED AND SUBMITTED BY: Joyce Dalessandro, Board President

SUBJECT: APPROVAL OF AMENDMENT TO SUPERINTENDENT EMPLOYMENT CONTRACT / EFFECTIVE JULY 1, 2014 THROUGH JUNE 30, 2017

.....

EXECUTIVE SUMMARY

The Board of Trustees is asked to approve an amendment to the existing *Agreement between San Dieguito Union High School District Board of Trustees and Rick Schmitt, Superintendent*. The amendment would further clarify "Section 7, Compensation", and amend "Section 1, Terms of Employment" with a term commencing July 1, 2014 through June 30, 2017.

RECOMMENDATION:

It is recommended that the Board approve the amendment to the Employment Contract for Superintendent, Mr. Rick Schmitt, for the term commencing July 1, 2014 through June 30, 2017, as shown in the attached supplement.

FUNDING SOURCE:

District General Payroll Fund as Designated

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**CONTRACT FOR EMPLOYMENT OF SUPERINTENDENT
BETWEEN
THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
AND
RICK SCHMITT**

THIS AGREEMENT is hereby made and entered into this 4th day of September, 2014, by and between the BOARD OF EDUCATION ("Board") of SAN DIEGUITO UNION HIGH SCHOOL DISTRICT ("District") and Rick Schmitt ("Superintendent" or "Rick Schmitt").

NOW, THEREFORE, it is hereby agreed as follows:

1. Superintendent, Chief Executive Officer, and Secretary for the Board: Rick Schmitt is hereby employed as the District's Superintendent. Rick Schmitt also shall be the Chief Executive Officer of the District and shall serve as Secretary to the Board. By accepting this employment, Rick Schmitt agrees to devote his full time, best efforts and abilities to performing the duties and responsibilities as provided herein or as assigned to the Superintendent from time to time by the Board.

2. Terms of Employment:

The term of this Agreement shall be from July 1, ~~2013~~2014, through June 30, ~~2016~~2017.

3. General Terms and Conditions of Employment:

This Agreement is subject to all applicable laws of the State of California, and the rules and regulations of the California State Board of Education and the District. Said laws, rules and regulations are hereby made a part of the terms and conditions of this Agreement as though herein set forth.

4. Powers and Duties:

The Superintendent shall perform all of the powers and duties of a Superintendent of Schools in accordance with the laws, rules and regulations set forth above. All powers and duties legally delegated to the Superintendent are to be executed in accordance with the policies and regulations adopted by the Board. Acts which require ratification by the Board shall be referred to the Board at the earliest opportunity.

The Superintendent's duties and functions shall include the following:

A. The Superintendent shall be delegated all powers and duties necessary for efficient management and administration of the District to the full extent permitted by law. The Superintendent shall have the authority to organize and arrange the administrative and supervisory staff, including instruction, business, and operational affairs, which in his best judgment best serves the District. The responsibility for selection, placement, and transfer of existing personnel shall be vested in the Superintendent. Employment of new personnel will be recommended by the Superintendent subject to approval by the Board. In the event the Board does not approve the Superintendent's personnel recommendations, the Superintendent shall submit an alternative recommendation.

B. Working generally with the Board, District personnel, parents and the public, assist in the effort to develop short- and long-range District goals with criteria for determining effective achievement and evaluating outcomes, which may be incorporated into the goals and objectives of the District's strategic plan.

C. Represent the interests of the Board and the District in day-to-day contact with parents, other citizens, community and governmental agencies.

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- D. Provide leadership, guidelines and direction to ensure that policies related to curriculum, instruction, pupil personnel services, personnel, budget and business affairs are carried out.
- E. Report regularly to the Board information regarding student learning and an analysis of student achievement and test scores.
- F. Review all policies adopted by the Board and make appropriate recommendations to the Board for additions, deletions or modifications.
- G. Evaluate employees directly accountable to the Superintendent and oversee the evaluation of other employees as defined by California law and Board policy.
- H. Provide leadership and direction in planning and financing school facilities.
- I. Advise the Board and make recommendations regarding possible sources of funds which may be available to implement present or contemplated District programs.
- J. Endeavor to maintain and improve the Superintendent's professional competency including reading appropriate periodicals and joining and/or participating in appropriate professional associations and their activities.
- K. Establish and maintain an effective community relations program including effective relationships with the media.
- L. Communicate openly, systematically and in a timely manner to the Board, staff and the community, and promptly inform the Board of critical issues or incidents.
- M. Provide educational leadership to ensure quality teaching and learning.
- N. In addition, the Superintendent shall perform all other duties and functions as assigned or required by the Board.
- O. Serve as liaison to the Board with respect to all matters of employer-employee relations and make recommendations to the Board concerning those matters.
- P. Unless unavoidably detained, or otherwise directed by the Board, attend all regular, special and executive session meetings of the Board.

5. Board-Superintendent Relations:

The Superintendent shall work with the Board in developing and maintaining a spirit of cooperation and teamwork. The Board shall be responsible for formulating and adopting policy and for taking action on matters which, by law, require Board action. Administrative responsibility and commensurate authority for administering the school system will be delegated by the Board as the board deems appropriate to the Superintendent. The Board shall provide the Superintendent with periodic opportunities to discuss Board-Superintendent relationships as they relate to the Board's productivity and the effectiveness of the Superintendent's leadership. It is agreed that the Board, individually and collectively, generally will refer promptly to the Superintendent for study and recommendation, criticism, complaints and suggestions brought to the attention of the Board or any member thereof.

The Board recognizes that it is a collective body and each Board member recognizes that his/her power as a Board member is derived from the collective deliberation and action of the Board as a whole in a duly constituted meeting. Individual Board members will not give direction to the Superintendent or any staff member regarding the management of the District or the solution of specific

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problems. It is agreed that the Board, individually and collectively, will refer promptly to the Superintendent for study and recommendation, criticism, complaints and suggestions brought to the attention of the Board or any member thereof.

The Board shall hold the Superintendent accountable to manage the District consistent with Board-approved policies, which establish the Board's expectations. It is through Board Policy and official Board action that the Board gives direction to the Superintendent.

The Superintendent will be held responsible for establishing programs and services (after Board review) and for managing the District to meet the Board's expected outcomes, including the provision of data from which the Board can evaluate the District's achievements. Thus, the Board by exercising its governance and policy-making role can be assured that it determines what it is the District should accomplish and whether, in fact, the District is accomplishing it.

6. Evaluations:

A. The Board and the Superintendent shall agree upon a written evaluation format which shall be used during the Term.

B. On or before November 1 of each year, the Superintendent shall submit to the Board an analysis of District needs and recommendations for priority goals and tasks to be addressed by the Superintendent. These priority goals and tasks shall be reduced to writing and will be among the criteria by which the Superintendent is evaluated pursuant to this Article. The Board and Superintendent shall confer regarding these priority goals and tasks and agree upon the criteria and procedures to be used for the Superintendent's formal evaluation. Either or both parties may seek and retain the aid of a qualified impartial facilitator agreeable to both parties to endeavor to reach agreement upon the criteria to be used for the formal evaluation.

C. The Superintendent shall provide the Board with a mid-year progress report summarizing his progress toward meeting the goals and tasks developed pursuant to this Article. The Board shall conduct an informal progress assessment of the Superintendent on or before December 31 each year.

D. The Board shall conduct a formal written evaluation of the Superintendent, which shall be completed by June 30 of each year, unless another date is mutually agreed upon by the Board and the Superintendent. A copy of the written evaluation shall be delivered to the Superintendent within twenty (20) days of its completion. The Superintendent shall have the right to make a written response to the evaluation. Within 30 days of the Board's delivery of the written evaluation, the Board and the Superintendent shall meet to discuss the formal evaluation. The Board shall also devote a portion of, or all, of one meeting at least annually to a discussion of the working relationship between the Superintendent and the Board.

E. If the Board concludes that the Superintendent's performance is unsatisfactory, the Board shall identify in writing specific areas where improvement is required, provide written recommendations for improvement, and notify the Superintendent that another evaluation will be conducted within six months. Such written recommendations and specifications for improvement shall be provided within 30 days of the date of the evaluation.

F. An evaluation shall be deemed to be "satisfactory" if a majority of Board members have rated the Superintendent's performance as satisfactory in individual evaluations prepared by such Board members.

G. At least once a year, the parties shall meet to discuss possible modification to this Article.

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7. Compensation:

A. Effective July 1, ~~2013~~2014, the Superintendent shall receive annual salary (\$220,000) and longevity benefits in accordance with the Management Salary Schedule, set forth in Attachment A to Board Policy 4341.1, which is incorporated by reference as though fully set forth herein. ~~'s annual salary shall be Two Hundred Twenty Thousand Dollars (\$220,000).~~ The Superintendent shall be paid in twelve (12) approximately equal monthly installments. Any adjustments in salary during the term of this Agreement must be mutually agreed to in writing, shall take the form of a written amendment hereto, and shall not operate as a termination or increase the term of this Agreement.

8. Professional Schedule, Fringe Benefits and Sick Leave:

A. The Superintendent is a full-time management employee and shall have a two hundred twenty-three (223) day positive work year each school year during the term of this Agreement. All other days are considered non-work days. When the Superintendent determines to be absent for five (5) or more consecutive days off of work, he shall give notice in advance to the Board President. The Superintendent shall also be entitled to take all paid holidays provided other District management employees.

B. The Superintendent shall be entitled to receive all fringe benefits, including group health and welfare benefits, which are provided to the District's certificated management employees. If the Superintendent retires from the District into STRS, he shall be entitled to receive individual coverage under a District health plan at the expense of the District as follows: (1) one year of postretirement health and welfare benefits for each year served as District Superintendent or (2) until Medicare benefits become available to the retired Superintendent, whichever period is shorter. This benefit will not be available during any period of time in which the Superintendent is employed and receiving health and welfare benefits pursuant to such employment.

C. The Superintendent shall be required to render twelve (12) months of full and regular service to the District during each annual period covered by this Agreement and shall be entitled to 24 days of vacation, which shall accrue at a rate of two days per month of service. Each school year, the Superintendent may use his current year's vacation entitlement in advance of its actual accrual; however, should the Superintendent's employment terminate for any reason before that used vacation has accrued, the compensation previously paid to him on account of the use of unaccrued vacation will be deducted from his final paycheck. The Board prefers that the Superintendent take his allotted annual vacation days; however, it is recognized that there may be unforeseen circumstances that may inhibit the Superintendent from taking all vacation days during the school year. Therefore, for the duration of this Agreement, unused and unpaid vacation days may be allowed to accrue up to a maximum of forty-eight (48) days. Once the maximum of forty-eight (48) accrued vacation days has accrued, then further accrual of vacation days will cease until accumulated vacation is used so as to reduce the number of unused accumulated days below forty-eight (48). At that time, vacation accrual will recommence, until a maximum accrual of forty-eight (48) days is again reached.

D. The Superintendent shall be credited annually with twelve (12) days of earned sick leave. Sick leave shall be accrued and accumulated as provided by the Education Code and Board rules and regulations.

E. The Superintendent shall report to the Board, in writing on an annual basis, his use of sick leave and vacation days.

F. The Superintendent will pay his (employee) share of STRS and the District will pay its (employer) share of STRS.

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9. Expenses:

A. The District shall pay the Superintendent for all actual and necessary travel and other District and school business-related expenses incurred by him in the conduct of his duties on behalf of the District.

B. The District shall pay for the services of a professional career coach for one year, in an amount not to exceed Ten Thousand Dollars (\$10,000).

C. The District encourages the Superintendent to participate in professional and community organizations and activities. The District shall pay the Superintendent's annual professional membership dues in ACSA (Association of California School Administrators), or other similar statewide organization, AASA (American Academy of School Administrators), or other state or national organization. In addition, the District shall pay the Superintendent's annual membership dues in other professional and community service organizations as may be approved by the Board in a total amount not to exceed Seven Hundred Fifty Dollars (\$750) while he is rendering services under this Agreement.

D. The Superintendent is expected to attend appropriate professional meetings at the local, county, state and national levels. Approval of the Board shall be obtained when the Superintendent attends conferences outside the State of California, and all actual and necessary expenses of attendance shall be paid by the District. In case of an emergency attendance requirement, the President of the Board will be notified and the expenses will be submitted for ratification at the next appropriate Board meeting.

E. The Superintendent may engage in outside professional activities, including consulting, speaking, writing and participating in professional associations related to education, provided said activities do not interfere with the Superintendent's duties. Days spent on such endeavors shall not be counted as working days by the Superintendent.

10. Physical Examination:

The Superintendent agrees to have an annual physical examination as requested by the Board. Any expense beyond that paid by District insurance will be borne by the District. The physician's report of the Superintendent's physical examination shall be filed with the President of the Board, or the President's designee, and be treated as confidential information by the Board. At the discretion of the Board, the Board shall be advised in writing by the examining physician of the current physical fitness of the Superintendent to perform his duties. The Superintendent agrees to execute any necessary documents to release this information to the Board.

11. Termination:

A. The Board may elect to terminate the Agreement prior to its expiration without cause upon forty-five (45) days written notice to the Superintendent. In such an event and in acknowledgement of the difficulty or impossibility of calculating damages to the Superintendent as a result of such termination, the parties agree that in the event of the Superintendent's termination other than for cause (as defined in paragraph B below) the liquidated amount of damages owed by the Board shall be the base salary, as set forth in section 7 (A) above, remaining to be paid during the full term of this Agreement, up to a maximum of eighteen (18) months. No additional sick leave shall accumulate after the date of termination. The salary payment of the severance package shall be paid within thirty (30) days from the date of termination. In the event Superintendent agrees to be reassigned to another position in the District upon termination of this Agreement, the above liquidated severance package

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shall be offset by Superintendent's salary in the new position. The parties agree that this provision, and subdivision (B), below, meet the requirements governing maximum cash settlements as set forth in Government Code sections 53260, et seq.

Notwithstanding any other provision of this Agreement to the contrary, if the Board believes, and subsequently confirms through an independent audit, that the Superintendent has engaged in fraud, misappropriation of funds, or other illegal fiscal practices, then the Board may terminate the Superintendent and the Superintendent shall not be entitled to the cash, salary payments, health benefits or other non-cash settlement as set forth above. This provision, and subdivision (B), below, are intended to implement the requirements of Government Code section 53260(b). The provisions of Government Code section 53260 are incorporated into this Agreement by this reference.

B. In the event of a termination without cause, the Superintendent shall continue to receive health and welfare benefits (medical only) for the full remaining term of this Agreement, up to a maximum of twelve (12) months. No other fringe benefits, including but not limited to travel or mileage reimbursement (Section 9.A) and the professional membership dues (section 9.B) shall be earned, accrued, or paid after the date of termination.

C. The Governing Board may elect to terminate the Superintendent's Agreement for cause at anytime. For the purposes of this Agreement, "cause" shall exist if Superintendent: (1) acts in bad faith to the detriment of the District; (2) refuses or fails to act in accordance with a specific provision of this Agreement or direction or order of a majority of the Board; (3) exhibits misconduct or dishonesty in regard to his employment; (4) is convicted of a crime involving dishonesty, breach of trust, or physical or emotional harm to any person; (5) is unable to perform any of the essential functions of his position; or (6) fails to receive a satisfactory or better rating in any annual formal Board evaluation. The existence of such cause shall constitute a material breach of this Agreement and shall extinguish all rights and duties hereunder. In the event such cause exists, the Governing Board shall give the Superintendent (a) written notice of the proposed action and the reasons therefor; (b) a reasonably detailed account of the charges and the materials upon which the proposed action is based; (c) notice of the right to respond orally or in writing to the Board; and (d) the right to a meeting with the Board. Any request for a meeting shall be filed by the Superintendent with the presiding officer of the Board within ten (10) days after service of the notice of proposed action. The meeting, if requested, shall be held in closed session at the next regular or special Board meeting, and in no event more than thirty-five (35) days after service of the notice of proposed action. The Superintendent and the Board shall each have the right to be represented by counsel at their own expense. The Superintendent shall have a reasonable opportunity to respond to all matters raised in the charges. The meeting shall be conducted by the Board and shall not be an evidentiary hearing and neither party shall have the opportunity to call witnesses. After the meeting, the Board shall issue a decision in the form of a resolution either rescinding or confirming the charges and specifying the action to be taken. The Superintendent shall be notified in writing within five (5) days of the decision. The decision of the Board shall be final. The Superintendent's meeting with the Board shall be deemed to satisfy the Superintendent's entitlement to due process of law and shall be the Superintendent's exclusive right to any conference or hearing otherwise required by law. The Superintendent waives any other rights that may be applicable to this termination for cause proceeding with the understanding that completion of this hearing exhausts the Superintendent's administrative remedies.

D. District and Superintendent agree that the payment provided under Section 11.A of this Agreement shall constitute the exclusive and sole remedy of any kind for any termination of his employment and the Superintendent agrees and covenants not to assert or pursue any other remedies of any kind, whether they be administrative, at law or in equity, with respect to any termination of his employment. Specifically, upon acceptance of payment under 11.A the Superintendent agrees to waive and release the District from any claims and/or causes of action against the District or Board in any way related to his employment by the Board, including but not limited to claims or actions under this Agreement.

ITEM 21

E. Upon written evaluation by a licensed physician designated by the Board indicating the inability of the Superintendent to perform any of the essential functions of the position, with or without reasonable accommodation, this Agreement may be terminated by the Board upon written notice to the Superintendent and after providing a reasonable opportunity to respond. The Board may, in its sole discretion, allow the Superintendent to continue in employment until expiration of current and accumulated sick leave and differential leave, but upon receipt of the written evaluation specified above, may immediately assign another employee the duties of Superintendent.

12. Notice of Finalist in Search:

In all cases the Superintendent immediately shall notify the Board of Education should he become a finalist in the selection process for Superintendent with any other District.

13. Waiver:

No waiver of any breach of any term or provision of this Agreement shall be construed to be, nor shall it be, a waiver of any other breach of this Agreement. No waiver shall be binding unless in writing and signed by the party waiving the breach.

14. Modification:

This Agreement may not be amended or modified other than by a written agreement executed by the Superintendent and approved and signed by the Board.

15. Complete Agreement:

This instrument constitutes and contains the entire agreement and understanding between the parties concerning the Superintendent's employment with the District. This instrument supersedes and replaces all prior negotiations and all agreements proposed or otherwise, whether written or oral, concerning the subject matter hereof. This is an integrated document.

16. Governing Law:

This Agreement is subject to all applicable laws of the State of California, to the rules and regulations of the State Board of Education, and to the lawful rules and regulations of the San Dieguito Union High School District Board of Education. By this reference the laws, rules, regulations, and policies are hereby made a part of this Agreement as though set forth in full at this point. In the event of a conflict of provisions, the laws of the State of California and the terms of this Agreement take precedence over any inconsistent provisions found in the policies and regulations of the Board of the District.

17. Construction:

Each party has cooperated in the drafting and preparation of this Agreement. Hence, in any construction to be made of this Agreement, the same shall not be construed against any party on the basis that the party was the drafter. The captions of this Agreement are not part of the provisions hereof and shall have no force or effect.

18. Communications:

All notices, requests, demands and other communications hereunder shall be in writing and shall be deemed to have been duly given if delivered or if mailed by registered or certified mail, postage prepared, addressed to the Superintendent and/or Board of Education at 710 Encinitas Blvd., Encinitas, CA 92024. Either party may change the address at which notice shall be given by written notice given in the above manner.

ITEM 21

19. Execution:

This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Photographic copies of such signed counterparts may be used in lieu of the originals for any purpose.

20. Legal Counsel:

The Superintendent and the Board each recognize that in entering into this Agreement, the parties have relied upon the advice of their own attorneys, who are attorneys of their own choice, and that the terms of this Agreement have been completely read and explained to them by their attorneys, and that those terms are fully understood and voluntarily accepted by them.

21. Savings Clause:

If any provision of this Agreement or the application thereof is held invalid, the invalidity shall not affect the other provisions or applications of the Agreement which can be given effect without the invalid provisions or applications and the provisions of this agreement are declared to be severable.

IN WITNESS THEREOF, the parties hereto have duly approved and executed this Agreement on the day and year above written.

Date: _____

BOARD OF EDUCATION OF THE
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

~~Barbara Groth~~, Joyce Dalessandro, President

Amy Herman, Vice-President

Beth Hergesheimer, Clerk

~~Joyce Dalessandro~~ Barbara Groth, Trustee

John Salazar, Trustee

I hereby accept this offer of employment and agree to perform faithfully the duties and responsibilities of Superintendent of the San Dieguito Union High School District and Chief Executive Officer to the Board of Education.

Date of Acceptance: _____

Rick Schmitt

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 28, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED AND SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: APPROVAL OF AMENDMENT TO ASSOCIATE
SUPERINTENDENTS EMPLOYMENT CONTRACTS (3)
/ BUSINESS SERVICES, EDUCATIONAL SERVICES &
HUMAN SERVICES / EFFECTIVE JULY 1, 2014
THROUGH JUNE 30, 2018

.....

EXECUTIVE SUMMARY

The Board of Trustees is asked to approve an amendment to the existing Employment Contracts between San Dieguito Union High School District Board of Trustees and three Associate Superintendents: Business Services, Educational Services and Human Resources. These contracts are typically submitted for renewal on an annual basis. All three contracts are being submitted in a new format and include the same content. Each contract would amend "Section 1, Terms of Employment" with a term commencing July 1, 2014 through June 30, 2018.

RECOMMENDATION:

It is recommended that the Board approve the amendment to the Employment Contracts (3) for the Associate Superintendents of Business Services, Educational Services, and Human Resources, for the term commencing July 1, 2014 through June 30, 2018, as shown in the attached supplements.

FUNDING SOURCE:

District General Payroll Fund as Designated

ITEM 22

AGREEMENT

~~THIS AGREEMENT made and entered into this 17th day of January, 2013, by and between the SAN DIEGUITO UNION HIGH SCHOOL DISTRICT OF SAN DIEGO COUNTY, STATE OF CALIFORNIA, acting by and through the Board of Trustees of the district, and ERIC R. DILL, hereinafter referred to as the Associate Superintendent of Business Services, supersedes any and all prior agreements between the parties hereto for the purposes hereof.~~

WITNESSETH

~~The District agrees to employ, and does hereby employ Mr. ERIC R. DILL as Associate Superintendent of Business Services for said district for a term of four (4) years, the term of said employment to commence on August 1, 2012, and to continue until June 30, 2016, a basic yearly compensation of One Hundred Sixty Two Thousand, Two Hundred Sixty Five Dollars (\$162,265.00) which is inclusive of no longevity increments. Additional compensation may be granted for future school years under this agreement as may be agreed upon by the parties hereto. Compensation shall be paid in monthly installments on the last working day of each calendar month (except March which will be March 30th or the last working day of March, and December which will be the last working day before schools of the District close to observe the Winter Break).~~

~~It is further mutually understood and agreed by and between the parties hereto as follows:~~

- ~~1. That the Associate Superintendent of Business Services accepts said employment for the term and at the compensation above stated and agrees to perform the duties of Associate Superintendent of Business Services of the San Dieguito Union High School District of San Diego County, whether such duties are imposed by law or required by the district.~~
- ~~2. That the Associate Superintendent of Business Services will receive all fringe benefits of employment granted to other management employees of the district.~~
- ~~3. That the district agrees to pay the actual and necessary traveling expenses incurred by the Associate Superintendent of Business Services when performing services for said district outside the district at the direction of said Board of Trustees and when attending state, national or other conferences at the direction of said Board of Trustees.~~
- ~~4. That the Associate Superintendent of Business Services shall have on file in the office of the County Superintendent of Schools any and all certificates required by law to be so filed in order to hold the said position of Associate Superintendent of Business Services of San Dieguito Union High School District of San Diego County.~~

ITEM 22

- ~~5. That the Associate Superintendent of Business Services shall, under the direction of the District Superintendent, carry out all responsibilities outlined in the Board-adopted job description for the Associate Superintendent of Business Services.~~
- ~~6. That the Associate Superintendent of Business Services shall devote his full time to the performance of the duties of Associate Superintendent of Business Services; provided, however, that the Associate Superintendent of Business Services shall be allowed an annual vacation of twenty four(24) days with full pay exclusive of holidays to be taken at any time agreeable to both parties. Upon termination, the Associate Superintendent of Business Services shall be compensated for all unused vacation up to forty eight (48) days at the rate of compensation earned by the Associate Superintendent of Business Services at the time of termination.~~
- ~~7. That the District shall evaluate the Associate Superintendent of Business Services performance not later than December of each year of this agreement and advise the Associate Superintendent of Business Services of the result thereof.~~
- ~~8. That the terms of this agreement are subject to change by mutual agreement of the parties hereto.~~

~~IN WITNESS WHEREOF, the said San Dieguito Union High School District of San Diego County, State of California, has caused its corporate name to be signed by its President and Clerk, who are thereunto duly authorized, and the Associate Superintendent of Business Services has signed his name, the day and year first above written.~~

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
OF SAN DIEGO COUNTY, STATE OF CALIFORNIA

By: _____

Barbara Groth, President of its Board of Trustees

By: _____

Beth Hergesheimer, Clerk of its Board of Trustees

By: _____

Eric R. Dill

ITEM 22

**CONTRACT FOR EMPLOYMENT OF ASSOCIATE SUPERINTENDENT of BUSINESS SERVICES
BETWEEN
THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
AND
ERIC R. DILL**

THIS AGREEMENT is entered into as of the 4th day of September 2014, between the San Dieguito Union High School District and Eric R. Dill, Associate Superintendent of Business Services.

IT IS MUTUALLY AGREED as follows:

1. The term of employment shall be from the 1st day of July 2014, to and including, the 30th day of June 2018.
2. Eric R. Dill, during the term of employment, shall perform the duties pertaining to the position of Associate Superintendent of Business Services.
3. Eric R. Dill shall be paid an annual salary of \$162,265 and longevity benefits in accordance with the Management Salary Schedule, set forth in Attachment A to Board Policy 4341.1, which is incorporated by reference as though fully set forth herein.
4. The Associate Superintendent of Business Services is a full-time management employee and shall have a two hundred twenty-three (223) day positive work year each school year during the term of this Agreement. All other days are considered non-work days.
5. The Associate Superintendent of Business Services shall be entitled to paid vacation at the rate of twenty-four (24) days per school year. The District strongly urges the Associate Superintendent of Business Services to take all vacation that is allocated to him each year. In the event accrued vacation days plus current year vacation days' accumulation reach a maximum of forty-eight days, further accrual of vacation days will cease until accumulated vacation is used so as to reduce the number of unused accumulated days below forty-eight (48). At that time, vacation accrual will recommence, until a maximum of forty-eight (48) days is again reached.
6. The Associate Superintendent of Business Services will be evaluated annually by the Superintendent during the term of service under this contract, at which time the term of the contract may be increased or extended by mutual consent of the Board of Trustees and Associate Superintendent of Business Services.
7. The Associate Superintendent of Business Services shall be entitled to receive all fringe benefits, including health and welfare benefits, which are provided to the District's certificated management employees.
8. The Associate Superintendent of Business Services shall be credited annually with twelve days of earned sick leave. Sick leave shall be accrued and accumulated as provided by the Education Code and Board Rules and Regulations.
9. The Associate Superintendent of Business Services will be eligible to receive the District-sponsored management health and welfare benefits upon his retirement through the age of Medicare eligibility.

ITEM 22

- 10. The District agrees to pay the Associate Superintendent of Business Services annual dues for the participation in the Association of California School Administrators (“ACSA”) and one additional professional association of his choice that is related to public education or its administration. Associate Superintendent of Business Services is expected to regularly participate in these organizations. The District shall pay the Associate Superintendent of Business Services for all actual and necessary travel and other District and school business-related expenses incurred by his role in the conduct of his duties on behalf of the District.

- 11. The Board may propose to terminate this Agreement upon ninety (90) days written notice to the Associate Superintendent of Business Services. If the Associate Superintendent of Business Services concurs in writing with this decision, the Board shall pay to the Associate Superintendent of Business Services from the actual date of termination, not to exceed twelve (12) month’s salary, and provide paid health and welfare benefits not to exceed the same number of months as the agreed salary payments. If the Associate Superintendent of Business Services accepts other employment during this period, the District shall discontinue providing salary and paid health and welfare benefits. Payment hereunder shall constitute for both parties a complete settlement and release of all claims known or unknown, which each may have or claim to have arising out of this Agreement and out of the Associate Superintendent of Business Services employment. Payment hereunder shall not be required if the Associate Superintendent of Business Services is terminated because of conduct which is dishonest or amounts to moral turpitude; nor if the Associate Superintendent of Business Services resigns.

IN WITNESS WHEREOF, the parties hereto have duly approved and executed this Agreement on the day and year above written.

Date: _____

BOARD OF TRUSTEES OF THE
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

Joyce Dalessandro, President

Amy Herman, Vice-President

Beth Hergesheimer, Clerk

Barbara Groth, Trustee

John Salazar, Trustee

I hereby accept this offer of employment and agree to perform faithfully the duties and responsibilities of Associate Superintendent of Business Services of the San Dieguito Union High School District.

Date of Acceptance

Eric R. Dill

ITEM 22

AGREEMENT

~~THIS AGREEMENT made and entered into this 6th day of June, 2013, by and between the SAN DIEGUITO UNION HIGH SCHOOL DISTRICT OF SAN DIEGO COUNTY, STATE OF CALIFORNIA, acting by and through the Board of Trustees of the district, and MICHAEL GROVE, hereinafter referred to as the Associate Superintendent of Educational Services, supersedes any and all prior agreements between the parties hereto for the purposes hereof.~~

WITNESSETH

~~The District agrees to employ, and does hereby employ Mr. MICHAEL GROVE as Associate Superintendent of Educational Services for said district for a term of four (4) years, the term of said employment to commence on July 1, 2013, and to continue until June 30, 2017, a basic yearly compensation of One Hundred Sixty Two Thousand, Two Hundred Sixty Five Dollars (\$162,265.00) which is inclusive of three (3) longevities of Two Thousand Seven Hundred Thirty Seven Dollars (\$2,737) each. Additional compensation may be granted for future school years under this agreement as may be agreed upon by the parties hereto. Compensation shall be paid in monthly installments on the last working day of each calendar month (except March which will be March 30th or the last working day of March, and December which will be the last working day before schools of the District close to observe the Winter Break).~~

~~It is further mutually understood and agreed by and between the parties hereto as follows:~~

- ~~1. That the Associate Superintendent of Educational Services accepts said employment for the term and at the compensation above stated and agrees to perform the duties of Associate Superintendent of Educational Services of the San Dieguito Union High School District of San Diego County, whether such duties are imposed by law or required by the district.~~
- ~~2. That the Associate Superintendent of Educational Services will receive all fringe benefits of employment granted to other management employees of the district.~~
- ~~3. That the district agrees to pay the actual and necessary traveling expenses incurred by the Associate Superintendent of Educational Services when performing services for said district outside the district at the direction of said Board of Trustees and when attending state, national or other conferences at the direction of said Board of Trustees.~~
- ~~4. That the Associate Superintendent of Educational Services shall have on file in the office of the County Superintendent of Schools any and all certificates required by law to be so filed in order to hold the said position of Associate Superintendent of Educational Services of San Dieguito Union High School District of San Diego County.~~

ITEM 22

- ~~5. That the Associate Superintendent of Educational Services shall, under the direction of the District Superintendent, carry out all responsibilities outlined in the Board-adopted job description for the Associate Superintendent of Educational Services.~~
- ~~6. That the Associate Superintendent of Educational Services shall devote his full time to the performance of the duties of Associate Superintendent of Educational Services; provided, however, that the Associate Superintendent of Educational Services Shall be allowed an annual vacation of twenty four(24) days with full pay exclusive of holidays to be taken at any time agreeable to both parties. Upon termination, the Associate Superintendent of Educational Services shall be compensated for all unused vacation up to forty eight (48) days at the rate of compensation earned by the Associate Superintendent of Educational Services at the time of termination.~~
- ~~7. That the District shall evaluate the Associate Superintendent of Educational Services performance not later than December of each year of this agreement and advise the Associate Superintendent of Educational Services of the result thereof.~~
- ~~8. That the terms of this agreement are subject to change by mutual agreement of the parties hereto.~~

~~IN WITNESS WHEREOF, the said San Dieguito Union High School District of San Diego County, State of California, has caused its corporate name to be signed by its President and Clerk, who are thereunto duly authorized, and the Associate Superintendent of Educational Services has signed his name, the day and year first above written.~~

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
OF SAN DIEGO COUNTY, STATE OF CALIFORNIA

By: _____

Barbara Groth, President of its Board of Trustees

By: _____

Amy Herman, Clerk of its Board of Trustees

By: _____

Michael Grove, Ed.D.

ITEM 22

**CONTRACT FOR EMPLOYMENT OF ASSOCIATE SUPERINTENDENT OF EDUCATIONAL SERVICES
BETWEEN
THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
AND
MICHAEL GROVE**

THIS AGREEMENT is entered into as of the 4th day of September 2014, between the San Dieguito Union High School District and Michael Grove, Associate Superintendent of Educational Services.

IT IS MUTUALLY AGREED as follows:

1. The term of employment shall be from the 1st day of July 2014, to and including, the 30th day of June 2018.
2. Michael Grove, during the term of employment, shall perform the duties pertaining to the position of Associate Superintendent of Educational Services.
3. Michael Grove shall be paid an annual salary of \$162,265 and longevity benefits in accordance with the Management Salary Schedule, set forth in Attachment A to Board Policy 4341.1, which is incorporated by reference as though fully set forth herein.
4. The Associate Superintendent of Educational Services is a full-time management employee and shall have a two hundred twenty-three (223) day positive work year each school year during the term of this Agreement. All other days are considered non-work days.
5. The Associate Superintendent of Educational Services shall be entitled to paid vacation at the rate of twenty-four (24) days per school year. The District strongly urges the Associate Superintendent of Educational Services to take all vacation that is allocated to him each year. In the event accrued vacation days plus current year vacation days' accumulation reach a maximum of forty-eight days, further accrual of vacation days will cease until accumulated vacation is used so as to reduce the number of unused accumulated days below forty-eight (48). At that time, vacation accrual will recommence, until a maximum of forty-eight (48) days is again reached.
6. The Associate Superintendent of Educational Services will be evaluated annually by the Superintendent during the term of service under this contract, at which time the term of the contract may be increased or extended by mutual consent of the Board of Trustees and Associate Superintendent of Educational Services.
7. The Associate Superintendent of Educational Services shall be entitled to receive all fringe benefits, including health and welfare benefits, which are provided to the District's certificated management employees.
8. The Associate Superintendent of Educational Services shall be credited annually with twelve days of earned sick leave. Sick leave shall be accrued and accumulated as provided by the Education Code and Board Rules and Regulations.
9. The Associate Superintendent of Educational Services will be eligible to receive the District-sponsored management health and welfare benefits upon his retirement through the age of Medicare eligibility.

ITEM 22

- 10. The District agrees to pay the Associate Superintendent of Educational Services annual dues for the participation in the Association of California School Administrators (“ACSA”) and one additional professional association of his choice that is related to public education or its administration. Associate Superintendent of Educational Services is expected to regularly participate in these organizations. The District shall pay the Associate Superintendent of Educational Services for all actual and necessary travel and other District and school business-related expenses incurred by his role in the conduct of his duties on behalf of the District.

- 11. The Board may propose to terminate this Agreement upon ninety (90) days written notice to the Associate Superintendent of Educational Services. If the Associate Superintendent of Educational Services concurs in writing with this decision, the Board shall pay to the Associate Superintendent of Educational Services from the actual date of termination, not to exceed twelve (12) month’s salary, and provide paid health and welfare benefits not to exceed the same number of months as the agreed salary payments. If the Associate Superintendent of Educational Services accepts other employment during this period, the District shall discontinue providing salary and paid health and welfare benefits. Payment hereunder shall constitute for both parties a complete settlement and release of all claims known or unknown, which each may have or claim to have arising out of this Agreement and out of the Associate Superintendent of Educational Services employment. Payment hereunder shall not be required if the Associate Superintendent of Educational Services is terminated because of conduct which is dishonest or amounts to moral turpitude; nor if the Associate Superintendent of Educational Services resigns.

IN WITNESS WHEREOF, the parties hereto have duly approved and executed this Agreement on the day and year above written.

Date: _____

BOARD OF TRUSTEES OF THE
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

Joyce Dalessandro, President

Amy Herman, Vice-President

Beth Hergesheimer, Clerk

Barbara Groth, Trustee

John Salazar, Trustee

I hereby accept this offer of employment and agree to perform faithfully the duties and responsibilities of Associate Superintendent of Educational Services of the San Dieguito Union High School District.

Date of Acceptance

Michael Grove

ITEM 22

AGREEMENT

~~THIS AGREEMENT made and entered into this 20th day of September, 2012, by and between the SAN DIEGUITO UNION HIGH SCHOOL DISTRICT OF SAN DIEGO COUNTY, STATE OF CALIFORNIA, acting by and through the Board of Trustees of the district, and TORRIE NORTON, hereinafter referred to as the Associate Superintendent of Human Resources, supersedes any and all prior agreements between the parties hereto for the purposes hereof.~~

WITNESSETH

~~The District agrees to employ, and does hereby employ Ms. Torrie Norton as Associate Superintendent of Human Resources for said district for a term of four (4) years, the term of said employment to commence on December 19, 2012, and to continue until June 30, 2016, a basic yearly compensation of One Hundred Sixty Two Thousand, Two Hundred Sixty Five Dollars (\$162,265.00), plus four (4) longevity increments of \$2737 each, for a total of \$10,948. Additional compensation may be granted for future school years under this agreement as may be agreed upon by the parties hereto. Compensation shall be paid in monthly installments on the last working day of each calendar month (except March which will be March 30th or the last working day of March, and December which will be the last working day before schools of the District close to observe the Winter Break).~~

~~It is further mutually understood and agreed by and between the parties hereto as follows:~~

- ~~1. That the Associate Superintendent of Human Resources accepts said employment for the term and at the compensation above stated and agrees to perform the duties of Associate Superintendent of Human Resources of the San Dieguito Union High School District of San Diego County, whether such duties are imposed by law or required by the district.~~
- ~~2. That the Associate Superintendent of Human Resources will receive all fringe benefits of employment granted to other management employees of the district.~~
- ~~3. That the district agrees to pay the actual and necessary traveling expenses incurred by the Associate Superintendent of Human Resources when performing services for said district outside the district at the direction of said Board of Trustees and when attending state, national or other conferences at the direction of said Board of Trustees.~~
- ~~4. That the Associate Superintendent of Human Resources shall have on file in the office of the County Superintendent of Schools any and all certificates required by law to be so filed in order to hold the said position of Associate Superintendent of Human Resources of San Dieguito Union High School District of San Diego County.~~

ITEM 22

- ~~5. That the Associate Superintendent of Human Resources shall, under the direction of the District Superintendent, carry out all responsibilities outlined in the Board-adopted job description for the Associate Superintendent of Human Resources.~~
- ~~6. That the Associate Superintendent of Human Resources shall devote her full time to the performance of the duties of Associate Superintendent of Human Resources; provided, however, that the Associate Superintendent of Human Resources Shall be allowed an annual vacation of twenty four(24) days with full pay exclusive of holidays to be taken at any time agreeable to both parties. Upon termination, the Associate Superintendent of Human Resources shall be compensated for all unused vacation up to forty eight (48) days at the rate of compensation earned by the Associate Superintendent of Human Resources at the time of termination.~~
- ~~7. That the District shall evaluate the Associate Superintendent of Human Resources performance not later than December of each year of this agreement and advise the Associate Superintendent of Human Resources of the result thereof.~~
- ~~8. That the terms of this agreement are subject to change by mutual agreement of the parties hereto.~~

~~IN WITNESS WHEREOF, the said San Dieguito Union High School District of San Diego County, State of California, has caused its corporate name to be signed by its President and Clerk, who are thereunto duly authorized, and the Associate Superintendent of Human Resources has signed her name, the day and year first above written.~~

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
OF SAN DIEGO COUNTY, STATE OF CALIFORNIA

By: _____

Joyce Dalessandro, President of its Board of Trustees

By: _____

Amy Herman, Clerk of its Board of Trustees

By: _____

Torrie Norton

ITEM 22

**CONTRACT FOR EMPLOYMENT OF ASSOCIATE SUPERINTENDENT, HUMAN RESOURCES
BETWEEN
THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
AND
TORRIE NORTON**

THIS AGREEMENT is entered into as of the 4th day of September 2014, between the San Dieguito Union High School District and Torrie Norton, Associate Superintendent, Human Resources.

IT IS MUTUALLY AGREED as follows:

1. The term of employment shall be from the 1st day of July 2014, to and including, the 30th day of June 2018.
2. Torrie Norton, during the term of employment, shall perform the duties pertaining to the position of Associate Superintendent, Human Resources.
3. Torrie Norton shall be paid an annual salary of \$162,265 and longevity benefits in accordance with the Management Salary Schedule, set forth in Attachment A to Board Policy 4341.1, which is incorporated by reference as though fully set forth herein.
4. The Associate Superintendent, Human Resources is a full-time management employee and shall have a two hundred twenty-three (223) day positive work year each school year during the term of this Agreement. All other days are considered non-work days.
5. The Associate Superintendent, Human Resources shall be entitled to paid vacation at the rate of twenty-four (24) days per school year. The District strongly urges the Associate Superintendent, Human Resources to take all vacation that is allocated to her each year. In the event accrued vacation days plus current year vacation days' accumulation reach a maximum of forty-eight days, further accrual of vacation days will cease until accumulated vacation is used so as to reduce the number of unused accumulated days below forty-eight (48). At that time, vacation accrual will recommence, until a maximum of forty-eight (48) days is again reached.
6. The Associate Superintendent, Human Resources will be evaluated annually by the Superintendent during the term of service under this contract, at which time the term of the contract may be increased or extended by mutual consent of the Board of Trustees and Associate Superintendent, Human Resources.
7. The Associate Superintendent, Human Resources shall be entitled to receive all fringe benefits, including health and welfare benefits, which are provided to the District's certificated management employees.
8. The Associate Superintendent, Human Resources shall be credited annually with twelve days of earned sick leave. Sick leave shall be accrued and accumulated as provided by the Education Code and Board Rules and Regulations.
9. The Associate Superintendent, Human Resources will be eligible to receive the District-sponsored management health and welfare benefits upon her retirement through the age of Medicare eligibility.

ITEM 22

- 10. The District agrees to pay the Associate Superintendent, Human Resources annual dues for the participation in the Association of California School Administrators (“ACSA”) and one additional professional association of her choice that is related to public education or its administration. Associate Superintendent, Human Resources is expected to regularly participate in these organizations. The District shall pay the Associate Superintendent, Human Resources for all actual and necessary travel and other District and school business-related expenses incurred by her role in the conduct of her duties on behalf of the District.

- 11. The Board may propose to terminate this Agreement upon ninety (90) days written notice to the Associate Superintendent, Human Resources. If the Associate Superintendent, Human Resources concurs in writing with this decision, the Board shall pay to the Associate Superintendent, Human Resources from the actual date of termination, not to exceed twelve (12) month’s salary, and provide paid health and welfare benefits not to exceed the same number of months as the agreed salary payments. If the Associate Superintendent, Human Resources accepts other employment during this period, the District shall discontinue providing salary and paid health and welfare benefits. Payment hereunder shall constitute for both parties a complete settlement and release of all claims known or unknown, which each may have or claim to have arising out of this Agreement and out of the Associate Superintendent, Human Resources employment. Payment hereunder shall not be required if the Associate Superintendent, Human Resources is terminated because of conduct which is dishonest or amounts to moral turpitude; nor if the Associate Superintendent, Human Resources resigns.

IN WITNESS WHEREOF, the parties hereto have duly approved and executed this Agreement on the day and year above written.

Date: _____

BOARD OF TRUSTEES OF THE
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

Joyce Dalessandro, President

Amy Herman, Vice-President

Beth Hergesheimer, Clerk

Barbara Groth, Trustee

John Salazar, Trustee

I hereby accept this offer of employment and agree to perform faithfully the duties and responsibilities of Associate Superintendent, Human Resources of the San Dieguito Union High School District.

Date of Acceptance

Torrie Norton

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 28, 2014

BOARD MEETING DATE: September 4, 2014

**PREPARED &
SUBMITTED BY:** Rick Schmitt
Superintendent

SUBJECT: ADOPTION OF REVISED 2014 BOARD MEETING
SCHEDULE

EXECUTIVE SUMMARY

The attached revised 2014 Board Meeting Schedule is being provided for your review and action. The schedule is being revised to hold one regular board meeting instead of two meetings in September (as previously adopted at the organizational meeting of December 12, 2013), and complies with Education Code section 35140.

RECOMMENDATION:

It is recommended that the Board adopt the revised 2014 Board Meeting Schedule, as shown in the attached supplement.

FUNDING SOURCE:



ITEM 23
Board of Trustees
Joyce Dalessandro
Barbara Groth
Beth Hergesheimer
Amy Herman
John Salazar

Union High School District

Superintendent
Rick Schmitt

710 Encinitas Boulevard, Encinitas, CA 92024
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Office of the Superintendent
Fax (760) 943-3508

San Dieguito Union High School District
School Board Meeting Dates, 2014

**Proposed Revision*

All School Board Meetings are held in the San Dieguito Union High School District Office Board Room 101, located at 710 Encinitas Blvd., Encinitas, California, 92024.

Regular Board Meetings begin at 6:30 PM and are usually scheduled on a Thursday, unless otherwise indicated.

MEETING DATES, 2014

- January 16
- February 6
- February 20
- March 6
- March 20
- April 3
- May 1
- May 15
- June 5
- June 19
- July 17
- August 21
- September 4
- ~~September 18~~ *CANCELLED
- October 2
- October 16
- November 13
- December 11

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 [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

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 21, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: Torrie Norton
Associate Superintendent/HR

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: Personnel Commission Appointment

EXECUTIVE SUMMARY

The San Dieguito Union High School District's Personnel Commission consists of three members who serve three-year staggered terms. One Commissioner is appointed by the Board of Trustees, the second is appointed by the employees' exclusive bargaining representative, and the third is appointed by the two other Commissioners. The Personnel Commission oversees the operation of the District's Merit System of employment for Classified Personnel.

Mr. William Berrier has served on the Personnel Commission as the District's appointee for two terms commencing January 1, 2009. He previously served the District in the capacity of Superintendent from 1971 until his retirement in 2001. Mr. Berrier has submitted a letter to the Board of Trustees expressing his gratitude for the opportunity to serve. His term will expire on December 1, 2014.

Mrs. Terry King is a long-time resident of the San Dieguito Union High School District and served as Associate Superintendent of Human Resources from 1986 until her retirement in 2013. She understands the role and responsibility of the Personnel Commission, and is a supporter and adherent of the Merit System.

RECOMMENDATION:

It is recommended that the Board of Trustees appoint Mrs. Terry King for service on the Personnel Commission effective December 1, 2014, for a three-year term to end on December 1, 2017.

FUNDING SOURCE: General Fund

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 11, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: Michael Grove, Ed. D.,
Associate Superintendent / Ed. Services

SUBMITTED BY: Rick Schmitt, Superintendent

SUBJECT: **ADOPTION OF RESOLUTION /
INSTRUCTIONAL MATERIALS
SUFFICIENCY DECLARATION,
2014-15**

EXECUTIVE SUMMARY

Education Code §60119 requires that the district hold a public hearing and determine through a Board resolution whether each pupil in the district has sufficient textbooks and/or instructional materials. In addition to determining sufficiency of books/materials for the core academic courses of mathematics, science, history/social science and English, school Boards are also asked to determine the sufficiency of instructional materials for foreign language and health courses, and the availability of science laboratory equipment in grades 9-12.

There is expected to be no funding from the State for 2014-15 for instructional materials. The district continues to be responsible, however, even without State funding, for ensuring that adequate instructional materials are available. All students will continue to be provided with e-book access / textbooks for math, science, history/social science and English/language arts instructional materials, all of which are aligned with the California State content standards. In 2004, all students enrolled in foreign language courses were provided with newly adopted textbooks and instructional materials. In 2005, all Health textbooks were replaced. In 2006, new history/social science textbooks were adopted. In 2007, science textbooks were adopted, and in 2008, all math books were replaced. With the absence of funding, the State has allowed school districts to postpone their English / Language Arts books and materials adoption for several years. The district purchased novels for each grade level in 2011-12 and will continue to replace lost, stolen and damaged textbooks with e-book access as needed.

The district last received state funds specifically for science equipment in the 2000-01 school year. Since that time, parent donations, district contributions and site budgets have been used to purchase, upgrade, and maintain science equipment.

RECOMMENDATION:

It is recommended that the Board adopt the attached Resolution declaring that sufficient science laboratory equipment, up-to-date textbooks, and instructional materials are present in our district classrooms for use by district staff and students.

FUNDING SOURCE:

Not applicable.

NOTICE OF PUBLIC HEARING

Education Code Section 60119 requires that school districts hold a public hearing and determine through a board resolution as to whether each pupil in the district has, or will have prior to the end of the fiscal year, sufficient textbooks and/or instructional materials in each subject that are consistent with the content and cycles of the curriculum framework adopted by the state board. The board is also asked to make determination of sufficiency of instructional materials for foreign language and health courses, and the availability of science laboratory equipment in grades 9-12.

The San Dieguito Union High School District will be holding a public hearing at the September 4, 2014 meeting of the Board of Trustees, which will be held at 6:30 p.m. in the Board Room at the District Office, 710 Encinitas Blvd.

August 11, 2014

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT ITEM 25
RESOLUTION

SUFFICIENCY OF INSTRUCTIONAL MATERIALS
2014-2015

On motion of Member _____, Seconded by Member _____, the following resolution is adopted on September 4, 2014:

WHEREAS, in order to receive state instructional materials funds, the Governing Board in a public hearing is required by Education Code Section 60119 to make a determination that every pupil, including English learners, has sufficient textbooks or instructional materials in each of the following subjects that are consistent with the content and cycles of the curriculum framework and aligned to State content standards adopted by the State Board of Education: mathematics, science, history-social science, reading/language arts.

WHEREAS, as part of the required hearing, the Governing Board must also make a written determination as to whether each pupil enrolled in a foreign language or health course has sufficient textbooks or instructional materials that are consistent with the content and cycles of the curriculum framework adopted by the state board for those subjects.

WHEREAS, the Governing Board shall also determine the availability of sufficient laboratory science equipment for science laboratory courses offered in grades 9 to 12 inclusive.

WHEREAS, "sufficient textbooks or instructional materials," means that each pupil, including English learners, has a textbook or instructional materials, or both, to use in class and to take home to complete required homework assignments. This does not require two sets of textbooks or instructional materials for each pupil.

THEREFORE BE IT RESOLVED, that the Governing Board hereby determines, as required by Education Code Section 60119, that the school district has sufficient instructional materials for each pupil in the following areas:

1. Mathematics
2. Science
3. History-Social Science
4. Reading/language arts, including the English language development component of an adopted program
5. Health
6. Foreign Language

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 28, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: Michael Grove, Ed.D., Assoc. Superintendent,
Educational Services

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: MATH INSTRUCTIONAL MATERIALS
UPDATE

EXECUTIVE SUMMARY

Staff will make a presentation at the Board meeting on September 4, 2014. Presentation materials, if any, will be made available at the meeting.

RECOMMENDATION:

This item is being submitted as information only.